

Ballarat & Grampians Legal Service Inc.

Financial Statements

For the Year Ended 30 June 2019

Ballarat & Grampians Legal Service Inc.

Contents

For the Year Ended 30 June 2019

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Ballarat & Grampians Legal Service Inc.

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2019

	2019	2018
Note	\$	\$
CLSP		
Income		
CLSP - Commonwealth	355,967	272,214
CLSP - FVP	115,575	87,915
CLSP - State	248,220	190,420
Social & Community Services - Commonwealth	41,403	26,885
Social & Community Services - State	107,145	67,642
Interest income	3,839	3,912
Donations	70	183
Other income	13,896	6,522
	<u>886,115</u>	<u>655,693</u>
Expenses		
Communications	9,267	9,114
Depreciation	12,341	4,725
Finance, audit and accounting fees	6,302	5,723
Insurance	1,838	1,716
Library and subscriptions	9,286	11,208
Minor equipment	1,857	983
On costs	10,887	5,571
Other expenses	11,929	13,709
Other premises costs	24,124	11,198
Overheads	94,184	19,806
Programming and planning	-	20,513
Rent	102,431	39,469
Repairs and maintenance	8,731	9,165
Salaries	536,177	449,256
Staff training	8,411	8,896
Superannuation	42,100	40,851
Travel	6,250	3,790
	<u>886,115</u>	<u>655,693</u>
Net Surplus - CLSP	<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

Ballarat & Grampians Legal Service Inc.

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2019

	Note	2019 \$	2018 \$
Other Projects			
Income			
Project funds received		189,846	82,138
Other income		-	2,200
		<u>189,846</u>	<u>84,338</u>
Expenses			
Salaries		194,054	83,720
Other project expenses		34,236	24,319
		<u>228,290</u>	<u>108,039</u>
Deficit before income tax		(38,444)	(23,701)
Income tax expense	2(a)	-	-
Deficit for the year		(38,444)	(23,701)
Other comprehensive income, net of income tax			
Other comprehensive income		-	-
Total comprehensive income for the year		(38,444)	(23,701)

The accompanying notes form part of these financial statements.

Ballarat & Grampians Legal Service Inc.

Statement of Financial Position
As at 30 June 2019

	Note	2019	2018
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	342,668	574,519
Trade and other receivables	4	53,792	2,778
Other assets	5	8,596	6,976
TOTAL CURRENT ASSETS		405,056	584,273
NON-CURRENT ASSETS			
Property, plant and equipment	6	38,562	15,408
TOTAL NON-CURRENT ASSETS		38,562	15,408
TOTAL ASSETS		443,618	599,681
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	47,252	38,929
Employee benefits	8	60,439	69,025
Income in advance	9	262,543	386,569
TOTAL CURRENT LIABILITIES		370,234	494,523
NON-CURRENT LIABILITIES			
Employee benefits	8	15,646	8,976
TOTAL NON-CURRENT LIABILITIES		15,646	8,976
TOTAL LIABILITIES		385,880	503,499
NET ASSETS		57,738	96,182
EQUITY			
Retained earnings		57,738	96,182
TOTAL EQUITY		57,738	96,182

The accompanying notes form part of these financial statements.

Ballarat & Grampians Legal Service Inc.

Statement of Changes in Equity
For the Year Ended 30 June 2019

2019

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2018	96,182	96,182
Deficit for the year	(38,444)	(38,444)
Balance at 30 June 2019	57,738	57,738

2018

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2017	119,883	119,883
Deficit for the year	(23,701)	(23,701)
Balance at 30 June 2018	96,182	96,182

The accompanying notes form part of these financial statements.

Ballarat & Grampians Legal Service Inc.

Statement of Cash Flows
For the Year Ended 30 June 2019

	2019	2018
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	897,082	930,325
Payments to suppliers and employees	(1,097,025)	(732,035)
Interest received	3,839	3,912
Net cash provided by/(used in) operating activities	11 <u>(196,104)</u>	<u>202,202</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(35,747)</u>	<u>(1,889)</u>
Net cash used in investing activities	<u>(35,747)</u>	<u>(1,889)</u>
Net increase in cash and cash equivalents held	(231,851)	200,313
Cash and cash equivalents at beginning of year	<u>574,519</u>	<u>374,206</u>
Cash and cash equivalents at end of financial year	3 <u><u>342,668</u></u>	<u><u>574,519</u></u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2019

The financial report covers Ballarat & Grampians Legal Service Inc. as an individual entity. Ballarat & Grampians Legal Service Inc. is a not-for-profit Association domiciled in Australia.

1 Basis of Preparation

The financial statements are special purpose financial statements that have been prepared in accordance with the requirements of section 60.40 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

2 Summary of Significant Accounting Policies

(a) Income Tax

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

(b) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

(c) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

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

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations

Donations and bequests are recognised as revenue when received.

Interest revenue

Interest is recognised using the effective interest method.

(d) Goods and services tax (GST)

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

Notes to the Financial Statements

For the Year Ended 30 June 2019

2 Summary of Significant Accounting Policies

(d) Goods and services tax (GST)

Receivables and payables are stated inclusive of GST.

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

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

(e) Cash and cash equivalents

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

(f) Property, plant and equipment

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

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

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

Depreciation

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

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

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

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

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

Notes to the Financial Statements

For the Year Ended 30 June 2019

2 Summary of Significant Accounting Policies

(g) Employee benefits

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

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

(h) Comparative amounts

Comparatives are consistent with prior years, unless otherwise stated.

(i) Economic dependency

The Association is dependent on Victoria Legal Aid for the majority of its revenue used to operate the business. At the date of this report the Committee has no reason to believe that Victoria Legal Aid will not continue to support the Association over the next three years.

3 Cash and Cash Equivalents

	2019	2018
	\$	\$
Cash on hand	1,299	4,434
Bank balances	341,369	570,085
	<u>342,668</u>	<u>574,519</u>

4 Trade and Other Receivables

Trade receivables	3,478	2,089
GST receivable	8,216	-
Sundry receivables	-	689
Grants receivable	42,098	-
	<u>53,792</u>	<u>2,778</u>

5 Other Assets

Prepayments	<u>8,596</u>	<u>6,976</u>
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Notes to the Financial Statements
For the Year Ended 30 June 2019

6 Property, plant and equipment

	2019	2018
	\$	\$
Furniture and equipment		
At cost	87,592	59,720
Accumulated depreciation	<u>(63,129)</u>	<u>(52,677)</u>
	<u>24,463</u>	7,043
Leasehold improvements		
At cost	24,687	16,812
Accumulated depreciation	<u>(10,588)</u>	<u>(8,447)</u>
	<u>14,099</u>	8,365
Total plant and equipment	<u><u>38,562</u></u>	<u>15,408</u>

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

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

	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$
Year ended 30 June 2019			
Balance at the beginning of year	7,043	8,365	15,408
Additions	27,872	7,875	35,747
Depreciation expense	<u>(10,453)</u>	<u>(2,140)</u>	<u>(12,593)</u>
Balance at the end of the year	<u><u>24,462</u></u>	<u><u>14,100</u></u>	<u><u>38,562</u></u>

7 Trade and Other Payables

	2019	2018
	\$	\$
Trade payables	5,342	940
GST payable	-	1,861
Accrued expenses	40,220	36,128
Sundry Payables	<u>1,690</u>	<u>-</u>
	<u><u>47,252</u></u>	<u>38,929</u>

Notes to the Financial Statements

For the Year Ended 30 June 2019

8 Employee Benefits

	2019	2018
	\$	\$
Current liabilities		
Annual leave	34,741	33,843
Long service leave	25,698	35,182
	<u>60,439</u>	<u>69,025</u>
Non-current liabilities		
Long service leave	15,646	8,976

9 Income in advance

CLSP funded programs	134,805	242,496
Grampians Health	100,000	99,800
Health Justice program	27,738	44,273
	<u>262,543</u>	<u>386,569</u>

10 Capital and Leasing Commitments

Operating Leases

Minimum lease payments under non-cancellable operating leases:

- not later than one year	95,000	2,035
- between one year and five years	316,667	-
	<u>411,667</u>	<u>2,035</u>

An operating lease has been taken out for the premises located at 3-5 Chancery Lane, Ballarat. Lease payments in relation to the premises are increased by CPI on an annual basis.

11 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Surplus/(deficit) for the year	(38,444)	(23,701)
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in result:		
- depreciation	12,593	4,922
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(51,703)	3,853
- (increase)/decrease in other assets	689	100
- (increase)/decrease in prepayments	(1,620)	(459)
- increase/(decrease) in income in advance	(124,026)	190,354
- increase/(decrease) in trade and other payables	8,323	16,896
- increase/(decrease) in provisions	(1,916)	10,237
Cashflow from operations	<u>(196,104)</u>	<u>202,202</u>

Notes to the Financial Statements
For the Year Ended 30 June 2019

12 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

13 Association Details

The registered office of the Association is:
Ballarat & Grampians Legal Service Inc.
5 Chancery Lane
BALLARAT VIC 3350

Ballarat & Grampians Legal Service Inc.

Committee Declaration

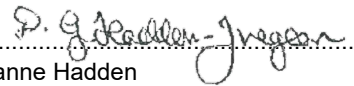
The committee declares that in their opinion:

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

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



Chairperson
Scott Sherritt



Vice-Chairperson
Dianne Hadden

Dated 04 November 2019

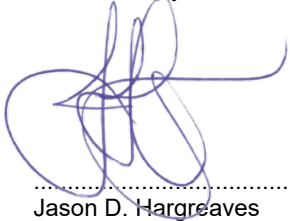
Ballarat & Grampians Legal Service Inc.

Auditors Independence Declaration under Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 to the Committee of the Central Highlands Community Legal Centre Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019, there have been:

- (i) no contraventions of the auditor independence requirements as set out in Division 60 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.

PPT Audit Pty Ltd
PPT Audit Pty Ltd



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Jason D. Hargreaves
Director

20 Lydiard Street South, Ballarat

Dated 1 November 2019

Ballarat & Grampians Legal Service Inc.**Independent Audit Report to the members of Ballarat & Grampians Legal Service Inc.****Opinion**

We have audited the accompanying financial report, being a special purpose financial report of Ballarat & Grampians Legal Service Inc. (the Association), which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the 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 statement by members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2019 and of its financial performance for the year ended; and
- (ii) complying with Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* 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 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 the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the committee members of the Association, would be in the same terms if given to the committee members as at the time of this auditors report.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of Division 60 of 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.

Responsibilities of Management and the Committee

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines 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, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Committee is responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

Ballarat & Grampians Legal Service Inc.

Independent Audit Report to the members of Ballarat & Grampians Legal Service Inc.

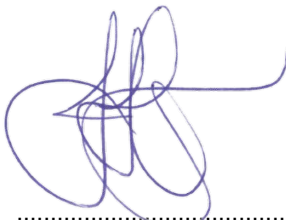
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 our 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 management.
- Conclude on the appropriateness of the management's 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 we conclude that a material uncertainty exists, we are 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 our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association 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.

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

PPT Audit Pty Ltd
PPT Audit Pty Ltd



Jason D. Hargreaves
Director

20 Lydiard Street South, Ballarat VIC 3350

05 November 2019

**BALLARAT & GRAMPIANS LEGAL SERVICE INC
INCOME AND EXPENDITURE STATEMENT (CLSPS FORMAT)
FOR THE YEAR ENDED 30 JUNE 2019**

CLSP CONSOLIDATED

1. Income and Expenditure

	2018/19	2017/18
	\$	\$
NET SURPLUS/(DEFICIT) FROM PREVIOUS YEAR		
Surplus/(Deficit) from Previous Year	242,496	174,601
Approved Expenditure from Surplus	-	-
Net Surplus/(Deficit) from Previous Year	<u>242,496</u>	<u>174,601</u>
CLSP INCOME		
Commonwealth	340,520	330,332
State	403,564	382,639
Service Generated Income	10,160	10,617
Total CLSP Income	<u>754,244</u>	<u>723,588</u>
CLSP General Purpose Income (Total CLSP Income + Net Surplus/(Deficit) from Previous Year)	873,558	898,189
CLSP EXPENSES		
Communications	9,267	9,114
Depreciation	12,341	4,725
Finance, Audit & Accounting Fees	6,302	5,723
Insurance	1,838	1,717
Library, Resources & Subscriptions	9,286	11,208
Minor Equipment	1,857	983
Office Overheads	24,124	19,806
On Costs	10,887	5,571
Other	11,929	13,710
Other Premises Costs	94,184	11,198
Programming & Planning	-	20,513
Rent	102,431	39,469
Repairs and Maintenance	8,731	9,163
Salaries	536,177	449,256
Staff Training	8,411	8,896
Superannuation	42,100	40,851
Travel	6,250	3,790
Salary & Related Expenses	589,164	495,678
Total Operating Expenses	<u>296,961</u>	<u>160,015</u>
Total CLSP Expenses	<u>886,115</u>	<u>655,693</u>
Surplus/(Deficit) for current year	<u>(131,871)</u>	<u>67,895</u>

**BALLARAT & GRAMPIANS LEGAL SERVICE INC
INCOME AND EXPENDITURE STATEMENT (CL SIS FORMAT)
FOR THE YEAR ENDED 30 JUNE 2019**

CLSP CONSOLIDATED

	2018/19	2017/18
	\$	\$
OTHER INCOME		
Total Funds Received from Other bodies	-	-
Total Funds Received from Other bodies for non - CLSP CCL SIS Activities	-	-
Less Actual Capital Expenditure in Current Year	-	-
Surplus/(Deficit) for Next Year	110,626	242,496

**BALLARAT & GRAMPIANS LEGAL SERVICE INC
INCOME AND EXPENDITURE STATEMENT (CLSPS FORMAT)
FOR THE YEAR ENDED 30 JUNE 2019**

CLSP GENERALIST

1. Income and Expenditure

	2018/19	2017/18
	\$	\$
NET SURPLUS/(DEFICIT) FROM PREVIOUS YEAR		
Surplus/(Deficit) from Previous Year	304,736	214,552
Approved Expenditure from Surplus	-	-
Net Surplus/(Deficit) from Previous Year	<u>304,736</u>	<u>214,552</u>
CLSP INCOME		
Commonwealth	340,520	330,332
State	304,524	285,543
Service Generated Income	10,160	10,617
Total CLSP Income	<u>655,204</u>	<u>626,492</u>
CLSP General Purpose Income (Total CLSP Income + Net Surplus/(Deficit) from Previous Year)	877,599	841,044
CLSP EXPENSES		
Communications	8,078	7,905
Depreciation	10,704	3,442
Finance, Audit & Accounting Fees	5,466	4,964
Insurance	1,483	1,428
Library, Resources & Subscriptions	8,009	9,624
Minor Equipment	1,755	884
Office Overheads	20,934	17,144
On Costs	9,443	4,832
Other	11,373	12,440
Other Premises Costs	81,906	9,779
Programming & Planning	-	20,479
Rent	91,982	34,613
Repairs and Maintenance	7,573	8,097
Salaries	432,517	356,571
Staff Training	7,419	7,906
Superannuation	32,998	32,639
Travel	5,905	3,561
Salary & Related Expenses	474,958	394,042
Total Operating Expenses	262,587	142,266
Total CLSP Expenses	<u>737,545</u>	<u>536,308</u>
Surplus/(Deficit) for Current Year	<u>(82,341)</u>	<u>90,184</u>

**BALLARAT & GRAMPIANS LEGAL SERVICE INC
INCOME AND EXPENDITURE STATEMENT (CLISIS FORMAT)
FOR THE YEAR ENDED 30 JUNE 2019**

CLSP GENERALIST

	2018/19	2017/18
	\$	\$
OTHER INCOME		
Total Funds Received from Other Bodies	-	-
Total Funds Received from Other Bodies for Non- CLSP CLSIS Activities	-	-
Less Actual Capital Expenditure in Current Year	-	-
Surplus/(Deficit) for Next Year	<u>222,395</u>	<u>304,736</u>

**BALLARAT & GRAMPIANS LEGAL SERVICE INC
INCOME AND EXPENDITURE STATEMENT (CLSPS FORMAT)
FOR THE YEAR ENDED 30 JUNE 2019**

CLSP FAMILY VIOLENCE

1. Income and Expenditure

	2018/19	2017/18
	\$	\$
NET SURPLUS/(DEFICIT) FROM PREVIOUS YEAR		
Surplus/(Deficit) from Previous Year	(62,239)	(39,951)
Approved Expenditure from Surplus	-	-
Net Surplus/(Deficit) from Previous Year	<u>(62,239)</u>	<u>(39,951)</u>
CLSP INCOME		
Commonwealth	-	-
State	99,040	97,096
Service Generated Income	-	-
Total CLSP Income	<u>97,096</u>	<u>97,096</u>
CLSP General Purpose Income (Total CLSP Income + Net Surplus/(Deficit) from Previous Year)	57,145	57,145
CLSP EXPENSES		
Communications	1,189	1,209
Depreciation	1,637	1,283
Finance, Audit & Accounting Fees	836	759
Insurance	355	289
Library, Resources & Subscriptions	1,277	1,584
Minor Equipment	102	99
Office Overheads	3,190	2,662
On Costs	1,444	739
Other	556	1,268
Other Premises Costs	12,278	1,419
Programming & Planning	-	34
Rent	10,449	4,856
Repairs and Maintenance	1,158	1,068
Salaries	103,660	92,685
Staff Training	992	990
Superannuation	9,102	8,212
Travel	345	229
Salary & Related Expenses	114,206	101,636
Total Operating Expenses	<u>34,364</u>	<u>17,749</u>
Total CLSP Expenses	<u>148,570</u>	<u>119,385</u>
Surplus/(Deficit) for Current Year	<u>(49,530)</u>	<u>(22,289)</u>

**BALLARAT & GRAMPIANS LEGAL SERVICE INC
INCOME AND EXPENDITURE STATEMENT (CLISIS FORMAT)
FOR THE YEAR ENDED 30 JUNE 2019**

CLSP FAMILY VIOLENCE

	2018/19	2017/18
	\$	\$
OTHER INCOME		
Total Funds Received from Other Bodies	-	-
Total Funds Received from Other Bodies for Non-CLSP CLSIS Activities	-	-
Less Actual Capital Expenditure in Current Year	-	-
Surplus/(Deficit) for Next Year	<u>(111,769)</u>	<u>(62,240)</u>