

OUR
FINANCIAL
SUMMARY

for the year ended
30 June 2015

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**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**COMMITTEE'S REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

Your Committee members submit the financial report of Peninsula Community Legal Centre Inc for the financial year ended 30 June 2015.

Committee Members

The names of Committee members at the date of this report are:

John Wadsley	- Chairperson	
Victoria Campbell	- Vice Chairperson	
Jen Kelly	- Treasurer	
Paul Bradley	- Secretary	
Julian Bartlett	- General Committee	
Celestine Moon	- General Committee	
Richard O'Donovan	- General Committee	
Amanda Graham	- General Committee	(Appointed 12.08.14)
Quinn McCormack	- General Committee	(Appointed 11.11.14)

Principal Activities

The principal activities of the association during the financial year were to provide free legal advice and casework to the general public, whilst maintaining a strong community development focus.

Significant Changes

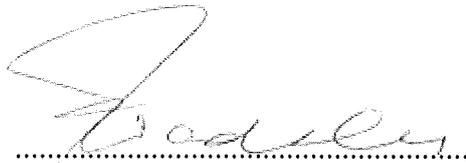
No significant change in the nature of these activities occurred during the year.

Operating Result

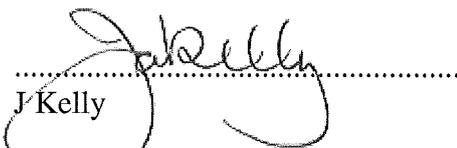
The operating profit after providing for income tax amounted to \$9,823 (2014: \$4,140 loss).

Signed in accordance with a resolution of the members of the Committee

Chairperson


.....
J Wadsley

Treasurer


.....
J Kelly

Dated this 8th day of September 2015

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2015**

		2015	2014
		\$	\$
CONTINUING OPERATIONS			
INCOME			
Grant Funding	2	2,212,246	2,089,073
Other Income	3	125,083	98,457
		<u>2,337,329</u>	<u>2,187,530</u>
EXPENSES			
Communication Expenses		(43,001)	(41,601)
Depreciation Expense		(70,392)	(74,500)
Employment Expenses		(1,811,140)	(1,669,411)
Finance Expenses		(10,939)	(12,326)
Occupancy Expenses		(182,310)	(178,422)
Office & Administrative Expenses		(138,134)	(127,573)
Repairs & Maintenance Expenses		(23,034)	(25,372)
Resources Expenses		(15,231)	(29,808)
Travel & Accommodation Expenses		(33,325)	(32,657)
		<u>(2,327,506)</u>	<u>(2,191,670)</u>
NET PROFIT/(LOSS)		<u>9,823</u>	<u>(4,140)</u>
Other Comprehensive Income			
- Items that may be reclassified subsequently to profit or loss when specific conditions are met		-	-
- Items that will not be reclassified subsequently to profit or loss		-	-
TOTAL COMPREHENSIVE INCOME		<u>9,823</u>	<u>(4,140)</u>

The Accompanying Notes Form Part of These Financial Statements

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015**

	NOTE	2015	2014
		\$	\$
CURRENT ASSETS			
Cash at Bank and on Hand	11a	302,765	217,091
Receivables		226	2,271
Accrued Income		21,720	21,073
Term Deposit		650,000	450,000
Other Assets	4	10,873	9,973
TOTAL CURRENT ASSETS		<u>985,584</u>	<u>700,408</u>
NON-CURRENT ASSETS			
Fixed Assets	5	154,331	217,192
TOTAL NON-CURRENT ASSETS		<u>154,331</u>	<u>217,192</u>
TOTAL ASSETS		<u>1,139,915</u>	<u>917,600</u>
CURRENT LIABILITIES			
Trade and Other Payables	6	72,308	67,780
Payroll Liabilities	7	89,414	66,165
Employee Provisions	8	247,589	184,062
Grants in Advance	9	60,000	-
VLA Unused Funds	10	162,721	84,737
TOTAL CURRENT LIABILITIES		<u>632,032</u>	<u>402,744</u>
NON-CURRENT LIABILITIES			
Employee Provisions	8	28,049	44,845
TOTAL NON-CURRENT LIABILITIES		<u>28,049</u>	<u>44,845</u>
TOTAL LIABILITIES		<u>660,081</u>	<u>447,589</u>
NET ASSETS		<u>479,834</u>	<u>470,011</u>
EQUITY			
Retained Earnings		479,834	470,011
TOTAL EQUITY		<u>479,834</u>	<u>470,011</u>

The Accompanying Notes Form Part of These Financial Statements

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2015**

	NOTE	2015 \$	2014 \$
RETAINED EARNINGS			
Opening Balance		470,011	474,151
Profit / (loss) in the current year		9,823	(4,140)
Other Comprehensive Income		-	-
CLOSING BALANCE OF RETAINED EARNINGS		<u>479,834</u>	<u>470,011</u>
TOTAL EQUITY		<u>479,834</u>	<u>470,011</u>

The Accompanying Notes Form Part of These Financial Statements

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2015**

	NOTE	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Grants & Other Income		2,576,790	2,424,266
Payments to Suppliers and Employees		(2,310,662)	(2,242,751)
Interest Received		<u>27,077</u>	<u>23,097</u>
Net cash provided by (used in) Operating Activities	11(b)	<u>293,205</u>	<u>204,612</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for fixed assets		(7,531)	-
Investment in Term Deposits		<u>(200,000)</u>	<u>(150,000)</u>
Net cash provided (used in) Investing Activities		<u>(207,531)</u>	<u>(150,000)</u>
CASH FLOWS FROM FINANCIAL ACTIVITIES			
Net cash provided by (used in) Financing Activities		<u>-</u>	<u>-</u>
Net Increase in Cash Held		85,674	54,612
Cash at the beginning of the year		<u>217,091</u>	<u>162,479</u>
Cash at the end of the year	11(a)	<u><u>302,765</u></u>	<u><u>217,091</u></u>

The Accompanying Notes Form Part of These Financial Statements

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT OF ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Victoria) and the Victorian Legal Aid Commission. The Committee has determined that the association is not a reporting entity.

The following accounting standards have been applied in the preparation of the financial report:

AASB 101 Presentation of Financial Statements
AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1031 Materiality
AASB 1048 Interpretations and Applications of Standards

The financial report has been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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

a) 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.

Rates of depreciation and amortisation vary between 10% and 33%.

b) 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.

PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 1 - SUMMARY OF SIGNIFICANT OF ACCOUNTING POLICIES (CONTINUED)

c) Employee Entitlements

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. These are in the form of Annual Leave for all employees and Long Service Leave accrued for all employees but not entitled until ten years of services (pro-rata after seven years of service). In the case of Long Service Leave, separate bank accounts are maintained from which payments to employees taking leave is funded. These accounts are included in Term Deposits in the Current Assets section of the Statement of Financial Position.

Contributions are made to employee superannuation funds and are charged as expenses when incurred.

d) Cash

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.

e) 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.

f) Revenue and Other Income

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt, unless otherwise stated. In the case of funding income received from the Victoria Legal Aid (VLA), revenue is recognised when the services have been rendered, and accordingly any unused funds are deferred to be used in future periods in accordance with the service agreement with the VLA.

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

g) 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 statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT OF ACCOUNTING POLICIES (CONTINUED)

h) Income Tax

The association a not for profit organisation and as such is exempt from income tax under section 50-B of the Income Tax Assessment Act 1997. Consequently, no provision is made in the accounts for income tax.

i) Trade and Other Payables

Trade 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 which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

j) Provisions

Provisions are recognised when the entity 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

k) Comparative Figures Changes

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

l) Leases

Leases of property plant and equipment, 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.

m) 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.

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015**

	2015	2014
	\$	\$
NOTE 2 - STATE, COMMONWEALTH AND OTHER FUNDING		
a) <i>Commonwealth Funding:</i>		
VLA Commonwealth Attorney General	686,044	673,908
VLA Commonwealth SACS ERO	34,732	20,925
	720,776	694,833
b) <i>State Funding:</i>		
Consumer Affairs Victoria	394,902	383,161
VLA State Attorney General	826,160	809,964
VLA State SACS ERO	91,176	53,363
	1,312,238	1,246,488
c) <i>VLA Unused Funds Transfer:</i>		
VLA Unused Funds Carried Forward from the Prior Year & Recognised in the Current Year	10 (30,424)	(41,492)
d) <i>Other Funding:</i>		
General Grants	20,000	5,000
Local Government	189,656	184,244
	209,656	189,244
Total Grant Funding	2,212,246	2,089,073

NOTE 3 - OTHER INCOME

Disbursements Reimbursed	4,000	549
Fundraising/Donations	2,885	3,596
Interest	27,077	23,097
Membership	195	94
Workcover Insurance Claims	85,411	48,710
Sundry Income	5,515	22,411
	125,083	98,457

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015**

2015
\$ 2014
\$

NOTE 4 - OTHER ASSETS

Rental Security Bonds	2,944	2,493
Prepayments	7,929	7,480
	10,873	9,973

NOTE 5 - FIXED ASSETS

Office Furniture & Fixtures at Cost	290,557	283,026
Provision for Depreciation (Office F&F)	(219,115)	(201,074)
	71,442	81,952
Leasehold Improvements at Cost	261,754	261,755
Provision for Depreciation (leasehold Improvements)	(178,865)	(126,515)
	82,889	135,240
Total Office Fixtures, Fittings & Leasehold Improvements	154,331	217,192

Reconciliation of the Movement in Carrying Amounts

	Office Furniture & Fixtures	Leasehold Improvements	Total
	\$	\$	\$
Balance at the 1 July 2013	104,102	187,590	291,692
Additions at cost	-	-	-
Disposals	-	-	-
Depreciation expense	(22,150)	(52,350)	(74,500)
Carrying amount at 30 June 2014	81,952	135,240	217,192
Additions at cost	7,531	-	7,531
Disposals	-	-	-
Depreciation expense	(18,041)	(52,351)	(70,392)
Carrying amount at 30 June 2015	71,442	82,889	154,331

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015**

	2015	2014
	\$	\$
NOTE 6 - TRADE & OTHER PAYABLES		
Trade Payables	28,919	27,406
GST Payable	41,631	39,437
Other Payables	1,758	937
	72,308	67,780
 NOTE 7 - PAYROLL LIABILITIES		
Accrued Wages	51,075	36,000
Superannuation Payable	14,474	11,962
PAYG Payable	19,522	14,948
Other Payroll Liabilities	4,343	3,255
	89,414	66,165
 NOTE 8 - PROVISIONS		
<i>Current</i>		
Annual Leave	75,821	44,264
Annual Leave Loading	11,320	12,077
Long Service Leave	160,448	127,721
	247,589	184,062
 <i>Non-Current</i>		
Long Service Leave	28,049	44,845

NOTE 9 - Grants In Advance

In the 2014/15 year, funding totalling \$80,000 was received from the Trustees of Phyllis Connor Memorial Trust, Mr Norman Bourke and Equity Trustees. The project aims to improve client outcomes through providing integrated and collaborative services which deal with the legal problem(s) and better identify and address non-legal matters.

The funding is to be used exclusively for the purpose as outlined in the funding application. As at 30 June 2015, approximately \$20,000 had been utilised on the project, and accordingly, \$60,000 has been carried forward to be utilised in the subsequent financial year. As a result, \$20,000 has been recognised in income in the 2014/15 year, and \$60,000 has been recorded as a liability in the Statement of Financial Position for unused project funds.

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015**

	2015	2014
NOTE 10 - VLA Unused Funds	\$	\$
Allowable Surplus - VLA unused funds carried forward	71,916	41,492
Allowable Surplus - SACS ERO grants	90,805	43,245
Excess Surplus	-	-
	<u>162,721</u>	<u>84,737</u>

In line with the VLA service agreement, any unused funds are required to be carried forward as a liability in the organisation's Statement of Financial Position. Any amounts of unused surplus funding that are in excess of 15% of the total VLA funding for the current year are to be classified as *Excess Surplus*, with the remaining to be classified as *Allowable Surplus*.

In the 2014/15 year, additional funding of \$47,561 (2013/14: \$32,341, 2012/13: \$10,904) was provided by the VLA. As specified in the funding agreement, this funding was a SACS ERO grant to be reserved for use in future years to assist with additional costs arising from the Award salary rate increases. Whilst this funding was received in the 2014/15 year, it has been recorded as a liability in the Statement of Financial Position for unused funds. On the basis that the funding agreement specifically reserves this for future periods, the funding has not been recognised as income in the 2014/15 financial statements.

NOTE 11 - CASH FLOW INFORMATION

	2015	2014
	\$	\$
(a) RECONCILIATION OF CASH		
Cash on Hand	350	300
National Australia Bank - Cheque A/c	8,358	2,705
National Australia Bank - Cash Management A/c	294,057	214,086
	<u>302,765</u>	<u>217,091</u>
(b) RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH NET SURPLUS(DEFICIT)		
Operating Surplus / (Loss)	9,823	(4,140)
<i>Add/deduct non-cash items:</i>		
Depreciation	70,392	74,500
<i>Changes in assets and liabilities</i>		
(Increase)/Decrease in Debtors	2,045	(2,253)
(Increase)/Decrease in Prepayments	(900)	(2,087)
Increase/(Decrease) in Grants in Advance	60,000	-
Increase/(Decrease) in Unused VLA funds	77,984	73,833
Increase/(Decrease) in Trade Creditors & Accruals	27,777	9,135
Increase/(Decrease) in Accrued Revenue	(647)	2,601
Increase/(Decrease) in Provisions	46,731	53,023
Cash Flow From Operations	<u>293,205</u>	<u>204,612</u>

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015**

	2015	2014
	\$	\$

NOTE 12 - LEASING COMMITMENTS

Being for Rent of Office Premises

Operating lease commitments not capitalised in the accounts

Payable:

- not later than one year	160,910	138,229
- later than one year but not later than 5 years	160,863	157,322
	<u>321,773</u>	<u>295,551</u>

The Association have entered into a number of leases to rent premises as well as one lease for a photocopier. Terms of leases range from 1 to 5 years, with security deposits over premises ranging between one and three months rent. Security deposits are refundable at the completion of the lease term.

NOTE 13 - EVENTS SUBSEQUENT TO BALANCE DATE

In August 2015, VLA funding was extended until 30 June 2017.

Aside from the above, there have been no significant events occurring after balance date which may affect the operations of the Association, not otherwise disclosed in this report.

NOTE 14 - ECONOMIC DEPENDENCE

The Association's ability to continue to carry out its current activities remains dependent upon future funding by the State and Commonwealth governments.

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

STATEMENT BY MEMBERS OF THE COMMITTEE

The Committee have determined that the Centre is not a reporting entity.

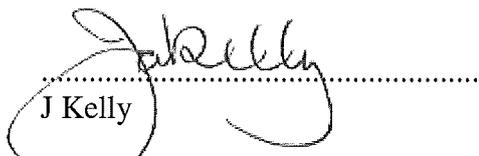
The Committee have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the accounts.

In the opinion of the Committee the financial statements

1. Present a true and fairly view of the financial position of Peninsula Community Legal Centre Inc as at 30 June 2015 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Reform Act 2012 (Victoria); and
2. At the date of this statement, there are reasonable grounds to believe that Peninsula 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 Committee and is signed for and on behalf of the Committee by:

Chairperson 
.....
J Wadsley

Treasurer 
.....
J Kelly

Dated this 8th day of September 2015



SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

Certified Practising Accountant

Authorised Audit Company

Liability limited by a scheme approved under Professional Standards Legislation

ABN: 89 154 680 190

PENINSULA COMMUNITY LEGAL CENTRE INC.

Reg. No.A8T

INDEPENDENT AUDIT REPORT TO THE MEMBERS

We have audited the accompanying financial report, being a special purpose financial report, of the Peninsula Community Legal Centre Inc (the association), which comprises the Statement of Financial Position as at 30 June 2015, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the Committee.

Committee's Responsibility for the Financial Report

The Committee of the Peninsula Community Legal Centre Inc are responsible for the preparation of the financial report, and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012 (Victoria) and is appropriate to meet 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 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 of the financial report that gives a true and fair view, 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.



PENINSULA COMMUNITY LEGAL CENTRE INC.
Reg. No.A8T

INDEPENDENT AUDIT REPORT TO THE MEMBERS (CONTINUED)

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Peninsula Community Legal Centre Inc as at 30 June 2015 and its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporation Reform Act 2012 (Victoria).

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, 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 Peninsula Community Legal Centre Inc to meet the requirements of the Associations Incorporation Reform Act 2014 (Victoria). As a result, the financial report may not be suitable for another purpose.

Dated at Frankston on the 8th day of September 2015

SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

Certified Practising Accountant

Authorised Audit Company No 415478

434 Nepean Highway Frankston 3199, PO Box 309 Frankston Victoria 3199

Telephone (03) 9781 2633 – Fax (03) 9781 3073

Email – szepfalusy@shepard.com.au

DAVID A SZEPFALUSY

Director



SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

Certified Practising Accountant

Authorised Audit Company

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ABN: 89 154 680 190

AUDITOR'S DISCLAIMER

TO THE MANAGEMENT COMMITTEE

Peninsula Community Legal Centre Inc

REGISTERED NO: A8T

The additional financial data presented in the following pages is in accordance with the books and records of the Association which have been subjected to the auditing procedures applied in our audit of the Association for the year ended 30 June 2015. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given. Neither us nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person in respect of such data, including any errors or omissions therein however caused.

Dated at Frankston on the 8th day of September 2015

SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

Certified Practising Accountant

Authorised Audit Company No 415478

434 Nepean Highway Frankston 3199, PO Box 309 Frankston Victoria 3199

Telephone (03) 9781 2633 – Fax (03) 9781 3073

Email – szepfalusy@shepard.com.au

DAVID A SZEPFALUSY
Director

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**APPENDIX 1 – DETAILED INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015**

CONTINUING OPERATIONS	2015	2014
INCOME	\$	\$
VLA Commonwealth Attorney General	686,044	673,908
VLA Commonwealth SACS ERO	34,732	20,925
VLA State Attorney General	826,160	809,964
VLA State SACS ERO	91,176	53,363
Consumer Affairs Victoria	394,902	383,161
City of Casey	31,754	30,099
Mornington Peninsula Shire Council	47,528	46,368
City of Kingston	33,207	32,239
City of Frankston	38,798	38,798
City of Glen Eira	38,369	36,740
Phyllis Connor Memorial Trust Project	20,000	-
Victoria Law Foundation	-	5,000
Disbursements Reimbursed	4,000	549
Fundraising/Donations	2,885	3,596
Interest	27,077	23,097
Workcover Insurance Claims	85,411	48,710
Membership	195	94
Sundry Income	5,515	22,411
TOTAL INCOME	2,367,753	2,229,022
EXPENDITURE		
Salaries - Permanent staff	1,590,432	1,479,102
Salaries - Casual staff	16,377	-
Superannuation - Permanent staff	145,038	129,432
Superannuation - Casual staff	1,327	-
Workcover	7,634	2,648
Travel	33,325	32,657
Advertising	1,015	1,576
Amenities	13,893	10,765
Audit	8,580	10,570
Bank charges	411	288
Minor Equipment & Maintenance	23,862	25,657
CLE Expenses	4,466	3,924
Cleaning	23,673	25,698
Conferences	2,332	2,205
Contractors	43,487	44,139

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**APPENDIX 1 – DETAILED INCOME STATEMENT (cont.)
FOR THE YEAR ENDED 30 JUNE 2015**

EXPENDITURE (Continued)	2015	2014
	\$	\$
Disbursements	2,657	4,556
Donations	100	550
Electricity, gas and fuel	25,873	22,745
First Aid Certificates	743	1,442
Incorporation Fees	212	366
Insurance (other than PI)	11,684	9,646
Language Allowance	1,000	1,000
Legal & Accounting Fees	1,736	1,102
Library	8,886	23,183
Memberships	1,615	1,385
National Name Check	82	197
Postage	4,097	2,364
Practicing certificates	3,902	4,955
Printing, Photocopying & Publication Costs	35,034	28,337
Rates	2,986	3,621
Rent	126,651	122,407
Stationery & Office Supplies	16,226	15,686
Security	3,127	3,951
Telephone & Internet	43,001	41,601
Training	4,919	6,393
Sub Total Direct Expenditure	<u>2,210,383</u>	<u>2,064,148</u>
 TOTAL INCOME LESS DIRECT EXPENDITURE	 <u>157,370</u>	 <u>164,874</u>
 INCREMENTS/(DECREMENTS) TO PROVISIONS & DEPRECIATION		
Annual Leave	(30,800)	(21,643)
Long Service Leave	(15,931)	(31,379)
Depreciation	(70,392)	(74,500)
VLA Unused Funds transfers	2 (30,424)	(41,492)
Sub Total Increments to Provisions & Depreciation	<u>(147,547)</u>	<u>(169,014)</u>
 TOTAL EXPENDITURE	 <u>2,357,930</u>	 <u>2,233,162</u>
 NET SURPLUS/(DEFICIT)	 <u>9,823</u>	 <u>(4,140)</u>