

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**

**ABN 38 029 753 353**

**SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE PERIOD ENDED 11 FEBRUARY 2022**

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**SPECIAL PURPOSE FINANCIAL REPORT FOR THE PERIOD ENDED 11 FEBRUARY 2022**

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**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**BOARD'S REPORT**

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Your board members present the special purpose financial report on the entity for the financial period ended 11 February 2022.

**Board of Management Members**

The names of board of management members throughout the period and at the date of this report are:

|              |                  |                         |
|--------------|------------------|-------------------------|
| Chairperson  | Joel Townsend    |                         |
| Treasurer    | Anthony Williams |                         |
| Secretary    | Jenny Si         |                         |
| Board Member | Genevieve Nihill |                         |
| Board Member | Kenneth Cheng    |                         |
| Board Member | Peter Chambers   |                         |
| Board Member | Ashley Thomas    |                         |
| Board Member | Christine Bulos  | Resigned 20 August 2021 |
| Board Member | Melanie Poole    |                         |
| Board Member | Teddy Yabio      |                         |
| Board Member | Tim Lo Surdo     |                         |

**Principal Activities**

The principal activities of the entity during the financial period were to:

Provide free, accessible, high-quality legal casework, advice and assistance,

Develop strong collaborative networks and relationships with local community agencies and groups, and state-wide and national legal and human rights networks,

Drive and support law reform and policy advocacy on behalf of and alongside our clients and communities,

Provide community legal education through production of online and offline resources, tailored training sessions, talks, forums and via the media,

Train and support legal students and other community members through a strong, accessible volunteer program with Melbourne

**Significant Changes**

No significant changes in the nature of the entity's activity occurred during the financial year.

**Operating Results**

The deficit for the year attributable to the entity amounted to \$121,408 (30 June 2021: \$380,309 - Surplus).

The entity traded from 1 July 2021 to 11 February 2022 when the entity merged with Inner Melbourne Community Legal Incorporated.

**After Balance Date Events**

Legal support for vulnerable communities in Melbourne's inner suburbs is set to be strengthened into the future after members of the Flemington Kensington Community Legal Centre (FKCLC) and Inner Melbourne Community Legal (IMCL) voted to merge the two organisations in November 2021.

Flemington Kensington Community Legal Centre Inc's official merger with Inner Melbourne Community Legal took place on 12 February 2022.

Signed in accordance with a resolution of the Members of the board.

Chairperson

  
Joel Townsend

Treasurer Secretary

  
Anthony Williams Jenny Si

Dated this

23rd day of JUNE 2022

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**STATEMENT OF PROFIT OR LOSS FOR THE PERIOD ENDED 11 FEBRUARY 2022**

|   | 11.02.2022<br>\$        | 30.06.2021<br>\$        |
|---|-------------------------|-------------------------|
| <b>INCOME</b>   |                         |                         |
| Grant & Program Funding Income                                | 637,911                 | 1,248,112               |
| Other Income  | 84,082                  | 158,703                 |
| COVID-19 Government Assistance Payments                       | -                       | 262,924                 |
| <b>TOTAL INCOME</b>   | <b><u>721,993</u></b>   | <b><u>1,669,739</u></b> |
| <b>EXPENDITURE</b>  |                         |                         |
| Administrative Expenses                                       | 21,204                  | 55,638                  |
| Depreciation Expenses   | 3,777                   | 6,415                   |
| Employee Related Expenses (excluding Funded Program Staff)    | 438,788                 | 609,984                 |
| Funded Program Expenses (including Employee Related Expenses) | 368,764                 | 596,833                 |
| Occupancy Expenses  | 10,868                  | 13,549                  |
| One-off COVID Expenses  | -                       | 7,011                   |
| <b>TOTAL EXPENDITURE</b>                                      | <b><u>843,401</u></b>   | <b><u>1,289,430</u></b> |
| <b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>                   | <b><u>(121,408)</u></b> | <b><u>380,309</u></b>   |

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**STATEMENT OF PROFIT OR LOSS FOR THE PERIOD ENDED 11 FEBRUARY 2022**

|  | 11.02.2022<br>\$        | 30 June 2021<br>\$    |
|--|-------------------------|-----------------------|
| <b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>                  | <b>(121,408)</b>        | <b>380,309</b>        |
| Other comprehensive Income for the Period                    |                         |                       |
| <b>NET SURPLUS/(DEFICIT) ATTRIBUTABLE TO THE ASSOCIATION</b> | <b><u>(121,408)</u></b> | <b><u>380,309</u></b> |

The Income and Expenditure Statement is to be read in conjunction with the independent audit report and the notes to the financial statements.

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**STATEMENT OF FINANCIAL POSITION AS AT 11 FEBRUARY 2022**

|                                      | Note | 11.02.2022<br>\$ | 30.06.2021<br>\$ |
|--------------------------------------|------|------------------|------------------|
| <b>CURRENT ASSETS</b>                |      |                  |                  |
| Cash and Cash Equivalents            | 2    | 957,465          | 982,796          |
| Trade and Other Receivables          | 3    | -                | 17,055           |
| Financial Assets                     | 4    | 500,049          | 499,419          |
| <b>TOTAL CURRENT ASSETS</b>          |      | <u>1,457,514</u> | <u>1,499,270</u> |
| <b>NON-CURRENT ASSETS</b>            |      |                  |                  |
| Furniture and Equipment              | 5    | 8,274            | 12,051           |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | <u>8,274</u>     | <u>12,051</u>    |
| <b>TOTAL ASSETS</b>                  |      | <u>1,465,788</u> | <u>1,511,321</u> |
| <b>CURRENT LIABILITIES</b>           |      |                  |                  |
| Trade and Other Payable              | 6    | 48,212           | 78,644           |
| Income Received in Advance           | 7    | 573,329          | 475,964          |
| Employment Entitlement Provisions    | 8    | 169,762          | 160,243          |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | <u>791,303</u>   | <u>714,851</u>   |
| <b>NON-CURRENT LIABILITIES</b>       |      |                  |                  |
| Employment Entitlement Provisions    | 8    | 1,718            | 2,295            |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | <u>1,718</u>     | <u>2,295</u>     |
| <b>TOTAL LIABILITIES</b>             |      | <u>793,021</u>   | <u>717,146</u>   |
| <b>NET ASSETS</b>                    |      | <u>672,767</u>   | <u>794,175</u>   |
| <b>EQUITY</b>                        |      |                  |                  |
| Accumulated funds                    |      | 452,767          | 574,175          |
| Operational reserves                 |      | 220,000          | 220,000          |
|                                      |      | <u>672,767</u>   | <u>794,175</u>   |

The Statement of Financial Position is to be read in conjunction with the independent audit report and the notes to the financial statements.

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 11 FEBRUARY 2022**

|   | <b>Accumulated<br/>funds<br/>\$</b> | <b>Operational<br/>reserves</b> | <b>Total<br/>\$</b> |
|---|-------------------------------------|---------------------------------|---------------------|
| <b>Balance as at 1 July 2020</b>                  | 413,866                             | -                               | 413,866             |
| Surplus/(deficit) attributable to the Association | 380,309                             | -                               | 380,309             |
| Transfer to operational reserves                  | (220,000)                           | 220,000                         | -                   |
| <b>Balance as at 30 June 2021</b>                 | <b>574,175</b>                      | <b>220,000</b>                  | <b>794,175</b>      |
| Surplus/(deficit) attributable to the Association | (121,408)                           | -                               | (121,408)           |
| Transfer to operational reserves                  |                                     |                                 | -                   |
| <b>Balance as at 11 February 2022</b>             | <b>452,767</b>                      | <b>220,000</b>                  | <b>672,767</b>      |

The Statement of Changes in Equity is to be read in conjunction with the independent audit report and the notes to the financial statements.

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 11 FEBRUARY 2022**

|   | Note         | 11.02.2022<br>\$        | 30.06.2021<br>\$        |
|---|--------------|-------------------------|-------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                   |              |                         |                         |
| Receipts from grants  |              | 735,276                 | 1,192,268               |
| Receipts from other sources                                   |              | 100,090                 | 539,327                 |
| Payments to suppliers and employees                           |              | (861,114)               | (1,302,397)             |
| Interest received   |              | 1,047                   | 4,430                   |
| <b>Net cash generated from/(used in) operating activities</b> | <b>9 (a)</b> | <b><u>(24,701)</u></b>  | <b><u>433,628</u></b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                   |              |                         |                         |
| Payments for property, plant and equipment                    |              | -                       | (6,101)                 |
| <b>Net cash (used in)/provided by investing activities</b>    |              | <b><u>-</u></b>         | <b><u>(6,101)</u></b>   |
| Net increase/(decrease) in cash held                          |              | (24,701)                | 427,527                 |
| Cash and cash equivalents at beginning of financial year      |              | 1,482,215               | 1,054,688               |
| <b>Cash and cash equivalents at end of financial year</b>     | <b>9 (b)</b> | <b><u>1,457,514</u></b> | <b><u>1,482,215</u></b> |

The Statement of Cash Flows is to be read in conjunction with the independent audit report and the notes to the financial statements.

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 11 FEBRUARY 2022**

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**Note 1. Statement of Significant Accounting Policies**

This financial report includes the financial statements and notes of Flemington Kensington Community Legal Centre Inc, an incorporated association, which is incorporated in Victoria under the Associations Incorporation Reform Act 2012.

**Basis of preparation**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not for Profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (Victoria). The board has determined that the Association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following is a summary of the material accounting policies adopted by the company in the preparation of the general purpose financial report. The accounting policies have been consistently applied, unless otherwise stated.

**Accounting Policies**

**a. Property, Plant and Equipment**

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

**Plant and Equipment**

Plant and Equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors 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 assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

**Depreciation**

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the board commencing from the time the asset is held ready for use.

The asset's residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.



**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 11 FEBRUARY 2022**

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**Note 1. Statement of Significant Accounting Policies (continued)**

**b. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**c. Revenue**

Revenue is measured at the fair value of the consideration received or receivable.

**AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities**

The Association applies Australian Accounting Standards AASB 15 and AASB 1058 .

AASB 15 involves the use of a five-step recognition model for recognising revenue, the steps are:

- Step 1 – Identify the contract with the customer
- Step 2 – Identify the sufficiently specific performance obligations to be satisfied
- Step 3 – Measure the expected consideration
- Step 4 – Allocate that consideration to each of the performance obligations in the contract
- Step 5 – Recognise revenue

AASB 1058 measures income by reference to the fair value of the asset received. The asset received, which could be a financial or non-financial asset, is initially measured at fair value when the consideration paid for the asset is significantly less than fair value, and that difference is principally to enable the entity to further its objectives. Otherwise, assets acquired are recognised at cost.

Where the asset has been measured at fair value, AASB 1058 requires that elements of other Accounting Standards are identified before accounting for the residual component. These standards are:

- AASB 15 Revenue from Contracts with Customers
- AASB 16 Leases
- AASB 137 Provisions, Contingent Liabilities & Contingent Assets
- AASB 9 Financial Instruments

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

**d. Income Tax**

By virtue of its aims as set out in the constitution, the Association qualifies as an Association specifically exempt from income tax under the Income Tax Assessment Act 1997.

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 11 FEBRUARY 2022**

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**Note 1. Statement of Significant Accounting Policies (continued)**

**e. Goods and Services 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 Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

**f. Employment Entitlements**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amount expected to be paid when the liability is settled.

Contributions are made by the Association to employee superannuation fund and are charged as expenses when incurred.

**g. 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.

**h. New Accounting Standards for Application in Future Periods**

The Association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the AASB that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Association.

**New Accounting Standards for Application in Future Periods**

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods, some of which are relevant to the Association. The Board of Committee Members has elected not to early adopt any of the new and amended pronouncements.

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 11 FEBRUARY 2022**

|  | 11.02.2022     | 30.06.2021     |
|--|----------------|----------------|
|  | \$             | \$             |
| <b>Note 2. Cash and Cash Equivalents</b>                                     |                |                |
| Cash at Bank   | 954,997        | 982,139        |
| Petty Cash   | 2,468          | 657            |
|  | <u>957,465</u> | <u>982,796</u> |
| <b>Note 3. Trade and Other Receivables</b>                                   |                |                |
| Accounts Receivable  | -              | -              |
| Other Receivables  | -              | 17,055         |
| Prepayments  | -              | -              |
|  | <u>-</u>       | <u>17,055</u>  |
| <b>Note 4. Financial Assets</b>  |                |                |
| Term Deposit   | 500,049        | 499,419        |
|  | <u>500,049</u> | <u>499,419</u> |
| <b>Note 5. Furniture and Equipment</b>                                       |                |                |
| <b>Furniture and Equipment</b>   |                |                |
| At cost  | 45,023         | 45,023         |
| Accumulated depreciation   | (36,749)       | (32,972)       |
|  | <u>8,274</u>   | <u>12,051</u>  |
| <b>Note 6. Accounts Payable and Other Liabilities</b>                        |                |                |
| <b>Current - unsecured</b>   |                |                |
| Accounts and sundry payables   | -              | 22             |
| Accrued expenses   | 26,663         | 71,961         |
| GST liability/(asset)  | 15,147         | 1,588          |
| PAYG Withholding payable   | 6,402          | 5,073          |
| Superannuation payable   | -              | -              |
|  | <u>48,212</u>  | <u>78,644</u>  |
| <b>Financial liabilities at amortised cost classified as trade and other</b> |                |                |
| Trade and other payables   |                |                |
| - Total current  | 48,212         | 78,644         |
| - Total non-current  | -              | -              |
|  | <u>48,212</u>  | <u>78,644</u>  |

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 11 FEBRUARY 2022**

**Note 7. Income Received in Advance**

|  |                |                |
|--|----------------|----------------|
| Police Complaints Clinic Project       | -              | 12,635         |
| Policing Family Violence Project       | 459,651        | 325,732        |
| Police Accountability Project Practice | 28,847         | 56,150         |
| Safe from Harm Project                 | -              | (14,518)       |
| Somali Women's Auspice Project         | 2,000          | 2,000          |
| Victoria Law Foundation                | -              | 4,700          |
| VLA Core Funding                       | 57,382         | 26,386         |
| Walking Alongside Project              | 16,414         | 37,102         |
| Without Suspicion Project              | 9,035          | 51,047         |
|  | <u>573,329</u> | <u>475,964</u> |

**Note 8. Employment Entitlement Provisions**

|                                  |                |                |
|----------------------------------|----------------|----------------|
| <b>Current</b>                   |                |                |
| Provision for annual leave       | 82,738         | 74,606         |
| Provision for long service leave | 87,024         | 85,637         |
|                                  | <u>169,762</u> | <u>160,243</u> |
| <b>Non-current</b>               |                |                |
| Provision for long service leave | 1,718          | 2,295          |
|                                  | <u>1,718</u>   | <u>2,295</u>   |

**Note 9. Cash Flow Information**

**(a) Reconciliation of Cash Flow from Operations with Profit after Income**

|   |                 |                |
|---|-----------------|----------------|
| Operating surplus/(deficit)                           | (121,408)       | 380,309        |
| <b>Non-cash flows in profit</b>                       |                 |                |
| Depreciation of non-current assets                    | 3,777           | 6,415          |
| <b>Changes in assets and liabilities</b>              |                 |                |
| (Increase)/decrease in trade and other receivables    | 17,055          | 122,130        |
| (Increase)/decrease in prepayments                    | -               | -              |
| Increase/(decrease) in accounts payables and accruals | (30,432)        | (24,507)       |
| Increase/(decrease) in income received in advance     | 97,365          | (55,844)       |
| Increase/(decrease) in employee entitlements          | 8,942           | 5,125          |
| Cash flow from operations                             | <u>(24,701)</u> | <u>433,628</u> |

**(b) Reconciliation of cash**

Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:

|                           |                  |                  |
|---------------------------|------------------|------------------|
| Cash and cash equivalents | 957,465          | 982,796          |
| Cash in term deposits     | 500,049          | 499,419          |
|                           | <u>1,457,514</u> | <u>1,482,215</u> |

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**STATEMENT BY MEMBERS OF THE BOARD**

---

The Board has determined that 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.

In the opinion of the Board, the financial report as set out on pages 2 to 10:

- 1 Presents a true and fair view of the financial position of the Flemington Kensington Community Legal Centre Inc. as at 11 February 2022 and its performance for the period ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Flemington Kensington Community Legal Centre Inc. will be able to pay its debts as and when they fall due.

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

**Chairperson**



\_\_\_\_\_  
**Joel Townsend**

**Treasurer Secretary**



\_\_\_\_\_  
**Anthony Williams**    **Jenny Si**

**Dated this**

23RD day of JUNE 2022

TOWARDS A VISION SHARED



# Collins & Co Audit Pty Ltd

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Footscray VIC 3011  
Australia

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**AUDITOR'S INDEPENDENCE DECLARATION  
TO THE MEMBERS OF  
FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC  
A.B.N. 38 029 753 353**

In accordance with the requirements of section 60-40 of the Australian Charities and Not for Profits Commission Act 2012, I declare that, to the best of my knowledge and belief, during the period ended 11 February 2022 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 review; and
- ii. No contravention of any applicable code of professional conduct in relation to the review.

**Frederik Ryk Ludolf Eksteen CA**  
**ASIC Auditor Registration Number 421448**

**Collins & Co Audit Pty Ltd**  
**127 Paisley Street**  
**FOOTSCRAY VIC 3011**

**Dated this 24th day of June 2022**



**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**A.B.N. 38 029 753 353**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

**Opinion**

I have audited the accompanying financial report of Flemington Kensington Community Legal Centre Inc (the Association), which comprises the balance sheet as at 11 February 2022, and the income statement, statement of changes in equity and cash flow statement for the period ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Board.

In my opinion, the financial report of the Association is in accordance with *the Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*, including:

- i. giving a true and fair view of the Association's financial position as at 11 February 2022 and of its performance for the period ended; and
- ii. complying with Australian Accounting Standards as per Note 1, *the Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. I am independent of the Association in accordance with 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Emphasis of Matter - Basis of Accounting and Restriction on Distribution**

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Flemington Kensington Community Legal Centre Inc to meet the requirements of the *Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion 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 and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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



# Collins & Co Audit Pty Ltd

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

My 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

**Auditor:** Frederik Ryk Ludolf Eksteen

**ASIC Registration Number:** 421448

**Address:** Collins & Co Audit Pty Ltd, 127 Paisley Street, FOOTSCRAY VIC 3011

**Signature:**

**Date:** 24 June 2022



**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**DETAILED STATEMENT FOR THE PERIOD ENDED 11 FEBRUARY 2022**

|   | 11.02.2022     | 30.06.2021       |
|---|----------------|------------------|
|   | \$             | \$               |
| <b>INCOME</b>                                       |                |                  |
| <b>Grant &amp; Program Funding Income</b>           | <b>637,911</b> | <b>1,248,112</b> |
| CLC Recurrent Grants - State                        | 199,172        | 312,428          |
| CLC Recurrent Grants - Commonwealth                 | 87,735         | 137,832          |
| VLA One-off/ Innovation Grant                       | -              | 171,500          |
| Other Grants  | 4,700          | 7,059            |
| Program Income                                      | 319,918        | 597,258          |
| Reduced Revenue - Grants (Carried)/Brought forward  | 26,386         | 22,035           |
| <b>Other Income</b>                                 | <b>84,082</b>  | <b>158,703</b>   |
| Fundraising/Donations                               | 5,053          | 34,070           |
| Interest Received                                   | 1,047          | 4,430            |
| Other Administration Recoveries Income              | 36,306         | 61,051           |
| Other Income  | 4,951          | 3,500            |
| Portable Long Service Benefits Scheme Reimbursement | 4,293          | -                |
| Service Generated Income                            | 1,050          | 5,782            |
| WorkCover Salary Recoupment                         | 31,382         | 49,870           |
| <b>COVID-19 Government Assistance Payments</b>      | <b>-</b>       | <b>262,924</b>   |
| Cash Flow Boost                                     | -              | 50,000           |
| JobKeeper   | -              | 212,924          |
| <b>TOTAL INCOME</b>                                 | <b>721,993</b> | <b>1,669,739</b> |
| <b>EXPENDITURE</b>                                  |                |                  |
| <b>Administration Expenses</b>                      | <b>21,204</b>  | <b>55,638</b>    |
| ASC Lodgement Fees                                  | -              | -                |
| Audit   | 4,350          | 4,600            |
| Bank Charges  | 785            | 1,524            |
| Computer Expenses                                   | 6,391          | 18,073           |
| Insurance   | 955            | 1,716            |
| Interpreter Expenses                                | 454            | 1,326            |
| Library & Subscriptions                             | 1,426          | 8,516            |
| Membership  | 474            | 529              |
| Migration Agents Certificate                        | -              | 105              |
| Minor Equipment Purchases                           | 254            | 2,081            |
| Other Expenses                                      | 1,381          | 6,044            |
| Postage   | 337            | 1,530            |
| Practising Certificates                             | -              | 482              |
| Stationery & Photocopying                           | 330            | 1,694            |
| Telephone, Internet & Website                       | 4,067          | 7,404            |
| Travel  | -              | 14               |
| <b>Depreciation Expenses</b>                        | <b>3,777</b>   | <b>6,415</b>     |

**FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC**  
**ABN 38 029 753 353**  
**DETAILED STATEMENT FOR THE PERIOD ENDED 11 FEBRUARY 2022**

|  | <b>11.02.2022</b> | <b>30.06.2021</b> |
|--|-------------------|-------------------|
|  | <b>\$</b>         | <b>\$</b>         |
| <b>Employee Related Expenses (excluding Funded Program Staff)</b>    | <b>438,788</b>    | <b>609,984</b>    |
| Salaries & Wages   | 359,444           | 485,585           |
| Work Cover Salary  | 37,595            | 50,264            |
| Superannuation   | 34,104            | 45,809            |
| Amenities & Wellbeing  | 669               | 1,771             |
| Provision for Annual Leave   | (894)             | 13,743            |
| Provision for Long Service Leave                                     | 810               | 2,483             |
| Portable Long Service Benefits Scheme Levies                         | 4,329             | 7,703             |
| Recruitment  | -                 | 86                |
| Training   | 985               | 1,319             |
| Work Cover Insurance   | 1,746             | 1,221             |
| <b>Funded Program Expenses (including Employee Related Expenses)</b> | <b>368,764</b>    | <b>596,833</b>    |
| Department of Justice Police Complaints Clinic                       | 43,794            | 66,940            |
| Local Groups Auspicing Expenses                                      | -                 | 12,064            |
| Melbourne University Police Complaints Clinic                        | -                 | 5,485             |
| Police Accountability Project  | 25,837            | 38,889            |
| Policing Family Violence Complaints                                  | 195,780           | 327,715           |
| Safe From Harm   | 37,270            | 62,627            |
| Victorian Law Foundation   | 4,700             | -                 |
| Walking Alongside Project  | 20,492            | 36,205            |
| Without Suspicion  | 40,891            | 46,908            |
| <b>Occupancy Expenses</b>  | <b>10,868</b>     | <b>13,549</b>     |
| Cleaning   | 2,241             | 4,054             |
| Electricity, Gas & Fuel  | 2,211             | 3,627             |
| Rent   | 5,667             | 5,400             |
| Security & Monitoring  | 749               | 468               |
| <b>One-off COVID Expenses</b>  | <b>-</b>          | <b>7,011</b>      |
| <b>TOTAL EXPENDITURE</b>   | <b>843,401</b>    | <b>1,289,430</b>  |
| <b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>                          | <b>(121,408)</b>  | <b>380,309</b>    |


FLEMINGTON KENSINGTON COMMUNITY LEGAL CENTRE INC

ABN 38 029 753 353

CERTIFICATE BY MEMBER OF THE COMMITTEE

I CAROLING EVANS, of 57 WALDEMAR RD, certify that:  
(name) (address) EAGLEMONT 3084

- a. I attended the annual general meeting of the association held on 29/11/2022  
(date)
- b. The financial statements for the year ended 11 February 2022 were submitted to the members of the association at its annual general meeting.

  
Committee member

Date: 17/1/23