

COMMUNITY LEGAL CENTRES ASSOCIATION (WA) INC.

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

Community Legal Centres Association (WA) Inc  
30 June 2024 Financial Report

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Community Legal Centres Association (WA) Inc  
30 June 2024 Financial Report

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	30 June 2024 \$	30 June 2023 \$
<b>Income</b>			
Grant Income	2	956,195	929,322
Interest Received		23,186	6,837
Membership Income		47,661	29,290
Other Income		52,104	43,517
<b>TOTAL INCOME</b>		<b>1,079,146</b>	<b>1,008,966</b>
<b>Expenses</b>			
Communications		3,805	2,987
Consultant		44,967	20,592
Depreciation		22,322	21,908
Employment Expenses		771,782	699,413
Finance & Accounting Fees		16,047	15,105
Insurance		2,786	4,609
Interest Expense		301	261
IT Maintenance & Equipment		23,705	14,626
Office Overheads		3,445	2,114
Programming and Planning		2,700	2,469
Projects Costs		130,223	180,252
Staff Training		5,798	5,487
Travel		14,775	17,125
<b>TOTAL EXPENSES</b>		<b>1,042,656</b>	<b>986,948</b>
<b>Net Profit</b>		<b>36,490</b>	<b>22,018</b>
Other comprehensive income/(loss)		-	-
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>36,490</b>	<b>22,018</b>

**The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction  
with the accompanying notes**

Community Legal Centres Association (WA) Inc  
30 June 2024 Financial Report

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2024**

	Note	30 June 2024 \$	30 June 2023 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	1,113,065	601,172
Trade and other receivables	4	-	5,280
Prepayments		8,772	19,800
<b>Total Current Assets</b>		<b>1,121,837</b>	<b>626,252</b>
<b>Non-current Assets</b>			
Property, plant and equipment	5	8,471	1,499
Intangible assets	6	9,712	-
Right of use asset	7	9,824	18,579
<b>Total Non-current Assets</b>		<b>28,007</b>	<b>20,078</b>
<b>TOTAL ASSETS</b>		<b>1,149,844</b>	<b>646,330</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	8	106,534	43,419
Lease liability	9	10,070	14,308
Provisions	10	45,477	43,062
Contract Liabilities	11	520,960	115,078
<b>Total Current Liabilities</b>		<b>683,041</b>	<b>215,867</b>
<b>Non-current Liabilities</b>			
Lease liability	9	-	4,927
Provisions	10	7,248	2,471
<b>Total Non-current Liabilities</b>		<b>7,248</b>	<b>7,398</b>
<b>TOTAL LIABILITIES</b>		<b>690,289</b>	<b>223,265</b>
<b>NET ASSETS</b>		<b>459,555</b>	<b>423,065</b>
<b>EQUITY</b>			
Retained earnings		218,555	214,065
Reserve		241,000	209,000
<b>TOTAL EQUITY</b>		<b>459,555</b>	<b>423,065</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes

Community Legal Centres Association (WA) Inc  
30 June 2024 Financial Report

**STATEMENT OF CHANGES IN EQUITY  
AS AT 30 JUNE 2024**

	Reserves \$	Retained Earnings \$	Total equity \$
Balance at 1 July 2022	127,400	273,647	401,047
Surplus for the year	-	22,018	22,018
Transfers between reserves and retained earnings	81,600	(81,600)	-
<b>Balance at 30 June 2023</b>	<b>209,000</b>	<b>214,065</b>	<b>423,065</b>
Balance at 1 July 2023	209,000	214,065	423,065
Surplus for the year	-	36,490	36,490
Transfer to opening reserve	32,000	(32,000)	-
<b>Balance at 30 June 2024</b>	<b>241,000</b>	<b>218,555</b>	<b>459,555</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes

Community Legal Centres Association (WA) Inc  
30 June 2024 Financial Report

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	30 June 2024 \$	30 June 2023 \$
<b>Cash flows from operating activities</b>			
Receipts from fees, subsidies and other income		1,467,122	928,932
Payments to suppliers and employees		(938,698)	(959,614)
Interest received		23,186	6,837
<b>Net cash provided by operating activities</b>	<b>11</b>	<b>551,610</b>	<b>(23,845)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(19,542)	(1,799)
<b>Net cash used in investing activities</b>		<b>(19,542)</b>	<b>(1,799)</b>
<b>Cash flows from financing activities</b>			
Payments for lease liabilities		(20,175)	(19,125)
<b>Net cash used in financing activities</b>		<b>(20,175)</b>	<b>(19,125)</b>
<b>Net increase in cash and cash equivalents</b>		<b>511,893</b>	<b>(44,769)</b>
<b>Cash at the beginning of the financial year</b>		<b>601,172</b>	<b>645,941</b>
<b>Cash at the end of the year</b>	<b>3</b>	<b>1,113,065</b>	<b>601,172</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes

## Notes to the Financial Statements

### 1. Statement of Significant Accounting Policies

The Board has determined that the Community Legal Centres Association (WA) Inc (the "Association") is not a reporting entity because there are no users who are unable to command the compilation of reports to satisfy their information needs. These financial statements have been prepared to meet the reporting requirements of the *Associations Incorporation Act (WA) 2015* and the *Australian Charities and Not for Profits Commission (ACNC) Act 2012*.

The financial statements for the year ended 30 June 2024 were approved and authorised for issue by the Board of Directors on 23 September 2024.

#### **Basis of preparation**

These are special purpose financial statements that have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act (WA) 2015*. These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') 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', AASB 1048 'Interpretation of Standards', AASB 124 'Related Party Disclosures' and AASB 1054 'Australian Additional Disclosures'.

#### **Basis of Measurement**

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### **Functional and Presentation Currency**

These financial statements are presented in Australian dollars, which is the Association's functional currency.

#### **Going Concern**

The financial report has been prepared on the going concern basis, which contemplates the continuation of normal business activity and the realisation of assets and the settlement of liabilities in the ordinary course of business.

For the year ended 30 June 2024, the Association incurred a net surplus of \$36,490 (2023: net surplus \$22,018), and the Association has a working capital surplus of \$959,755 (2022: \$525,643).

The Association is dependent on ongoing receipt of financial assistance from the Department of Justice to continue delivering its charitable programs.

Based on these facts the Management and the Board considers the going concern basis of preparation to be appropriate.

#### **Use of Estimates and Judgement**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report:

***Financial Instruments:***

*Initial Recognition and Measurement*

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted). Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified “at fair value through profit or loss”, in which case transaction costs are expensed to the Statement of Profit or Loss and Other Comprehensive Income immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted. Trade receivables are initially measured at the transaction price.



## Notes to the Financial Statements (continued)

### 1. Statement of Material Accounting Policies

#### **Financial Assets:**

AASB 9, allows Financial assets to be subsequently measured at:

- amortised cost;
- fair value through other comprehensive income (debt instruments);
- fair value through other comprehensive income (equity – no recycling); or
- fair value through profit or loss,

based on the two primary criteria, being:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- it gives rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

The Association only has financial assets that are measured at amortised cost including trade and other receivables and cash at bank (including term deposits).

#### **Trade and Other Receivables**

Trade receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment.

At the end of each reporting period, the carrying values of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. An expected credit loss is recognised when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and Cash Equivalents**

Cash and cash equivalents exclude deposits that are not readily convertible to known amounts of cash including amounts generally recognised as deposits that are held for a period exceeding 90 days. Consequently, term deposits with terms exceeding 90 days are recognised as a financial asset.

#### **Financial Liabilities**

Financial liabilities (including trade payables) are subsequently measured at amortised cost using the effective interest method. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in the Statement of Profit or Loss and Other Comprehensive Income over the relevant period. The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount of initial recognition. A financial liability cannot be reclassified.

## Notes to the Financial Statements (continued)

### 1. Statement of Material Accounting Policies

#### ***Property, Plant and Equipment***

Property, plant and equipment are measured at cost less depreciation and any impairment losses. All assets are depreciated over their useful lives to the Association. Depreciation commences from the time the asset is available for its intended use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The carrying value of plant, property and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

#### ***Provisions***

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

#### ***Employee Benefits***

A 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 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 twelve months 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. Cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the balance sheet if the Association does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### ***Revenue Recognition***

To determine whether and when to recognise revenue, the Association follows a 5-step process:

- (1) Identifying the contract with a customer;
- (2) Identifying the performance obligations;
- (3) Determining the transaction price;
- (4) Allocating the transaction price to the performance obligations; and
- (5) Recognising revenue when/as the performance obligation(s) are satisfied.

The Association's main revenue sources and accounting policies are listed below:

#### ***Grant Revenue Contracts: Federal and State Grants***

Revenue is measured with respect to the ability to meet the sufficiently specific criteria under the new accounting standard *AASB 15 Revenue from Contracts with Customers*. If revenue or grant funding is a result of a contract with customer with enforceable rights, and obligations that are sufficiently specific, revenue would be recognised in accordance with AASB 15 rather than *AASB 1058 Income for Not-For-Profit Entities*. Government grants are recognised in the period in which the sufficiently specific criteria are met. If the agreement is not enforceable and/or does not contain sufficiently specific performance obligations, revenue is recognised on receipt in accordance with *AASB 1058 Income for Not for Profit Entities*.

Furthermore, if the contract contains a requirement to return unspent funds such amounts are recognised as a provision in accordance with *AASB 137 Provisions, Contingent Asset and Liabilities*.

**Notes to the Financial Statements (continued)**

**1. Statement of Material Accounting Policies**

***Capital Grants***

The Association may receive cash or other financial assets to construct or acquire a non-financial asset (e.g. building) for its own use i.e. a capital grant. Such capital grants can be received from Government departments, private sector entities or individuals. The Association initially recognises a liability representing the Association's obligation to acquire or construct the non-financial asset. The liability in relation to acquiring or constructing the non-financial asset is initially measured at the carrying amount of the financial asset received from the transferor that is not attributable to related amounts for performance obligations under AASB 15, contributions by owners, etc. The liability is recognised until such time when (or as) the entity satisfies its obligations under the transfer.

***Contract assets***

Contract assets are recognised when the Association has transferred goods or services to the customer but where the incorporated association is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

***Contract liabilities***

Contract liabilities represent the Association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

***Donations***

Donation Income is recognised on receipt.

***Leases***

The Association, as a lessee, will assess whether a contract is, or contains, a lease under AASB 16. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. If the contract is assessed to be, or contains, a lease, the Association will recognise a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, and subsequently at cost less any accumulated depreciation and impairment losses and adjusted for certain re-measurements of the lease liability.

***Initial Measurement and Subsequent Measurement:***

(i) **Measurement of Lease Liability:**

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, and the Association's incremental borrowing rate. Generally, the Association uses its incremental borrowing rate as the discount rate. The lease liability is subsequently increased by the interest cost on the lease liability, offset by lease payments made. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, a change in the estimate of the amount expected to be payable under a residual value guarantee, or as appropriate, changes in the assessment of whether a purchase or extension option is reasonably certain to be exercised or a termination option is reasonably certain not to be exercised.

(ii) **Measurement of Right-of-Use Asset:**

The Right of Use Asset is initially measured at cost comprising the initial measurement of the lease liability. Subsequent to initial recognition the right of use asset is amortised over the shorter of the asset's useful life and the lease term on a straight-line basis.

**Notes to the Financial Statements (continued)**

**1. Statement of Material Accounting Policies**

***Recognition exemption - Short-term leases and leases of low-value assets***

The Association has elected not to recognise right-of-use assets and lease liabilities for short-term leases with a lease term of 12 months or less and leases for low-value assets. The Association will recognise the payments associated with these leases as an expense on a straight-line basis over the lease term.

***Goods and Service Tax (GST)***

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of the acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

***New and Amended Accounting Standards***

In the current year, the Association has adopted all the new and revised Standards and Interpretations issued by the Australian Accounting Standards (the AASB) that are relevant to its operations and effective for reporting periods beginning on or after 1 July 2023. The adoption of these new and revised Standards and the Interpretations did not have any effect on the financial position or performance of the Association.

Certain Australian Accounting Standards and Interpretations have recently been issued or amended but are not yet effective and have not been adopted by the Association for the annual reporting period ended 30 June 2024. The Board has not early adopted any of these new or amended standards or interpretations. The Association has not yet fully assessed the impact of these new or amended standards (to the extent relevant to the Fund) and interpretations.

Community Legal Centres Association (WA) Inc  
30 June 2024 Financial Report

**Notes to the Financial Statements (continued)**

**2. Grant Income**

	<b>30 June 2024</b>	<b>30 June 2023</b>
	\$	\$
Government Funding	926,795	920,322
Non-Government Funding	29,400	9,600
	<b>956,195</b>	<b>929,322</b>

**3. Cash and Cash Equivalents**

Cheque Account	694,802	350,269
Cash Management Account	1,845	903
ANZ - Term deposit	416,418	250,000
	<b>1,113,065</b>	<b>601,172</b>

**4. Trade and Other Receivables**

Accounts Receivable	-	5,280
	<b>-</b>	<b>5,280</b>

**5. Property, plant and equipment**

Property, plant and equipment	23,355	14,636
PPE - accumulated depreciation	(14,884)	(13,137)
	<b>8,471</b>	<b>1,499</b>

**6. Intangible Assets**

Website Asset at cost	10,824	-
Website Asset - accumulated depreciation	(1,112)	-
	<b>9,712</b>	-

Community Legal Centres Association (WA) Inc  
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**Notes to the Financial Statements (continued)**

**7. Right of Use Asset**

	<b>30 June 2024</b>	<b>30 June 2023</b>
	\$	\$
Right to Use Premises	43,260	37,205
Right to Use Premises - accumulated depreciation	(33,436)	(18,626)
	<b>9,824</b>	<b>18,579</b>

**8. Trade and Other Payables**

Trade Creditors	4,010	2,807
PAYG Payable	11,658	7,200
Superannuation Payable	6,215	4,910
Business Credit Card	2,328	(3,687)
Accrued expenses	29,361	21,574
GST Liabilities	52,963	10,615
	<b>106,534</b>	<b>43,419</b>

**9. Lease Liability**

Current Liability to Rent Premises <sup>(i)</sup>	10,070	14,308
Non-current Liability to Rent Premises <sup>(i)</sup>	-	4,927
	<b>10,070</b>	<b>19,235</b>
Balance at 1 July	19,235	10,861
Lease Modification	6,056	27,239
Rental Repayments	(15,790)	(19,709)
Interest Payable	569	844
<b>Balance at 30 June</b>	<b>10,070</b>	<b>19,235</b>

(i) The Association leases 4 units at 31-33 Moore Street, East Perth.

**10. Provisions**

Current		
Provision for Annual Leave	45,477	43,062
	<b>45,477</b>	<b>43,062</b>
Non-current		
Provision for Long Service Leave	7,248	2,471
	<b>7,248</b>	<b>2,471</b>

Community Legal Centres Association (WA) Inc  
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**Notes to the Financial Statements (continued)**

<b>11. Contract Liabilities</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>\$</b>	<b>\$</b>
Government Grants	520,960	115,078
	<b>520,960</b>	<b>115,078</b>

**12. Reconciliation of cash flows from operating activities**

Profit for the period	36,490	22,018
<b>Non-cash flows from ordinary activities</b>		
Depreciation	22,322	21,907
Lease Interest expense	301	261
	<b>22,623</b>	<b>22,168</b>
(Increase)/Decrease in Trade Receivables	5,280	74,867
(Increase)/Decrease in Prepayments	11,029	(14,779)
Increase/(Decrease) in Trade Payables	63,114	(9,342)
Increase/(Decrease) in Accruals & Deferred Income	405,881	(148,062)
Increase/(Decrease) in Provisions	7,193	29,285
<b>Net Cash generated from operating activities</b>	<b>551,610</b>	<b>(23,845)</b>

**13. Key Management Personnel and Related Party Disclosures**

Total remuneration paid to Key Management Personnel of the Association during the year is as follows:

Short-term benefits	164,958	188,152
Post-employment benefits	17,958	19,756
	<b>182,916</b>	<b>207,908</b>

**14. Commitments and Contingencies**

There are no commitments or contingencies that would have an impact on the financial statements other than those disclosed in this financial report.

**15. Events after the reporting date**

There have been no matters or circumstances that have arisen since 30 June 2024 that have or may significantly affect the operations, results or state of affairs of the Association.

**Statement by Members of the Board**

The Board has determined the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Board declares that:

1. The financial statements and notes present fairly the Association’s financial position as at 30 June 2024 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. In the Board’s opinion there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board and signed for on behalf of the Board by:



15/10/24

Chairperson

Date



15/10/24

[Asha Bhat \(Oct 15, 2024 15:15 GMT+8\)](#)

Treasurer

Date











# CLWA Audited Financial Statements and Report 2024

Final Audit Report

2024-10-15

Created:	2024-10-15
By:	Sonia Abbott CLWA Administrator (administrator@communitylegalwa.org.au)
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## "CLWA Audited Financial Statements and Report 2024" History

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**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER DIV 60 OF AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012  
TO THE MEMBERS OF COMMUNITY LEGAL CENTRES ASSOCIATION(WA) INC**

I declare that to the best of my knowledge and belief, in relation to the audit for the financial period ended 30 June 2024 there have been:

- (i) No contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) No contraventions of any applicable code of professional conduct in relation to the audit.

*Armada Audit  
& Assurance*

**Armada Audit & Assurance Pty Ltd**



**MARCIA JOHNSON CA  
DIRECTOR  
Perth, Dated 14 October 2024**

## **INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT TO MEMBERS OF COMMUNITY LEGAL CENTRES ASSOCIATION (WA) INC**

### **Opinion**

We have audited the attached special purpose financial report of Community Legal Centres Association (WA) Inc. ("the Association") which comprises the statement of financial position as at 30 June 2024, statement of profit or loss and other comprehensive income, statement of changes in equity and the 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 the members of the board.

In our opinion, the accompanying financial report Community Legal Centres Association (WA) Inc is in accordance with *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012* including:

- a) Giving a true and fair view of the Association's financial position as at 30 June 2024 and of its financial performance and cash flows for the year then ended; and
- b) Complying with Australian Accounting Standards to the extent disclosed in Note 1 to the financial report.

### **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 Association in accordance with the auditor independence 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 ethical responsibilities in accordance with the Code. We confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the board, would be in the same terms if given to the director's 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 on 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 purpose of fulfilling the financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*, as a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



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AUDITING

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*strength in numbers*

## Responsibilities of Committee Members and Management for the Financial Report

The committee members and management of the Association is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The responsibility also includes such internal control as directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the financial report, the board is responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so. Committee Members of the Association are also responsible for overseeing the 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 this 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/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

This description forms part of our auditor's report.

## Report on Other Legal and Regulatory Requirements

In our opinion, Community Legal Centres Association (WA) Inc. has complied with sections 60-30(3)(b), (c) and (d) of the Australian Charities and Not-for profits Commission Act 2012 and sections 82(1)(b), (c) and (d) of the Associations Incorporation Act 2015 (WA).

*Armada Audit  
& Assurance*

**Armada Audit & Assurance Pty Ltd**

**MARCIA JOHNSON CA  
DIRECTOR**

**Perth, Dated 14 October 2024**

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