



BALLARAT &  
GRAMPIANS  
COMMUNITY  
LEGAL SERVICE



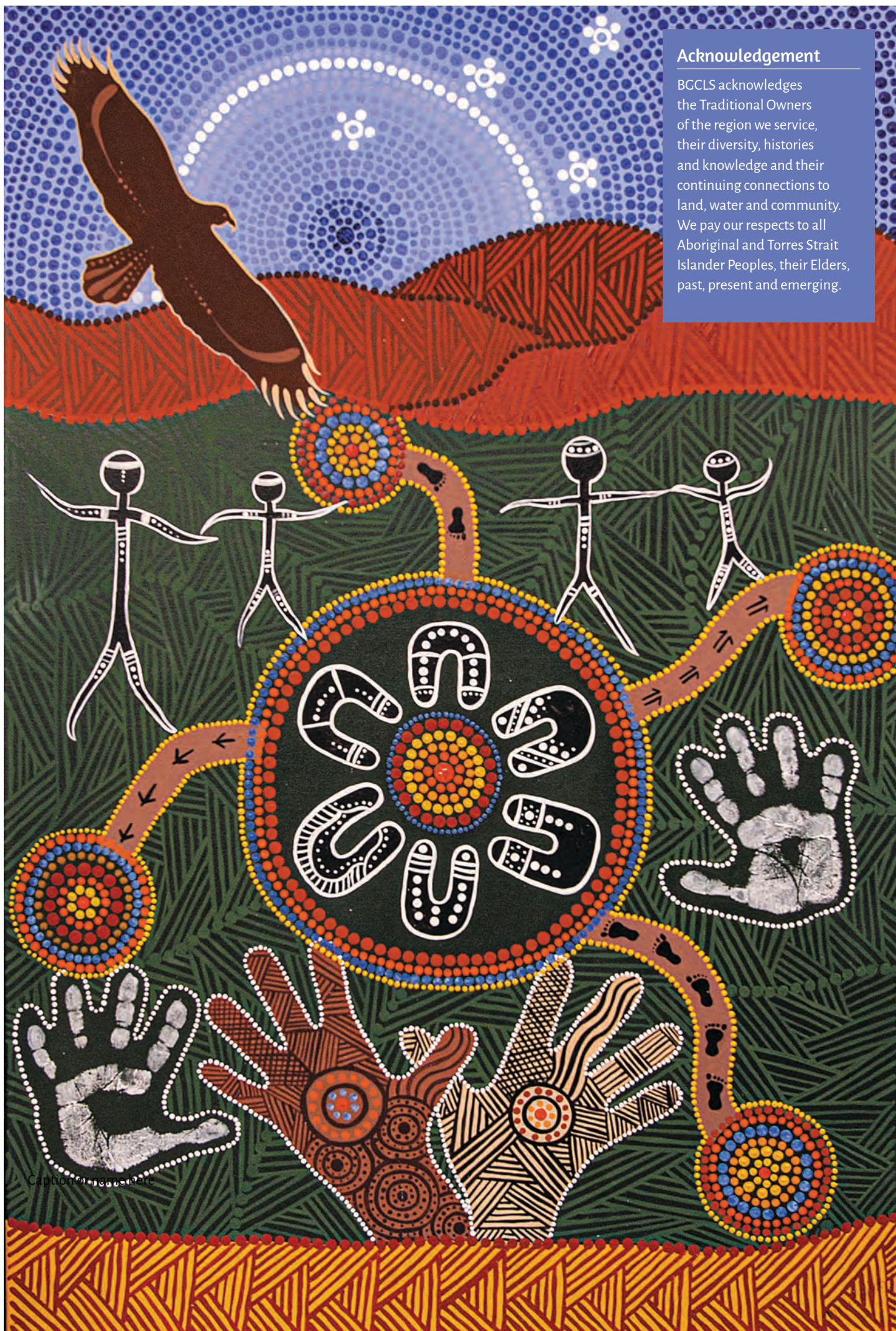
# Annual Report

2022-2023



## Acknowledgement

BCCLS acknowledges the Traditional Owners of the region we service, their diversity, histories and knowledge and their continuing connections to land, water and community. We pay our respects to all Aboriginal and Torres Strait Islander Peoples, their Elders, past, present and emerging.



Caption or name here



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Opposite: 'Reconciliation Journey Together' by Wadawurrung/Wathaurung woman, Trina Dalton-Oogjes, 2019.

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Ballarat & Grampians Community Legal Service is a for-purpose organisation providing free advice, information and community legal education to people who live work and study in the Central Highlands and Wimmera Regions of Victoria.

## Our Vision

Striving for an informed community with access to justice through the law.

## Our Purpose

Providing high quality professional legal services, education, support and advocacy to promote inclusion and enhance collaboration.

## Our Values

Integrity, respect, inclusivity, confidentiality, accountability and collaboration.

## Chair and CEO report



Paul Ryan  
Chair



Narelle Laing  
Chief Executive Officer

## Reflecting on the year that was, welcome to our Annual Report for 2022-2023.

The year started with Covid still a prevalent issue impacting service delivery in some areas and the ability to recruit suitably qualified staff in our outreach areas. We continued to have particular concern for community members across our region experiencing family violence with many communities in our region experiencing family violence incidents higher than the state average.

Clients without the means to pay for legal assistance increased significantly during this time and many outreach communities experienced increases in criminal incidents. The top five problem types were family violence, child contacts, family law-property, wills/probate powers of attorney and road traffic and motor vehicle regulatory offences.

Of the 1420 clients serviced this year, 9.5% were remote and rural clients, 54% were family violence matters, and 36% of clients had a disability or mental health illness.

BGCLS has not been immune to the recruitment challenges of the legal profession in this current climate and the associated complexities of providing outreach services in rural communities. Our Ballarat lawyers deliver services to these communities which involve significant travel time and overnight stays on a regular basis. Our legal service is further enhanced by a team of volunteer lawyers providing advice appointments to clients in our Ballarat office.

An organisation restructure occurred in May 2023 and we welcomed our inaugural CEO, Narelle Laing in July. We acknowledge the efforts of staff to minimise the impact on client service delivery during this period.

We farewelled Executive Officer, Lisa Buckland, and Administration Team Leader, Linda Smith. Lisa worked with BGCLS in administration and management roles for 17 years and her contribution as a senior leader is acknowledged by the Board. Linda was a long-standing employee with 16 years' service to BGCLS. We thank Lisa and Linda for their significant contribution to BGCLS.

The expansion of our outreach services has been a significant success this year and something we will continue to build on moving forward. Our diverse range of community legal education events have targeted a wide range of people and topics. The highlight event for the year was the inaugural Legal Laneway Breakfast and we are delighted to be partnering with Victoria Law Foundation and Ballarat District Law Association for the 2024 event.

*Continued page 3.*





## **BGCLS is most grateful for the ongoing support of stakeholders across the Ballarat and Grampians Region.**

We would like to acknowledge specifically our funding partners, Victorian Legal Aid, Federation of Community Legal Centres and Department of Justice and Community Safety for their investment in our region and their support during the change process. A special thank you to the Horsham, Stawell, Ararat and Daylesford Neighbourhood Houses for hosting our lawyers and enabling important services to be delivered in the outreach areas. To our networking partners and local service providers, your contribution to our work is valued and appreciated.

## **We acknowledge and celebrate the dedication of the BGCLS team who continue to provide legal services that are valued by the most vulnerable members of our community.**

We would also like to acknowledge the staff who have moved on from BGCLS and their contribution to our important community work. Lawyers, Grant Baars, Annica Akerfelt and Monisha Sudarsanan; Lynne Peace, Client Support and Advocacy, and Interim CEO, Peter Kerwan.

Our team of 11 volunteer lawyers provided 580 hours of service and our law students provided 600 hours of service. Volunteers and students significantly contribute to our ability to meet the legal needs of Ballarat in particular.

We acknowledge that there is still a significant amount of unmet need across our region. In addition to being strategic in our approach to meet this unmet need, we are focused on the organisation being the optimal size to maximise impact.

We welcomed Kelly Rolfe, Clare Moss, Russell Bennett, Mark Karlovic and Peter Newsome to the Board and we would like to extend our appreciation to all Board Members for their significant and valued contribution. We would like to thank retiring Board Member, Deb Harris for her contribution to BGCLS.

We are looking forward to the year ahead and our continued service to the individuals, families and communities of the Ballarat and Grampians region.

### **Paul Ryan**

Chair

### **Narelle Laing**

Chief Executive Officer





# Our work

“ The service I received was second to none. Excellent and clear information was provided in assistance with my legal issue! Highly recommend. ”

# Principal Lawyer Report



Toni Thomas

Ballarat and Grampians Community Legal Service has experienced significant growth and change over the last year. We have welcomed new staff and said goodbye to others moving on to new experiences. We have continued to work together with new and existing partners to provide quality legal and non-legal services to clients across Western Victoria.

We commenced the legal year in partnership with the Law Foundation, the Ballarat & District Law Association (BDLA) to host the inaugural Legal Laneway Breakfast. This was the first Laneway Breakfast hosted outside of Melbourne. The event took place on a sunny Ballarat day and was well attended by members of the legal community within our region. We look forward to this becoming an annual event and hosting future events with the Law Foundation and BDLA.

Additionally, a highlight of our partnership with Family Law Pathways Network included organising the first “in person” event since 2019. The successful event was hosted by CAFS and well attended including Her Honour Judge Stewart and Associates.

**Our Outreach program** has expanded to include face to face appointments in Horsham, Stawell, Ararat, and Daylesford with the commencement of a new Outreach Lawyer role. Clients have responded positively to the expansion of services and relationships with stakeholders have benefited from having a regular point of contact for networks.

The provision of an in-person duty lawyer service at the Horsham Magistrates Court has resulted in increased numbers of clients being assisted and better outcomes, with early resolution being a common theme.

We worked in partnership with charity Impact for Women to extend its ‘bags of love’ campaign to Ararat Stawell and Horsham.

**Our community legal education programs** have coincided with Law Week and Elder Abuse Awareness Day. We have provided a variety of information sessions in partnership with Neighbourhood Houses to community members across our large catchment. Additionally, we have remained responsive to community needs and provided information sessions to other community groups and schools including Securing their Futures, online safety, and age of consent.

Our legal team have continued to provide valuable legal services to the **Ballarat Specialist Family Violence Court, Hopkins and Langi Kal Kal Prisons and the Ballarat sittings of the Federal Circuit and Family Court of Australia (FCFCOA).**

The introduction of the Family Advocacy and Support Service Program within the FCFCOA in the Ballarat region has expanded our capacity to provide family law services. The program encompasses a range of support services to ensure that clients receive holistic assistance and can navigate the challenging family law space in a more supported way.

As with any changes to services and processes we must ensure that we are adaptable. We recognise that the needs of our communities change over time, and it is important that we adapt to best meet those needs. It is hoped that we will be able to continue to expand our services and develop both programs further. I look forward to another positive year for BGCLS staff, Board and continuing to provide quality services to our clients.

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**Toni Thomas**

Principal Lawyer



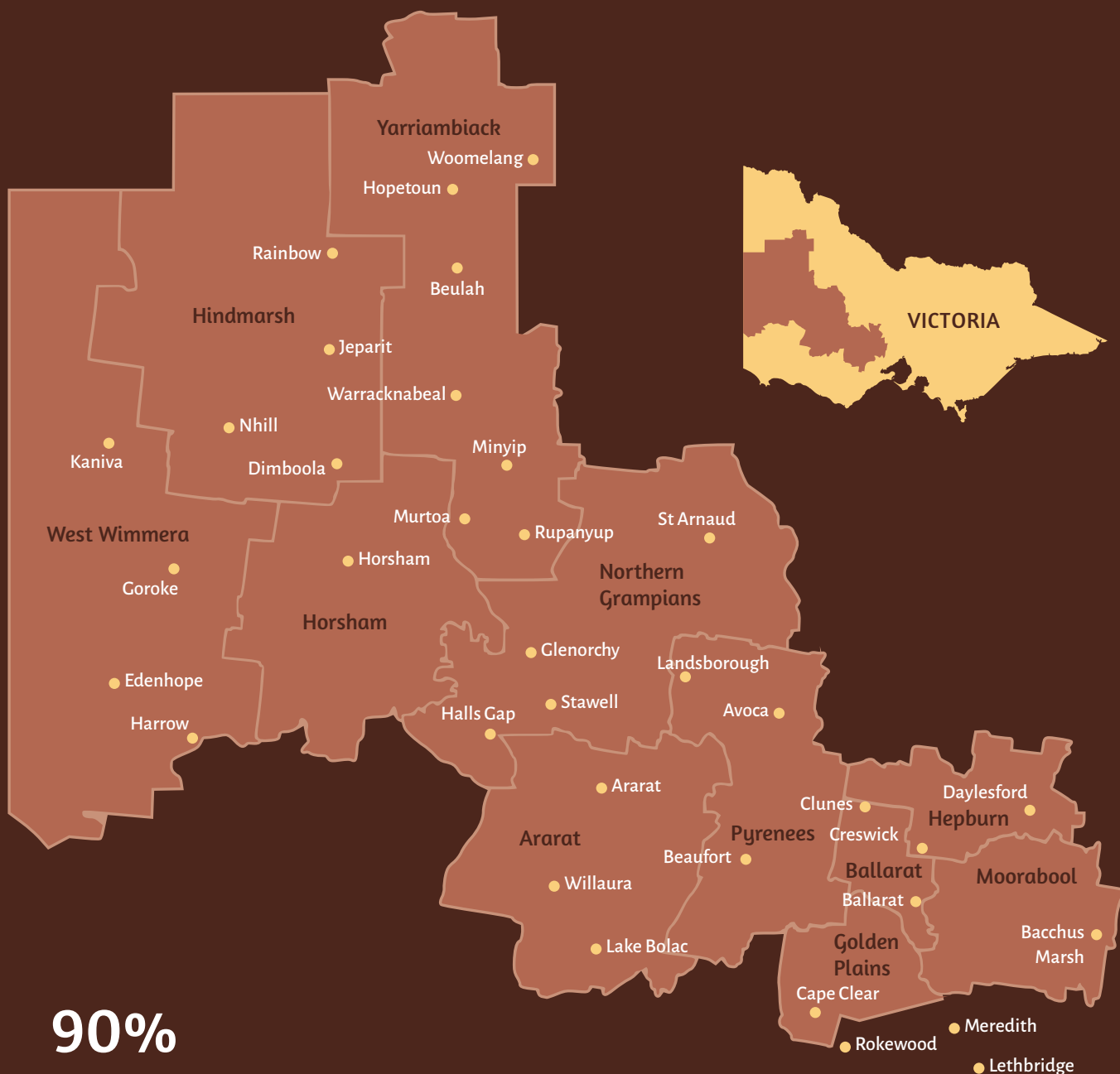
# Our impact

“ Thank you so much. BGCLS is a fantastic service to use when you don't even know where to start! ”



## Our region

From Bacchus Marsh to the South Australian border, BGCLS services 11 Local Government Areas (LGAs).



# 90%

of Ballarat and Grampians Community Legal Service (BGCLS) clients reported that the assistance provided by their lawyer has increased their understanding of their legal rights and responsibilities.

# 92%

of BGCLS survey respondents would recommend our service to others.

# 90%

of survey respondents said they were “very likely” to identify the problem and seek appropriate legal assistance early if they encountered a legal issue in the future.

## Client Snapshot 2022–2023

### Top five problem types<sup>1</sup>

1 July 2022 –30 June 2023

	Number	Proportion
Family Violence Order	843	41.1%
Child Contacts	198	9.6%
Family Law – Property	146	7.1%
Wills/probate powers of attorney	90	4.4%
Road traffic and motor vehicle regulatory offences	81	3.9%

### Programs and services accessed by vulnerable and disadvantaged people

The below table captures the age data sets considered the most vulnerable according to National Partnership Agreement (NPA).<sup>2</sup>

Note, some clients experience more than one indicator of disadvantage / vulnerability.

**1420** Total clients



**123**

Young people



**188**

Older people



**56**

First Nations People



**768**

Family violence

**58**

Culturally and linguistically diverse



**519**

Disability / mental health



**1145**

Financial disadvantage



**33**

Homeless



**136**

Remote and rural clients

639 males  
776 females



1. CLASS Report PT01. Top 20 Problem Types.

2. National Partnership Agreement <https://www.ag.gov.au/LegalSystem/Legalaidprogrammes/Pages/National-Partnership-Agreement-on-Legal-Assistance-Services.aspx>



## Case Studies

\*Names have been changed

### COMPASS

**A program to assist clients to connect with and navigate non-legal support services.**

**Jennifer\* was referred to our Client Support and Advocacy Officer, through one of our lawyers who identified that she could also benefit from the non-legal support provided by our COMPASS program.**

Jennifer has a background of historical child sexual abuse and severe mental health issues. Her marriage of over 30 years recently broke down, and her older children have withdrawn from her. Jennifer is having difficulty accepting her marriage is over, and the estrangement from some of her children is very distressing.

Initially we spent time with Jennifer talking through a range of issues and letting her express her sadness and emotions. Jennifer said she was having suicidal thoughts, was struggling with her mental health, and was experiencing deep feelings of unworthiness.

Through these conversations, Jennifer became open to the idea of support. Jennifer was referred to CASA (Centre Against Sexual Assault), and once this was established we supported her to connect with a Psych Nurse at a local Mental Health Service. The Psych Nurse supported Jennifer to join a social group run by another local organisation.

Our work with Jennifer is ongoing, and Jennifer's participation in the social group has helped her build positive connections. Jennifer has felt comfortable sharing her stories and receiving support from other group members, while also listening to others with similar stories and returning that support.

These interactions are giving Jennifer a sense of purpose and are helping build her confidence and resilience, as she works through her marriage breakdown and traumatic past.





## Our Lawyer assisted with family violence and divorce proceedings.

**Julie\*, our client, required legal assistance for an intervention order matter and divorce proceedings.**

Julie and her ex-spouse were together in excess of 20+ years and have a teenage child together. The parties have been separated for some time and Julie and her child are listed as the Affected Family Members to an intervention order against Julie's ex-spouse.

Julie came to BGCLS to seek assistance to initiate and finalise divorce proceedings against the respondent. Additionally, the client further sought to submit an application to the Magistrates' Court to extend the final intervention order against her ex for her and the child's protection. The client reported multiple breaches of the intervention order to Victoria Police.

In addition to appearing at the court hearing, \*Andrew, one of our Lawyers allocated to Julie's case, provided initial advice for the merits of her extension application and alleged reported breaches. Andrew appeared at the court hearing in relation to the intervention order extension.

The BGCLS further facilitated the entire divorce process for and on behalf of the client. This included advice, drafting documents, arranging service, appearing at the divorce hearing and obtaining the divorce certificate.

As a result of the lawyers' assistance, Julie's extension application for an intervention order was granted. Her divorce proceedings were also granted and executed despite the respondent lodging a formal objection to the divorce.

Julie was appreciative of the support and legal counsel provided by our service and grateful of the outcomes she received.

## Our client was supported though the family law system.

**Sam\* was initially a family violence client who then had family law issues that needed to be dealt with.**

The matter involved both property and parenting matters.

The family violence was extensive, so not only were we dealing with getting the client through the court process but also shielding her from the continuing issue of family violence.

The matter was originally filed in Melbourne so as to attempt to force the client to attend at Melbourne. However, we successfully fought for the client and were able to get the matter transferred to Ballarat.

This was of particular significance to ensure that Sam did not have to travel to Melbourne to deal with the family law matter. At the time the client also had health issues which were also a toll on them as well as managing children and schooling. Without the matter being brought back to Ballarat the client would have had to do extensive travelling to the Melbourne Law Courts to attend to the matter.

The representation that the client received was empathetic and understanding and Ballarat and Grampians Community Legal Service has worked hard at providing quality legal representation to the client whether that was in the Federal Circuit and Family Court of Australia located in Melbourne or whether that was in the Ballarat Circuit.



## Our lawyer provided legal support to a client from a culturally and linguistically diverse background.

Amy\* was referred to our service by her family violence practitioner for advice about extending her family violence intervention order against her abusive ex-husband.

She had previously applied to the Magistrates' Court to extend the order due to her ongoing fear of retaliation and issues surrounding her ex-partner's contact with her children. Amy spoke limited English, having moved to Australia in 2019 after marrying her husband in her home country. Upon moving to Australia, Amy and her children experienced physical, verbal and emotional abuse from her husband, who would not take no for an answer and controlled their interactions with other people and health services.

During our first consultation with Amy via an interpreter we identified her legal issues and were able to provide her with ongoing advice and representation over a period of 18 months to achieve the following outcomes:

1. Representation for her family violence intervention order application, including preparation of her further and better particulars and appearances at a mention hearing and directions hearing. With our assistance Amy obtained a 12-month extension to her intervention order protecting herself and her children.
2. Amy had previously reported an incident of physical violence to Victoria Police, however the charges had been withdrawn because an interpreter was not used in obtaining Amy's statement. Nevertheless, we identified Amy's eligibility for victims of crime compensation. We prepared her compensation application and obtained reports from her treating medical practitioner and physiotherapist. The outcome was an award of compensation and reimbursement for the cost of replacement glasses that had been damaged in the incident.
3. Amy conveyed instructions that she wanted to divorce her ex-husband. We also assisted Amy in explaining and completing the necessary documentation to obtain her divorce.

At the conclusion of these matters Amy was extremely grateful for our assistance:

“ Thank you for your help, I got my peace with my kids.  
Thank you for the best wish, and all the best for you.  
And thank you again. ”

# Project partnerships & stakeholders

“ We were extremely pleased with guidance provided by our Lawyer. My mother needed legal advice with a VCAT application to change her Power of Attorney. The Lawyer who worked with us was very patient with me and assisted my mother and in the process of changing her Power of Attorney. She guided us through the legal process from liaison with her treating doctor to helping complete all the necessary documents and final application through VCAT. She was an excellent support and showed compassion and very knowledgeable advice. ”





Throughout the year, our team has been involved in several activities and information sessions in the communities in which we serve.

### Legal Laneway Breakfast

In February, we were excited to host the inaugural Ballarat Legal Laneway Breakfast in partnership with the Victoria Law Foundation (VLF), Ballarat and District Law Association (BDLA), and Hop Temple.

Over 60 legal professionals from the Ballarat region gathered at Hop Temple's "Hop Lane" to hear from guest speakers including VLF Executive Director Lynne Haultain, Program Coordinator for Women and Mentoring (WAM) Emily Murphy, and our Outreach lawyer, Adrian Tinetti. A delicious breakfast was provided by the Hop Temple team, while the sector enjoyed a networking opportunity and the chance to come together to welcome in the new legal year.

Guest feedback was positive and all surveyed guests said they would welcome the opportunity to attend again in 2024.

### Law Week – May 2023

Victorian Law Week (15-21 May 2023) is a program of community events and activities that makes learning about the law easy. Across the state, events are designed to help Victorians understand their rights, find answers to their questions, know what help is available and how our legal system works.

The program is managed by Victoria Law Foundation, with events and activities run by a range of organisations, including community legal centres, government bodies, community organisations, law firms, courts and tribunals – and many more.

In 2023, BGCLS invited community members to attend Future Life Planning information sessions hosted in partnership with the Horsham, Ararat, Stawell, Daylesford and Creswick Neighbourhood Houses during Law Week.

The Future Life Planning sessions focussed on how to prepare important legal documents including Wills, Powers of Attorney, and Medical Treatment Decision Maker appointments.

We are also partnered with the Ballarat East Neighborhood House and Consumer Affairs Victoria to deliver two "Running a Successful Community Group: Learning the Law" information sessions during Law Week.



### Bring Your Bills Day

In June, BGCLS in partnership with Child and Family Services (CAFS) hosted a Bring Your Bills Day. Community members with concerns about overdue bills, debts, fines, payday loans, credit cards and more, were invited to attend our office where our lawyers, together with CAFS financial counsellors were available to provide advice and assistance.

### Community Legal Education

During the year, the BGCLS team delivered 24 Community Legal Education sessions, including the development and distribution of Community Legal Education Resources.

Our team of lawyers worked in partnership with our local Neighbourhood Houses in Ararat, Stawell, Daylesford, Horsham, Creswick, Ballarat, and Ballarat East to deliver a variety of information sessions. We were also invited by Probus, Hesse Rural Health and Pinaric to deliver CLE sessions. Topics covered included Future Life Planning (wills, powers of attorney, guardianship and administration), Elder Abuse, Fines, Learning the Law for Community Groups, and Deceased Estates.

### Community Legal Education – Resources

#### Disaster Response: Accessing Legal Help.

BCCLS is committed to assisting those affected by disasters such as the floods in our region during 2022. Our lawyers are available to help with a range of legal issues that may present themselves, particularly during recovery after disaster.

BGCLS's Disaster Working Group compiled and distributed Disaster Packs as a resource to affected communities during various CLE opportunities. This included community events hosted by the Hepburn Storm Recovery office in Creswick and Trentham. The packs included a Disaster Legal Health Check Tool, Disaster Preparedness information, BGCLS contact details, Bushfire information, and a torch.

#### Ballarat Regional Multicultural Council (BRMC)

We were also pleased to welcome a group of newly-arrived migrants and refugees to our office, as part of BRMC's Welcome Bus Tour. Alongside attending monthly Welcome Morning Teas at BRMC, this has enabled us to speak to newly arrived community members about their legal rights in Australia and ensure they are aware of our free and confidential service, with the availability of translators, if they encounter a legal issue.





We are grateful for the ongoing support of our funding partners and stakeholders in the delivery of these projects and services to our community.



Ballarat Regional  
Multicultural Council

Ballarat & District  
Law Association

CAFS

Catholic Care

Corrections Victoria

CORE

Disaster Legal Help Victoria

FASS

Greater Ararat Business Network

Grampians Disability Advocacy

Grampians Community Health

Impact for Women

Law Institute of Victoria

The Orange Door

Victoria Law Foundation

Wimmera Law Association





# Our people

“ I cannot thank my lawyer and others enough for their support and guidance through my court process. I couldn't be any more appreciative for the expertise and guidance that was afforded to me in this situation. ”

Thank you to our Board, staff and volunteers who have made an incredible contribution to our work and our community in 2022-2023.

## Our board

BGCLS is governed by a Board that provides governance and strategic direction for BGCLS.



### Paul Ryan | Board Chair

Dip T (Primary), BTheol, Grad Dip PsychStud, BSci (Hons – Psychology), GAICD

With 30 years of experience in for purpose organisations as well as at senior executive, non-executive director and Board Chair level, Paul joined the BGCLS Board in July 2022 and became

Board Chair in November 2022. He has a background in education, theology, and psychology. Paul's career path has been diverse with roles as a catholic priest, research fellow, and senior executive in education and for purpose organisations. Paul is a Graduate of the Australian Institute of Company Director's course and currently sits on several other for purpose boards across a range sectors.



### Pauline Fay | Deputy Chair

BA (Community Development)

Pauline joined the BGCLS (May 2021) to make a positive contribution to the great work that legal services provide to the community and to maximise opportunities that will support the future growth of the

Service. With experience in community development and community at the local and state government levels, private and public sector organisations, Pauline has been involved in many grassroots community projects through to large multi-million-dollar infrastructure developments – the common theme being identifying need and finding a way to achieve it. Pauline is also a licensed conveyancer with over 40 years' experience and has a passion for advocating for people's rights to participate equally in the legal system, social policy and decision making.



### Clare Moss | Director

BA, JD

Clare is an LIV Accredited Criminal Law Specialist and runs a law practice Lake Legal Ballarat where she assists vulnerable members of the community with criminal and family violence matters. She previously worked at

Victoria Legal Aid for 7 years across a range of practice group areas. Clare joined the BGCLS Board in 2022 and has previously been on the board of the Ballarat Child Care Co-Operative.



### Mark Karlovic | Director

BA, MCom, LLB

Mark has over 20 years of experience working in senior executive Human Resource roles in multiple industries. Mark is also a Military Lawyer and serves in the Navy Reserve and has extensive Industrial Relations

experience working for a Trade Union. Mark sits on the Law Institute of Victoria's Workplace Relations Law Committee.



### Kelly Rolfe | Director

MPA, MIPA, GradCertBusAdm

Kelly has over 20 years' experience in accounting and finance, with over half her career being in the not-for-profit sector. Leading and directing at an executive level, Kelly's current role is as CFO of a large not for profit in Ballarat

with a key focus on education and early years development and community and youth engagement. Being a Justice of the Peace, Kelly has a keen interest in legal and community service and joined the BGCLS Board in November 2022.



### Peter Newsome | Director

BApplied Science – Disability Studies, Grad Dip Business Administration, Grad Cert Catholic Leadership

Peter joined the BGCLS Board in February 2023 with over 13 years in senior leadership and executive positions in both health and

community services that has included merger and acquisitions activity and the successful implementation of the National Disability Insurance Scheme (NDIS) roll out at St John of God Health Care. Peter relocated to Ballarat in 2021, following his appointment as Chief Executive Officer of Pinarc Disability Support. Peter brings his experience, and strong NFP sector capabilities to BGCLS and is currently undertaking study to complete his Master of Business Administration (MBA).



## Russell Bennett | Director

LLB, B.A, Grad Dip Legal Studies; Dip Teaching (secondary).

With over 20 years' experience as a lawyer Russell with extensive experience and specialization in working for integrity bodies and health care regulators in Melbourne and

London, Russell joined the BGLCS Board in late 2022. Russell is currently the Assistant Commissioner for Investigations Legal and Policy at the Health Complaints Commissioner. Russell was previously a volunteer at the Fitzroy Community Legal Service.

## Sharon Hope | Director

B.Fin Admin, M.Comm; GradCertPubAcc, CA, CPA SMSF Specialist.

Sharon has over 30 years' experience in Taxation, Auditing and Accounting. She has been operating her own accounting practice in Ballarat since 2009. Sharon joined the BGCLS Board in November 2021 and currently holds the seat of treasurer.

## Our staff

### Current

**Narelle Laing** | CEO

**Toni Thomas** | Principal Lawyer

**Adrian Tinetti** | Senior Lawyer, Family Violence

**Gillian Poirier** | Senior Lawyer, Generalist

**Harrison Waller** | Generalist Lawyer

**James Hussey** | Family Lawyer

**Wendy Chennell** | Senior Lawyer, Family Law

**Tamar Haigazian** | Family Lawyer

**Raphaelle Stewart** | Family Violence Lawyer

**Stephanie Douglass** | Family Violence Lawyer

**Sallie MacDonald** | Family Violence Clerk

**Rennae Schultz** | Administration Assistant

**Tegan Braun** | Reception

**Jacqui Lawrence** | Project and Education Officer

**Belinda Devine** | Project Worker

**Paula Sharry-Pierce** | Community Development Officer

### Former

#### Thank you to our former staff

**Lisa Buckland** | Executive Officer

**Peter Kerwan** | Interim CEO

**Linda Smith** | Administration Team Leader

**Lynne Peace** | Client Support and Advocacy

**Monisha Sudarsanan** | Lawyer

**Annica Akerfelt** | Family Violence Lawyer

**Grant Baars** | Family Violence Lawyer

## Our volunteers

We rely on volunteers, both students and lawyers, to assist with the delivery of our services. We would like to acknowledge and thank all our valued volunteers for their ongoing commitment and contribution to our organisation.

Throughout the year, our law students have provided more than 600 hours of work and advice and our volunteer lawyers have provided in excess of 580 hours. Matters assisted with have included debt, family violence, wills and tenancy issues.

Your dedication to advancing access to justice cannot be understated and we are extremely grateful for all the work you do.

### Students for 2022/23

Olivia Tenace

Martha Prewett

Justin Mitchell

Darcy Bradmore

Benjamin Lawrence

Melanie Hull

### Volunteer Solicitors

Annica Akerfelt

Ashlyn McCurdy

Ashleigh Fry

Bianca Brown

Cindy Halliwell

Dianne Haddon

Nicholas McMaster

Paul Thomas

Paul Cott

Rachel Jones

Rebecca Van Orschoit

### Former Board Members

Deb Harris





# Financials

**Ballarat & Grampians Community Legal Service Inc.**  
**Financial Statements for the year ended 30 June 2023**

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## Finance report



**Kelly Rolfe**  
Chair, Finance and Audit Committee

As Chair of the Finance & Audit Sub-Committee for the Ballarat & Grampians Community Legal Service, I am pleased to provide a summary of our financial performance and an outlook for the future as we conclude the 2023 financial year.

In FY2023, our organisation achieved a notable financial outcome, recording a profit of \$521k. This success has been confirmed by our auditors, Davidsons, who issued an unqualified audit report with no adjusted differences.

Our exclusive reliance on federal and state grant funding remains pivotal. In the past year, we secured additional funding, primarily directed towards specialist legal services. While some grant funds have been utilised, a portion is earmarked for the upcoming financial year, as indicated in our program reserves.

Navigating the post-pandemic landscape, we encountered challenges, particularly workforce shortages. Despite these obstacles, we worked towards successfully filling vacant roles, to ensure the uninterrupted delivery of community-focused legal services.

Looking ahead to FY24, we are committed to continuing our mission of delivering high-quality legal services to our community. Our dedication to transparency, accountability, and community welfare remains steadfast.

I invite you to review this summary alongside our audited financial statements for a comprehensive understanding of our financial standing. Thank you to the Board of Directors for their support and commitment during the past financial year.

### Kelly Rolfe

Chair of the Finance & Audit Sub-Committee

# Statement of Comprehensive Income

FOR THE YEAR ENDED 30 JUNE 2023

## Community Legal Services Program & Community Legal Centres Family Violence and Assistance Fund

	2023 \$	2022 \$
<b>INCOME</b>		
CLSP Funding - Commonwealth	372,276	366,852
CLSP Funding - State	453,708	444,812
CLSP Funding - Victim Legal Service	60,000	-
CLSP Funding - SFVC	279,992	122,848
CLSP Funding - CLCFVA	122,844	-
Donations	2,185	843
Other income	48,344	21,587
	<b>1,339,349</b>	<b>956,942</b>
<b>EXPENSES</b>		
Audit and accounting fees	22,209	22,824
Communication	6,508	5,470
Depreciation expense	46,502	51,160
Insurance	8,733	6,091
Interest expense on lease liability	36,359	43,622
Library and subscriptions	1,093	8,491
Minor equipment	1,259	117
Other employment expense	(25,626)	11,275
Occupancy costs	20,720	18,756
Overheads	16,043	14,473
Programming expense	9,304	-
Recruitment costs	1,792	2,150
Repairs and maintenance	3,628	8,914
Salaries	808,227	742,660
Staff training	7,138	6,495
Superannuation	72,479	68,458
Travel	3,799	880
Other expenses	18,014	14,241
	<b>1,058,182</b>	<b>1,026,077</b>
<b>Net Surplus/(deficit) from CLSP &amp; CLCFVA</b>	<b>281,167</b>	<b>(69,135)</b>

The accompanying notes form part of these financial statements.



## Statement of Comprehensive Income | Continued

### Other Projects

	2023 \$	2022 \$
<b>INCOME</b>		
Project funds received	805,084	375,664
	<b>805,084</b>	<b>375,664</b>
<b>EXPENSES</b>		
Salaries	443,170	416,241
Consultants	8,633	55,910
Depreciation expense	30,999	23,596
Interest expense on lease liability	23,943	18,455
Other project expenses	58,129	40,842
	564,874	555,044
<b>Net surplus / (deficit) from other projects</b>	<b>240,210</b>	<b>(179,380)</b>
<b>Surplus/ (deficit) before income tax</b>	<b>521,378</b>	<b>(248,515)</b>
Income Tax expense		
<b>Surplus/ (deficit) for the year</b>	<b>521,378</b>	<b>(248,515)</b>
<b>Other comprehensive income, net of income tax</b>		
Other comprehensive income	-	-
<b>Total comprehensive surplus/(deficit) for the year</b>	<b>521,378</b>	<b>(248,515)</b>

The accompanying notes form part of these financial statements.

# Statement of Financial Position

AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	1,169,575	512,710
Trade and other receivables	4	120,665	341,963
Other assets	5	16,921	8,840
		<b>1,307,161</b>	<b>863,513</b>
<b>Non-current assets</b>			
Property, plant and equipment	6	59,789	69,736
Right of Use of Assets	7	1,172,434	1,231,511
		1,232,223	1,301,247
<b>Total assets</b>		<b>2,539,384</b>	<b>2,164,760</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	8	79,626	76,050
Income in advance		307,750	340,971
Lease liabilities	7	39,774	37,912
Employee Benefits	9	117,272	202,870
		<b>544,423</b>	<b>657,803</b>
<b>Non-current liabilities</b>			
Lease liabilities	7	1,230,170	1,266,672
Employee Benefits	9	4,287	1,157
		1,234,457	1,267,829
<b>Total Liabilities</b>		<b>1,778,880</b>	<b>1,925,632</b>
<b>Net Assets</b>		<b>760,505</b>	<b>239,128</b>
<b>EQUITY</b>			
Retained Suplus		63,864	63,864
Program Reserves	10	696,641	175,264
<b>Total Equity</b>		<b>760,505</b>	<b>239,128</b>

The accompanying notes form part of these financial statements.

## Statement of Changes in Equity

FOR THE YEAR ENDED 30 JUNE 2023

	RETAINED SURPLUS \$	PROGRAM RESERVES \$	TOTAL \$
<b>2023</b>			
Balance at 1 July 2022	63,864	175,264	239,128
Surplus for the year	521,378	-	521,378
Transfer to program reserves	(521,377)	521,377	-
<b>Balance at 30 June 2023</b>	<b>63,865</b>	<b>696,641</b>	<b>760,506</b>
<b>2022</b>			
Balance at 1 July 2021	119,775	367,868	487,643
Deficit for the year	(248,515)	-	(248,515)
Transfer to program reserves	192,604	(192,604)	-
<b>Balance at 30 June 2022</b>	<b>63,864</b>	<b>175,264</b>	<b>239,128</b>

## Statement of Cash Flows

FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 \$	2022 \$
<b>Cash flows from operating activities:</b>			
Receipts from Customers		2,334,797	1,302,076
Payments to suppliers and employees		(1,574,510)	(1,354,203)
Interest paid		(60,303)	(62,076)
<b>Net cash (used in)/ provided by operating activities</b>	<b>11</b>	<b>699,984</b>	<b>(114,203)</b>
<b>Cash flows from investing activities:</b>			
Purchase of property, plant and equipment		(8,479)	(30,163)
<b>Net cash used in investing activities</b>		<b>(8,479)</b>	<b>(30,163)</b>
<b>Cash flows from financing activities:</b>			
Repayments of lease liabilities		(34,640)	(36,138)
<b>Net cash used in financing activities</b>		<b>(34,640)</b>	<b>(36,138)</b>
Net increase/ (decrease) in cash and cash equivalents held		656,865	(180,504)
Cash and cash equivalents at beginning of year		512,710	693,214
<b>Cash and cash equivalents at end of year</b>	<b>3</b>	<b>1,169,575</b>	<b>512,710</b>

The accompanying notes form part of these financial statements.



# Notes to the Financial Statements

FOR THE YEAR ENDED 30 JUNE 2023

The financial report covers Ballarat & Grampians Community Legal Service Inc. as an individual entity.

Ballarat & Grampians Community Legal Service Inc. is a not-for-profit Association incorporated in Victoria under the *Associations Incorporation Reform Act 2012* and registered as a charity under the *Australian Charities and Non-for-profits Commission Act 2012*.

## 1 Basis of preparation

In the opinion of the Committee the Association is not a reporting entity since there are no users dependent on general purpose financial statements. These special purpose financial statements have been prepared to meet the reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the needs of members.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

## 2 Summary of significant accounting policies

### (a) Income tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

### (b) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

### Grant revenue

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when each performance obligation is satisfied. Where the agreement is not enforceable or does not contain sufficiently specific performance obligations, grant revenue is recognised on receipt.

### (c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

### (d) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

### (e) Property, plant and equipment

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Assets are carried at cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

### Depreciation

Plant and equipment is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Plant and Equipment	10% - 25%
Leasehold improvements	10%

**(e) Property, plant and equipment, continued**

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

**(f) Employee benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

**(g) Leases**

At the lease commencement the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method.

The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

**(h) Comparative amounts**

Comparatives are consistent with prior years, unless otherwise stated. A reclassification has occurred of deferred revenue.

**(i) Economic dependency**

The Association is dependant on Victoria Legal Aid for the majority of its revenue used to operate the business.

At the date of this report the Committee has no reason to believe that Victoria Legal Aid will not continue to support the Association for the next three years

2023  
\$

2022  
\$

**3 Cash and cash equivalents**

Cash on hand	196	196
Bank balances	1,169,379	512,514
	<b>1,169,575</b>	<b>512,710</b>

**4 Trade and other receivables**

Trade receivables	109,445	992
Other receivables	11,220	-
	<b>120,665</b>	<b>992</b>

**5 Other assets**

Prepayments	16,9210	8,840
	<b>16,921</b>	<b>8,840</b>

	2023 \$	2022 \$
<b>6 Property, plant and equipment</b>		
Furniture and equipment At cost	135,139	126,660
Accumulated depreciation	(93,879)	(80,983)
	<b>41,260</b>	<b>45,677</b>
Motor Vehicles At cost	22,998	22,998
Accumulated depreciation	(8,773)	(4,032)
Total motor vehicles	<b>14,225</b>	<b>18,966</b>
Leasehold improvements At cost	24,687	24,687
Accumulated depreciation	(20,382)	(19,594)
	<b>4,305</b>	<b>5,093</b>
Total property, plant and equipment	<b>59,789</b>	<b>69,736</b>

**(a) Movements in carrying amounts of property, plant and equipment**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Furniture and equipment	Motor Vehicles	Leasehold Improvements	Total
	\$	\$	\$	\$
<b>Year ended 30 June 2023</b>				
Balance at the beginning of year	45,677	18,966	5,093	69,736
Additions	8,479	-	-	8,479
Depreciation expense	(12,896)	(4,741)	(788)	(18,425)
Balance at the end of the year	<b>41,260</b>	<b>14,225</b>	<b>4,305</b>	<b>59,790</b>
<b>Year ended 30 June 2022</b>				
Balance at the beginning of year	49,371	-	5,881	55,252
Additions	7,166	22,998	-	30,164
Depreciation expense	(10,860)	(4,032)	(788)	(15,680)
Balance at the end of the year	<b>45,677</b>	<b>18,966</b>	<b>5,093</b>	<b>69,736</b>



## 7 Leases

### Association as a lessee

The Association has a lease over the building at 5 Chancery Lane, Ballarat which commenced on 1 November 2018 for a term of five years. The lease has options for four further terms of five years each.

The Association has a lease over a photocopier which commenced on 25 February 2021 for a term of 5 years.

	2023 \$	2022 \$
<b>(a) Right-of-use assets</b>		
Right-of-use asset over buildings	1,397,692	1,397,692
Less accumulated depreciation	(229,603)	(172,156)
	<u>1,168,089</u>	<u>1,225,536</u>
Right-of-use asset over plant and equipment	8,147	8,147
Less accumulated depreciation	(3,802)	(2,172)
	<u>4,345</u>	<u>5,975</u>
Total right-of-use assets	<u>1,172,434</u>	<u>1,231,511</u>

Movement in the carrying amounts for each class of Right of Use Asset between the beginning and the end of the financial year:

	Buildings	Plant and Equipment	Total
	\$	\$	\$
<b>Year ended 30 June 2023</b>			
Balance at beginning of year	1,225,536	5,975	1,231,511
Depreciation expense	(57,447)	(1,630)	(59,077)
Balance at end of year	<u>1,168,089</u>	<u>4,345</u>	<u>1,172,434</u>
<b>Year ended 30 June 2022</b>			
Balance at beginning of year	1,282,983	7,604	1,290,587
Depreciation expense	(57,447)	(1,629)	(59,076)
Balance at end of year	<u>1,225,536</u>	<u>5,975</u>	<u>1,231,511</u>

	2023 \$	2022 \$
<b>(b) Lease liabilities</b>		
Current	39,774	37,912
Lease Liabilities	<u>39,774</u>	<u>37,912</u>
Non-current	1,230,170	1,266,672
Lease Liabilities	<u>1,230,170</u>	<u>1,266,672</u>
	<u>1,269,944</u>	<u>1,304,584</u>

**Maturity analysis of lease liabilities**

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

**Lease liabilities**

	<1Year \$	1 - 5 years \$	>5 years \$	Total undiscounted lease liabilities \$	Lease Liabilities included in this Statement of Financial Position \$
<b>2023</b>					
Lease liabilities	97,897	291,786	1,475,601	1,865,284	1,269,944
<b>2022</b>					
Lease liabilities	98,215	390,219	1,571,836	2,060,270	1,304,584

**(c) Lease amounts in Statement of Comprehensive Income**

The amounts recognised in the statement of comprehensive income relating to leases where the Association is a lessee are shown below:

	<b>2023</b> \$	<b>2022</b> \$
Interest expense on lease liability	60,303	62,076
Depreciation of right-of-use assets	59,076	59,076
	<b>119,379</b>	<b>121,152</b>

**8 Trade and other payables**

Trade payables	31,444	7,051
Accrued expenses	21,654	43,830
GST payable	26,528	25,169
	<b>79,626</b>	<b>76,050</b>

**9 Employee benefits***Current*

Annual leave	73,044	117,032
Long service leave	35,702	72,970
Time in lieu	8,526	12,868
	<b>117,272</b>	<b>202,870</b>

*Non-current*

Long service leave	4,287	1,157
	<b>4,287</b>	<b>1,157</b>
	<b>121,559</b>	<b>204,027</b>

## 10 Program reserves

**CLSP & CLCFVA & VLS****Funding**

## CLSP funding

Opening balance	93,602	167,444
Income	875,613	834,094
Transfer from COVID	32,448	-
Expenses	(646,790)	(907,936)
	<b>354,874</b>	<b>93,602</b>

## CLCFVA funding

Opening balance	(149,469)	(154,175)
Income	122,844	122,848
Expenses	(129,504)	(118,142)
	<b>(156,129)</b>	<b>(149,469)</b>

## VLS funding

Opening balance		
Income	60,000	-
Expenses	(2,384)	-
	<b>57,616</b>	<b>-</b>
	<b>256,361</b>	<b>-</b>

**Other Funding**

Opening balance	65,214	-
Income	-	200,173
Transfer to CLSP	(32,448)	-
Expenses	(32,766)	(134,959)
	<b>-</b>	<b>65,214</b>

## FASS funding

Opening balance	-	-
Income	139,333	-
Expenses	(74,534)	-
	<b>64,799</b>	<b>-</b>

## SFVC funding

Opening balance	76,989	78,959
Income	280,892	273,164
Expenses	(279,505)	(275,134)
	<b>78,376</b>	<b>76,989</b>

## DOJ Integrated Services funding

Opening balance	88,928	75,467
Income	665,751	102,500
Expenses	(457,575)	(89,039)
	<b>297,104</b>	<b>88,928</b>
	<b>440,280</b>	<b>231,131</b>
	<b>696,641</b>	<b>175,264</b>

## 11 Cash flow information

	2023	2022
	\$	\$
Reconciliation of result for the year to cashflows from operating activities:		
Surplus/ (deficit) for the year	521,377	(248,515)
Non-cash flows in result:		
- depreciation	77,501	74,756
- net gain on disposal of property, plant and equipment		
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	221,297	467
- (increase)/decrease in prepayments	(8,080)	(2,157)
- increase/(decrease) in trade and other payables	3,576	16,283
- increase/(decrease) in income in advance	(33,221)	-
- increase/(decrease) in provisions	(82,467)	44,963
Cashflow from operations	<b>699,984</b>	<b>(114,203)</b>

## 12 Events after the end of the reporting period

Subsequent to the end of the reporting period no matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

## 13 Association details

The registered office of the Association is:

Ballarat & Grampians Community Legal Service Inc. 5 Chancery Lane BALLARAT VIC 3350




## Committee Declaration

The committee declares in their opinion:

- (i) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- (ii) the financial statements and notes satisfy requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.



Paul Ryan  
Chair, Board  
31 October 2023



Kelly Rolfe  
Chair, Finance and Audit Committee,  
acting Treasurer  
31 October 2023

**AUDITORS INDEPENDENCE DECLARATION**  
**UNDER 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012**  
**TO THE BOARD OF BALLARAT & GRAMPIANS COMMUNITY LEGAL SERVICE INC.**

As auditor for Ballarat & Grampians Community Legal Service Inc. for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Ballarat & Grampians Community Legal Service Inc.



Stephen Kirtley

*Director*

Dated this 16<sup>th</sup> day of January, 2023

*Davidsons Assurance Services Pty Ltd*  
*101 West Fyans Street*  
*Geelong, Victoria 3220*

**/ GEELONG**

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**PHONE** 03 5261 2029

**/ DIRECTORS**

Stephen Wight CA  
Stephen Kirtley CA

Davidsons Assurance Services Pty Ltd  
ACN 123 098 662 / ABN 77 123 098 662

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**INDEPENDENT AUDITOR'S REPORT****TO THE MEMBERS OF BALLARAT & GRAMPIANS COMMUNITY LEGAL SERVICE INC.****Opinion**

We have audited the financial report of Ballarat & Grampians Community Legal Service Inc, which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion the financial report of Ballarat & Grampians Community Legal Service Inc. has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the ACNC Act, the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Australian Charities and Not-for-profits Commission Act 2012, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purposes of fulfilling the Company's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our report is not modified in respect of this matter.

**Responsibilities of Management and Those Charged with Governance for the Financial Report**

Management is responsible for the preparation of the financial report in accordance with the ACNC Act, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

**/ GEELONG**

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**/ TORQUAY**

6 Walker Street  
PO Box 125  
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**PHONE** 03 5261 2029

**/ DIRECTORS**

Stephen Wight CA  
Stephen Kirtley CA

Davidsons Assurance Services Pty Ltd  
ACN 123 098 662 / ABN 77 123 098 662

[info@davidsons.com.au](mailto:info@davidsons.com.au)

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In preparing the financial report, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Stephen Kirtley  
*Director*

Dated this 16<sup>th</sup> day of November, 2023

*Davidsons Assurance Services Pty Ltd*  
101 West Fyans Street  
Geelong, Victoria 3220



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**BALLARAT &  
GRAMPIANS  
COMMUNITY  
LEGAL SERVICE**



## **Contact BGCLS**

Our office can be contacted between 9.00am - 5.00pm, Monday to Friday.

### **IN PERSON**

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### **HOURS OF OPERATION**

Monday to Friday 9.00am - 5.00pm (Wednesday evening by appointment)

Closed Victorian and Local Public Holidays

### **TELEPHONE INTERPRETER SERVICE**

Phone: 131 450 (within Australia), ask them to call (03) 5331 5999