

PILBARA COMMUNITY
LEGAL SERVICE Inc.

**20
23**
**ANNUAL
REPORT**



Pilbara Community Legal Service Inc.

2023 Annual Report.
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ACKNOWLEDGEMENT OF COUNTRY

Pilbara Community Legal Service acknowledges the traditional owners of Australia, Aboriginal and Torres Strait Islander people. We recognise their strength and resilience and pay respect to their Elders past and present.

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ABOUT PILBARA COMMUNITY LEGAL SERVICE INC.

Pilbara Community Legal Service Inc. (PCLS) is a **not-for-profit, government-funded community organisation** that provides a range of free services which include; legal, financial counselling, tenant advice and support, housing support, Redress, domestic violence advocacy and victim support and community migrant services. **PCLS aims to reduce legal disadvantage, increase the capacity of individuals to manage their lives effectively and ensure people understand their rights and obligations.** PCLS is part of a large national network of community legal service providers who occupy a unique position in the delivery of legal assistance across Australia, delivering a range of services, including law reform activities, to disadvantaged people and the community at large.

Over the last 30 years, PCLS has become a highly valued part of the Pilbara's social infrastructure. PCLS is a well-established service operating in four locations; Karratha, South Hedland, Roebourne and Newman. PCLS provides outreach services across the Pilbara region to isolated communities such as Marble Bar, Nullagine, Onslow, Jigalong, Tom Price and Paraburdoo.

The organisation's current strategic service delivery model is the outcome of an evidenced-based, pro-active, community involved process. As PCLS provides many services the team can work together and deal with multiple client issues simultaneously

resulting in improved client outcomes. At the root of our service is the concepts of justice, human rights and community. PCLS adopts a rights-based, holistic, community development approach to the delivery of the service, dealing not just with the 'immediate presenting problems' of clients, but also with other broader social community issues.

The demands for the services are expected to continue to increase significantly as the population of the Pilbara increases. All PCLS services are flexible and responsive, making PCLS a vital community organisation that contributes to the Pilbara region. PCLS Staff and Board of Management are confident that despite the many challenges in the Pilbara region, they can achieve excellence in governance, program and service delivery, to empower the people of the Pilbara.

PCLS is committed to providing a holistic approach to service delivery, not a 'referral roundabout'. It is extremely difficult to anticipate when legal issues may arise, and generally, people do not budget for legal fees associated with marriage breakdown, family violence, evictions or debts. PCLS provides important services to people when they are vulnerable, disadvantaged and/or experiencing hardship to ensure there is greater access to justice for everyone. PCLS actively continues to improve its services to effectively meet the needs of our clients.



PURPOSE

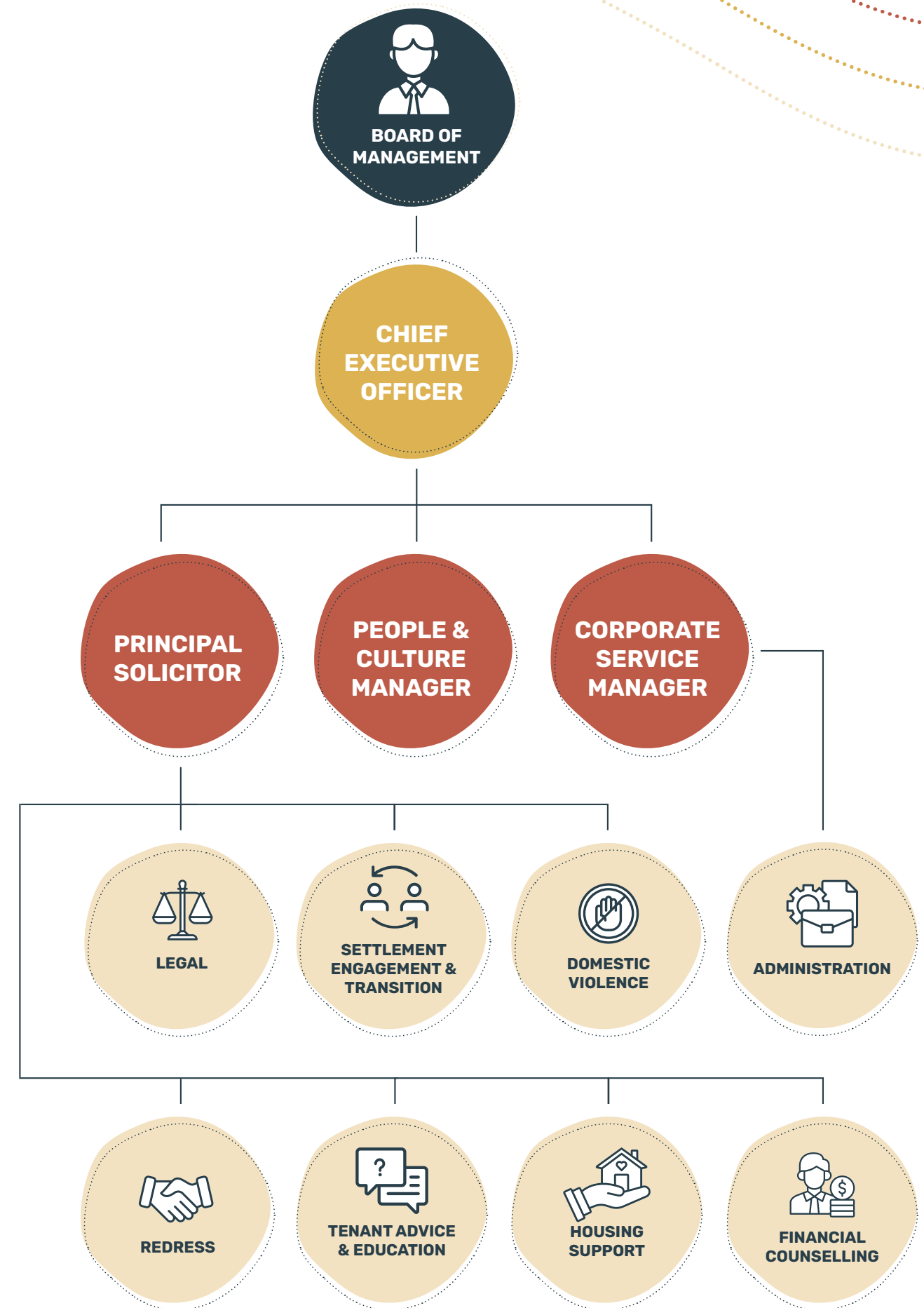
Provide accessible, equitable, responsible & culturally appropriate advice, support & advocacy to the people of the Pilbara.



VISION

Empowering the people of the Pilbara to manage their lives effectively.

OUR STRUCTURE



CHAIR PERSON'S REPORT

I am pleased to present the Deputy Chairperson's report for 2023. This report provides a broad overview of Pilbara Community Legal Service's achievements, challenges, and the progress we have made in fulfilling our purpose.

Our commitment to provide accessible, equitable, responsible & culturally appropriate advice, support & advocacy to the people of the Pilbara has been unwavering throughout the past year and I would like to acknowledge the work of the Chief Executive Officer, Karen Grove, who led the PCLS team during the 22/23 financial year. I would also like to acknowledge the steady leadership of our Principal Solicitor, Mark Jeffreys who stepped in as Acting CEO following Karen's departure in June. We welcome Joanna Collins who commenced as our new CEO in September 2023. Jo comes to PCLS with the requisite skills, experience, and academic qualifications to provide leadership to enable future growth and sustainability of PCLS services.

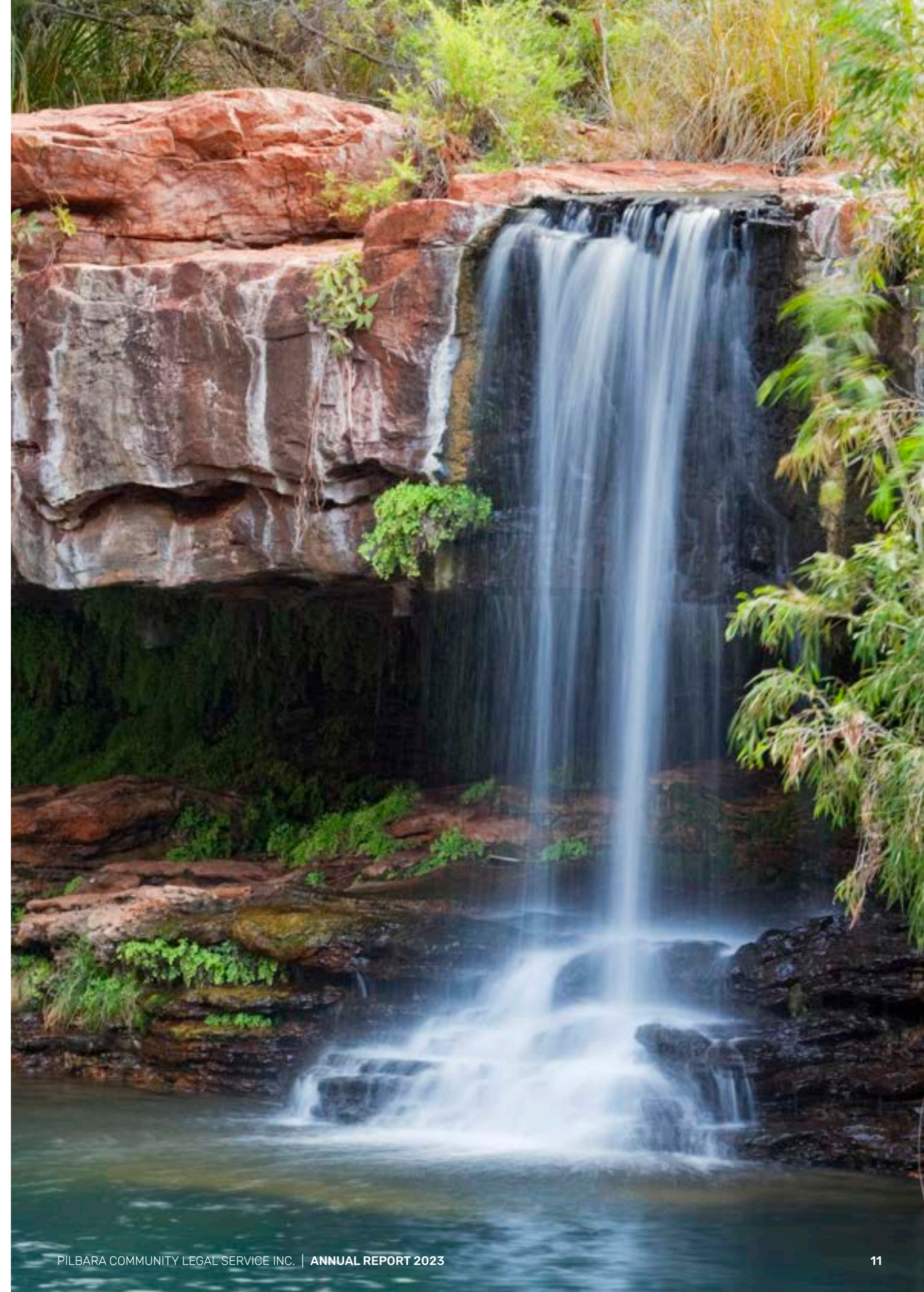
The PCLS team have delivered consistent, high quality, impactful services over its seven key service delivery areas of Housing Support, Legal Support, Domestic Violence Support, Financial Counselling, Community Migrant Services, Redress Support and Tenant Advice & Education

Service. These programs have achieved impressive and sustainable outcomes for our clients and the community, as outlined in the service reports enclosed, despite the challenges we have faced with a dire shortage of human resources and affordable housing in the Pilbara.

This year PCLS has focussed on consolidating existing stakeholder relationships and collaborations whilst exploring and establishing new connections to ensure that our clients receive comprehensive and holistic support with effective, wrap around, client centric services.

I would like to acknowledge the contribution of the PCLS Board members who have departed this year, including our Chairperson, Geraldine Burgess, Deputy Chairperson, Marnie Alefosio and Damien Miles, member and past Chairperson. Thank you also to the current Board for their contribution to PCLS over the last year.

Finally I would like to thank all of our staff for their passion and hard work; they have been the driving force behind all our accomplishments this year. As we move forward I am confident that we will continue to have a positive impact in our community.





Joanna Collins
Chief Executive Officer

It is such a pleasure to join the Pilbara Community Legal Service as CEO. In the short time I have been with the organisation I have been impressed by the commitment and professionalism of the staff. PCLS provides important services in the Pilbara and the demand for these services continues to increase. The organisation will continue to focus on sustainability through ongoing engagement with key stakeholders such as State and Federal Governments, Community Legal WA and other service providers to ensure that people in the Pilbara have access to high quality services that empower them to manage their lives effectively.

The National Legal Assistance Partnership (NLAP) which funds Community Legal Services is currently under review with the final report due early in 2024. At a State level, the Department of Justice has engaged Nous Group to engage the sector to develop a framework for commissioning and implementation. The next few months will be very busy as key staff participate in workshops to ensure the voice of Pilbara and the unique needs of our clients are heard. I look forward to working with the Board of Management and the staff team to build on the successes achieved in this past year.



Mark Jeffreys
Acting Chief Executive Officer

The 2022/23 year has been a busy one for the Pilbara Community Legal Service (PCLS).

We were grateful to have Karen Grove return to the region in the CEO position in August 2022. Unfortunately, Karen had to return to Perth for family reasons and resigned in May 2023. We are now very happy to have recently welcomed Jo Collins into the position.

Overall, PCLS has continued to make great inroads into service delivery in the wake of COVID 19 lockdowns. Notably, this has included the formation of an outreach committee to drive and coordinate our new look outreach program. The outreach committee coordinates and manages PCLS's outreach activities across the region and has been achieving good results in terms of efficiencies and establishing a regular presence in remote locations with the Pilbara.

Service provision has continued during 2022/23 through our structure of integrated teams ie: Legal Team, Domestic Violence Team, Tenancy Advice Team, Housing Support Service Team, Immigration Team, Financial Counsellors and Redress.

This structure is unique in both the range of services it covers and the depth that each service is able to cater for the needs of individual clients. Within this structure, PCLS is able to offer a holistic (wrap-around) approach to the provision of assistance which is especially significant considering that our clients most often present with concerns and difficulties in a range of issues.

The sector reform agenda has continued to develop and PCLS has been active in participating in this process with Department of Justice and our peak body, Community Legal WA (CLWA). PCLS is also taking an active interest in building collaborative partnerships that have emerged both as part of this process and independently in the wider community sector.

As new funding structures and models come online, PCLS expects to be well placed to continue with our current services and meet any new requirements and/or needs.

CHIEF EXECUTIVE OFFICER'S REPORT

EXECUTIVE TEAM



Angie Perry-Mansell
People and Culture
Manager



Kristiana Carroll
Corporate Services
Manager

ADMINISTRATION TEAM



Rachel Reed
Team Leader,
Administration



Louise Davies
Finance Officer



Zoe Hoefel
Administrator



Faithe Drummond
Administrator

“ We would like to thank our core funders, with all other programs continuing. PCLS staff and Board of Management - thank you for your support! Without the help, we wouldn't have been able to deliver the invaluable support to clients. ”

PRINCIPAL SOLICITOR'S REPORT



THE LEGAL TEAM



Mark Jeffreys
Principal Solicitor

KARRATHA TEAM



Loiwe Nyirongo
Solicitor



Sophie Kawadza
Restricted Solicitor



Karen Wood
Paralegal



Wayde Newton
Restricted Solicitor

THE LEGAL TEAM

HEDLAND TEAM



Alex Prindiville
Restricted Solicitor



Samantha Perry
Paralegal



Yasser Al Assadi
Restricted Solicitor



Asha Healy
Restricted Solicitor

The 2022/23 year saw the departure of two restricted solicitors from PCLS. Asha Healy and Wayde Newton left the Pilbara to move to new positions at metropolitan Community Legal Centres. We are grateful for the contribution that Asha and Wayde made during their time with PCLS.

We were very pleased to welcome Sophie Kawadza and Samantha Perry to the Legal Team. Sophie is a restricted solicitor and works out of the Karratha and Roebourne offices; Samantha is a paralegal and works in the Hedland office.

The legal team continued to expand its service delivery in the areas of legal advice and case work, outreach and the delivery of legal education.

All our solicitors engaged with a greater number of clients requiring representation in a variety of courts (casework) including, Family Court, Magistrates Courts and the State Administrative Tribunal. This expanded workload has included a range of appearance types such as appearing as Friend of the Court, court-based client advice and full representation/advocacy. During the year the legal team managed a total of 233 cases which is a 50% increase on the previous year. The numbers of individual legal advice provided during the year, was up from last years 288, to 298.

OUTREACH

During the past year, the outreach program was expanded to coincide with the circuit court agendas of both the Hedland and Karratha Magistrates Courts. This step provided opportunities for more regular visits by the lawyers to remote locations as well as increasing our presence with the magistrates and court staff generally. PCLS has been actively involved in the Court Users Forum that enable regular contact with court staff and other court users to assist with resolving issues and building networks. The outreach activities of the legal team are planned to coincide with outreach activities of other PCLS services to provide a more holistic service to clients.

COMMUNITY LEGAL EDUCATION

Community Legal Education has continued to be a focus of the legal team. Sessions have been delivered as part of regular arrangements with other organisations such as with Yaandina Drug and Alcohol Service. With the expansion of outreach activities, the legal team, along with staff from other teams, have been able to make Community Legal Education sessions available in some of the more remote locations.



CASE STUDIES

INTEGRATED CASE MANAGEMENT

The client was referred PCLS via collaboration with multi-agency forum that included Police, School, health agencies, Housing support and an Aboriginal Corporation.

The client presented with a range of issues and the assessment identified parenting and family domestic violence as matters falling within the scope of issues that PCLS had capacity to address with the client.

As part of an integrated case management model, PCLS services addressed the identified issues using both the Domestic Violence team and solicitor. The outcome for this client was support and representation to make a successful application for a Family Violence Restraining Order settled by way of a Conduct Agreement Order along with extensive education and support around future protection against DV.

CHILD PROTECTION

Client was referred to PCLS following involvement of Child Protection due to concerns of an increased risk of premature birth and neglect resulting from an extensive history of drug use, DV and unmanaged health conditions.

Assessment by PCLS identified need for integrated case management dealing with domestic violence (support and education) and Child Protection (Pre-Birth Planning and Child Safety Investigation).

The client's involvement with Child Protection issues was case managed by ur solicitor in collaboration with the domestic violence support workers, midwives and social workers.

The outcome for this client was:

- Advocacy and support during Pre-Birth Planning meetings resulting in Child Protection deciding that the unborn child remain in client's care following the birth and Child Protection committing to provide intensive family support services.
- Child Protection agreeing to close the Child Safety Investigation (harm and neglect) for the client's other child in favour of supporting the client with intensive family support services.
- Extensive education and support around health management and future protection against DV.

DOMESTIC VIOLENCE

Ms H came to PCLS after leaving a family violence relationship. Ms H and the other party shared two children. When Ms H came to PCLS there was already a Conduct Agreement Order in place relating to the family violence and Consent Orders in place relating to the parenting. The Consent Orders prohibited Ms H from relocating from South Hedland without the written permission of both parties. The Conduct Agreement Order prevented the parties from residing together. Due to the lack of emergency accommodation available in South Hedland and surrounding areas, Ms H and the two children were forced to stay in the lounge room at a friend's house after the family violence with the other party escalated. Ms H made arrangements to relocate to Victoria with the two children in the coming days, including securing work, childcare and accommodation. These arrangements were made on the belief that the other party was also going to relocate to Victoria in the coming months and verbal consent to her relocation with the children. After the family violence escalated, the other party subsequently withdrew his consent for Ms H to relocate.

PCLS assisted Ms H to make an urgent application for parenting orders to the Family Court of Western Australia. The matter was listed for an urgent hearing the following day with both parties attending via telephone. PCLS appeared to assist Ms H in her application to relocate with the children to Victoria within 2 days. PCLS assisted Ms H to demonstrate to the presiding Magistrate that it was in the best interest of the children to relocate. This included presenting evidence of lack of available accommodation in South Hedland, evidence of the family violence and risk of harm to the children and evidence that Ms H had made appropriate arrangements in Victoria for the children. The relocation order was granted, and Ms H was able to move to Victoria with the children. The client was referred to Legal Aid Victoria for further legal assistance.



SETTLEMENT ENGAGEMENT & TRANSITION SUPPORT (SETS) REPORT

SETS TEAM



Victoria Malyk
Team Leader,
SETS Worker



Fern Van Been
SETS Worker

The aim of the SETS Program is to **equip and empower eligible migrants, humanitarian entrants, and ethnic communities by addressing their needs and improving** social participation, economic well-being, independence, personal well-being and community connectedness.

Throughout the last 12 months, Community Migrant Advocates have coordinated and run several community events and group programs. This has included the monthly "Healthy Aussie Cooking" program, which is delivered in partnership with the Cancer Council WA and the Karratha Women's Place. The community event organised to celebrate Harmony Week was an art activity that involved a local artist facilitating and guiding the participants to create a puzzle piece which represented who they were and their story. These puzzle pieces will be combined to form a big community mural puzzle. The **puzzle represents the diversity and uniqueness of each individual and how they have come together to form a cohesive community.** Two sessions were run; a morning session that targeted families with art and craft activities for children and a second session for adults.

The Karratha Advocate continues to attend the monthly "Multicultural Women's Group". This program is provided for women to come together to make new friends, practice their English and ask questions, in a safe and friendly environment.

The Advocate attends this group to meet migrant women and raise awareness about the Community Migrant Service. At these meetings, the Advocate is also able to have one on one discussions with women. This is helpful for migrants who may be unable to meet the Advocate at the PCLS office, due to a lack

of transport or feeling intimidated to go into a service provider's office.

Throughout this reporting period the Hedland Advocate has continued to support and engage with clients to become vital and active members of the community. This has included various group activities, such as multicultural lunches and cooking classes featuring

- Zambian
- Persian
- Swiss
- Indian
- Egyptian
- Chinese
- Vietnamese cuisines

These activities enabled the women to

- Make friends
- Practice English
- Showcase their culture
- Attend information sessions

Information sessions included financial counselling, facilitated by the PCLS Financial Counsellor, Legal Information sessions facilitated by the PCLS Solicitor, and the Accredited Dietitian from the Pilbara Population Health. The workshops focused on improving financial literacy, legal awareness and nutritional advice.

The Hedland SETS Worker teamed up with the West Coast Eagles, WA Cricket, Headspace, Pilbara Population Unit, Jabat Dance Inc., Julyardi and Ashburton Cooperations to deliver three days of sporting activities during Harmony Week. This included training and introduction to Australian Football for Auskick, youth, juniors and parents on the 21st and 22nd of March and Harmony Cup exhibition matches, chill out zone, community BBQ, cheerleading performances on the 23 March. The successful project provided many physical, developmental, psychological, and social benefits for the players and the local CaLD community in general. Up to 28 children have been linked up with Hedland Reds Junior Club after the Harmony Week event. An additional crafts workshop dedicated to Harmony Week took place on March 17th. This workshop was facilitated by an artist from the Courthouse Studio.

CASE STUDY

Client A is a woman from Afghanistan. She is from the ethnic community experiencing persecution which made her flee to neighbouring Pakistan and later to India, before being granted a temporary humanitarian visa to enter Australia and reunite with her family living in the Pilbara.

Upon on the arrival to Australia, Client A was engaged with the Red Cross in Perth. The agency later referred the client to the Hedland SETS Program. As the client had limited skills in English and was not a confident with technology, she was referred to SETS to access advocacy and support.

The Caseworker worked closely with the Circle Green immigration lawyers to prepare the application for her visa 201. We attended a virtual meeting with the client, lawyers, and an interpreter to gather all the necessary information and documents. The SETS Worker assisted with obtaining an overseas police clearance certificate, provided administrative support, organised telephone interpreting, English language classes, pre-training assessment, tax file number and the

The Migrant Support Worker in Port Hedland was invited by the local Indian and Filipino community to celebrate Diwali and 125 years of the Philippines Independence. The Migrant Support Worker enjoyed two nights of delicious food and cultural performances while connecting with the ethnic groups and was also invited to a community event with members of Federal Cabinet during their visit to Port Hedland in February.

The SETS Program is dedicated to fostering a welcoming and inclusive environment for all clients, regardless of their background or circumstances. It is focused on delivering tailored solutions and empowering newly arrived residents to thrive in the Pilbara region. Settlement needs addressed by the service are illustrated in the following casework study:

creation of the Unique Student Identifier. The client also undertook face-to-face training on WA road rules provided by the Bloodwood Tree Association in Hedland, organised by PCLS.

Client A. was granted a protection visa to stay in Australia permanently and passed the theory test at the first attempt. Moving forward, the client's next step is to sit a hazard perception test and then participate in a practical driving assessment.

The future looks promising for the client and her children. She is working in a family business and likes attending multicultural gathering at the Well Women's Centre organised by the Pilbara Community Legal Service. We are proud of her achievements over the past six months and will continue to provide our support to her.



DOMESTIC VIOLENCE TEAM REPORT

STOP

DOMESTIC VIOLENCE TEAM



Sara Makeham

Team leader, Domestic
Violence Support Worker



Linh Nguyen

Domestic Violence Support
Worker



Jessica Schaufeli

Domestic Violence Worker

The South Hedland office services clients in the East Pilbara district. This encompasses towns and communities such as Port and South Hedland, Mable Bar, Newman and Jigalong. The Karratha office supports victims in the West Pilbara including the city of Karratha, and towns such as Paraburdoo, Tom Price, Onslow, Roebourne and Wickham. During the 2022/23 financial year Dolly Colfer (South Hedland), Holly Price (Karratha) and Ellie Walsh (South Hedland), resigned from PCLS to take on opportunities to continue to advance their career and challenge their skills around the Pilbara. Jessica Cuvalo has also supported the team over the last 12 months.

AREAS OF ASSISTANCE

The Domestic Violence Advocates provide a range of services to clients. The initial stage is to assess the current stays/safety of the client. The client is asked a series of questions and team determine the risk of re-offence (severity and frequency of further abuse).

The Domestic Violence Advocate will then assist the client to develop a course of action should further abuse occur. This includes assisting clients to develop a safety plan if they are staying in the relationship and exit planning if they are assisting the women to safely leave an abusive relationship.

A safety plan is developed based on the capacity of the victim. This can include, but is not limited to, encouraging clients to call police, exiting during emergencies, and safety planning at custody hand overs.

As advocates, the domestic violence team supports clients to obtain Family Violence Restraining Orders. If a client requires a Family Violence Restraining Order, the caseworker will assist the client to complete the application form as well as assisting with affidavits by guiding

the client to organise and detail incidents chronologically and include any peripheral abuse.

After completing and filing the application, the domestic violence worker will support the client at court by explaining and answering questions about the hearing process and organise legal representation if is necessary. Most of all, the Domestic Violence Advocates provide it is a safe and familiar face during the court hearing.

The Domestic Violence Advocates will also identify any other supports that the clients may require and facilitate any internal or external referrals. Referring clients to other service providers allows for case-management and a comprehensive and high-quality provision wrap around suite of services.

340
clients were provided with a service



“ We are one of the few community legal centres in Australia that has grown to be a **holistic community service** with o xther services complementing the legal service to **assist people in their time of need.** ”



OUTREACH SERVICES

On a bi-weekly basis, the Karratha workers attend the Roebourne office to comprehensively service Roebourne, Wickham and Point Samson clients. This is an important element of service delivery as coming into the Karratha office can be extremely difficult for some clients for a range of reasons.

By having a consistent service in the Roebourne office this provides clients with the opportunity to attend the service when they are ready and feel safe to do so. This also provides a valuable opportunity for the Domestic Violence Advocates to meet with and support women who are staying at the Roebourne Safehouse.

A goal for the Domestic Violence team for 2021/2022 was to increase the amount of outreach to in-need communities, including but not limited to Newman, Tom Price, Paraburdoo and Onslow. This goal is coming into action with the overall increase in outreach by the organisation.

Every second month, PCLS Domestic Violence Advocates visit Onslow, and Newman. Tom Price and Paraburdoo are serviced by a service local to the area and does not require on the ground support currently. The Domestic Violence Advocates will continue to monitor the outreach services required and adjust our presence as required.

COMMUNITY CAPACITY BUILDING

The Domestic Violence Advocates are funded to work within the community to educate and upskill communities on domestic and family abuse, relationships and how to be a support person to someone experiencing domestic violence. Over the last year, the Domestic Violence Advocates have been active in community capacity building in various ways.

PRISON ENGAGEMENT

The Karratha team has established a program with the prison to assist female inmates in understanding family domestic violence and upskilling the participants to increase safety, reduce risk taking behaviours in relationships, and move toward safer choices upon reintegration into the community.

16 DAYS IN WA

As part of 16 Days in WA, the Karratha Health Campus and Water Corporation both requested education and information sessions for their staff. The Domestic Violence Advocate had a great opportunity to present to a majority make cohort of participants at the Water Corporation. The presentation to nursing staff at the Health Campus looked at how to better detect Family and Domestic Violence signs in the health system and how to host these conversations with people presenting at the hospital. This has led to an ongoing relationship and future presentations to be developed.

KEY ACHIEVEMENTS

NETWORKING & STAKEHOLDER ENGAGEMENT

The Domestic Violence team has increased engagement in networks and meetings over the last year. Attending both regional, state and national networks meetings increase access to information on law reform, and organisations who are providing innovative ways to advocate and be a voice for rural workers and victims.

May is Domestic Violence awareness month and South Hedland hosts a march. Our team partakes in the march and service stall for this community event.

HEDLAND SAYS NO TO VIOLENCE

SOCIAL WORK STUDENT

PCLS, in conjunction with Western Australian Centre for Rural Health, hosted our second social work student. Charlotte Short worked across the DV, tenancy and housing teams. Charlotte was completing her first of two placements and continues her studies in Perth.

CHALLENGES TO SERVICE DELIVERY

The main issue experienced this year has been referral pathways. Staff shortages in the Family and Domestic Violence Central Response Team has impacted on the flow of referrals.

Despite these staffing issues, the Domestic Violence team have worked closely with key stakeholders, such as Police and Department of Communities (Child Protection) to ensure women and children requiring the service were not adversely affected.

An ongoing issue for women wishing to escape domestic violence or abusive relationships is a lack of social housing or affordable private rentals. This results in the team working with women until appropriate housing can become available or having the difficult conversation when there is no housing, and we cannot do anything further until they are able to source housing.

SUPPORT NETWORK

Client X and her current partner left the eastern states and relocated to Karratha. Neither had housing, or family here. They had work at a pub in town and lived in a tent in the caravan park and free camping spots around the Karratha area. They had not known each other long before coming to Karratha. The relationship quickly became abusive, and the couple separated. The WAPol were required to issue her a notice that she was being charged with offences from the eastern states.

Client X was transported to the mental health unit at Karratha Health Campus where she was under care for a short period of time. She was diagnosed with several personality disorders and mental health issues by the psychiatrist, some of these diagnoses were new to her. PCLS FDV team was called in to offer ongoing support to the client.

Over a week, the Karratha team worked to build trust and rapport with Client X. Client X detailed over several long conversations the extent of her abuse which started as a child from severe bullying and sexual assaults as a child through to extreme FDV relationships, and sexual abuse from employers. The ongoing and severe trauma she had experienced since childhood had culminated in her harming someone close to her and being pursued by eastern states authorities. The legal matters were complex due to the cross-jurisdictional issue of where the offences occurred and this impacted the amount of information that could be shared with the Domestic Violence Advocate.

After a week in hospital, Client X was discharged without any support. PCLS funded several nights in a local hotel to provide a safe living environment and support the client to make decisions for her future.

Client X decided to return home to Victoria. Over the several nights in the hotel, she was provided support to attend Centrelink and attain a crisis payment; she was supported to speak with Police regarding the Apprehended Violence Order; she was supported to contact the Court regarding the matter, and she was encouraged and taught skills to attend the court date. The client attended the court hearing via telephone and advocated for herself.

After her decision to return home was made, PCLS hosted a meeting with Client X's family. This mediated conversation was helpful in identifying support networks. The client was able to obtain support to book herself a flight home and organised a room in a share house for her return.

Working with Client X was an required a close working relationship with Health, Police, and other allied health services to get a positive outcome for the client. This case also highlighted the issues in the current system whereby the client was not eligible for Domestic Violence support on return to Victoria as she was no longer in a domestic violent relationship. The aftercare supports available to clients who have been hospitalised because of mental health issues is also lacking in the Pilbara. Client X was discharged without any support for her mental health diagnosis.

STUDENT PLACEMENT REPORT

Hi, my name is Charlotte. I am a 23-year-old student from Perth currently in my third year of a Social Work Degree. I was fortunate enough to be offered a placement at Pilbara Community Legal Services (PCLS) to complete my first fieldwork unit. During this time, I have worked within the Domestic Violence Advocacy and Victim Support Service, the Housing Support Service, and the Tenancy Advice and Education Service. Working within these services has provided many opportunities to build a strong and contextual understanding of how social issues, lifestyle factors, and confronting hardships impact upon people and the community. Recognising and understanding those factors, has allowed me to develop a genuinely deeper consideration and appreciation for people's resilience and inherent dignity.

I enrolled in a social work degree because I knew that I wanted to work within a field that could assist and empower people in a holistic way. That concept is a strong value of mine, and it was easy to identify that same value within PCLS. PCLS is an interesting agency with the multitude of services that are offered and the staff that deliver them. It is an agency that is so deeply valued within the community, and it appears to be a key pillar in some people's lives. From observing some of the staff, I could identify a real want to assist and to advocate for clients and their circumstances. That was one of the most valuable things I learnt on this placement, as I could see how different roles and services tailored that assistance and advocacy to people in personable and meaningful ways.

This was also a complicated experience as a social work student, because of the limitations on what the services could provide with special regard to the nature of the region. By this, I am referring to the tension between noting the other assistance that a client requires, which may be outside of the scope of practice for PCLS,

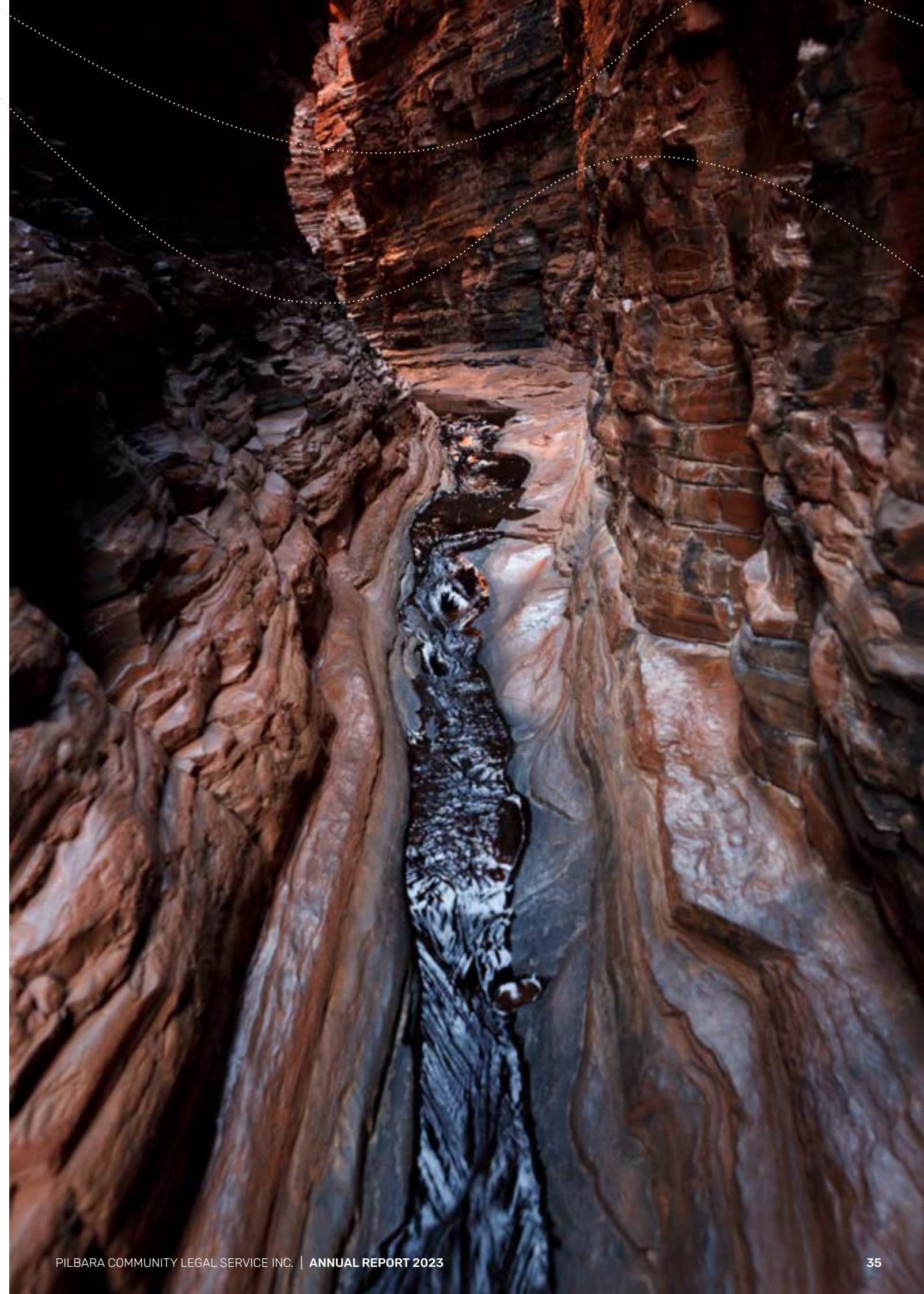
which can then be difficult to access elsewhere within rural/remote areas. This tension is not PCLS... ..specific as it is something that many service providers grapple with, throughout different locations and fields; however, it was clearly highlighted earlier on. Operating within the Pilbara, with a high staff turnover and an increasing demand on services, are just some of the elements that PCLS works with.

I live an hour south of Perth and have never travelled to the Pilbara until this placement. From having this background, I found identifying the links between PCLS and the community to be essential, to then understand the agency and its place within servicing the region. The relationships that staff build with service users, and with other service providers are a real credit to PCLS. The relationships between the staff themselves should be highlighted as a serious strength as well. The staff are adaptable, knowledgeable, and with a recent move towards a more streamlined integrated practice model, they are really trying to achieve a well-rounded holistic approach to their service provisions. With the changes in organisational structures, and distinct shifts in management styles, the practical service delivery is something that has not lost its place as the top priority. Noting this and recognising how important that service delivery is in the Pilbara, helps to showcase PCLS as the incredibly dynamic agency that it is.

I am grateful to have had the learning experiences and opportunities provided by my placement at PCLS. It has been a time filled with many challenges but overall, has reshaped my perspectives a number of social work practices, inter-disciplinary work and integrated service models.

I wish all the staff the best moving forward in their respective fields and extend my thanks to everyone at PCLS!

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REDRESS SUPPORT REPORT



REDRESS TEAM



Karla Kelly
Team Leader,
Redress Support
Worker



Teeka Skeen
Redress Support
Worker



Helen Mason
Redress Support
Worker

The Redress team in the Karratha consists of Team Leader, Karla Kelly and Redress Support Worker, Teeka Skeen. Helen Mason commenced as the Redress Support Worker in South Hedland in August 2022. The Redress program is funded by the Department of Social Services and operates across the Pilbara and Ashburton Shires. The Redress program is critical to provide support to people who have experienced institutional child sexual abuse. This includes financial compensation, a personal apology and/or a written apology and access to counselling.

The Redress team provides support to survivors of institutional child sexual abuse from the initial appointment through to the outcome made by 'Independent Decision Maker'. The PCLS Redress team makes every attempt to provide a trauma informed, culturally appropriate level of care and support to survivors as they navigate this process.

The PCLS Redress team has a good relationship with Knowmore Legal who assist with applications and submissions to the Redress scheme. PCLS can also arrange appointments with Knowmore Legal if the client wants to get further information on the options available to them e.g., National Redress Scheme (NRS) claim or a civil claim through private lawyers.

The Redress team have been connecting with clients across Pilbara over the past year and have conducted outreach to Newman, Onslow, and Tom Price. The team have also attended Turner River Rehabilitation Centre and Roebourne Prison to assist clients with their applications.

The biggest challenge experienced by the team has been getting clients to request an apology from the institution responsible for the abuse. Many clients are not interested as the apology is not coming from the individual that abused them. Many of our client's state that they just want to get on with their lives and put what has happened behind them. Nearly all clients that come into the service are telling their story for the first time. This can be a very difficult and traumatic experience for them and do not wish to revisit it again. The PCLS Redress team respect our client's choices, we provide them with the information about the ability to request a Direct Personal Response and allow the client to decide whether they want to seek an apology.

EVENTS ATTENDED



NAIDOC
July 2022



**HOMELESSNESS
WEEK EVENT**
August 2022



R U OK
September 2022



16 DAYS IN WA
December 2022



**GUMULA ABORIGINAL
CORPORATION
OPEN DAY**
March 2022



**DEPARTMENT
OF JUSTICE
DAY**

TRAINING

- Visual scribing training and wisdom in your life workshop August 2022
- Aboriginal cultural awareness August 2022
- Aboriginal Mental Health 2-day workshop October 2022
- Dex data online training December 2022
- When and how to use serious criminal convictions and applying from gaol forms training February 2023
- Civil law claims training April 2023
- Survivor Advocate stakeholder session Australian Government responses workshop April 2023
- Institutional responsibility training May 2023
- NRS Direct personal Response (DPR) process May 2023
- NRS Release of information and privacy workshop June 2023

CONFERENCES

Victim support services-safer spaces for people with disability: reporting crime and abuse
May 2023

3rd international Indigenous Health and wellbeing
June 2023

OUTREACH

NEWMAN

TOM PRICE

ONSLOW



TENANT ADVICE & EDUCATION SERVICE REPORT

TENANCY TEAM



Kelly Cook
Tenant Advice and
Education Service
Worker



Amy Liebert
Tenant Advice and
Education Service
Worker

Pilbara Community Legal Services (PCLS) holds funding for two Tenancy Advocates; the positions provide tenancy support throughout the Pilbara Region and are located in our Karratha and South Hedland offices.

Our tenancy Advocates **support clients** who, due to the unique challenges associated with the Pilbara, are at risk of losing their housing.

Tenancy problems frequently arise due to limited housing stock and tenants competing for private rental properties with mining companies and other organisations. Further issues arise when the available properties require significant maintenance and there is a lack of trade services to undertake the work, particularly in the most remote areas.

This financial year, our Tenancy Advocates developed a Tenancy Program to provide clients with the relevant skills and proficiencies to establish, maintain and complete a successful tenancy. The interactive workshop provided the attendees to understand where they may have failed in previous rental properties, and through capacity building, develop the skills for future successful tenancies.

The Tenancy workshop was part of the TAES Community Legal Education (CLE) and was

facilitated with residents at Yaandina Drug and Alcohol Rehabilitation Centre. Yaandina has accessed the workshop for two different client groups, and we are working with Yaandina to include this course as regular training for their clients.

The session has also been offered at the Onslow Senior High School, with future sessions booked throughout other regional high schools. The purpose of presenting the sessions to senior high school students is to equip them with the skills required to manage and maintain a tenancy as they move into their next stage of life.

Tenancy Advocacy also includes advocating for systemic change to improve policies affecting all Western Australian tenants.

Our Tenancy Advocates are members of the state-wide Tenancy Network, which consists of other Tenancy Advocates, Tenancy Solicitors, key services, and stakeholders within the sector.

Through the Tenancy Network, our TAES are committed to support the changes to the Residential Tenancies Act 1987 (RTA), including recently approved changes such as caps on rent increases. Our Tenancy Advocates also support the Make Rents Fair Campaign, a collaboration of key services pushing for fairer rights to tenants, including removing "No Grounds Terminations". PCLS TAES will continue to work in partnership and campaign for better and fairer rights for our Pilbara Tenants.

CASE STUDIES

ELDER ABUSE

The client was referred to TAESK by FCN (PCLS financial Counsellor Newman). The client had \$4000 in tenant liability (property damages) to his public housing property. The client disclosed information pertaining to elder abuse, and an Appeals Mechanism was put forth to the Housing Department on this basis. The Appeals Mechanism was successful, and the total debt amount was waived from the client's account. During this period, PCLS financial Counsellor's assisted the client with a large electricity account that exceeded \$10,000 through BHP Power NEWMAN. Evidence provided by TAES of the elder abuse, including supporting letters and documentation, was supplied to BHP Power and a total of \$9,000 was waived from the client's electricity account. The client was also offered a smaller property through The Department of Communities Housing to reduce the likelihood of overcrowding and elder/ financial abuse to this client.

WORKING IN COLLABORATION

Foundation Housing referred the client due to (\$4360.00) rent arrears attributable to drug use. TAESH attended court, ensuring the client felt supported on these occasions. Working in collaboration with Foundation Housing, TAESH successfully had the case adjourned three times, giving more time for our client to rectify the matter. In the interim, the client was internally referred to a financial counsellor who assisted her with setting up a direct debit for her rent to be paid in person at the bank. The payment arrangement ensured the rent was paid before the client's partner could withdraw all funds for personal use. Termination was avoided through TAESH's successful advocacy with the courts and Foundation Housing.



HOUSING SUPPORT REPORT

HOUSING SUPPORT TEAM



Angie Mitchell
Team Leader,
Housing Support Worker



Angela Whelan
Housing Support Worker



Lynette Paikea
Housing Support Worker



Raelene Park
Housing Support Worker



AREAS OF ASSISTANCE

- We support individuals and families who are homeless to submit social housing and private rentals applications and source identification required to submit their housing applications.
- Support, empower, inform, advocate, and refer individuals to culturally appropriate services such as drug and alcohol counselling, education/ training, financial counselling, family and domestic violence support and other specialist services that may be impacting on their ability to secure stable housing.
- Provide support letters to clients for consideration of priority housing on the social housing waitlist.
- Support families and individuals when allocated a property to source essential household items.
- Case manage at-risk tenancies in both private and social housing properties to sustain and maintain their tenancy to prevent people from becoming homeless.
- Support new tenants allocated their first ever tenure to understand their responsibilities in maintaining a home.

KEY ACHIEVEMENTS ✨

Across all four offices in the last financial year, we have supported over 100 individuals/families with submitting social housing applications and assisted over 450 individuals and families with tenancy case management for at-risk tenancies, emergency accommodation, advocacy, assisted with reporting maintenance requests and assisted community members with completing Department of Communities (Housing) paperwork due to limited literacy and numeracy skills. Unfortunately, we did have one client whose social housing tenancy was terminated despite intensive support.

100
housing
applications
submitted

450
clients case
managed



CHALLENGES

The challenges in the Pilbara include:

- an inflated private market – rents are unattainable for people on a medium level income and the PCLS clients assisted with private rental applications have been overlooked by real estate agents who look more favorably on people on higher incomes or employers sourcing accommodation for employees where the weekly rent is guaranteed. Overcrowding continues to have a negative impact on mental health, safety, and general wellbeing of community.
- The cost of living has skyrocketed across Australia and coupled with a lack of suitable private and social housing supply perpetuates the homelessness crisis. The majority of the client cohort are recipients of a government benefit and rely solely on social housing. The wait lists for social housing can take up to twelve years for a 1-bedroom property on the normal waitlist in the Pilbara and if approved for priority housing a person could still be waiting for up to two years.
- There is still no adequate emergency or transitional housing across the Pilbara for women leaving family domestic violence relationships or for men released from Prison that can't return to their original residence. Women's refuges continue to be at capacity across the Pilbara and fall short of rooms needed.

Below is a snapshot of the cost of private rentals in the Pilbara.

KARRATHA

- A one-bedroom unit starts at \$280 up to \$1150 p/w.
- A two-bedroom unit starts at \$550 up to \$690 p/w.
- Three and four-bedroom properties start at \$700 up to \$1,400 p/w.

ROEBOURNE / WICKHAM

- Very limited older rentals available from time to time, a one bedroom was advertised at \$298 p/w in Roebourne.

TOM PRICE

- Only one older style 4-bedroom property advertised at \$1500 p/w.

SOUTH AND PORT HEDLAND

- A two-bedroom property starts at \$475 up to \$650 p/w.
- A three-bedroom property starts at \$600 up to \$1500 p/w.
- A four-bedroom property starts at \$900 up to \$1900 p/w.

NEWMAN

- A two or three-bedroom property starts at \$550 p/w up to \$800 p/w.
- A four-bedroom property starts at \$630 p/w up to \$1000 p/w.



CASE STUDIES

ADVOCACY

Jimmy* is a middle-aged Aboriginal man who was referred to Housing Support Worker (HSW) by a social worker from the local Health Campus. Jimmy's past use of drugs and alcohol had a negative impact on his health resulting in the amputation of one of his legs.

When Jimmy and his wife returned home to her social housing property after Jimmy's surgery and rehabilitation their home was impacted by overcrowding and anti-social behaviour. This wasn't a conducive environment for a man adapting to life's new challenges in a wheelchair. The house needed major renovations to become fit for purpose for Jimmy as there were no ramps or handrails and with the overcrowding it became increasingly difficult for health care workers to effectively deliver services and put other supports in place for Jimmy.

HSW worked collaboratively with Jimmy's other service providers and Jimmy to complete and submit the 2-part process of applying for another social housing property. Medical documents and support letters were sourced and provided, and Jimmy's housing application was expedited to an immediate priority housing status. Department of Communities/Housing management had made a discretionary decision for Jimmy to be allocated the next available 2-bedroom property.

Two months later Jimmy and his wife were housed. The property was fitted out with all necessary disability aides for easy access and bathroom aides for Jimmy. At the last home visit by the HSW, the couple are managing well and enjoying their new home and the peace and quiet. All service providers involved with Jimmy continue to ensure that Jimmy receives the support he needs to live independently.

CONNECTING TO COUNTRY

Mary* is a single woman that had been homeless and was living on the streets in the city, and due to significant trauma in her younger years Mary used alcohol and drugs as a coping mechanism. Mary also had underlying health issues that were further exacerbated by her dependence on alcohol.

Mary was supported by a service in the city to gain priority status on the social housing waitlist however there was still over a 2 year wait for a property. Mary left the city to spend time with family in the Pilbara after the loss of a family member and reconnected with her extended family and decided to stay in the Pilbara and make the Pilbara her home. Although Mary was couch surfing in overcrowded family properties, she did not want to return to the city.

Mary sought support from the HSW to submit a Social Housing application but on further follow up by the HSW in communications with DOC/Housing, Mary only needed to complete an annual housing application review. The HSW was asked to provide a support letter with the annual review to confirm why Mary was changing her zone.

Before Mary's change of zone was approved the HSW received a call from DOC/Housing in the city as to the whereabouts of Mary as she has been offered a 1-bedroom property in the city. HSW explained to DOC/Housing officer that Mary had changed her zone to the Pilbara, and it was possible that the 'Potable Transfer' of Mary's priority application for the Pilbara was still being processed. HSW located Mary and we contacted DOC/Housing officer in the city. Mary confirmed that her family support networks were in the Pilbara, and she was declining the offer of property in the city.

The zone change had been processed and approved by the local DOC/Housing office and Mary retained her priority housing status for a property in the Pilbara. (She was now at the top of the priority wait list for her requested new housing zone) As months went by the couch surfing at overcrowded properties, family conflict and increased substance abuse started to affect Mary's physical and mental health. The HSW liaised more frequently with DOC/Housing allocations and advocated for Mary to be housed as soon as a property became available. A property under maintenance was earmarked for her and after a couple of months the property was ready, Mary was able to complete sign up and move in. Mary was ecstatic, she finally had a place of her own - her first ever tenancy!

Using HSW brokerage we were able to support Mary with the rental ingoings, purchase some basic kitchen items and source some secondhand items. Mary had some items of her own that she had been storing at a friend's house and with the assistance of a local Aboriginal Organisation work crew the items were moved to her new home. After being homeless for six years she finally had a safe place to live and is still supported by the HSW and other support services.

FINANCIAL COUNSELLING REPORT

FINANCIAL COUNSELLING TEAM



Susanne Rooney
Team Leader,
Financial Counsellor



Liezl Atrero
Financial Counsellor



Matilda Chisha
Financial Counsellor



Nadine Hegan
Trainee Financial
Counsellor



Karen Garlett
Trainee Financial
Counsellor



Yvette Pocock
Financial Capability
Worker



AREAS OF ASSISTANCE

- Spending Behaviour/Money Management
- Personal Financial Crisis
- Debts
- Utilities/Essential Services
- WDP
- Mortgage Issues
- WANILS No Interest Loans



KEY ACHIEVEMENTS

The financial counselling team has continued to **support** clients presenting with **multiple debt issues** and **negotiate with their creditors for better financial outcomes.**

Utility bills are difficult to manage for low income earners and our team has assisted clients to setup payment arrangements and apply for government grants to address these financial issues.

Financial Hardship can happen to anyone. People may become ill or unemployed and are unable to manage their usual obligations to maintain the security of their accommodation and daily living expenses.

Our Financial Counselling team supports people to assess the options available to them to manage debts and assists with advocacy to creditors. This support reduces the stress experienced by people in these difficult circumstances.

The Financial Counselling team have implemented the Work and Development Scheme to support clients who require ongoing assistance and access multiple case workers within our service. Clients enrolled in the scheme receive \$70 off their fines for attending appointments and receiving assistance with their presenting issues. The WDP program supports the client to reduce their fines and empowers the client with knowledge for a better financial future.

Our Hedland Financial Counselling Service has continued working with Bloodwood Tree Association to offer Financial Counselling to Hedland Aboriginal Home Ownership Program participants. The participants are assisted with goals to gain finance in the future and purchase their own homes

OUTREACH SERVICES

The Financial Counsellors continue to attend Roebourne Regional Prison delivering financial counselling to prisoners. We have conducted financial counselling sessions for new prisoners and for prisoners about to be released. Our Money Matters workshops are designed specifically to avoid further debt trap once they are released from incarceration and how to deal with the debts they already have.

The Financial Counsellors have also delivered information sessions to Yaandina Turner River Rehabilitation Centre, Karratha Women’s Place, FMG Trainees and JD Hardie Youth Centre. The Financial Capability Worker in South Hedland

attends the Horizon Power fortnightly open days to assist people to retain their electrical connections and assess options to manage their accounts.

The Financial Counselling team currently has two qualified Financial Counsellors and two trainee Financial Counsellors in the Pilbara. With our newly qualified Financial Counsellor in South Hedland on paternal leave, clients in South Hedland are being supported by

Financial Counsellors in Karratha and a locally based Financial Capability Worker. The Financial Capability Worker is presenting financial literacy education sessions across in the Pilbara.

HORIZON POWER COMMUNITY PARTNERSHIPS GRANT ✨



In the aftermath of the COVID lockdown, our Financial Counselling team encountered a notable upswing in requests for assistance, particularly from clients grappling with short-term financial challenges arising from the circumstances of this period. We extend our deep appreciation to Horizon Power for their generous support through the Community Partnerships program.

These vital funds were strategically deployed to bolster the team’s capabilities and operational reach. This was made possible through the appointment of a dedicated financial capacity worker, whose role was instrumental in effectively addressing the backlog of assistance requests. This strategic expansion played a pivotal role in providing crucial relief to our community, underscoring our commitment to their well-being.



NEGOTIATING DEBT

Multiple clients have sought support as a result of online loans with high fees and charges that they can no longer manage. The loans are between \$150 to \$250 and are used to support them to cover basic living expenses. The clients present for assistance as the loans escalate quickly to over \$1,000 from the cumulative fees and charges. The small loans are exempt from responsible lending laws due to the modelling of the lending and many clients are requiring assistance to deal with these.

Our financial counsellors assess how much the client has already paid on the loans and requests the lender to close the accounts due to the high fees and charges. All clients presenting have been assisted with debt waivers for the balance of the accounts.

One client presented with two mortgage shortfalls from investment properties due to reduced income from illness. The debts were now owned by a debt collector and totalled \$150,000. The client had been continually pursued by the debt collector with the threat the debt collector would pursue the client's home. The client could manage to pay the mortgage on the small unit they lived in and wanted to retain the property as rental prices were not affordable for the client.

After lengthy negotiations with the debt collector they finally agreed to assist the client and provided a \$100,000 debt waiver. The balance of the debt could be paid off at an affordable amount for the client with no further interest. The client was able to pay \$50 per month which stopped the debt collector pursuing the client further.



FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

BOARD OF MANAGEMENT'S DECLARATION FOR YEAR END 30 JUNE 2023

The Board of Management (the Board) of the Association declare that:

The financial statements, comprising the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and accompanying notes, are in accordance with the Associations Incorporation Act 2015 (WA) and:

- a. Comply with Australian Accounting Standards – AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and the Australian Charities and Not-for-profits Commission Act 2012; and
- b. Give a true and fair view of its financial position and of its performance for the financial year ended 30 June 2023.

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

Dated this day of 12 October 2023.

Bruce Jorgensen

Bruce Jorgensen
Treasurer

Emma Dumbrell

Emma Dumbrell
Board Member



CERTIFICATE BY THE BOARD OF MANAGEMENT FOR YEAR END 30 JUNE 2023

I, Bruce Jorgensen of 3 Hertford Elbow, Clollege Grove WA 6230 and

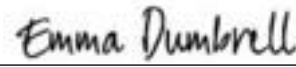
I, Emma Dumbrell of 39 Oleander Place, Wickham WA 6720 certify that:

- a. We attended the annual general meeting of the Association held on 12 October 2023
- b. The financial statements for the year ended 30 June 2023 were submitted to the members of the Association at the annual general meeting.

Dated this day of 12 October 2023.



Bruce Jorgensen
Treasurer



Emma Dumbrell
Board Member

AUDITOR'S INDEPENDENCE DECLARATION



Moore Australia Audit (WA)

Level 15, Exchange Tower,
2 The Esplanade, Perth, WA 6000
PO Box 5785, St Georges Terrace, WA 6831

T +61 8 9225 5355
F +61 8 9225 6181
www.moore-australia.com.au

Under section 60-40 of the *Australian Charities and Not-For-Profits Commission Act 2012* and Section 80 of the *Associations Incorporation Act 2015 (WA)* to the members of Pilbara Community Legal Services Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been no contraventions of:

- i. the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* and *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.



Wen-Shien Chai
Partner



Moore Australia Audit (WA)
Chartered Accountants

Signed at Perth this 13th day of October 2023.

Moore Australia Audit (WA) – ABN 16 874 357 907.
An independent member of Moore Global Network Limited – members in principal cities throughout the world.
Liability limited by a scheme approved under Professional Standards Legislation.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PILBARA LEGAL SERVICES INC.



Moore Australia Audit (WA)

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2 The Esplanade, Perth, WA 6000
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REPORT OF THE AUDIT OF THE FINANCIAL REPORT - OPINION

We have audited the financial report of Pilbara Community Legal Services Inc. ("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, and notes to the financial statements, including a summary of significant accounting policies, Board of Management's declaration and the certification by the Board of Management.

Associations Incorporation Act 2015 (WA) and Division 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 financial performance for the year then ended; and
- ii. that the financial records kept by the Association are such as to enable financial report to be prepared in accordance with Australian Accounting Standards – AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PILBARA LEGAL SERVICES INC.

REPORT OF THE AUDIT OF THE FINANCIAL REPORT - BASIS FOR OPINION

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of Division 80 of the Associations Incorporation Act 2015 (WA), Section 60-40 of the ACNC Act and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (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 ACNC Act, Associations Incorporation Act 2015 (WA) and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code), which has been given to the Board Members, would be in the same terms if given to the Board 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.

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT FOR THE FINANCIAL REPORT

The Board of Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2, the Associations Incorporation Act 2015 (WA), the ACNC Act and for such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Management Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PILBARA LEGAL SERVICES INC.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL REPORT

Our objectives are to obtain reasonable assurance about whether the financial report 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 the users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our audit report.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of Section 60-45(3)(b) of the ACNC Act, in our opinion there are no deficiency, failure or shortcoming in respect of the matters referred to in Section 60-30(3)(b),(c) or (d) of the ACNC Act.



Wen-Shien Chai
Partner



Moore Australia Audit (WA)
Chartered Accountants

Signed at Perth this 13th day of October 2023.

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

	NOTE	2023 \$	2022 \$
INCOME			
Operating activities:			
Grants and donations	3(a)	4,166,735	4,243,636
Non-operating activities:			
Interest received		7,677	402
Other gains/(losses)	3(b)	-	(3,720)
Other income	3(c)	10,608	30,016
		<u>4,185,020</u>	<u>4,270,354</u>
EXPENSES			
Advertising, promotion and event costs	4(c)	(21,288)	(20,311)
Depreciation expenses	4(b)	(145,899)	(164,287)
Employee benefits expense	5(a)	(3,100,388)	(3,214,134)
Interest expense		-	(157)
Office and administration expenses	4(a)	(474,782)	(515,484)
Other program operating expenses		(113,284)	(144,851)
Rent and variable outgoings		(224,686)	(183,246)
Travel and motor vehicle expenses		(121,994)	(91,271)
		<u>(4,202,321)</u>	<u>(4,333,741)</u>
		(17,301)	(63,387)
CURRENT YEAR DEFICIT BEFORE INCOME TAX			
Income tax expense	1(b)	-	-
		(17,301)	(63,387)
OTHER COMPREHENSIVE INCOME			
Other comprehensive income		-	-
		-	-
TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO MEMBERS OF THE ASSOCIATION			
		(17,301)	(63,387)

The above statement should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION FOR YEAR END 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	6	1,816,869	1,919,621
Accounts receivable and other debtors	7	9,925	8,000
Other current assets	8	158,471	129,158
Total Current Assets		1,985,265	2,056,779
Non-Current Assets			
Property, plant and equipment	9	2,605,447	2,744,721
Total Non-Current Assets		2,605,447	2,744,721
Total Assets		4,590,712	4,801,500
LIABILITIES			
Current Liabilities			
Accounts payable and other payables	10	240,653	286,252
Contract and other liabilities	11	582,043	699,004
Employee provisions	5(b)	116,700	172,104
Total Current Liabilities		939,396	1,157,360
Non-Current Liabilities			
Employee provisions	5(b)	31,866	7,389
Total Non-Current Liabilities		31,866	7,389
Total Liabilities		971,262	1,164,749
NET ASSETS		3,619,450	3,636,751
EQUITY			
Retained surplus		3,619,450	3,636,751
Total Equity		3,619,450	3,636,751

STATEMENT OF CHANGES IN EQUITY FOR YEAR END 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
At 1 July 2021			
Restatements of retained earnings for changes in accounting policy for prior period	2	22,032	22,032
At 1 July 2021 - Restated	2	3,700,138	3,700,138
Net deficit for the year		(63,387)	(63,387)
Other comprehensive loss for the year		-	-
Total comprehensive loss attribute to members of the association for the year		(63,387)	(63,387)
At 30 June 2023		3,636,751	3,636,751
At 1 July 2022			
Net deficit for the year		(17,301)	(17,301)
Other comprehensive loss for the year		-	-
Total comprehensive loss attribute to members of the association for the year		(17,301)	(17,301)
At 30 June 2023		3,636,751	3,636,751

The above statement should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS FOR YEAR END 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating grants received and other service income		4,061,251	3,894,250
Donations received		40	20
Payments to suppliers, contractors & employees		(4,165,095)	(3,951,534)
Interest received		7,677	402
Interest paid		-	(157)
Net cash used in operating activities		(96,127)	(57,019)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(6,625)	(410,905)
Net cash used in investing activities		(6,625)	(410,905)
NET DECREASE IN CASH AND CASH EQUIVALENTS			
		(102,752)	(467,924)
Cash and cash equivalents at the beginning of the year		1,919,621	2,387,545
Cash and cash equivalents at the end of the year	6	1,816,869	1,919,621

The above statement should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

1. GENERAL INFORMATION

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements to the extent they have not already been disclosed in the other notes below. These policies have been consistently applied to all the years presented, unless otherwise stated.

A) BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB), the Associations Incorporation Act 2015 (WA) and the Australian Charities and Not-for-profits Commission Act 2012. The Association is a not-for-profit entity for the purpose of preparing the financial statements.

The Association applies Australian Accounting Standards – Simplified Disclosures in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar. The report is presented in Australian dollars.

B) INCOME TAX

No provision for income tax has been raised as the Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

C) GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST except:

- i. where the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- ii. receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

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

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

D) COMPARATIVE INFORMATION

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

E) CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

i. Revenue Recognition Performance obligations under AASB 15

For the purpose of measurement, AASB 15: Revenue from Contracts with Customers is applied to all grants and agreements that are considered by Management to be enforceable and have specified conditions and criteria. Where AASB 15 does not apply, AASB 1058 or the relevant Australian Accounting Standard is applied to measure the revenue of the Association (Refer to Note 3).

ii. Lease term and Option to Extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the Association will make. The Association determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the Association. (Refer to Note 12 and Note 13).

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

F) GOING CONCERN

The financial statements have been prepared on the basis of going concern which contemplates the continuity of normal business activities and the realisation of assets and settlement of liabilities in the normal course of business.

G) FINANCIAL INSTRUMENTS

Recognition of financial assets and liabilities

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the financial instrument. For financial assets, this is the date that the Association commits itself to either the purchase or sale of the asset.

Derecognition of financial assets and liabilities

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial assets

Financial assets are derecognised when the contractual rights to its cash flows expires, or when the financial asset and all substantial risks and rewards are transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Association no longer controls the asset

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

Derecognition of financial liabilities

A financial liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires).

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Classification and initial measurement

The Association classifies its financial assets in the following measurement categories:

- amortised cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

The classification is determined by both the Association's business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

In the periods presented the Association does not have any financial assets categorised as FVTPL or FVOCI.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs or finance income, except for impairment of receivables which is presented within other expenses.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

Financial assets are measured initially at fair value adjusted by transactions costs (where applicable), except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Subsequent measurement of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows.
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Association's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

Impairment of financial assets

The Association recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income; and
- lease receivables.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Association uses the following approaches to impairment, as applicable under AASB 9: Financial Instruments:

- the general approach; and
- the simplified approach.

General approach

Under the general approach, at each reporting period, the Association assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the Association measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there is no significant increase in credit risk since initial recognition, the Association measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- accounts receivables;
- contract assets; and
- lease receivables.

The Association considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument. In calculating, the Association uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

The Association assess impairment of trade receivables generally on an individual basis where the outcome is reasonably evident. If not assessed individually, the trade receivables are assessed on a collective basis as they possess shared credit risk characteristics.

Classification and measurement of financial liabilities

The Association's financial liabilities include accounts payable and other payables. Financial liabilities are initially measured at fair value and where applicable, adjusted for transaction costs unless the Association designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss. If applicable changes in an instrument's fair value are reported in profit or loss are included within finance costs or finance income.

In the periods presented the Association does not have any financial liabilities categorised as FVTPL. Further information relating to the recognition of accounts payable and other payables is set out in Note 10.

2. CHANGES IN ACCOUNTING POLICIES

New and amended accounting standards and interpretations adopted by the Association

There are no new standards and amendments being adopted or applied by the Association for the annual reporting period commencing 1 July 2022.

Voluntary change in accounting policy adopted by the Association

In the current year the Association has voluntarily changed the recognition and measurement method used for land and buildings in the financial report from the revaluation method to the cost method.

Historically under the revaluation method land and buildings were recognised at fair value based on periodic valuations by external independent valuers, less subsequent depreciation for buildings. Increases (and subsequent reversals) in the carrying amounts arising on revaluation of land and buildings were recognised in other comprehensive income or the profit and loss.

It is Management's view that the change in recognition of land and buildings to the cost method will provide more meaningful results by not overstating or understating the profit and loss with annual revaluation adjustment movements. The accounting policy change will assist users of the financial report to better understand the current year results and provide more meaningful financial information to the key users including the Association's financial position.

The tables below show the amount of adjustment for each financial statement line item affected by the application of the change in policy for the prior year.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

	PREVIOUS 2022	ADJUSTED 2022	RESTATED 2022
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	\$	\$	\$
Income			
Other gains/(losses)	(34,465)	30,745	(3,720)
Total Income	4,239,609	30,745	4,270,354
Expenses			
Depreciation expenses	(163,721)	(566)	(164,287)
Total expenses	(4,333,175)	(566)	(4,333,741)
Current year deficit after income tax	(93,566)	30,179	(63,387)
STATEMENT OF FINANCIAL POSITION	\$	\$	\$
Non-Current Assets			
Property, plant and equipment	2,692,510	52,211	2,744,721
Total Non-Current Assets	2,692,510	52,211	2,744,721
Total Assets	4,749,289	52,211	4,801,500
NET ASSETS	3,584,540	52,211	3,636,751
Equity			
Retained surplus	3,584,540	52,211	3,636,751
TOTAL EQUITY	3,584,540	52,211	3,636,751

NOTE 9 - PROPERTY, PLANT AND EQUIPMENT	\$	\$	\$
Land and Buildings			
At fair value	2,323,905	(2,323,905)	-
At cost	-	2,376,682	2,376,682
Accumulated depreciation	(27,971)	(566)	(28,537)
	2,295,934	52,211	2,348,145
NET ASSETS	3,584,540	52,211	3,636,751

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

LAND AND BUILDINGS	PREVIOUS 2022	ADJUSTED 2022	RESTATED 2022
NOTE 9A - PROPERTY, PLANT AND EQUIPMENT	\$	\$	\$
Carrying amount			
Balance 1 July 2021	2,031,881	22,032	2,053,913
Additions	322,769	-	322,769
Impairment increase / (decrease) and other adjustments	(30,745)	30,745	-
Depreciation expense	(27,971)	(566)	(28,537)
Balance 30 June 2022	2,295,934	52,211	2,348,145
NOTE 3 - REVENUE AND OTHER INCOME			
Other gains/(losses)			
Disposal/ sale of property, plant and equipment	(3,720)	-	(3,720)
Impairment of non-financial assets	(30,745)	(30,745)	-
	(34,465)	30,745	(3,720)
NOTE 4 - EXPENSES			
Depreciation expenses			
Depreciation	(163,721)	(566)	(164,287)
	(163,721)	(566)	(164,287)

New and amended accounting standards and interpretations not yet adopted by the Association

At the date of authorisation of the financial statements there are no relevant new or amended accounting standards and interpretations that have been issued and not yet adopted by the Association.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

3. REVENUE AND INCOME

	2023	2022
	\$	\$
INCOME		
Grants and donations		
Grant income	4,166,695	4,243,636
Donations	40	20
	4,166,735	4,243,656
Other gains/(losses)		
Disposal/ sale of property, plant and equipment	-	(3,720)
Other income		
Rental income	9,608	15,842
Other income	1,000	14,174
	7,677	402
	18,285	26,698
Interest received		
	4,185,020	4,270,354

The comparative information has been restated as a result of the change in accounting policy as discussed in Note 2.

Revenue Recognition

Revenue is recognised and measured at the fair value of the consideration received or receivable to the extent it is probable that the economic benefits will flow to the Association and the revenue can be reliably measured.

Operating Grants

When the Association receives operating grant revenue it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15. When both of these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant;

- recognises a contract liability for consideration received in respect of unsatisfied performance obligations and reports these amounts as 'Deferred service income' under 'Contract and other liabilities' in the statement of financial position (refer Note 11); and
- recognises revenue as it satisfies its performance obligations over the grant period.

Similarly, if the Association satisfies a performance obligation before it receives the consideration, the Association recognises either a contract asset or a receivable in its statement of financial position, depending on whether something other than the passage of time is required before the consideration is due.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

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

- recognises the grant revenue and other revenue in accordance with AASB 1058; recognised at their fair value when the income is received.
- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example, AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions or revenue)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Capital Grant

When the Association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions or revenue) recognised under other Australian Accounting Standards. The Association recognises income in profit or loss when or as the Association satisfies its obligations under the terms of the grant.

Donations

Donations collected, including cash, are recognised as revenue when the Association gains control or economic benefits are probable and the amount of the donation can be measured reliably.

Interest revenue

Interest income is recognised using the effective interest rate method.

All revenue is stated net of Goods and Services Tax ("GST").

A) GRANTS AND DONATIONS

	2023	2022
	\$	\$
GRANTS AND DONATIONS		
Grant income	4,166,695	4,243,636
Donations	40	20
	4,166,735	4,243,656

B) OTHER GAINS/(LOSSES)

	2023	2022
	\$	\$
OTHER GAINS/(LOSSES)		
Disposal/ sale of property, plant and equipment	-	(3,720)
	-	(3,720)

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

The comparative information has been restated as a result of the change in accounting policy as discussed in Note 2.

C) OTHER INCOME

	2023	2022
OTHER INCOME	\$	\$
Rental income	9,608	15,842
Other income	1,000	14,174
	10,608	30,016

4. EXPENSES

A) OFFICE AND ADMINISTRATION EXPENSES

	2023	2022
OFFICE AND ADMINISTRATION EXPENSES:	\$	\$
Accounting	(45,770)	(59,130)
Audit	(13,200)	(15,000)
Consulting fees	-	(19,200)
Insurance	(133,802)	(118,920)
IT and computer support services	(46,907)	(61,422)
Legal fees	(3,910)	-
Memberships and subscriptions	(43,846)	(34,517)
Office and administration expenses	(67,211)	(83,840)
Office cleaning	(38,918)	(34,474)
Printing and document management	(26,046)	(20,399)
Recruitment costs	(21,115)	(30,445)
Telephone and internet	(34,057)	(38,137)
	(474,782)	(515,484)

Office and administration expenses are recognised in the profit or loss upon utilisation of the service or at the date of their origin.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

B) DEPRECIATION EXPENSES

	2023	2022
DEPRECIATION	\$	\$
Depreciation	(145,899)	(164,287)
	(145,899)	(164,287)

The comparative information has been restated as a result of the change in accounting policy as discussed in Note 2.

C) ADVERTISING, PROMOTION AND EVENT COSTS

	2023	2022
ADVERTISING, PROMOTION AND EVENT COSTS	\$	\$
Advertising and promotion expenses	(12,448)	(10,530)
Functions and events	(8,840)	(9,781)
	(21,288)	(20,311)

Advertising and promotional expenditures incurred to promote activities of the Association and hosting community events.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

5. EMPLOYEE BENEFITS EXPENSE

A) EXPENSES RECOGNISED FOR EMPLOYEE BENEFITS ARE SUMMARISED BELOW:

	2023	2022
	\$	\$
EMPLOYEE BENEFITS EXPENSE		
Employee benefits provision	30,927	(43,261)
Fringe benefits expense	(23,972)	(13,520)
Other employee expenses	(6,738)	(14,557)
Staff training and development	(18,614)	(32,355)
Superannuation	(313,473)	(301,403)
Wages and salaries	(276,518)	(2,809,038)
	<u>(3,100,388)</u>	<u>(3,214,134)</u>

B) THE LIABILITIES RECOGNISED FOR EMPLOYEE BENEFITS CONSIST OF THE FOLLOWING AMOUNTS:

	2023	2022
	\$	\$
EMPLOYEE PROVISIONS		
Current Liabilities		
Provision for annual leave entitlements	79,556	123,931
Provision for long service leave entitlements	37,144	48,173
Non-Current Liabilities		
Provision for long service leave entitlements	31,866	7,389
Total Provisions	<u>148,566</u>	<u>179,493</u>

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

	2023
	\$
EMPLOYEE PROVISIONS	
Analysis of employee provisions - annual leave entitlements	
Opening Balance 1/7/2022	123,931
Additional provisions raised during the year	285,269
Amounts used or impaired during the year	<u>(329,644)</u>
Closing Balance 30/06/2023	<u>79,556</u>
Analysis of employee provisions - long service leave entitlements	
Opening Balance 1/7/2022	55,562
Additional provisions raised during the year	32,741
Amounts used or impaired during the year	<u>(19,293)</u>
Closing Balance 30/06/2023	<u>69,010</u>

Employee provisions - annual leave and long service leave entitlements

The provision for employee benefits represents amounts accrued for annual leave and long service leave.

Measurement

Provisions for employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

Current Liabilities

Employee annual leave and long service leave entitlements are classified as current liabilities where the Association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlements; irrespective of when the actual settlement is expected to take place.

Non-Current Liabilities

The Association presents employee leave entitlements as non-current liabilities in the statement of financial position where the Association has an unconditional right to defer settlement for at least 12 months after the reporting period. The employee entitlements classified as non-current liabilities represents the provision of long service leave for employees who have not yet reached the service period to be entitled to the leave.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

6. CASH & CASH EQUIVALENTS

	2023	2022
	\$	\$
CASH & CASH EQUIVALENTS		
Cash at bank	954,143	1,064,572
Short-term investment - Term deposit	862,726	855,049
Cash and cash equivalents	1,816,869	1,919,621

- i. Cash and cash equivalents include cash on hand and deposits held at-call with banks.
ii. Cash at bank is primarily non-interest bearing.

A) RECONCILIATION OF CASH

Cash at the end of the financial year as shown in the statement of cash flows is reconciled in the statement of financial position as follows:

	2023	2022
	\$	\$
Cash and cash equivalents	1,816,869	1,919,621

7. ACCOUNTS RECEIVABLE AND OTHER DEBTORS

	2023	2022
	\$	\$
CURRENT		
Accounts receivable ⁽ⁱ⁾	-	1,000
Rental bonds	5,060	7,000
GST receivables	4,865	-
	9,925	8,000

- i. Account receivables are generally paid on 30-day settlement terms and are recognised and carried at original invoice amount less an allowance for impairment. Account receivables are non-interest bearing. Collectability of account receivables is reviewed on an ongoing basis. Individual debts that are known to be uncollectible are written off when identified. Accounts receivable and other debtors include amounts due in the ordinary course of business.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

- ii. The carrying amount of the accounts receivable and other receivables are considered a reasonable approximation of fair value as the financial assets (which are measured at amortised cost) are expected to be paid within six to twelve months, such that the effect of any difference between the effective interest rate applied and the estimated current market rate is not significant. All of the Association's accounts receivable and other receivables have been reviewed for indicators of impairment.

8. OTHER ASSETS

	2023	2022
	\$	\$
CURRENT		
Prepayments	158,471	129,158
	158,471	129,158

9. PROPERTY, PLANT & EQUIPMENT

Details of the Association's property, plant and equipment and their carrying amounts are as follows:

	2023	2022
	\$	\$
Land and Building		
At cost	2,376,682	2,376,682
Accumulated depreciation	(60,344)	(28,537)
	2,316,338	2,348,145
Leasehold Improvements		
At cost	152,814	150,557
Accumulated depreciation	(96,110)	(90,745)
	56,704	59,812
Plant and Equipment		
At cost	338,215	333,848
Accumulated depreciation	(233,425)	(167,237)
	104,790	166,611

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

	2023	2022
	\$	\$
Motor Vehicles		
At cost	346,797	346,797
Accumulated depreciation	(219,182)	(176,644)
	127,615	170,153
Total Property Plant and Equipment	2,605,447	2,744,721

- i. All depreciation and impairment charges (or reversals if any) are included within 'Depreciation expenses' and 'Impairment of non-financial assets'.
- ii. The comparative information has been restated as a result of the change in accounting policy as discussed in Note 2.

A) MOVEMENT IN CARRYING AMOUNTS

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

	LAND AND BUILDINGS	LEASEHOLD IMPROVEMENTS	PLANT AND EQUIPMENT	MOTOR VEHICLES	TOTAL
	\$	\$	\$	\$	\$
CARRYING AMOUNT					
Balance 1 July 2021	2,053,913	65,500	155,539	226,871	2,501,823
Additions	322,769	-	88,136	-	410,905
(Disposals)	-	-	(3,720)	-	3,720
Depreciation expense	(28,537)	(5,688)	(73,344)	(56,718)	(164,287)
Balance 30 June 2022	2,348,145	59,812	166,611	170,153	2,744,721
Balance 1 July 2022	2,348,145	59,812	166,611	170,153	2,744,721
Additions		2,257	4,368		6,625
Depreciation expense	(31,807)	(5,365)	(66,189)	(42,538)	(145,899)
Balance 30 June 2023	2,316,338	56,704	104,790	127,615	2,605,447

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

- iii. The comparative information has been restated as a result of the change in accounting policy as discussed in Note 2.

B) IMPAIRMENT, DEPRECIATION METHODS AND USEFUL LIVES

Land and buildings are recognised at historical cost less impairment and depreciation for buildings. All other property, plant and equipment is recognised at historical cost less depreciation.

All assets, excluding freehold land and buildings are depreciated over their estimated useful lives or, in the case of leasehold improvements and certain leased plant and equipment, the shorter lease term as follows:

- Buildings: 15-40 years
- Plant and equipment: 3-15 years
- Leasehold improvements: Life of lease • Motor vehicles: 3-5 years

Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably.

The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

10. ACCOUNTS PAYABLE AND OTHER PAYABLES

Accounts payable and other payables are carried at the transaction price minus principal repayments. They represent liabilities for goods and services provided to the Association prior to the end of the financial year that are unpaid and arise when the Association becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

	2023	2022
	\$	\$
CURRENT		
Accounts payable ⁽ⁱ⁾	33,331	10,938
Accrued expenses	90,163	85,677
Other payables ⁽ⁱⁱ⁾	117,159	189,637
	240,653	286,252

- i. Accounts payable are non-interest bearing and are normally settled on 30-day terms.
- ii. Other payables at reporting date relate to employee entitlement and tax obligations including but not limited to; superannuation payable, PAYG-Withholding and GST obligations.

11. CONTRACT AND OTHER LIABILITIES

The carrying values of deferred income are considered to be a reasonable approximation of fair value due to their short-term nature.

	2023	2022
	\$	\$
Grant income received in advance ⁽ⁱ⁾	-	55,151
Deferred service income ⁽ⁱⁱ⁾	530,538	617,520
Brokerage funds ⁽ⁱⁱⁱ⁾	51,506	26,333
	582,043	699,004

- i. Grant income received in advance is recognised when payments received relate to funding periods or contracted arrangements after 30 June 2023 (2022: 30 June 2022).
- ii. Deferred service income represents grant payments received in advance of performance (contract liabilities) that are expected to be recognised as revenue in 2024.
- iii. Brokerage funds represent the balance of unused designated funding provided under contractual grant agreements for specific program expenses.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

12. LEASES

The Association as lessee

At inception of a contract, the Association 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 are recognised by the Association where the Association 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 Association 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.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

The Association's lease portfolio comprises of buildings that are used as their principal place of business in various locations across the Pilbara. The Association's leases in the 2023 financial year are rental property contracts which have been determined by Management to be short-term leases. Expenses relating to the short-term leases are recognised in the profit and loss and are not recognised as right-of-use-assets.

Information about leases for which the Association is a lessee are presented below.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

i. Amounts recognised in the statement of profit or loss

	2023	2022
	\$	\$
Short-term leases expense	174,229	124,709

ii. Total future lease payments at the end of the reporting period

	2023	2022
	\$	\$
No later than 1 year	91,086	155,383
Between 1 to 5 years	-	-
Greater than 5 years	-	-
Total future lease payments	91,086	155,383

13. COMMITMENTS

There were no outstanding commitments, which are not disclosed in the financial statements as at 30 June 2023.

14. RELATED PARTY DISCLOSURES

There were no related party transactions in the 2023 financial year (2022: Nil)

15. KEY MANAGEMENT PERSONNEL COMPENSATION

The totals of remuneration paid to key management personnel (KMP) of the Association during the year are as follows:

	2023	2022
	\$	\$
Key management personnel compensation	169,068	186,891

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

16. CONTINGENT LIABILITIES & CONTINGENT ASSETS

The Association does not have any contingent liabilities as at 30 June 2023 (2022: Nil).

The Association does not have any contingent assets as at 30 June 2023 (2022: Nil).

17. SUBSEQUENT EVENTS

The Board are not aware of any other matters or circumstances at the date of the report, other than those referred to in this report or the financial statements or notes thereto, that has significantly affected or may significantly affect the operations, the results of operations or the state of affairs of the Association in subsequent financial years.

18. ASSOCIATION DETAILS

The registered office of the Association is:

Units 52-54
5 -15 Sharpe Avenue
Karratha WA 6714

The principal places of business are:

Karratha Office	South Hedland Office	Roebourne Office	Newman Office
Units 52-54, 5 -15 Sharpe Avenue Karratha WA 6714	Units 7 & 9, 2 Leake Street, South Hedland WA 6722	2 Padbury Street, Roebourne WA 6718	Unit 4, 46 Iron Ore Parade, Newman WA 6753

The principal activities of the Association are:

Pilbara Community Legal Service (PCLS) is a Community Legal Centre which provides legal services and valuable community services that help people through difficult and complex situations. PCLS is one of the few community legal centres in Australia that has grown to be a holistic community service with other services complementing the legal service to assist people in their time of need.

These services include financial counselling, tenancy and homelessness support, domestic violence advocacy, outreach and victim support, community migrant settlement, Redress support, family law advice, wills and deceased estates, and criminal injuries compensation.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

19. AUDITORS REMUNERATION

	2023	2022
REMUNERATION OF THE AUDITOR	\$	\$
Audit of the financial statements - Letizia Palmer	-	5,000
Audit of the financial statements - Moore Australia ⁽ⁱ⁾	10,000	10,000
Other audit services - Moore Australia ⁽ⁱⁱ⁾	3,200	-
	<u>13,200</u>	<u>15,000</u>

- i. The audit fees for Moore Australia of \$10,000 are in respect of the 2023 annual report.
- ii. The audit fees for Moore Australia of \$3,200 are in respect of the audit grant acquittals for the year ended 30 June 2022.

20. FINANCIAL RISK MANAGEMENT

The Association's financial instruments consist mainly of deposits with banks, accounts receivable and payables.

The totals for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements are as follows:

	NOTE	2023	2022
FINANCIAL ASSETS		\$	\$
Cash and cash equivalents	6	1,816,869	1,919,621
Accounts receivable and other debtors	7	9,925	8,000
Total financial assets		<u>1,826,794</u>	<u>1,927,621</u>
FINANCIAL LIABILITIES			
Accounts payable and other payables	10	240,653	286,252
Refund liability	(i)	-	73,157
Total financial liabilities		<u>240,653</u>	<u>359,409</u>

Financial assets pledged as collateral

No financial assets have been pledged as security for any financial liability.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

	2023	2022
INCOME	\$	\$
Grants and donations:		
Grant income	4,166,695	4,243,636
Donations	40	20
	<u>4,166,735</u>	<u>4,243,656</u>
Other gains/(losses):		
Disposal/sale of property, plant and equipment	-	(3,720)
Other income:		
Rental income	9,608	15,842
Other income	1,000	14,174
Interest received	7,677	402
	<u>18,285</u>	<u>26,698</u>
Total Income	<u>4,185,020</u>	<u>427,344</u>
EXPENSES		
Employee benefits expense:		
Employee benefits provision	30,927	(43,261)
Fringe benefits expense	(23,972)	(13,520)
Other employee expenses	(6,738)	(14,557)
Staff training and development	(18,614)	(32,355)
Superannuation	(313,473)	(301,403)
Wages and salaries	(2,768,518)	(2,809,038)
	<u>(3,100,388)</u>	<u>(3,214,134)</u>
Office and administration expenses:		
Accounting	(45,770)	(59,130)
Audit	(13,200)	(15,000)
Consulting fees	-	(19,200)
Insurance	(133,802)	(118,920)
IT and computer support services	(46,907)	(61,422)
Legal fees	(3,910)	-

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2023

	2023	2022
	\$	\$
Memberships and subscriptions	(43,846)	(34,517)
Office and administration expenses	(67,211)	(83,840)
Office cleaning	(38,918)	(34,474)
Printing and document management	(26,046)	(20,399)
Recruitment costs	(21,115)	(30,445)
Telephone and internet	(34,057)	(38,137)
	<u>(474,782)</u>	<u>(515,484)</u>
Travel and motor vehicle expenses:		
Motor vehicle expenses	(72,990)	(43,047)
Travel expenses	(49,004)	(48,224)
	<u>(121,994)</u>	<u>(91,271)</u>
Depreciation expenses:		
Depreciation	(145,899)	(164,287)
	<u>(145,899)</u>	<u>(164,287)</u>
Rent and variable outgoings:		
Office rent	(83,506)	(78,726)
Property expenses	(44,128)	(54,266)
Residential rent and variable outgoings	(97,052)	(50,254)
	<u>(224,686)</u>	<u>(183,246)</u>
Advertising, promotion and event costs:		
Advertising and promotion expenses	(12,448)	(10,530)
Functions and events	(8,840)	(9,781)
	<u>(21,288)</u>	<u>(20,311)</u>
Other program operating expenses:		
Brokerage	(21,191)	(49,217)
Outreach service delivery costs	(9,044)	(11,947)
Other contractors	(83,049)	(83,687)
	<u>(113,284)</u>	<u>(144,851)</u>
Interest expense	-	(157)
Total Expenditure	<u>(4,202,321)</u>	<u>(4,333,741)</u>
Current year deficit after income tax	<u>(17,301)</u>	<u>(63,387)</u>

*The comparative information has been restated as a result of the change in accounting policy as discussed in note 2.



PILBARA COMMUNITY
LEGAL SERVICE Inc.