

# **Not-For-Profit - Association Report**

Bayside Community Legal Service Inc

ABN 96 930 673 554

For the year ended 30 June 2020

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# Committee's Report

## Bayside Community Legal Service Inc For the year ended 30 June 2020

### Committee's Report

Your committee members submit the financial report of Bayside Community Legal Service Inc for the financial year ended 30 June 2020.

### Committee Members

The names of committee members throughout the year and at the date of this report are:

Committee Member	Position	Date Started	Date Finished
Leeha James	President	16 September 2019	Still Serving
Christopher Ban	Prior President	1 July 2019	16 September 2019
Brittany White	Prior Vice President then Member	16 September 2019	19 February 2020
Kate Fuller	Vice President	30 September 2019	Still Serving
Klaudija Tsin	Prior Vice President	1 July 2019	16 September 2019
Amanda Reardon	Secretary	16 September 2019	Still Serving
Paul Coves	Member now Treasurer	16 September 2019	Still Serving
Melissa Ban	Prior Treasurer	1 July 2019	16 September 2019
Karyn Mauerhan	Member	4 December 2019	31 March 2020
Natalia Wuth	Member	4 December 2019	Still Serving
Rod Murray	Member	4 December 2019	31 May 2020
Tony Ralph	Member	4 December 2019	30 April 2020
Jordan Dyce	Member	1 May 2020	Still Serving
Tracy-Lynn Geysen	Member	1 May 2020	Still Serving

### Meetings of Committee Members

During the financial year, a number of committee meetings were held. Attendances by each of committee member during the year were as follows:

Committee Members Name	Number Eligible to Attend	Number Attended
Leeha James	6	6
Christopher Ban	1	1
Brittany White	2	2
Kate Fuller	5	5
Amanda Reardon	6	5
Klaudija Tsin	1	0

Paul Coves	6	5
Melissa Ban	1	1
Karyn Mauerhan	2	2
Natalia Wuth	4	3
Rod Murray	4	4
Tony Ralph	3	2
Jordan Dyce	2	2
Marshall Bostock	1	1
Tracy-Lynn Geysen	2	2

### Principal Activities

The Bayside Community and Legal Service mission is to provide legal and mediation services to socio-economically disadvantaged residents of the Bayside and surrounding areas. Bayside Community Legal Service principal activity is to provide legal advice and assistance, at no cost, at the Wynnum Community Centre on Monday, Wednesday and Thursday each week and on each Monday night between the hours of 6.30pm and 9.00pm.

Bayside Community Legal Service provide advice in the following areas of the law, Family Law, Domestic/Family Violence, Criminal and traffic, Civil including Debt recovery issues, Neighbourhood disputes, Workplace/Industrial Relations and Mediation services.

### Significant Changes

There have been no significant changes in the operation of the Bayside Community Legal Service during the year

### Operating Result

The loss for the financial year amounted to \$(17,929.35)

### Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

*Leeha James*  
Leeha James (Aug 3, 2020 13:20 GMT+10)

Aug 3, 2020

Leeha James [President]

Date

*Paul Coves*  
Paul Coves (Aug 3, 2020 14:14 GMT+10)

Aug 3, 2020

Paul Coves [Treasurer]

Date

# Income and Expenditure Statement

## Bayside Community Legal Service Inc For the year ended 30 June 2020

	2020	2019
<b>Income</b>		
<b>Service Delivery Funding</b>		
Commonwealth	49,845	49,059
State	89,393	83,975
<b>Total Service Delivery Funding</b>	<b>139,238</b>	<b>133,034</b>
<b>Other Income</b>		
ATO PAYGW Boost Stimulus - COVID-19	10,000	-
Other Grant Income	9,798	4,400
Service Generated	7,469	-
Membership revenue	-	458
<b>Total Other Income</b>	<b>27,267</b>	<b>4,858</b>
Donations	200	-
<b>Total Income</b>	<b>166,705</b>	<b>137,892</b>
<b>Gross Surplus</b>	<b>166,705</b>	<b>137,892</b>
<b>Other Income</b>		
Interest Income	101	102
<b>Total Other Income</b>	<b>101</b>	<b>102</b>
<b>Expenditure</b>		
Communications	2,363	1,964
Depreciation	356	-
Electricity	878	-
Finance Audit Bookkeeping	7,221	4,550
Finance Audit Fees	-	400
General Expenses	-	3,755
Insurance	187	457
Legal Association Costs	-	1,282
Library Resources and Subscriptions	3,655	-
Office Equipment	7,943	800
Office Overheads	6,240	2,194
On Costs - Employees	1,189	298
Other Premises Costs	9,068	-
Petty Cash	-	1
Programming and Planning	256	1,875
Rent/Building Maintenance	2,586	-
Repairs and Maintenance	270	-
Staff Amenities	-	486
Staff Development	6,345	-
Staff Training	-	1,615
Superannuation	11,606	9,658

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Income and Expenditure Statement

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	2020	2019
Travel	2,228	893
Wages & Salaries	122,346	101,665
<b>Total Expenditure</b>	<b>184,735</b>	<b>131,893</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>(17,929)</b>	<b>6,101</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>(17,929)</b>	<b>6,101</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>(17,929)</b>	<b>6,101</b>

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The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Assets and Liabilities Statement

## Bayside Community Legal Service Inc

As at 30 June 2020

	NOTES	30 JUN 2020	30 JUN 2019
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents		47,225	73,301
Trade and Other Receivables		116	116
<b>Total Current Assets</b>		<b>47,341</b>	<b>73,417</b>
<b>Non-Current Assets</b>			
Plant and Equipment and Vehicles		5,217	-
<b>Total Non-Current Assets</b>		<b>5,217</b>	<b>-</b>
<b>Total Assets</b>		<b>52,558</b>	<b>73,417</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
GST Payable		5,870	2,984
Employee Entitlements	3	10,950	16,112
<b>Total Current Liabilities</b>		<b>16,820</b>	<b>19,096</b>
Other Current Liabilities		(653)	-
<b>Total Liabilities</b>		<b>16,167</b>	<b>19,096</b>
<b>Net Assets</b>		<b>36,392</b>	<b>54,321</b>
<b>Member's Funds</b>			
<b>Capital Reserve</b>			
Current Year Earnings		(17,929)	6,101
Retained Earnings		54,321	48,220
<b>Total Capital Reserve</b>		<b>36,392</b>	<b>54,321</b>
<b>Total Member's Funds</b>		<b>36,392</b>	<b>54,321</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Statement of Cash Flows

## Bayside Community Legal Service Inc For the year ended 30 June 2020

2020

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### Operating Activities

Receipts From Grants	163,939
Receipts From Donations	200
Payments to Suppliers and Employees	(202,959)
Interest Received	101
Cash Receipts From Other Activities	18,216
<b>Net Cash Flows from Operating Activities</b>	<b>(20,503)</b>

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### Investing Activities

#### Other Cash Items From Investing Activities

Office & Computer Equipment	(5,573)
<b>Total Other Cash Items From Investing Activities</b>	<b>(5,573)</b>

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<b>Net Cash Flows from Investing Activities</b>	<b>(5,573)</b>
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<b>Net Cash Flows</b>	<b>(26,076)</b>
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### Cash and Cash Equivalents

Cash and cash equivalents at beginning of period	73,301
Cash and cash equivalents at end of period	47,225
<b>Net change in cash for period</b>	<b>(26,076)</b>



# Notes to the Financial Statements

## Bayside Community Legal Service Inc For the year ended 30 June 2020

### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act QLD. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

#### Property, Plant and Equipment (PPE)

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

The depreciable amount of all PPE 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.

#### Impairment of Assets

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

#### Employee Provisions

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

#### 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.

#### Cash on Hand

Cash on hand 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.

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These notes should be read in conjunction with the attached compilation report.

## Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

## Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

## Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

## 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.

## Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

## Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2020	2019
<b>2. Trade and Other Payables</b>		
<b>Other Payables</b>		
PAYG Withholdings Payable	7,080	12,526
<b>Total Other Payables</b>	<b>7,080</b>	<b>12,526</b>
<b>Total Trade and Other Payables</b>	<b>7,080</b>	<b>12,526</b>
	2020	2019
<b>3. Employee Entitlements</b>		
Superannuation Payable	4,009	3,586
Wages Payable	(139)	-
<b>Total Employee Entitlements</b>	<b>3,870</b>	<b>3,586</b>

# Movements in Equity

## Bayside Community Legal Service Inc For the year ended 30 June 2020

	2020	2019
<b>Equity</b>		
Opening Balance	54,321	-
<b>Increases</b>		
Profit for the Period	(17,929)	6,101
Retained Earnings	-	48,220
<b>Total Increases</b>	<b>(17,929)</b>	<b>54,321</b>
<b>Total Equity</b>	<b>36,392</b>	<b>54,321</b>

# True and Fair Position

## Bayside Community Legal Service Inc For the year ended 30 June 2020

### Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Leeha James and Paul Coves, being members of the committee of Bayside Community Legal Service Inc, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Bayside Community Legal Service Inc during and at the end of the financial year of the association ending on 30 June 2020.

Signed: Leeha James  
Leeha James (Aug 3, 2020 13:20 GMT+10)

Dated: Aug 3, 2020

Signed: Paul Coves  
Paul Coves (Aug 3, 2020 14:14 GMT+10)

Dated: Aug 3, 2020

# Auditor's Report

## Bayside Community Legal Service Inc For the year ended 30 June 2020

### Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of Bayside Community Legal Service Inc (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2020, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

### Committee's Responsibility for the Financial Report

The committee of Bayside Community Legal Service Inc is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act QLD and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report, 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

### Opinion

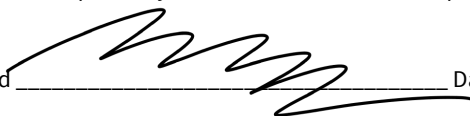
In our opinion, the financial report presents fairly, in all material respects (or gives a true and fair view –refer to the applicable state/territory Act), the financial position of Bayside Community Legal Service Inc as at 30 June 2020 and (of) its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporation Act QLD.

### Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Bayside Community Legal Service Inc to meet the requirements of the Associations Incorporation Act QLD. As a result, the financial report may not be suitable for another purpose.

Auditor: Michael James Hamilton CPA 9145908

Signed



Date 3/8/2020

Auditor's address: 1 Kerribee Place, Carina Heights QLD 4152

# Certificate By Members of the Committee

## Bayside Community Legal Service Inc For the year ended 30 June 2020

I, Leeha James of 105 Florence St, WYNNUM, QLD, Australia, 4178 certify that:

1. I attended the annual general meeting of the association held on 4 December 2019
2. The financial statements for the year ended 30 June 2020 were submitted to the members of the association at its annual general meeting.

*Leeha James*

Leeha James (Aug 3, 2020 13:20 GMT+10)

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Leeha James

Dated: Aug 3, 2020

# Compilation Report

## Bayside Community Legal Service Inc For the year ended 30 June 2020

Compilation report to Bayside Community Legal Service Inc.

We have compiled the accompanying special purpose financial statements of Bayside Community Legal Service Inc, which comprise the asset and liabilities statement as at 30 June 2020, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

### The Responsibility of the Committee Member's

The committee of Bayside Community Legal Service Inc are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

### Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.



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Boca & Co Accountants

David Boca

Dated: Aug 3, 2020




# Bayside\_Community\_Legal\_Service\_Inc\_-\_Not-For-Profit\_-\_Association\_Report 2020-06-30


Final Audit Report


2020-08-03


Created:	2020-08-03
By:	Michael Hamilton (michael@bluedragongroup.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAAntCunPBQb9W-WpSK77yIDM6MbOGumlyr


## "Bayside\_Community\_Legal\_Service\_Inc\_-\_Not-For-Profit\_-\_Association\_Report 2020-06-30" History


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2020-08-03 - 2:56:38 AM GMT- IP address: 211.27.129.64


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2020-08-03 - 2:59:26 AM GMT


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2020-08-03 - 3:00:15 AM GMT- IP address: 144.139.176.126


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Signature Date: 2020-08-03 - 3:00:29 AM GMT - Time Source: server- IP address: 144.139.176.126


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✔ Signed document emailed to Michael Hamilton (michael@bluedragongroup.com.au), Paul Coves (treasurer@bcls.org.au), David Boca (david@bocaandco.com.au), and Leeha James (president@bcls.org.au)  
2020-08-03 - 4:14:35 AM GMT