

**INNER MELBOURNE COMMUNITY LEGAL INC.**  
**ABN 23 513 362 759**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**  
**30 JUNE 2023**

**INNER MELBOURNE COMMUNITY LEGAL INC.**  
**ABN 23 513 362 759**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**  
**30 JUNE 2023**

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**INNER MELBOURNE COMMUNITY LEGAL INC.**  
**ABN 23 513 362 759**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDED**  
**30 JUNE 2023**

	Note	30 June 2023	14 Feb 2022 to 30 June 2022
		\$	\$
<b>INCOME</b>			
<b>Funding</b>			
- Commonwealth		424,040	183,137
- State		931,040	305,742
- Local Government Grants		50,002	37,499
- Other Funding		1,979,333	750,895
Interest Received		36,430	3,253
Merger Contribution - FKCLC		-	642,984
Merger Contribution - IMCL		-	519,809
Miscellaneous income		251,146	50,071
		<u>3,671,991</u>	<u>2,493,390</u>
 <b>EXPENDITURE</b>			
Amenities		5,247	4,710
Audit fees		7,448	12,750
Bank charges		363	219
Board Expenses		4,481	-
Bookeeping		54,044	9,982
Cleaning		26,537	9,982
Client Disbursements		7,661	5,279
Computer Support		44,810	14,724
Conference Expenses		2,637	-
Consulting		15,022	399
Depreciation		19,566	6,208
Insurance		5,571	5,518
Interpreter Expenses		4,906	446
Membership Expenses		14,132	492
Minor Equipment - Purchase		2,914	12,013
Minor Equipment - Repairs & Maintenance		27,116	130
Miscellaneous Expenses		2,200	5,037
Portable LSL Levy		35,880	13,230
Postage		1,698	868
Practising Certificates		5,385	4,279

**INNER MELBOURNE COMMUNITY LEGAL INC.**  
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**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDED**  
**30 JUNE 2023**

	Note	30 June 2023	14 Feb 2022 to 30 June 2022
		\$	\$
<b>EXPENDITURE (cont.)</b>			
Printing		9,619	317
Project Costs		276,260	167,152
Provision for Annual Leave		13,062	12,379
Provision for Long Service Leave		54,658	10,257
Rent		156,474	54,109
Salaries		2,337,530	904,587
Security		1,072	370
Staff Development		9,929	6,991
Staff Recruitment		19,022	9,543
Stationery & Copying		2,464	640
Storage		2,966	-
Structural Maintenance		2,011	2,611
Superannuation		237,415	87,083
Telecommunications		20,612	12,906
Travel		390	73
Utilities - Electricity / Water		27,382	10,335
Website		2,047	334
Workcover		9,476	-
		<u>3,470,007</u>	<u>1,385,953</u>
Surplus before income tax expense		201,984	1,107,437
Income tax expense	1b	-	-
Other comprehensive income for the year net of income tax		<u>-</u>	<u>-</u>
Total comprehensive income after income tax for the period		<u><u>201,984</u></u>	<u><u>1,107,437</u></u>

**INNER MELBOURNE COMMUNITY LEGAL INC.**  
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**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	Note	30 June 2023 \$	30 June 2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	2,201,986	1,998,369
Trade and other receivables	3	43,867	29,366
<b>TOTAL CURRENT ASSETS</b>		<u>2,245,853</u>	<u>2,027,735</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	4	35,923	44,237
<b>TOTAL NON-CURRENT ASSETS</b>		<u>35,923</u>	<u>44,237</u>
<b>TOTAL ASSETS</b>		<u>2,281,776</u>	<u>2,071,972</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	321,327	153,033
Grants in advance	6	245,823	479,680
Provisions	7	353,934	282,108
<b>TOTAL CURRENT LIABILITIES</b>		<u>921,084</u>	<u>914,821</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	7	51,271	49,714
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>51,271</u>	<u>49,714</u>
<b>TOTAL LIABILITIES</b>		<u>972,355</u>	<u>964,535</u>
<b>NET ASSETS</b>		<u>1,309,421</u>	<u>1,107,437</u>
<b>MEMBERS' FUNDS</b>			
Retained surplus		1,309,421	1,107,437
<b>TOTAL MEMBERS' FUNDS</b>		<u>1,309,421</u>	<u>1,107,437</u>

**INNER MELBOURNE COMMUNITY LEGAL INC.**  
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**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED**  
**30 JUNE 2023**

	<b>Retained Surplus \$</b>	<b>Total \$</b>
<b>Balance at 14 February 2022</b>	-	-
Surplus attributable to the entity	1,107,437	1,107,437
Other comprehensive income	-	-
<b>Balance at 30 June 2022</b>	1,107,437	1,107,437
Surplus attributable to the entity	201,984	201,984
Other comprehensive income	-	-
<b>Balance at 30 June 2023</b>	<u>1,309,421</u>	<u>1,309,421</u>

**INNER MELBOURNE COMMUNITY LEGAL INC.**  
**ABN 23 513 362 759**

**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED**  
**30 JUNE 2023**

		14 Feb 2022 to
	Note	30 June 2022
		\$
	30 June 2023	\$
	\$	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from grants	3,139,564	2,017,490
Other receipts	251,146	50,071
Receipts from amalgamated entities	-	1,162,793
Payments to employees	(2,478,952)	(1,014,306)
Payments to suppliers and others	(733,319)	(212,372)
Interest received	36,430	3,253
	<u>          </u>	<u>          </u>
Net cash provided by operating activities	8	214,869
	<u>          </u>	<u>2,006,929</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for purchase of property and equipment	<u>(11,252)</u>	<u>(8,560)</u>
Net cash used in investing activities	<u>(11,252)</u>	<u>(8,560)</u>
Net increase in cash held	203,617	1,998,369
Cash at the beginning of the year	<u>1,998,369</u>	<u>-</u>
Cash at the end of the year	2	2,201,986
	<u>          </u>	<u>1,998,369</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
30 JUNE 2023

**Note 1: Statement of significant accounting policies**

**Financial Reporting Framework**

The Committee has determined that the Association is not a reporting entity because it is unlikely there are users of these financial statements who are not in a position to require the preparation of reports tailored to their information needs.

Accordingly, these financial statements have been prepared to satisfy the Committee's reporting requirements under the *Australian Charities and Not-for-profits Commission Act 2012*. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

**Statement of Compliance**

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012*. These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards except for those specified in AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities and AASB 16 Leases.

In accounting for income, recognition of all grant income has been deferred until the related expenses are incurred without assessing whether there are enforceable performance obligations to transfer a good or service to a third party which are sufficiently specific to know when the performance obligation has been satisfied. Refer to Note 1(g) Revenue below.

The Association has decided not to apply Australian Accounting Standard AASB 16 - Leases given the size of the organisation and the practical expedencies. Refer Note 1 (i)

The material accounting policies adopted in the special purpose financial statements are set out in notes 1a to 1i and have not been assessed for compliance with the recognition and measurement requirements in Australian Accounting Standards. All policies are consistent with the previous period unless otherwise stated.

**Basis of Preparation**

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. Where applicable they indicate how the recognition and measurement requirements in Australian Accounting Standards have not been complied with. The amounts presented in the financial statements have been rounded to the nearest dollar.

**a. Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
30 JUNE 2023

**Note 1: Statement of significant accounting policies (cont.)**

**b. Income Tax**

No provision for income tax has been raised, as the entity is exempt from income tax under Div. 50 of the Income Tax Assessment Act, 1997. Accordingly, tax effect accounting has not been adopted.

**c. Property, Plant and Equipment**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use. Leasehold Improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**d. Employee entitlements**

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 have been measured at the amounts expected to be paid when the liability is settled.

Provision is made for the Association's liability for long service leave when an employee commences employment service with the Association.

**e. 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. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**f. Impairment of assets**

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is an indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

**g. Revenue**

Revenue is brought to account when received and to the extent that it relates to the subsequent period it is disclosed as a liability.

***Grant income***

All grant income has been deferred upon receipt and not recognised as revenue until the related expenses are incurred, without assessing whether enforceable performance obligations exist. This does not comply with AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*. This policy has been adopted to ensure grant income from all sources is consistently recognised.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

30 JUNE 2023

**Note 1: Statement of significant accounting policies (cont.)**

***Deferred income***

Unspent grant income received in relation to specific projects and events is not brought to account as revenue in the current year but deferred as a liability in the financial statements until spent for the purpose received.

***Interest revenue***

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

***Donations***

Donation income is recognised when the entity obtains control over the funds which is generally at the time of receipt.

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

**h. 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 (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

**i. Leases**

The Association has decided not to apply Australian Accounting Standard AASB 16 - Leases given the size of the organisation and the practical expedencies. Refer Note 12.

**INNER MELBOURNE COMMUNITY LEGAL INC.**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED**  
**30 JUNE 2023**

	<b>30 June 2023</b>	<b>14 Feb 2022 to 30 June 2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2: Cash and cash equivalents</b>		
Petty cash	100	174
Cash at bank	2,201,886	1,998,195
	<u>2,201,986</u>	<u>1,998,369</u>
<b>Note 3: Trade and other receivables</b>		
Accounts receivable	5,972	5,000
Prepaid expenses	13,529	-
Security Deposit	24,366	24,366
	<u>43,867</u>	<u>29,366</u>
<b>Note 4: Property, plant and equipment</b>		
Furniture and equipment - at cost	120,524	124,429
Less accumulated depreciation	(91,896)	(83,052)
	<u>28,628</u>	<u>41,377</u>
Leasehold improvements - at cost	85,687	113,762
Less accumulated depreciation	(78,392)	(110,902)
	<u>7,295</u>	<u>2,860</u>
	<u>35,923</u>	<u>44,237</u>
<b>Note 5: Trade and other payables</b>		
<b>Current</b>		
Trade and Other Payables	215,449	107,897
Accrued Wages	105,878	45,136
	<u>321,327</u>	<u>153,033</u>
<b>Note 6: Grants in advance</b>		
Grants in advance	<u>245,823</u>	<u>479,680</u>
<b>Note 7: Provisions</b>		
<b>Current</b>		
Provision for annual leave	194,304	181,243
Provision for long service leave	159,630	100,865
	<u>353,934</u>	<u>282,108</u>
<b>Non-current</b>		
Provision for long service leave	<u>51,271</u>	<u>49,714</u>

**INNER MELBOURNE COMMUNITY LEGAL INC.**  
**ABN 23 513 362 759**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED**  
**30 JUNE 2023**

	<b>30 June 2023</b>	<b>14 Feb 2022</b>
	<b>\$</b>	<b>to</b>
		<b>30 June 2022</b>
		<b>\$</b>
<b>Note 8: Reconciliation of cash flow from operations with surplus from ordinary activities after income tax</b>		
Surplus after income tax expense	201,984	1,107,437
Non-cash flows in surplus		
- Depreciation	19,566	6,208
Changes in assets and liabilities:		
- (Increase in trade and other receivables	(14,501)	(29,366)
- Increase in trade and other payables	168,294	153,033
- (Decrease)/increase in grants in advance	(233,857)	479,680
- Increase in provisions	73,383	289,937
Net cash provided by operating activities	<u>214,869</u>	<u>2,006,929</u>

**Note 9: Deferred income**

The liability for deferred income is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within 12 months of receipt of the grant.

**Note 10: Going concern**

The members of the committee believe that the application of the going concern basis of accounting is appropriate due to the expected positive cash flows of the Association and through the ongoing support of members of the Association.

**Note 11: Amalgamation**

At the Annual General meeting held 25th November 2021, the board of the former Inner Melbourne Community Legal resolved to amalgamate with Flemington & Kensington Community Legal Centre Incorporated.

The effect of the amalgamation resulted in the incorporation of the new entity named Inner Melbourne Community Legal Incorporated, with the former Inner Melbourne Community Legal and Flemington & Kensington Community Legal Centre Incorporated cancelling their relevant registrations and all existing contracts being subsumed into the new organisation.

On the registration of an amalgamated association under section 19(1) of the *Associations Incorporation Reform Act 2012*, all debts and liabilities, whether certain or contingent, of a constituent association existing immediately before the registration become the debts and liabilities of the amalgamated association.

The amalgamation was effective on 14th February 2022.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
30 JUNE 2023

	30 June 2023	14 Feb 2022 to 30 June 2022
	\$	\$
<b>Note 12: Operating lease commitments</b>		
Operating leases contracted for but not recognised in the financial statements		
Payable - minimum lease payments:		
- no later than 12 months	145,308	48,043
- between 12 months and five years	194,574	437,219
- greater than five years	-	-
	<u>339,882</u>	<u>485,262</u>

The Association has a property lease commitment, it is a non-cancellable operating lease with a three-year term, with rent payable monthly in advance and expires 15 November 2024. The lease does have an option to renew for 2 further terms of 3 years each to be exercised by 14th August 2024 and 14th August 2027.

The Association has a property further lease commitment, it is a non-cancellable operating lease with a 30 month term, with rent payable monthly in advance and expires 31 December 2023. The lease does not have an option to renew for a further period.

INNER MELBOURNE COMMUNITY LEGAL INC.  
ABN 23 513 362 759

STATEMENT BY MEMBERS OF THE COMMITTEE  
FOR THE PERIOD ENDED  
30 JUNE 2023

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

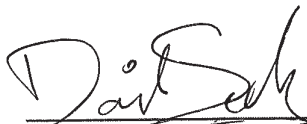
In the opinion of the committee of Inner Melbourne Community Legal Inc.:

a) the financial statements and notes of Inner Melbourne Community Legal Inc. are in accordance with the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*, including:

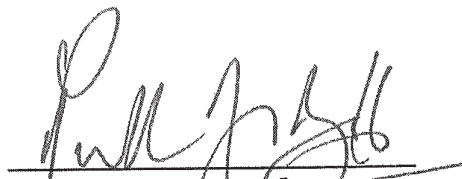
- i. giving a true and fair view of its financial position as at 30 June 2023 and of its performance for the financial period ended on that date; and
- ii. complying with the *Australian Charities and Not-for-profits Commission Regulation 2013*; and

b) there are reasonable grounds to believe that Inner Melbourne Community Legal Inc. will be able to pay its debts as and when they become due and payable.

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

  
Chairperson

Dated: 18/10/2023

  
Treasurer

Dated: 13/10/2023

INNER MELBOURNE COMMUNITY LEGAL INC.  
ABN 23 513 362 759

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION  
60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as auditor for the audit of Inner Melbourne Community Legal Inc. for the period ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- i. no contraventions of the auditor independence requirements of 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.



Sean Denham

Dated: 23rd October 2023  
Sean Denham & Associates  
Suite 1, 707 Mt Alexander Road  
Moonee Ponds VIC 3039



**SEAN DENHAM**  
& ASSOCIATES

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
INNER MELBOURNE COMMUNITY LEGAL INC.**

**Opinion**

I have audited the accompanying financial report, of Inner Melbourne Community Legal Inc. , which comprises the statement of financial position as at 30 June 2023, statement of changes in equity, statement of cash flows and the statement of profit or loss and other comprehensive income for the period then ended, notes comprising a summary of significant accounting policies and the certification by members of the committee.

In my opinion, the accompanying financial report of Inner Melbourne Community Legal Inc. has been prepared in accordance with Div 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance for the period then ended; and
- b) complies with Australian Accounting Standards to the extent described in Note 1 to the financial statements, and the requirements of the *Associations Incorporation Reform Act 2012 (Vic)* and Div 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

*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 my report. I am independent of the association in accordance with the *Associations Incorporation Reform Act 2012 (Vic)* and 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 my 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*

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 association's reporting responsibilities under the *Associations Incorporation Reform Act 2012 (Vic)* and the *Australian Charities and Not-for-profits Commission 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.

*Responsibility of the Committee for the Financial Report*

The committee of the association are 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 of the financial report is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012 (Vic)* and the *Australian Charities and Not-for-profits Commission Act 2012* and the needs of the members. The committee's responsibility also includes such internal control as the committee determine is necessary to enable the preparation of a 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 committee are 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 the committee either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.



*Auditor's Responsibility 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 my 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of 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 association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in our 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 that may cause the 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 control that I identify during my audit.



Sean Denham

Dated: *23rd October 2023*

Suite 1, 707 Mt Alexander Road  
Moonee Ponds VIC 3039