



ANNUAL REPORT

2022-23

A vertical photograph of a coastal landscape. On the left is a sandy beach with scattered rocks and footprints. On the right is a large, layered red rock cliff. The lighting suggests it is either sunrise or sunset, casting a warm glow on the rocks.

**Kimberley Community
Legal Services
acknowledges the
traditional custodians of
the land, and pays respect
to Elders past, present
and future and extends
our respect to all First
Nations Peoples in the
Kimberley.**

**We recognise and respect
their cultural heritage,
beliefs and continuing
connection with the land
and rivers.**

Annual Financial Report 2022/2023

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01 WHO WE ARE


INDEPENDENT,
not-for-profit
COMMUNITY
LEGAL SERVICE


85%
ABORIGINAL
CLIENTS


OPERATING ACROSS
WESTERN AUSTRALIA'S
Kimberley
REGION

OUR STRATEGIC PRIORITIES

Excellence to support and empower

- We will deliver high quality legal, financial counselling and social support services across the Kimberley.
- We will be strong and effective advocates for systemic changes that benefit our clients.
- We will encourage and enable capability building with our client communities so they can understand and exercise their legal rights and responsibilities.

Sustainability and innovation

- We will explore diversified funding opportunities from government and private sources, with a focus on building philanthropic relationships.
- We will use data about our impact to shape our operations and services.

People and culture

- We will explore the fundamental structure and identity of KCLS and develop a Reconciliation Action Plan as part of that journey.
- We will increase Aboriginal participation and inclusion in all that we do.
- We will shape and nurture positive organisational culture, leadership, and professional development pathways for all KCLS staff.

Communications and community

- We will develop a communications strategy for KCLS that improves internal communication capability and engages external stakeholders through an enhanced online presence and profile.
- We will strengthen our public communications about the issues that matter to our clients.
- We will foster strong local and national collaborations for the benefit of our clients.

**NB: All case studies
presented in this Report
have had identifying
information removed to
protect the privacy of
our clients .**



OUR VALUES

Empathy and Respect

We will be understanding and non-judgmental, and will treat all people with acceptance and dignity, respecting culture, social and individual values, and differences.

Dedication and Commitment

We will be proactive, organised, committed to excellence, and persistent in our work, driven by client needs and the pursuit of social justice.

Integrity and Honesty

We will be honest, fair, and transparent in our dealings and will be accountable for our actions and commitments.

Teamwork and Collaboration

We will support each other and foster teamwork in the workplace and collaborative partnerships to achieve our mission.

Improvement and Innovation

We will always seek to improve what we do, welcome feedback, and explore innovative approaches.



OUR VISION

Dignity and justice for all people in the Kimberley.



OUR MISSION

To support and empower Kimberley people and communities to understand their rights and responsibilities, and to overcome injustice.



WHAT WE DO

KCLS is an independent, not-for-profit community legal and social work service based in the Kimberley Region of Western Australia. The Kimberley is home to around 40,000 people¹. It is almost twice the size of Victoria, and three times that of the United Kingdom. Approximately 49% of the population identify as Indigenous and represent more than 30 distinct language groups. The mortality rate for people living in remote and very remote communities in Australia is 30 per cent higher than for those living in cities. Life expectancy is also much lower for WA's Aboriginal people and people suffering from chronic and persistent mental health conditions.²

KCLS forms part of a national network of community-based legal services and is a member of the National Association of Community Legal Centres (NACLC) and Community Legal Centres Association (WA) Inc. KCLS's participation in a range of networks provides opportunities for joint initiatives and partnerships in professional development, program delivery, policymaking, and law reform.

KCLS is governed by a community-based Board of Management that is reflective of the region. KCLS has offices in both Broome and Kununurra and delivers free legal and support services to clients in major towns and outreach locations.

KCLS takes an integrated practice approach with professionals from the legal, social work and financial counselling teams working together on individual client matters to ensure a holistic approach to addressing each client's needs, legal and non-legal. Additionally, through this collaboration, the teams are able to work on wider, systemic issues affecting our client base and the Kimberley community generally, often teaming up to provide submissions on matters of law reform and public interest.

KCLS provides legal, financial, and family support assistance, including but not limited to:

- A Community Legal Centre generalist legal service, which provides advice, referral, legal information and casework assistance, representation, and community legal education, as well as engaging in law reform.
- Case management and social work for women at risk, or experiencing domestic violence, including safety planning, community education and referrals to other support service.
- Case management and social work support for elders at risk of abuse including safety planning, community education and referrals to other support service.
- An Indigenous Women's Program that assists Aboriginal women to access legal services, information, advice, and education, with a focus on family law and child protection.
- A Tenancy Advice and Education Service which provides information, advice, and workshops to public and private residential tenants, to foster both the understanding and exercise of their rights as tenants.
- A Public Tenancy Support Service which provides early intervention services to Department of Housing (DoH) - including Community Housing - tenants in Kununurra, to sustain tenancies and prevent eviction and homelessness.
- A Financial Counselling Service offering financial counselling, education and advocacy for individuals and families – mainly Aboriginal people from Kununurra and surrounding communities – who are on low incomes and experiencing financial difficulties. This also includes a traineeship.
- Community Legal Education and Community Education for community service providers and clients throughout the Kimberley on KCLS areas of service.

OUR BOARD

KCLS Board serves on an entirely voluntary basis. We are grateful for the hard work and strong contribution of our Board over the past year.

Amanda Whitehead

Chair

Amanda has been living and working for over a decade in Kununurra in the East Kimberley. Amanda initially worked as a solicitor for KCLS for 3.5 years, before moving into employment with the Aboriginal Legal Service of Western Australia. Her experience as a former employee of the organisation and as a lawyer dealing with matters across the Kimberley has led her to recognise the important role KCLS plays in the region, persuading her to join the board in late 2017. A desire to support KCLS along the journey of improving and expanding its services has been aided by Amanda's knowledge of the organisation. This includes her understanding of the internal mechanics and dynamics of KCLS as well as her extensive relationships with legal organisations and other Kimberley services. Amanda has served as Chairperson since 2021.

Caroline Constant

Treasurer

BEC (HONOURS), GRADCERTCOM, GRADCERTAPPECON, MTEACH, MBA (IN PROGRESS)

Caroline is a long-term resident of Kununurra (originally from Rio de Janeiro) and passionate about making a difference in the local community. Her experience covers roles including Administration Manager, Workplace Trainer, and Skills Centre Coordinator at Kimberley Group Training, and Manager of Research, Analysis and Economics at the Kimberley Development Commission. Caroline is also a Member of the Institute of Public Accountants (IPA) and currently works as a Lecturer of Business and Finance at North Regional TAFE. She operates her own online small business and contributes to several Boards including KCLS, Western Australian Institute of Educational Research, and Kimberley Small Business Support. Caroline hopes her participation in the community in the Kimberley region helps unlock the region's full potential.

Victoria Baird

Board Member

Victoria is a community development professional with over 10 years' experience in Australia and South America. Victoria holds a Joint Honours LLB in Law and Spanish and MSc in International Development. From 2013 to 2018, Victoria lived in the Kimberley region first undertaking a Team Leader position in Save the Children's East Kimberley Youth team followed by almost three years as the organisation's East Kimberley Regional Coordinator. Since moving to Sydney in 2018, Victoria has focused on impact measurement and evaluation in the not-for-profit sector, she is currently acting Impact Measurement Manager at The Benevolent Society.

Roz Brabazon

Board Member

Roz has a background in Early Childhood Education and Care, Work, Health, and Safety, and Quality Auditing. She has been in the East Kimberley since August 2021, and currently works as a lecturer for North Regional TAFE delivering Early Childhood and First Aid. With a background in community services and primary health, she is passionate about supporting organisations that offer services in the sector under very challenging circumstances. Outside of work, she is a keen kayaker and hiker, pursuits of which support Roz to achieve a work-life balance.

¹ Kimberley Community Profile <https://profile.id.com.au/wapl/about?WebID=380>
<https://www.wahealth.wa.gov.au/~/media/WACHS/Documents/About-us/Publications/Health-profiles-and-service-plans/Kimberley-regional-profile-2022.pdf>

² <https://www.wahealth.wa.gov.au/~/media/WACHS/Documents/About-us/Publications/Health-profiles-and-service-plans/Kimberley-regional-profile-2022.pdf>

I OUR BOARD CONTINUED

Brianna Lonnie

Board Member

Brianna Lonnie re-joined the KCLS Board in December 2021 and is now based in Broome. She previously served on the Board for four years from 2009 to 2012 as Chairperson when she was based in Kununurra. Brianna has extensive experience on the Boards of CLCs and community organisations. She has lived and worked in the Kimberley for 16 years and has a wealth of knowledge and many years of experience in the legal profession, with a great passion for social justice. Brianna is committed to working with the other Board members and staff of KCLS to ensure that the organisation is well governed and that it meets the strategic goals.

Rachel Rima

Board Member

Rachel is a solicitor based in the Legal Aid Broome office, with experience in criminal and civil law. She completed a Bachelor of Laws and Bachelor of Arts (Journalism) at Curtin University in 2018 before working as a Research Associate to a Judge of the District Court of Western Australia. Prior to moving to the Kimberley, Rachel worked in a commercial litigation firm and in the Civil Law Division of Legal Aid specialising in elder abuse. Rachel has served on the KCLS Board since November 2022.

Justine Toohey

Board Member

Justine is an experienced environmental and native title lawyer, who has represented traditional owners on some of Australia's largest and most significant natural resource infrastructure projects. She acted on the \$1.5bn native title, cultural heritage, and State agreements for the Browse LNG Precinct; on the expansion of the Ord Stage 2 irrigated agricultural development; on the heritage assessment of 19,000 kilometres of land and sea in the Kimberley, and on sustainable carbon farming in Australia's northern savannahs. She has an exceptional track record of negotiating successful outcomes on northern Australia's major projects.

PREVIOUS BOARD MEMBERS

KCLS would also like to acknowledge the services of the following Board Members whose tenure concluded in the FY2022-23.

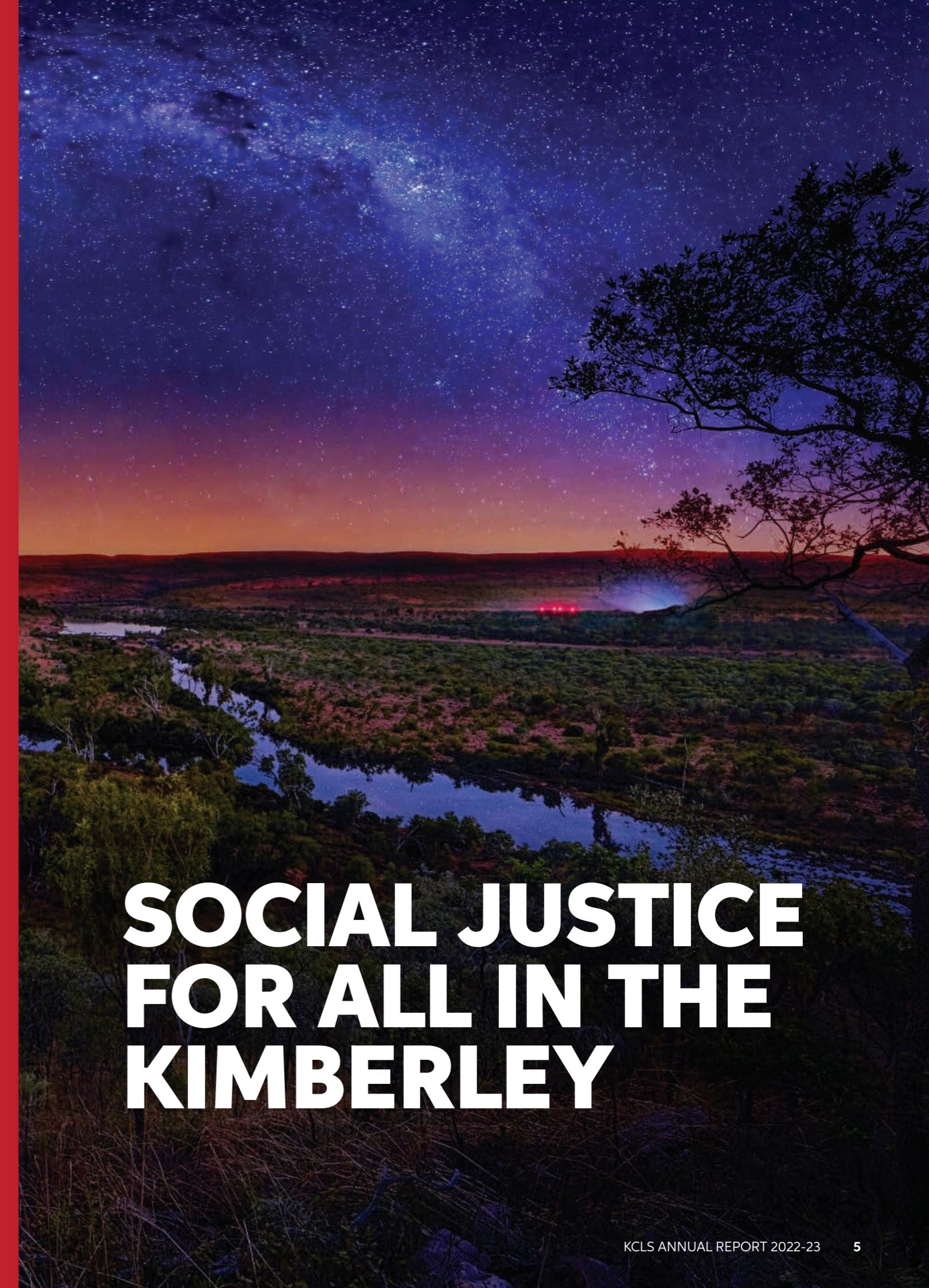
Karyn Apperley

Claire Saffery

Kylie Kerin

Raymond de Silva

Jaime Parriman



**SOCIAL JUSTICE
FOR ALL IN THE
KIMBERLEY**

02 OUR YEAR IN REVIEW



\$175,506

NEGOTIATED
DEBT WAIVERS



1 000

CLIENTS
HELPED 2022/23



82 days

IN REMOTE
COMMUNITIES

CHAIRPERSON'S REPORT



FY2022-23 was a busy year for KCLS, seeing the service emerge from a period of rapid growth to a year of stabilisation.

KCLS staff continued to deliver a high level of services to disadvantaged persons across the Kimberley region including delivering 82 days of outreach to some of the most remote communities in the country. KCLS provided legal assistance services to over 900 clients during the year with an additional 90 client services delivered by Financial Counselling and Social Work teams. The effort and the commitment of the staff and Board to social justice was recognised at the 2022 Western Australian Attorney General's Community Service Awards with KCLS winning the Not-For-Profit category. This award is well deserved and recognises the exceptional work and dedication of the staff in pursuing KCLS's mission to achieve social justice and equity.

KCLS recruitment continued to be impacted by the regional housing crisis and the inherent difficulties of attracting staff to remote areas. However, the organisation successfully filled key positions as they arose during the year. We farewelled long-standing Principal Legal Officer, Hannah Levy, and welcomed the appointment of Senior Solicitor, Lachlan Withnall, to the Principal Legal Officer position. Lachlan's willingness to step up into the role was greatly appreciated by the Leadership team, staff and Board. The Principal Social Worker, Sylvia Cramer-Roberts departed to rejoin her family overseas and we would like to acknowledge her contribution to establishing robust frameworks for service delivery in social support services. We welcomed a new Principal, Carl Philipson, who joins KCLS with more than 20 years' experience working in health, disabilities and court services and brings considerable skills to the social work practice. A staffing highlight was the admission to legal practice of Paralegal, Elisa Parry-Okeden, earlier this year and she is now a full-time junior solicitor with the Kununurra team.

We look forward to some big organisational challenges over the next two years with the community legal sector embarking on a period of significant reform and the move to outcome frameworks for service delivery. The transition will place considerable additional burden on both the Board and the staff, but I am confident that KCLS will rise to the challenge.

On behalf of the Board, I would like to acknowledge the support of its funding agencies and donors to assist KCLS improving outcomes for clients. In particular I want to thank Karyn Apperley and Kylie Kerin for their many years of service to the Board. Finally I would like to thank the current Board members who generously shared their knowledge and expertise to guide the strategic direction of KCLS in FY2022-23.

Amanda Whitehead
CHAIRPERSON



CHIEF EXECUTIVE OFFICER'S REPORT

KCLS like many service providers continued to face challenges recruiting staff principally because we are unable to source reasonably priced housing in the region nor compete with government staffing allowances. This was evidenced by the number of position enquiries that did not proceed questioning the availability of subsidized staff housing. The housing crisis is impacting heavily on both our clients and staff. Without government intervention and reforms we expect to see increasing homelessness and the closure of services throughout the region. The crisis is not going to improve in the short-term and despite pressures from funders KCLS is unable to find creative solutions to recruitment and will strongly resist moving to a FIFO model of service delivery which fails to meet the needs of our clients. Despite the problems with housing we ended the reporting period almost 100% fully staffed.

Our work has never been more important as we pursue our vision for social justice and equity in a society that is rapidly becoming more economically polarised. As a community legal and social work practice, we deal with clients who experience high levels of socio-economic disadvantage. The disadvantage is structural and underpins many of the civil legal issues we deal with daily such as tenancy, child protection, family violence, family law and consumer matters.

Our service is akin to an emergency health service – we respond when there is an acute need for help. Our lawyers, social workers and financial counsellors work hard to advocate for, but also empower our clients so they can better navigate and deal with some of these systemic issues. But in a mess of structural disadvantage this work can be difficult.

The cases we deal with are often tragic and reflect the increasing marginalisation of those who are most in need of assistance. The trend to move to on-line service provision means we are seeing more and more clients without income because they are longer able to navigate the systems that are meant to support them. Further alienated by literacy issues, lack of access to technology and inability to meet identification requirements, clients simply disengage, and their issues continue to compound to a crisis. On-line service delivery and self-service reporting may be economically viable for agencies, but they fail to meet the needs of our client group or address the complexity of their underlying issues. Client centric services delivered in person remains a fundamental tenet of the KCLS service model.

KCLS's integrated practice response has taken time to evolve but as the case studies in this report demonstrate taking a holistic view and a strength-based approach allows clients breathing space to regain control of the complexities of their situation. We continued to deliver high quality client-centric services and I am very proud of the work of KCLS. Being recognised by the WA Attorney-General's Community Service Law Awards in September 2022 was tremendous honour and would not have been achieved without the hard work of local based staff. Our staff are exposed to vicarious trauma every day yet they choose to continue to KCLS's mission to pursue social justice for all in the Kimberley despite more lucrative offers in other regions and sectors.

We look forward to a challenging time in the coming years as the sector goes through a significant reform process. Responding to the reform agenda will take considerable resources and place additional burdens on key staff coupled with on-going compliance requirements. We look forward to a more cohesive system emerging that will remove the duplication of data and reports across multiple platforms and agencies to allow the KCLS focus to remain on service delivery to our clients.

Christine Robinson
CHIEF EXECUTIVE OFFICER OF KCLS

In FY2022/23 we handled 1443 matters, and our services included:

1252	core service
104	referrals and information services
87	financial counselling
215	community projects

We provided assistance to 963 clients, comprised of:

104
Number of clients who received advice

681
Total number of matters opened

37
Community Legal Education & Law Reform projects

The top issues we helped clients with included:

General legal enquiries	22%
Family or domestic violence	14%
Tenancy	12%
Injuries	11%
Child support and protection	6%
Other civil matters	6%
Wills	6%
Credit and debt collection	5%
Other civil violence/restraining orders	2%
Road traffic and motor vehicle	2%
Employment	2%



\$175,506
negotiated debt waivers



\$316,969
payouts/refunds & reimbursements for clients



\$1,106,344
compensation and Redress awarded



6
law reform submissions provided to government



60
media & social media engagements



4 presentations
at conferences



66%
of clients are women



5%
of clients are young people (under 25)



10%
of clients are elders (65 and older)



64%
of clients are living in financial poverty



19%
of clients speak a language other than English



9%
of clients have a diagnosed disability or mental illness



18%
of clients are homeless, or at high risk of homelessness

LEGAL SERVICES

KCLS is often the first stop for many community members that need to engage in the legal system. Given the scope and flexibility of practice, KCLS can provide legal advice and representation or alternatively, link the client with an appropriate service by way of facilitated referral. KCLS's core legal practice areas included the following matters:

- Child Protection
- Consumer Law
- Family Law – Parenting
- Guardianship / Administration
- Family and Domestic Violence, including Elder Abuse
- Criminal Injury Compensation
- Deceased Estates, Wills and Probate
- Tenancy, Homelessness and Tenancy Support and Services (tenants only)
- National Redress Scheme Assistance, for survivors of institutionalised child sexual abuse



EAST KIMBERLEY

The FY2022-23 legal year has been another busy one for the legal team at KCLS Kununurra. This year saw the full resumption of our outreach activities as COVID restrictions were further eased and community travel was again permitted. While primarily servicing Kununurra, our team undertook outreach across Kalumburu, Wyndham, Warmun, Halls Creek and Balgo. Demand for legal advice and assistance remained high across each of our practice areas, with a notable increase in clients engaging for legal support with the National Redress Scheme.

Late 2022 saw the departure of long-standing Principal Solicitor, Hannah Levy, who had been with the service for over 12 years. Hannah has left an indelible mark on the service during her time here and we thank her for her contribution over this period. Solicitor, Lauren Reed, stepped sideways into the Financial Counsellor role, while Administration Officer, Melany Beardmore, commenced as our part-time Financial Counselling Trainee. Peter Angliss also commenced as Paralegal.

This period was also marked by several significant achievements for KCLS, including:

- In February 2023, our Paralegal, Eliza Parry-Okeden, was admitted as a Solicitor and commenced practice as a Solicitor at our Kununurra office.
- Our Kununurra office hosted three interns from the Australian National University, Jaz Matz, Thomas Gilbert, and Leila Skoss. We thank them for their contributions to both client work and reform advocacy during their stints in the Kununurra office.
- In June 2023, our Kununurra office assisted with facilitation of the East Kimberley Wills Clinic. This was a collaboration with Law Access, Legal Aid Western Australia, and Aboriginal Family Legal Services, and saw members of our staff around the East Kimberley to promote the importance of estate planning and assist with the preparation of Wills and similar materials for clients. This was a noteworthy initiative, which gave community members access to much needed estate planning assistance.

I take this opportunity to thank all staff and stakeholders for their continued contributions towards the good works of the organisation.

Lachlan Withnall

PRINCIPAL SOLICITOR EAST KIMBERLEY

WEST KIMBERLEY

FY2022-2023 was another busy and challenging year for the KCLS Broome Office. In the first half of 2022, we said goodbye to solicitors Kalvin Rajmano and Priya Mattel. Both solicitor positions remained vacant for several months, which had an impact on our capacity in the first quarter of the new financial year. In August 2022 we welcomed Emily Taylor as a Solicitor (RP), and in November Ashleigh Williams joined our team as Senior Solicitor. In November 2022 we hosted our last ANU intern Nicholas Langford for a five-week period.

Demand for legal assistance remained high in the West Kimberley over the past 12 months, with the Fitzroy

One less child in care

Steven first saw KCLS regarding a Protection and Care application for his teenaged daughter. The Department of Child Protection had filed the application a few months ago, and despite no new material or concerns since that time, were seeking an order to take her into interim care.

The child had been living with Steven for over 2 years and throughout the course of the proceedings. Steven had taken steps towards improving his situation, including a significant reduction in drinking and violence since the application. KCLS took the view that given the passage of time, improvement in circumstances, and inaction by the Department, there were good grounds to oppose the interim order and have the child remain with her parents.

Ahead of Court, the solicitor was involved in a substantial back and forth with the Department and Mum's lawyer. The Solicitor got the ball rolling with enrolments for an alcohol rehabilitation program for Steven and a boarding school application for his daughter.

The KCLS Solicitor made compelling submissions against the making of an interim order and the Magistrate agreed as to her reasoning and ordered that no interim order be made for the care of Steven's child. This means that the child will remain in her family home and the care of her parents until the substantive application is dealt with. Given the great outcome at this interim stage, and pending any further evidence, it is likely the Application by DCP will ultimately be unsuccessful.

Floods in January 2023 bringing added challenges. We saw an increased intake of court representation matters for restraining order objections and protection and care proceedings in the first half of 2023, with a steady demand for assistance with deceased estate matters.

The Broome office engages regularly with stakeholders, including the West Kimberley Legal Network, and in May hosted a presentation by ALS Lawyer, Kathy Russell, on emerging protection and care issues. KCLS Broome is also collaborating with LAWA and Marra Worra Worra's Financial Counselling Services on the development of community education resources for the Fitzroy Valley, most notably the 'Financial Freedom Forum' podcast on pay day loans and Financial Elder Abuse.

Despite the initial staffing challenges, we have grown into a dynamic and cohesive practice over the past year, with our customer service officer, Lai Chan, remaining an integral member of our team. In addition to assisting clients in Broome, our lawyers also conduct regular legal outreach services to Derby (fortnightly) and Fitzroy Crossing (monthly). Wherever possible, we work collaboratively with the social work team to optimise opportunities for clients to receive an integrated service. Thanks to all staff in the Broome office for their hard work over the past year - we look forward to progressing the positive teamwork in the FY2023-24.

Carol Wei

PRINCIPAL SOLICITOR WEST KIMBERLEY

SOCIAL WORK

In FY2022-23 the social work team saw a rise in demand for services with referrals increasing from 29 in last six months of 2022 to 71 in the first six months of 2023. The social work team operates within the KCLS holistic service delivery model with a primary focus on assisting domestic violence victims, including older clients, at risk of, or currently experiencing domestic violence or being taken advantage of, mistreated, or neglected in some way financially, emotionally, or physically. KCLS support includes facilitating referrals out to a wide range of other matters to other service providers, if required. The methodology was designed to take an interdisciplinary approach to case management to get to the root causes of our shared client's difficulties and help address multiple challenges simultaneously. Across programs KCLS tries to foster greater understanding by equipping our clients with knowledge of their rights and their options and working with them to empower them to make change without judgement.

In January the Specialist Elder Abuse Service program (SEAS) (formerly known as Respecting Older Australians) was given a four-year extension. Casework highlights the complex family dynamics that impact on older people in the Kimberley and how respect for cultural considerations must be factored into case planning. The concept of "shame" is often interwoven in the issues, and the client often feels unable to act, particularly against close family and kin. The client may not be fully cognisant of the high level of abuse that they are experiencing, and this can be further complicated by the systemic barriers' clients face interacting with institutions and the lack of resources in the region.

Elder abuse and the impact of domestic violence were also evidenced in our Public Tenancy Support Services program. KCLS continued to hear from our elderly clients about the impacts of on-going financial abuse. "Humbugging" is an issue for many of our elderly especially for those whose houses have more than one bedroom than and large backyards. As a result, often families stay – inside and outside, contributing to overcrowding with some of our elderly clients ending up supporting many people on a single pension. This can also increase property damage and increase utility costs which remain the responsibility of the tenant. Similarly, the survivor - victims of family and domestic violence, are commonly left liable for damages to the property, large bills for utilities, or Buy Now Pay Later debts caused by their partners.

As a service provider, KCLS continues to work alongside the members of the Indigenous communities in the Kimberley, acknowledging the differences in each and working in partnership. A high priority in FY2022-23 was supporting community led work, identifying, and acknowledging the unique experiences of First Nation families and ensuring their needs are met.

KCLS expects 2023-24 to bring growth and increased recognition of the role of KCLS Social Work Team in service delivery.

Tenancy help

Charlotte is an Indigenous woman with six children living in a Dept of Housing property on a single Parenting Payment. She makes frequent requests for emergency relief and is experiencing a housing crisis.

Charlotte feels unsafe at the property because of the on-going violence of the neighbours and she feels isolated from family. She has a son with a disability who keeps running away in town to family, and she is very worried about him crossing the highway and getting hurt.

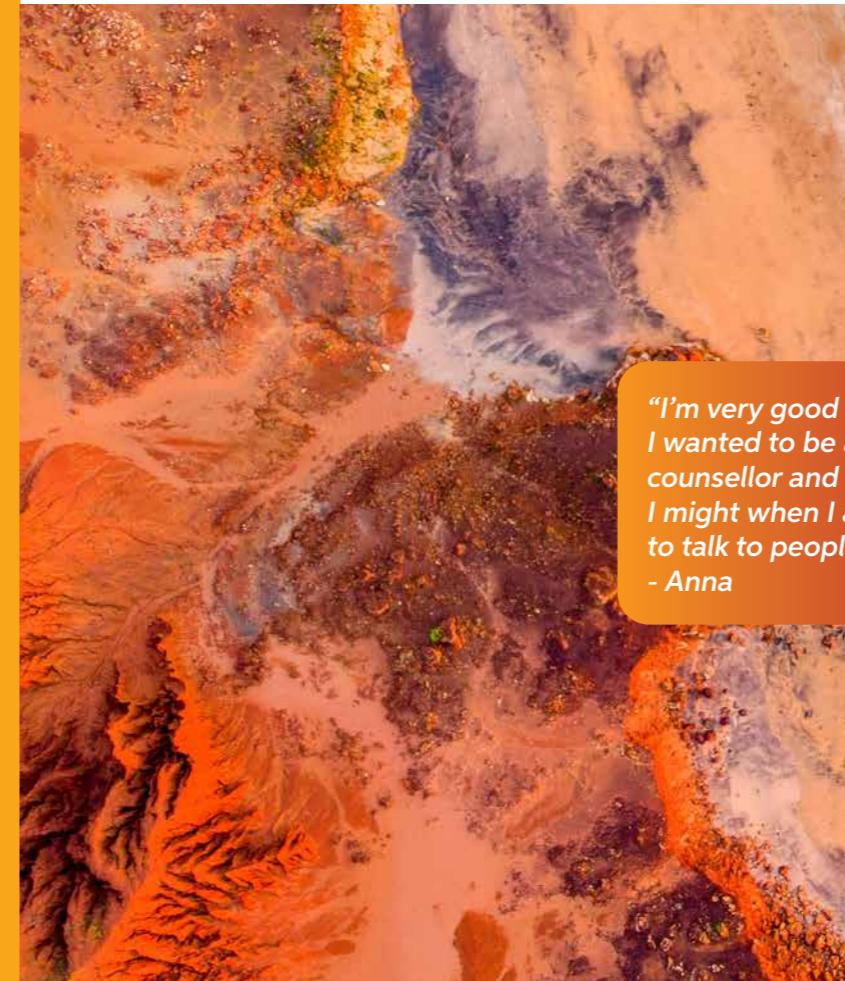
During intake it was established that Charlotte wanted to exit her house as it was causing her a great deal of stress. The client advocate worked with Charlotte to establish a Case Plan to address some of her worries and goals.

KCLS assisted liaising with Dept. Communities to explore transferring her tenancy to another location. We gathered all the transfer documents such as Bank Statements, Birth Certificates, Centrelink Statement, and other ID and wrote a support letter outlining the reasons for a transfer including safety worries and risks of her relinquishing her property. Her transfer has been accepted and being processed, and she is very happy about this as she has never got this far with a transfer before.

One aspect of a property transfer included addressing property standards. KCLS provided cleaning education, suggested cleaning schedule, cleaning products and getting ready for an inspection.

KCLS liaised with other local agencies who also assisted with education, property standards, mental health, health, parenting, education, social and emotional wellbeing, and/or housing.

Our client is currently awaiting her Housing Transfer and Charlotte's property standards have improved significantly. She is now connected with appropriate community services for ongoing support.



"I'm very good at forms, I wanted to be a financial counsellor and one day I might when I am ready to talk to people again"
- Anna

Working Holistically

Anna came to KCLS for advice on a Criminal Injury Compensation claim. During her conversation with the lawyer, Anna talked about how her mental health was affected by the offence. She also spoke about how she had to stop work because of the injury she suffered from the offence. Anna told the lawyer that she was facing financial hardship without an income, and that this adding to the distress she was experiencing.

Anna was referred by the lawyer to the KCLS Financial Counsellor, who contacted Anna's super company to check if she had income protection insurance. The super company confirmed Anna was covered for income protection and was eligible to make a claim.

KCLS helped Anna make a claim, and Anna received payment to cover four months of lost wages. KCLS also gave Anna contact details for local psychological services and discussed how having a mental health plan can help reduce gap fees.

Anna attended counselling, obtained another job and got a superannuation payout. KCLS later received feedback that Anna was considering becoming a financial counsellor.

FINANCIAL COUNSELLING

Closing the gap by improving individual capacity

KCLS's financial counselling service focusses on casework and building financial literacy, capacity/capability, and self-management in the long-term. The service saw a turnover of staff with minimum disruption to service. KCLS was the only service providing financial counselling services in the East Kimberley for much of the reporting period which increased service demand and created a backlog of clients requesting assistance.

The FY2022-23 saw an increased demand particularly in terms of insurance options or eligibility for other payouts, and emergency relief funding. Referrals from other agencies continued steadily. Typically, cases referred by other agencies are complex and multi-dimensional, with co-existing issues including family and domestic violence, health complications and social isolation.

The largest emergent issue experienced this last financial year centred around elder financial abuse. The victims of 'humbug' are more commonly older people, with 'stable' payments which are unlikely to be cancelled because they are not linked to Centrelink reporting requirements; payments like Aged Pension, and Disability Support Pension. These people are particularly vulnerable and are targeted by family members who will seek them out on 'pay day', drive them around town to purchase items (or sign up to 'centrepay' arrangements) including groceries, clothing, tech items etc. We have found that

many of our older clients experiencing this fear physical violence if they do not oblige.

There is also an increasing trend of using cashless transactions, internet banking, apps, and phone banking. This push by merchants and providers to 'refer to our website' for information (and account access via websites and/or Apps) is leaving behind the elderly and those who are not tech-savvy. We have also witnessed an upward trend in 'buy-now-pay-later' schemes (BNPL) to purchase basic items including food. It is difficult to counsel clients with multiple BNPL accounts who have become entrenched in the practice of relying on these credit accounts to get through a fortnight.

When clients request assistance for financial matters like banking, liaison with the Australian Tax Office and various superannuation funds, an issue that continues to emerge is discrepancies with identification. For example, elderly Aboriginal clients may have multiple dates of birth, different names, different spellings of names, no birth certificate, no birth registered, no photo identification and so on. This is a serious disadvantage to clients in their dealings with official agencies, and in future financial affairs. Deceased estates can also face complications, and addressing these types of issues has created additional load requirements for our financial counselling staff. KCLS is attempting to resolve these discrepancies for our clients, however these matters can take up to six months to resolve on a per-person basis, which a significant investment of resources.

ADVOCACY

Systemic Change Advocacy

Over the last year, our systemic advocacy function has become a permanent feature of our service delivery model. As a result, we have had increased capacity to prioritise systemic issues and provide substantial input to government decision makers on issues that impact our clients. Our priority in the FY2022-23 year has been highlighting the need for changes to the substandard nature of public housing in the Kimberley.

In late November 2022, we published an advocacy report titled, ***Stuck in the Heat: Lived Experiences of Public***

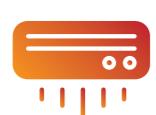
Housing Tenants in the Kimberley, which was produced off the back of significant community consultations and surveys with tenants and housing service providers. We would like to thank Natasha Short from Kimberley Jiyigas for her invaluable assistance with the consultation work on the ground.

The report's key findings are:

- Poor quality public housing, maintenance issues and overcrowding impacts the ability of public housing tenants to effectively control the temperature and energy efficiency of their homes.
- Public Housing tenants in the Kimberley may experience energy poverty due to high energy prices and the use of inefficient cooling appliances.
- The current Housing Authority cooling policy tends to reinforce the financial disadvantage experienced by many public housing tenants in the Kimberley.
- Exposure to high internal house temperatures may harmfully impact a householders' health and wellbeing.

We will continue to use this report to amplify the voices of tenants in the region and advocate for changes to the public housing system. We have been invited to speak about the report findings at the National Community Legal Centre conference in Hobart, the WA Council of Social Services conference in Perth, and the Financial Counselling Association of Western Australia Miriwoong Forum in Kununurra.

Our findings support solutions that will



Improve access to energy efficient air conditioning in public housing



Subsidise the cost of electricity



Deliver Solar Energy to ease financial pressure



Provide education and support to tenants



Address overcrowding by increasing public housing stock



Improve liveability and energy efficiency of housing



Introduce minimum energy efficiency standards

Kelly's story

Kelly has two children. She lives with her mother in a three-bedroom house. There are 12 people living in the house. They have one box air conditioner and one portable air conditioner. Kelly and her mother find it hard to pay bills and are in arrears with Horizon Power by over \$2,000.00. She finds it hard to keep the house clean because of how hot it is and the amount of people in the house. She says it leads to her kids getting sick with dehydration, vomiting and diarrhoea. She finds it difficult to sleep as most people sleep in the same room at night.

KCLS has provided law reform submissions to a range of different State and Federal inquiries regarding issues relevant to our client base. In the FY2022-23 period we provided submissions to the following inquiries:

- February 2023 - Senate Inquiry into Missing and Murdered First Nations Women and Children, focusing on the difficulty our clients have obtaining and enforcing Family Violence Restraining Orders in remote communities.
- January 2023 - Federal Treasury consultation on the regulation of the Buy Now Pay Later (BNPL) Scheme.
- January 2023 - Western Australian Department of Mines, Industry Regulation and Safety review of current Family Domestic Violence Tenancy Laws.
- July 2022 - Senate Inquiry into the Application of the United Nations Declaration of the Rights of Indigenous Peoples (UNDRIP).
- In June 2023, KCLS was invited to appear before the Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs to expand on our 2022 submissions.

Through our advocacy work, we have strengthened important relationships with local stakeholders and collaborated with different bodies across the sector, including Circle Green Community Legal Centre, Community Legal Western Australia (CLWA), Shelter WA, and national renter advocacy body Better Renting.

STAKEHOLDER NETWORKS

The importance of developing strong stakeholder networks and working with the broader community to effect change is core to providing effective services in the Kimberley context. Change may be slow, and clients may return multiple times, but each engagement can be a step forward for incremental positive change.

To effect change KCLS collaborates with a diverse range of regional, state, and national stakeholders. Important engagements include:

- Cross-referral and coordination with other legal service providers (including ALS, AFLS, Legal Aid WA, Circle Green, pro bono providers).
- Cross-referral and coordination with other social work service providers (including Anglicare, Broome Circle, Gwooleng Yawoodeng Women's Shelter, Milliya Rumera Rehabilitation Centre, Men's Outreach, and many others).
- Stakeholders include the Dept of Communities, Dept of Child Protection, Dept of Consumer Protection, Community Legal Western Australia (CLWA), Legal Aid, Kimberley Jiyigas, community resource agencies, community health clinics, women's groups, and local high schools.

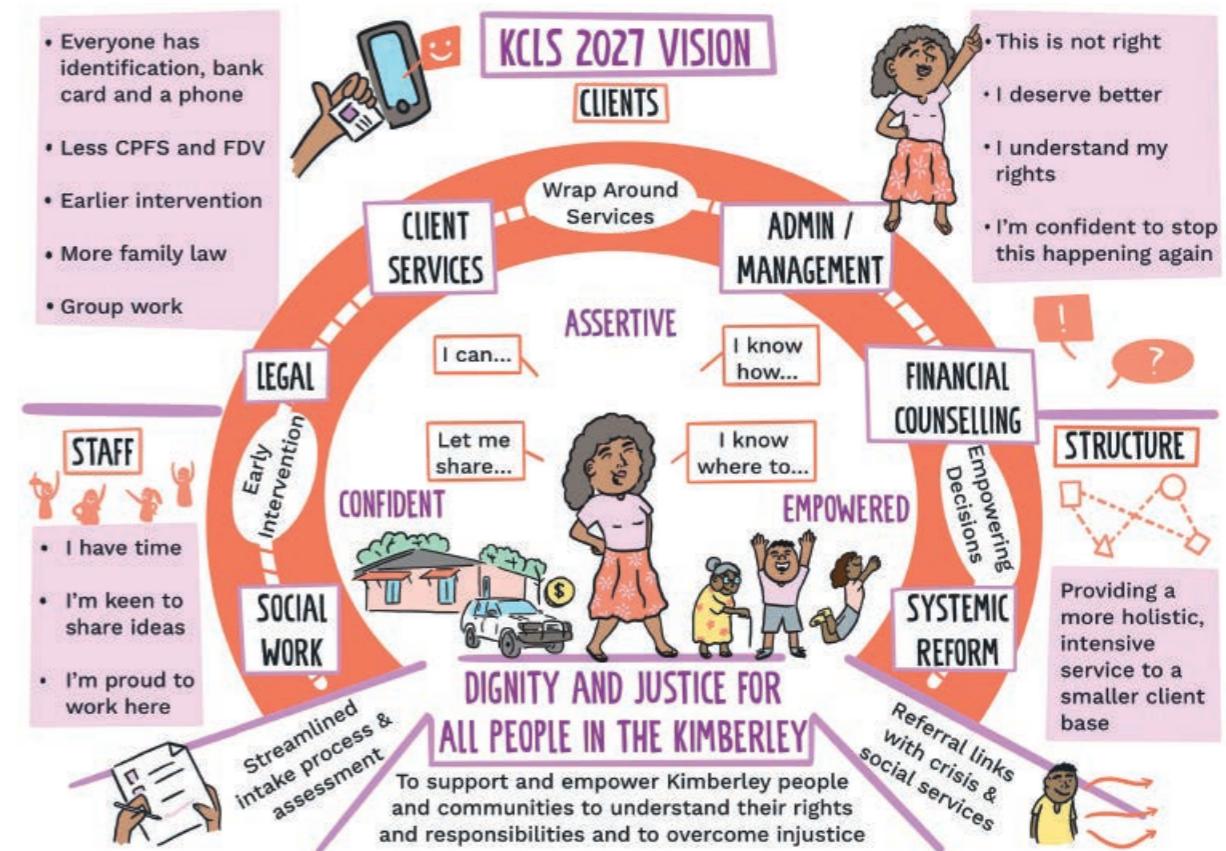


Figure: Client Journey Mapping



Systemic Change Advocacy

The "No More Humbug" research report identified the extent of Financial Elder Abuse in the Kimberley. An outcome of the report has been the development of resources which aim to reduce Aboriginal Financial

Elder Abuse in the Kimberley and other Aboriginal Communities in remote regions.

Based on extensive interviews across the Kimberley, this work highlights the causes and prevalence of elder financial abuse, and what can be done to change things for our families and communities.

Community Education

KCLS provides community legal education and community education throughout the Kimberley, in line with the programs we deliver. Key focus areas include:

- Tenancy Rights and Responsibilities
- Child Protection Laws
- Safe Relationships and Domestic Violence
- General Legal Rights
- Credit and Debt Management
- Cyberbullying and Sexting for High School Students
- Elders Abuse

In 2022 following consultation with community, KCLS successfully delivered Elder Abuse workshops in Beagle Bay and Djarindjin. The workshops raised awareness about individual human rights, identifying scams and educating attendees on where to go to access support. The workshops provide a blueprint for future workshops.

As part of the International Worlds Elder Abuse Awareness Day 2023 KCLS distributed education resources more than 140 service providers across northern Australia. In conjunction with the release of the resources Goolarri Media commenced a six-month TV campaign to promote the awareness of Elder Abuse in the West Kimberley.

Tenancy remained a key area of community education for KCLS and included regular information sessions, radio and print media and resources development to educate individuals on their tenancy rights and obligations.

In early 2023, KCLS partnered with Legal Aid and Marra Worra Worra Aboriginal Corporation in developing a podcast titled 'Financial Freedom Forum' in Fitzroy Crossing. The podcast aims to educate the community on financial issues with the first episode focused on buy-now, pay-later schemes. The podcast was broadcast on Wangki radio and is available on Spotify.

KCLS is now working collaboratively with other key legal service providers to deliver regular education sessions across the Kimberley. KCLS revamping its resource vault to ensure our materials are current and ready to go for staff delivery.

KCLS supported a number of community legal assistance services and pro bono lawyers providing free wills for Aboriginal and Torres Strait Islander people in the East Kimberley region during June 2023. As part of KCLS support staff travelled to the target communities in advance of the clinics to provide education on the importance of wills and general legal educations of power of attorneys.

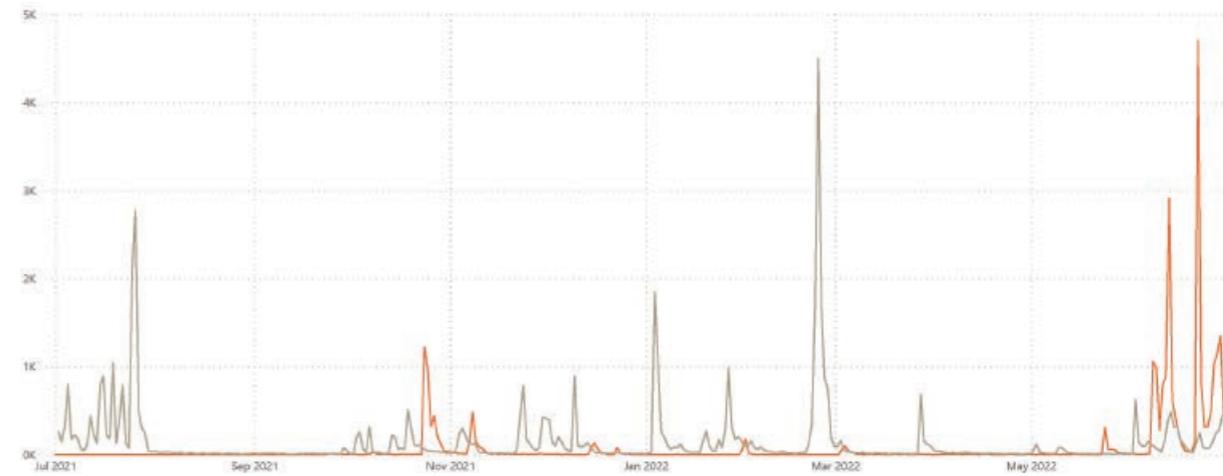


Figure: Facebook post reach comparing FY2021-22 to FY2022-23

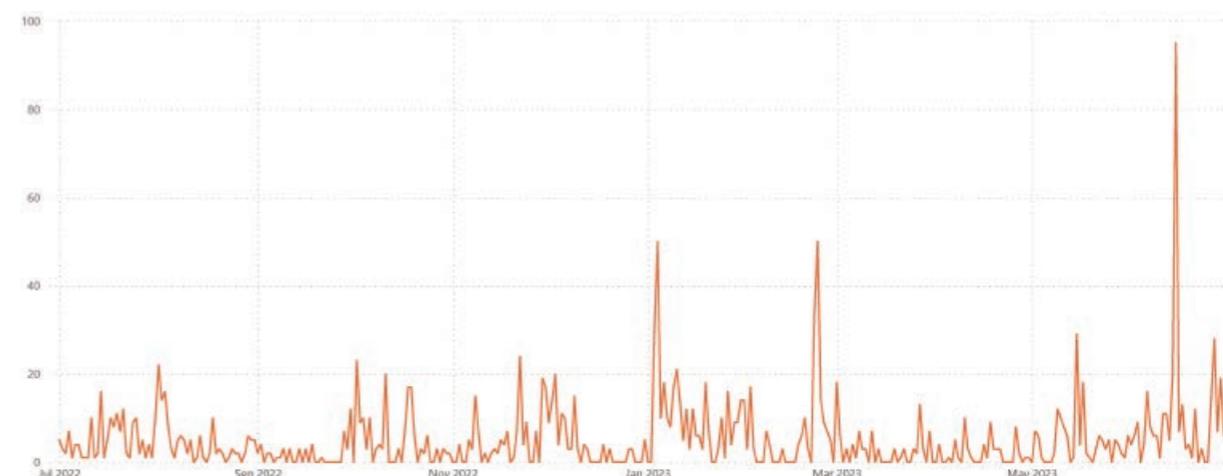


Figure: Facebook page visitation FY2022-23

Of our 906 page followers, the 25-34 age group is engaging more with the page and our female audience

is higher than the male audience with a percentage of 78.3%.

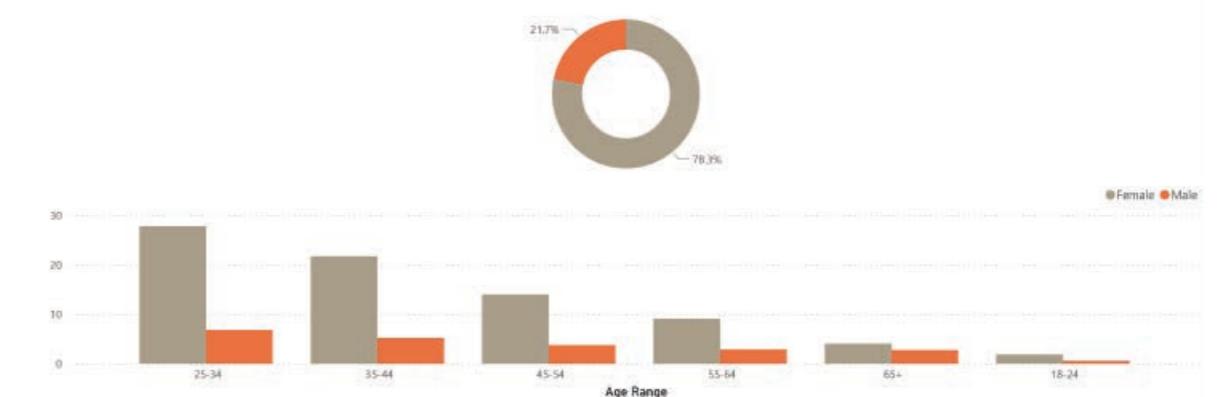


Figure: Facebook page followers break down in terms of gender and age group

Our social media presence allows us to reach a wide audience and update the community on upcoming events, outreach visits, community education campaigns and promoting our affiliate partnerships. KCLS Facebook

page are reaching an increased audience of 31.8% when compared to last year. Facebook page visits have also increased by 223% during the financial year, with the highest rate of page visits recorded in June 2023.

OUR TEAM

KCLS has a hard-working professional team, blending a diverse range of disciplines, skills, backgrounds, and experiences.

LEADERSHIP TEAM

Christine Robinson	Chief Executive Officer
Carol Wei	Principal Solicitor West Kimberley
Hannah Levy	Principal Solicitor East Kimberley (resigned October 2022)
Lachlan Withnall	Principal Solicitor East Kimberley (commenced Oct 2023)
Sylvia Cramer-Roberts	Principal Social Worker (resigned June 2023)
Kathy Connolly	Executive Officer (Temp)
Melissa Donges	Executive Assistant (commenced April 2023)

LEGAL TEAM

Judy Harrison	Senior Solicitor Locum (commenced January 2023)
Ashleigh Williams	Senior Solicitor (commenced November 2022)
Claire Neo	Solicitor
Grace Dudley	Solicitor / Systemic Change Advocate
Eliza Parry-Okeden	Junior Solicitor (transferred from Para Legal May 2023)
Emily Taylor	Junior Solicitor (commenced August 2022)
Peter Angliss	Para Legal (commenced February 2023)
Lai Chan	Client Services Officer
Clare Oakes	Client Services Officer

FINANCIAL COUNSELLING TEAM

Marie Watts	Financial Counsellor (resigned October 2022)
Lauren Reed	Financial Counsellor (transferred from Solicitor October 2022)
Paul McDonnell	Financial Admin Officer (resigned October 2023)
Erika Parsons	Financial Admin Officer (Casual)
Melany Beardmore	Financial Counselling Trainee (Commenced June 2023)

SOCIAL WORK TEAM

Amber Copland	Social Worker (resigned May 2023)
Tallulah Bieundurry	Community Outreach Education Officer (resigned August 2022)
Tegan Kissane	Community Educator (commence April 2023)
Rosemary Treacy	Client Advocate (resigned March 2023)
Celeste Hunter	Caseworker
Taryn Cox	Caseworker
Lina Bleazby	Caseworker

ADMINISTRATION TEAM

Saarah Saleh	Office Manager (commenced May 2023)
Melany Beardmore	Reception part time (commenced January 2023)

FUNDING

We would like to thank and acknowledge all those have supported our service in the past year, including:

Commonwealth of Australia

- Attorney-General's Department – funding our general legal work, as well as our specialist Family Violence support service and Elder Abuse support and prevention pilot project
- National Indigenous Australians Agency (NIAA) – funding our outreach and education work through our Indigenous Women's Program.

State of Western Australia

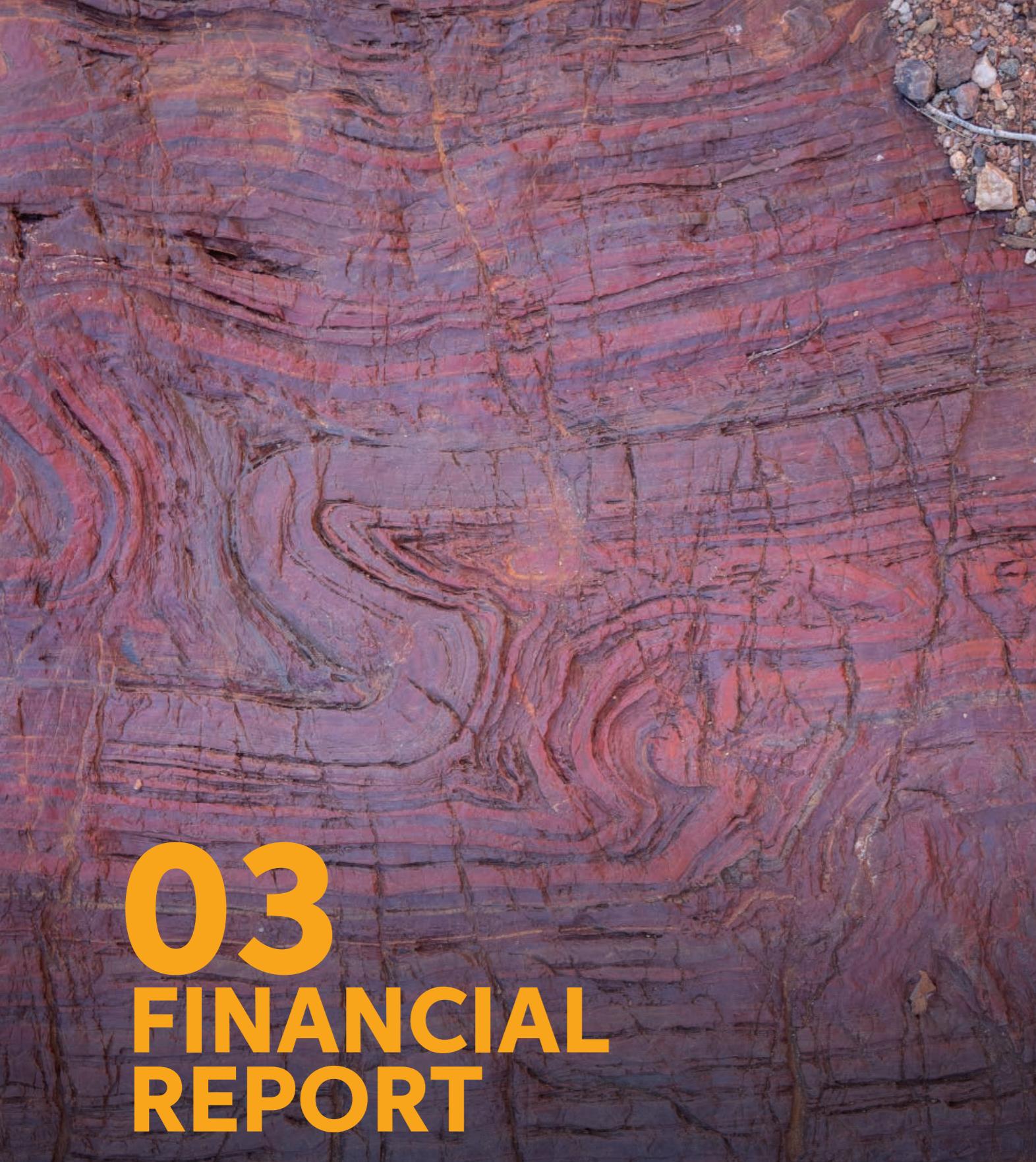
- Department of Communities – funding our Public Tenancy Support Service and our Financial Counselling Service and traineeship
- Department of Mines, Industry Regulation and Safety – funding our Tenancy Advice and Education Service
- Department of Justice – funding our general legal work and specialist Family Violence Support Services through a National Legal Assistance Partnership (NLAP) agreement with the Commonwealth Government.

Key partners

- Australian National University, College of Law – supporting through academic collaboration, our internship program, and clinical legal education programs
- knowmore – supporting the delivery of specialist services to applicants under the National Redress Scheme for survivors of institutional child sexual abuse
- Donors – contributing to our on-going work with complex and urgent needs.



**SERVING THE
KIMBERLEY
COMMUNITY**



03 FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

- 23** Committee's Report
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- 25** Statement of Profit or Loss and Other Comprehensive Income
- 26** Statement of Financial Position

- 27** Statement of Changes in Equity
- 28** Statement of Cash Flows
- 29** Notes to the Financial Statements.
- 35** Responsible Persons' Declaration
- 36** Independent Auditor's Report

COMMITTEE'S REPORT

Your committee members submit the financial report of the Kimberley Community Legal Services Inc for the financial year ended 30 June 2023.

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

Karyn Apperley (resigned)

Amanda Whitehead

Brianna Lonnie

Rachel Rima

Justine Toohey

Victoria Baird

Caroline Constant

Kylie Kerin (resigned)

Claire Saffery (resigned)

Roz Brabazon

Principal Activities

The principal activities of the association during the financial year were to provide legal services, counselling service, tenancy advocates services, financial counselling services and community legal education outreach program.

Significant Changes

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

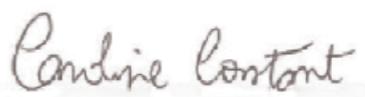
Operating Result

The surplus from ordinary activities amounted to \$206,811. The surplus for the previous financial year amounted to \$162,549.

Signed in accordance with a resolution of the members of the committee.



Amanda Whitehead



Caroline Constant

Dated this 20th day of September 2023

AUDITOR'S INDEPENDENCE DECLARATION TO THE RESPONSIBLE PERSONS OF KIMBERLEY COMMUNITY LEGAL SERVICES INC

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-Profits Commission Act 2012* for the audit of Kimberley Community Legal Services Inc for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit

LBW Business & Wealth Advisors



Sripathy Sarma, Principal

Dated this 20th day of September 2023

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

	Note	2023 \$	2022 \$
Revenue from Grant Funding & Operations		3,141,015	2,709,857
Employee / Payroll expenses		(2,035,952)	(1,792,639)
Depreciation and Amortisation expenses		(126,309)	(125,149)
Other expenses from ordinary activities		(771,943)	(629,520)
Surplus / (Deficit) from Ordinary activities for the financial year		206,811	162,549
Income tax expense	1a	-	-
Surplus / (Deficit) after income tax from ordinary activities		206,811	162,549
Other Comprehensive Income			
Items that will not be reclassified to profit or loss:		-	-
Items that will be reclassified subsequently to profit or loss when specific conditions are met:		-	-
Total Comprehensive Income for the financial year		206,811	162,549

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash	2	1,072,290	984,253
Receivables	3	2,485	24,068
Prepayments		19,393	19,659
TOTAL CURRENT ASSETS		1,094,168	1,027,980
NON-CURRENT ASSETS			
Property, Plant & Equipment	4	778,884	815,545
Right of Use Assets	5	37,111	74,222
Investments	6	10,360	10,360
TOTAL NON-CURRENT ASSETS		826,355	900,127
TOTAL ASSETS		1,920,523	1,928,107
LIABILITIES			
CURRENT LIABILITIES			
Payables	7	234,403	140,101
Provisions	8	104,832	111,963
Lease Liability	9	41,740	43,108
Unexpended Grants	10	795,811	1,064,424
Borrowings	11	41,376	34,620
TOTAL CURRENT LIABILITIES		1,218,162	1,394,216
NON-CURRENT LIABILITIES			
Lease Liability	9	-	38,341
TOTAL NON-CURRENT LIABILITIES		-	38,341
TOTAL LIABILITIES		1,218,162	1,432,557
NET ASSETS		702,361	495,550
EQUITY			
Retained surplus	11	702,361	495,550
TOTAL EQUITY		702,361	495,550

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Retained Surplus \$	Total \$
Balance at 1 July 2021	333,001	333,001
Comprehensive income		
Net surplus for the year	162,549	162,549
Other comprehensive income for the year	-	-
Balance at 30 June 2022	495,550	495,550
Comprehensive income		
Balance at 1 July 2022	495,550	495,550
Net surplus for the year	206,811	206,811
Other comprehensive income for the year	-	-
Balance at 30 June 2023	702,361	702,361

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from funding and operations		2,893,985	3,146,974
Payments to suppliers and employees		(2,720,458)	(2,067,091)
Net cash provided by operating activities		173,527	1,079,883
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of property, plant & equipment		(52,537)	(795,333)
Net cash used by investing activities		(52,537)	(795,333)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for lease liabilities		(39,709)	(43,751)
Movement in borrowings		6,756	34,620
Net cash used by financing activities		(32,953)	(9,131)
Net Increase in Cash Held		88,037	275,419
Cash at the Beginning of the Financial Year		984,253	708,834
Cash at the End of the Financial Year	2	1,072,290	984,253

The accompanying notes form part of this financial report.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Framework

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act). The committee has determined that the association is not a reporting entity. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Statement of Compliance

The financial report has been prepared in accordance with *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054: *Australian Additional Disclosures*.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements

Basis of Preparation

The financial statements have been prepared on an accrual basis and are based on historical costs. They 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.

a. Income Tax

The association is exempt from Income Tax under the Income Tax Assessment Act as recorded on the Australian Business Register.

b. Property, Plant and Equipment (PPE)

Cost or Valuation

Property, Plant & Equipment are carried at cost.

Depreciation

Depreciation is provided on the straight line basis. The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

c. Revenue

Revenue Recognition

The corporation has applied AASB 15: *Revenue from Contracts with Customers* (AASB 15) and AASB 1058: *Income of Not-for-Profit Entities* (AASB 1058).

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In the current year

Operating Grants, Donations and Bequests

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Entity:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Interest Income

Interest income is recognised using the effective interest method.

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

d. 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.

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of the acquisition of the asset or as part of an item of expense. Receivables and payables shown in the balance sheet are recognised inclusive of GST.

f. Employee Entitlements

Provision is made for entitlements payable to employees on the basis of statutory and contractual requirements.

g. Comparative Figures

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

h. Going Concern

The future operations of Kimberley Community Legal Services Incorporated are dependent upon adequate future funding from relevant funding bodies and the association being able to pay its debts as and when they fall due.

i. Leases

The Entity as lessee

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee.

However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

fixed lease payments less any lease incentives;

variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;

the amount expected to be payable by the lessee under residual value guarantees;

the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;

lease payments under extension options if lessee is reasonably certain to exercise the options; and

payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

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

	2023 \$	2022 \$
NOTE 2: CASH		
Operating Account	1,026,841	974,253
Term Deposit	45,449	10,000
	1,072,290	984,253
NOTE 3: RECEIVABLES		
Accounts Receivable	2,035	23,618
Rent Receivables	450	450
	2,485	24,068
NOTE 4: PROPERTY, PLANT & EQUIPMENT		
Plant & Equipment at cost	297,958	279,789
Less: Accumulated Depreciation	(268,512)	(251,243)
	29,446	28,546
Motor Vehicles at cost	294,252	259,884
Less: Accumulated Depreciation	(250,578)	(233,253)
	43,674	26,631
Land & Buildings at cost	600,000	600,000
Less: Accumulated Depreciation	(57,521)	(27,521)
	542,479	572,479
Leasehold Improvements at cost	254,800	254,800
Less: Accumulated Depreciation	(94,949)	(72,266)
	159,851	182,534
Furniture & Fittings at cost	41,413	41,413
Less: Accumulated Depreciation	(37,979)	(36,058)
	3,434	5,355
Total Property, Plant & Equipment	778,884	815,545

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

	2023 \$	2022 \$
NOTE 5: RIGHT OF USE ASSETS		
Premises	185,556	185,556
Less: Accumulated Depreciation	(148,445)	(111,334)
	37,111	74,222
NOTE 6: INVESTMENTS		
Artwork – at cost	10,360	10,360
	10,360	10,360
NOTE 7: PAYABLES		
Accounts Payable	187,937	52,158
Tax Payable	-	65,433
Salary Accrual	46,466	22,510
	234,403	140,101
NOTE 8: PROVISIONS		
Annual Leave	77,957	58,886
Long Service Leave	26,875	53,077
	104,832	111,963
NOTE 9: LEASE LIABILITY		
CURRENT		
Lease Liability	41,740	43,108
NON-CURRENT		
Lease Liability	-	38,341
Total Lease Liability	41,740	81,449

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

	2023 \$	2022 \$
NOTE 10: UNEXPENDED GRANTS		
Elder Abuse	-	94,099
National Legal Assistance Partnership	321,220	321,219
Domestic Violence Units and Health Justice Partnerships	341,549	335,952
Indigenous Women's Program	-	115,729
Australian National University	-	20,000
Financial Counselling Services	133,042	141,806
Public Tenancy Support Service	-	21,325
Tenancy Advice & Education Services	-	14,294
	795,811	1,064,424

The unexpended grants detailed above arise on the basis of allocating expenses to the listed funding bodies at management's discretion. The excess of income received from a particular funding body plus the carried forward balance (from 2022), less the related expenses gives the figure for each in Note 10 above.

Due to the above the only items which will make up the final surplus / (deficit) shown in the Income Statement for the association are expenses left un-classified by management.

NOTE 11: BORROWINGS

Business Loan	41,376	34,620
	41,376	34,620

Westpac bank loan facility has the following securities pledged by Kimberley Community Legal Services Inc:

- Mortgage over the property at Lot 6 41 Carnavon Street Broome WA 3725

NOTE 12: MANAGEMENT PERSONNEL DISCLOSURES

Compensation

The aggregate compensation made to officers and other members of key management personnel of the incorporated association for 2023 is \$193,975.

NOTE 13: RELATED PARTY TRANSACTIONS

Key management personnel

Disclosures relating to key management personnel are set out in note 12.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

STATEMENT BY MEMBERS OF THE COMMITTEE

The Responsible Persons have determined that the Association is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting polices described in Note 1 of the financial statements.

The Responsible Persons of the Association declare that:

- A. The financial statements and notes, as set out on pages 4 to 12, are in accordance with 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 year ended on that date; and
 - ii. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Australian Charities and Not- for-Profits Commission Regulation 2013*.
- B. In the Responsible Persons' opinion there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

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

Committee Member

Amanda Whitehead

Committee Member

Caroline Constant

Dated this 20th day of September 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KIMBERLEY COMMUNITY LEGAL SERVICES INCORPORATED

Report on the Audit of the Financial Report

OPINION

We have audited the financial report of Kimberley Community Legal Services Incorporated (the association), which comprises the statement of financial position as at 30 June 2023, 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 certification by the responsible persons' on the annual statements giving a true and fair view of the financial position and performance of the association.

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

- (i) giving a true and fair view of the association's financial position as at 30 June 2023 and of its performance for the year then ended; and
- (ii) that the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits 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 the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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* (ACNC Act), which has been given to the members of Kimberley Community Legal Services Incorporated, would be in the same terms if given to the members as at the time of this auditor's 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 for the purpose of fulfilling the registered entity's financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Expense Classification

Kimberley Community Legal Services Incorporated receives funding from a number of funding bodies. As such, shared expenses on a number of occasions have been split and classified to different funding bodies' sub accounts. The split and classification of these expenses for the financial year has been based on allocations approved by board.

These shared expenses include a set fee charged by Kimberley Community Legal Services Incorporated for use of their assets being premises and motor vehicles. This set fee has been approved by the board.

RESPONSIBILITIES OF THE COMMITTEE FOR THE FINANCIAL REPORT

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and for 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.

In preparing the financial report, the committee 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 have 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 the 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 this financial report.

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 committee.
- Conclude on the appropriateness of the committee'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.



LBW Business & Wealth Advisors



Sripathy Sarma
Principal

Dated this 20th day of September 2023

GLOSSARY

AFLS	Aboriginal Family Legal Services
ALS	Aboriginal Legal Service
ANU	Australian National University (Canberra)
BNPL	Buy Now Pay Later scheme
CLWA	Community Legal Western Australia
CLEWs	Community Legal Education Workers
DCP	Department of Communities
DoH	Department of Housing
DV	Domestic Violence
EK	East Kimberley
FY	Financial Year
KCLS	Kimberley Community Legal Service
LAWA	Legal Aid WA
NACLC	National Association of Community Legal Centres
NIAA	National Indigenous Australians Agency
NLAP	National Legal Assistance Partnership
NT	Northern Territory
PTSS	Public Tenancy Support Services program
RP	Responsible Person
RRRR	Regional, Rural, Remote and Very Remote
SEAS	Specialist Elder Abuse Service program
TAFE	College of Technical and Further Education
UNDRI	United Nations Declaration of the Rights of Indigenous Peoples
WA	Western Australia
WK	West Kimberley



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