

# 2023 Annual Report



**TALS**  
TASMANIAN ABORIGINAL  
LEGAL SERVICE



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# About Us

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The Tasmanian Aboriginal Legal Service (TALS) specialises in criminal, civil and family matters for Aboriginal and Torres Strait Islander people living in Tasmania.

We provide culturally safe, holistic and appropriate services that are inclusive and open to all Aboriginal people in Tasmania.

TALS also contributes to policy and law reform, advocating for justice, equality and human rights.



## Our Partners

TALS is primarily funded by the Australian Government's National Legal Assistance Partnership 2020-2025 (NLAP) overseen by the Attorney-General's Department.

Our other key partners include the National Indigenous Australians Agency (NIAA), the Tasmanian Government and relevant agencies, National Aboriginal and Torres Strait Islander Legal Services (NATSILS) and other Aboriginal and Torres Strait Islander Legal Services throughout Australia (ATSILS), Tasmania Legal Aid and Aboriginal community-controlled organisations in Tasmania.



# Contact Us

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Telephone: 1800 595 162  
Email: [tals@tals.net.au](mailto:tals@tals.net.au)  
Website: [www.tals.net.au](http://www.tals.net.au)

## Visit us

Hobart: Level 4, 152 Macquarie Street, Hobart  
Launceston: Level 1, 67-69 Brisbane Street, Launceston  
Burnie: 17 Cattley Street, Burnie (9am-1pm)

**Aboriginal Corporation of Tasmania Legal Services (trading as  
Tasmanian Aboriginal Legal Service)**

**ICN 9283**

**ABN 84 832 275 866**

# Letter from the Chair

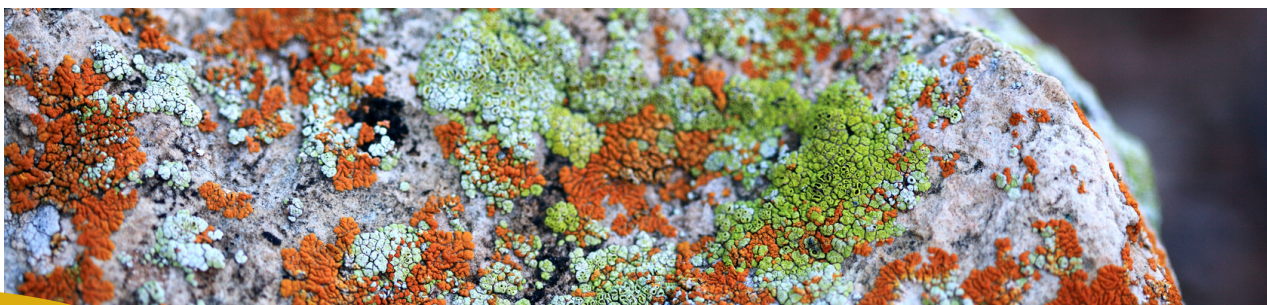
We are pleased to present our Annual Report for the 2022-2023 year.

Following a significant growth period in the last financial year, the Tasmanian Aboriginal Legal Service ('TALS') has continued to expand its services (and programs for Aboriginal people in Tasmania).

Operating state-wide with offices in Hobart, Launceston and Burnie, TALS now employs 18 lawyers working across criminal, family/child safety, civil and family violence support. Along with our team of Aboriginal Liaison Officers, they are passionate individuals who are committed to working for clients, their families and communities.

We were very proud to open the first Family Violence Prevention Legal Service in Tasmania, called SiS, in September 2022. After a period of planning and recruitment, the team commenced supporting victims/survivors in a truly holistic way, ensuring legal and non-legal needs were being met. During the year, we also expanded the SiS program to the North and Northwest.

SiS has established itself as a trusted and quality service for all Aboriginal communities in Tasmania. The program is also delivering valuable prevention and education activities and contributing to policy and law reform. However, more is needed. Unfortunately, at the time of writing, the financial commitment from the Commonwealth and State is insufficient to support this much needed service. We are working hard to change that. The rates of family violence in our communities are sadly high, and it is a critical target in the Closing the Gap plan. We will remain strong advocates.



In March 2023, we were successful in receiving funding from the first round of the Closing the Gap Capacity Building Fund to develop the first Bail Support Program in Tasmania. While the funding allocation was not what we had hoped, it has allowed us to pilot a program in Launceston. We are confident this program will be a success, and importantly, help our clients to meet the requirements of bail conditions and access supports to address the risk factors that have contributed to offending behaviors. Future funding for this program will be sourced over the next year.

During the year, we were also successful in receiving dedicated funding from the State to expand our civil practice. This will allow additional support for matters relating to employment, discrimination, wills, Centrelink and NDIS claims and TASCAT matters (including guardianship and mental health). We are looking forward to seeing the benefits of this support over the next year.

## Letter from the Chair

We continued to support clients in the prison during the year, through the Remand to Work program. This program ended in September 2023, however, we were successful in negotiating funding with the Department of Justice to fund two dedicated positions in the prison over the next 2 years, to support Aboriginal and Torres Strait people in custody, including remand and those serving sentences of imprisonment.

Our Community Legal Education program gained great momentum during the year. "TALS Talks" has visited schools across Tasmania, educating young people on their legal rights, and laws relating to cyber offences, sex and consent, drugs and alcohol.



TALS is more than just a legal service. This year our voice got louder and we have been actively involved in policy reform and advocacy in a range of matters affecting our people. Copies of our submissions to government are available on our newly developed website at [www.tals.net.au/advocacy/law-reform](http://www.tals.net.au/advocacy/law-reform).

Our priority areas for the next year will be to continue to advocate for the minimum age of criminal responsibility to be 14 years of age, and detention 16 years of age; to have an active voice in the new youth justice reforms; to advocate best practice within prison and corrective services for Aboriginal and Torres Strait Islander people and to hold government accountable for their commitment to the Closing the Gap targets.

I would like to thank my fellow directors for their contributions and support. We were pleased to welcome Nick Cameron and Debbie Cowen this year and we also thank Rob Anders for his input prior to his resignation at last year's AGM.

Thank you also to our dedicated TALS team, for all that you do in supporting our clients and communities. It has been a great year for TALS.

I would like to thank Hannah Phillips in particular, who capably led our organisation as Acting State Manager for over 18 months. Her passion and dedication are unwavering, and TALS would not be as strong as it is, without her. We look forward to Hannah's continued contributions as Principal Lawyer.

We welcomed a new Chief Executive Officer in October 2023, Jacob Smith. We are looking forward to working with him to build on our strong foundation, and advocate even more for all Aboriginal and Torres Strait Islander people in Tasmania.

Thank you finally to all our partners in other Aboriginal organisations, NATSILS, State and Commonwealth governments for all support of TALS. We like to think that TALS represents a new way of doing business in Tasmania for Aboriginal communities, and we are committed to working hard for them in the year ahead.

John Clark  
**Chair**

# Principal Lawyer Report



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The TALS legal team has once again had a busy year representing clients in a range of matters, and also influencing policy and law reform.

## **Criminal**

TALS employs 10 criminal lawyers across the State who appear in the Magistrates Court, Supreme Court, and the Court of Criminal Appeal. The TALS criminal team as a collective have over 70 years' experience in the law.


Our team has appeared as counsel in several complex Supreme Court trials and appeals over the last year, and supported clients through very difficult periods in their lives. We are also currently supporting clients through several Coronial Inquests.

Most of our criminal work is in the Magistrates Court, where our lawyers appear in Hobart, Launceston, Burnie and Devonport daily, and also in Queenstown and Flinders Island from time to time. Our lawyers also work closely with our Aboriginal Liaison Officers, to ensure that our clients feel supported throughout the process. It has been excellent to see some fantastic results throughout the year, where our team has assisted clients in making significant steps to address the underlying causes of offending behavior. There have been several longstanding TALS clients in the last year who have rehabilitated, are no longer in the justice system, are working and have a stable family life. These positive outcomes do not just have a direct impact on the client but their families and the broader community.

## **Family**

The TALS family team has grown significantly over the last 18 months. In 2021, we had one family lawyer across the entire State. TALS family team now consists of 4 lawyers, with one dedicated lawyer in the North/Northwest and three in the South. This team supports a range of parenting matters, with complexity of matters increasing. TALS has also been successful in several urgent recovery applications, returning children to our client's care to ensure their safety.

There has been a growing and greater focus on child safety matters over the last year. Child safety work requires robust advocacy and specific dedication and expertise to assist in keeping children with their families where possible or increasing their continued connection to family and culture where return is not possible. The team have undertaken further training in child safety and we will continue to invest in this area.



# Principal Lawyer Report

## Civil

In October 2023, TALS employed its first dedicated civil lawyer who will work out of the Hobart office but will assist in providing advice around the State. We hope to be able to extend our reach in respect of civil matters, including some Restraint Orders, Guardianship and Administration, and Mental Health Tribunal matters, discrimination, access to wills advice and some employment advice.

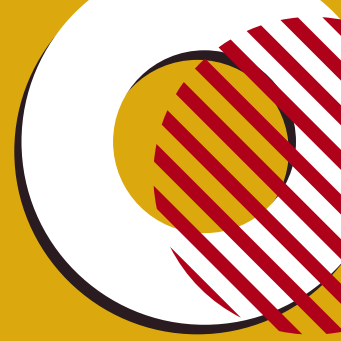
TALS remained involved in the Your Story Disability Legal Service over the last year, helping Tasmanian people who wished to engage with the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. The final report was handed down on 30 September 2023, with 222 recommendations.

TALS are currently in the process of contacting all clients who engaged with the service to provide them with an overview of the recommendations made by the Commission and thanking them for their bravery and selflessness in sharing their story with the Commission, which will hopefully bring much needed change in our society.

## Snapshot of files

Areas of law	New files opened	Ongoing files closed	Total
Criminal	643	567	<b>1,210</b>
Family & Child Safety	133	85	<b>218</b>
Civil	92	66	<b>158</b>
<b>Total files</b>	<b>868</b>	<b>718</b>	<b>1,586</b>

# Principal Lawyer Report



Compared with last financial year, we experienced:

- 15% increase in criminal files
- 22% increase in family and child safety files
- 9% decrease in civil files

The amount of support and services provided to one client with one file can vary. It could be opened and closed on the same day for a minor criminal or duty matter, or it could be a file that has 12 court appearances in a six-month period, with a week-long trial.

The data does not capture the non-legal support that is offered to all clients, including assistance at court and support with housing or access to health and other community services.

## Custody notifications

TALS provides access to lawyers 24/7 who undertake welfare checks and provide legal advice to people in custody who identify as Aboriginal and/or Torres Strait Islander.

This is a critical service, and ensures that Aboriginal people receive appropriate care and advice when they are arrested.

During the year, TALS received 2,907 custody notifications, an increase of 19.2% from the previous year. There has been over 50% increase in notifications over the last 3 years.

Year	Total notifications	% change
July 2020- June 2021	1,893	
July 2021 - June 2022	2,263	38.9%
July 2022 - June 2023	2,907	19.20%
<b>Total</b>	<b>7,063</b>	<b>53.60%</b>



# Principal Lawyer Report



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## Commission of Inquiry

The Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings concluded this year. The final report was tabled in Parliament on 26 September and is now publicly available. The report highlights the Government's past failings to protect children from sexual abuse, but also highlights some ways forward for the future with 191 recommendations.

TALS acknowledges the incredible bravery and strength of the victim-survivors who shared their experience with the Commission.

The Commission has concluded what it had to do, it is now with the Government and future governments, to implement and create the change needed to protect vulnerable children and people in institutional settings.

TALS was pleased to see the provision of culturally appropriate Aboriginal healing services. We also welcomed the recommendation that there needs to be a specific voice for Aboriginal children and young people in the Commission for Children's Office.

## Policy and law reform

TALS continues to be heavily involved in advocacy work and provides many written responses to policy and law reform requests.

In the last year we provided responses in respect of the Inquiry into Australia's Human Rights Framework, The Tasmanian National Preventative Mechanism (NPM) under the Optional Protocol to the Convention Against Torture, Inquiry into Current and Proposed Sexual Consent Laws, Youth Justice reforms and a lengthy submission to the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional settings.

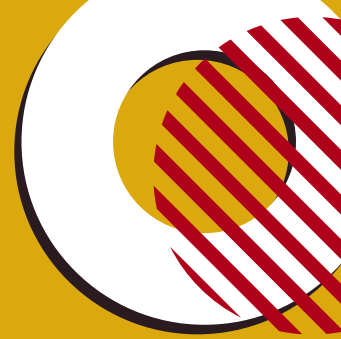
There has been a number of additional submissions, but the above provides some examples of the type of work that TALS undertakes in the space. All TALS submissions can be accessed on the TALS website, [www.tals.net.au](http://www.tals.net.au).

## Thanks to the team

We are very appreciative of the work our lawyers undertake, they are committed to clients and their communities. It is often very difficult work, and there are many stressful days. However, these days are made easier with an informal debrief between colleagues, and I continue to be impressed by the support our team provide to each other.

## Principal Lawyer Report

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I would also like to thank the TALS Administration team for their hard work and support. They are the backbone of the legal team, ensuring that lawyers have the information they need, communicating with clients and keeping all the files in order.

I also extend my thanks to other members of the TALS Executive, Kellie Dean and Lee-Anne Carter for their support and guidance over the last year. The growth and success we have achieved as a team would not have been possible without you.

I welcome Jacob Smith, TALS CEO to the team, and look forward to seeing what TALS can achieve for clients and communities across Tasmania in the upcoming year.

Hannah Phillips

**Principal Lawyer**



# Community Engagement and Programs

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TALS community engagement and justice programs are expanding. With the appointment of a Community Engagement and Program Manager in June 2022, we now have a dedicated resource to develop and expand a range of community engagement and justice programs – to better support and create stronger communities and play a key role in helping shape policy and law reform. Our current programs include:

## Aboriginal Liaison Officer Program

TALS Aboriginal Liaison Officers (ALO) program continued in the last year. TALS has ALOs based in Hobart, Launceston, and Burnie.

From the initial intake assessments, the ALO continues to support clients to ensure they are connected to both legal and non-legal support services. They provide cultural support to those navigating the justice system and help them understand their rights and options.

TALS ALO's attend court with clients and often bridge gaps between the client, lawyers, and other services. Navigating the legal landscape can be terrifying and confusing for many community members, therefore the advocacy of the ALO's is crucial in raising awareness of the issues facing Aboriginal communities engaging with the justice system.

Our ALOs have strong relationships with local Aboriginal community organisations and other community service providers – to ensure our clients receive appropriate and fulsome support.





### Indigenous Remand & Reintegration

The IRRO program at Tasmanian Prison Service continued during the year, concluding recently at the end of September 2023. This project supported Aboriginal people on remand or who were serving short sentences to successfully transition from prison into the community, and to be better positioned to gain sustainable employment.

Our Indigenous Remand and Reintegration Officer, Amanda Ripper, supported over 130 clients in the last financial year. This support includes referrals and connection to support services, such as assistance with mental health support, drug and alcohol programs, housing and family and cultural connectedness. TALS also participated in TPS wellbeing expos and cultural celebrations during the year.

### Justice Policy Partnership Program

Our Community Engagement and Program Manager Lee-Anne Carter represents TALS in the JPP program..

The JPP is a joint program between all governments and Aboriginal and Torres Strait Islander representatives to address the overrepresentation of Aboriginal and Torres Strait Islander adults and youth in incarceration. It is an opportunity to raise awareness around what needs to be done and what reforms need to take place to stop Aboriginal people been incarcerated and/or dying in custody.

The JPP is driving Aboriginal and Torres Strait Islander community-led outcomes on Closing the Gap, and supports community-led development initiatives by allowing enable Aboriginal and Torres Strait Islander representatives, communities, and organisations to negotiate and implement agreements with governments to implement all Priority Reforms and policy specific and place-based strategies to support Closing the Gap.





### Community Legal Education Program

In March, 2023 TALS employed Dani a' Campo as a Legal Education Co-ordinator. Dani has a Bachelor of Education and has spent the last 12 years in a variety of teaching and leadership roles with the Department of Education.

As part of the CLE role 'TALS Talks' was created; a series of free legal workshops for young Tasmanians' between the age of 12 - 25. The aim of the workshops is to educate young people on their legal rights and responsibilities so they can make informed decisions across a variety of domains

TALS talks currently consists of three workshops:

- General legal rights & cyber offences
- Sex and Consent
- Alcohol and other drugs / 'on the street'



All workshops are aligned the Australian Curriculum, providing rigor and measurability for school and community organisations. The format of the workshops has been carefully considered to ensure students are actively engaged in the content. This is achieved through interactive elements such as trivia rounds, drama activities and group discussions.

Through the booking process, schools and community organisations are consulted around they type of content that best suits their needs and workshops are then tailored and refined accordingly.

To date TALS talks have delivered 12 workshops across the state, covering a variety of socio-economic and geographical areas, including Ashley Youth Detention Centre & both Flinders and Cape Barren Islands.

Pre and post surveys are used to gain timely quantitative and qualitative data, which is then used to assess program impact and make improvements to the workshops content and delivery. We are ecstatic to report positive responses from schools, staff, and students. Many schools are rebooking for 2024 for different cohorts of young people.

Due to high demand we have closed bookings for the remainder of the year and are looking ahead to 2024, focusing on bookings from the North West and South of Tasmania.

We are looking forward to building on the positive reputation already established and increasingly the volume and type of workshops on offer.



Dani a' Campo  
**Community Legal Education Co-ordinator**

## Bail Support Program

In May 2023, TALS was successful in an application through the Closing the Gap Capacity Building Fund for a grant to deliver Tasmania's first Bail Support Program ('BSP').

Lucas Tolputt commenced employment with TALS as the Bail Support Program Manager in August 2023. The primary focus for Lucas initially was to establish the operating framework for the BSP and progress to the implementation phase of a pilot program.

The BSP has progressed ahead of schedule, and the program framework, policies, procedures, guidelines and relevant documentation all having been completed. Part of the establishment phase has also been creating referral processes and a training program (the current program has 25 subjects over 3 modules).

In early October 2023, the BSP pilot was 'soft launched'. The aim of this was for the BSP to support a small number of selected clients, prior to a broader pilot program roll out. Thus far, the BSP has worked intensively with one client and provided support that enabled significant health concerns, that otherwise would have gone unattended, to be addressed. Pleasingly, this client has continued to engage well with the BSP and has been proactive in addressing some of the issues that may have hindered their ability to meet their bail conditions.

External stakeholders have been engaged during the development of the BSP, including Magistrate Sharon Cure, Commander Kate Chambers of Tasmania Police, Tasmania Police Prosecution Services, Community Corrections North and various community-based support entities.

To date, feedback has been overwhelmingly positive, with a real enthusiasm for the roll out of the BSP being evident. Internally, the BSP Manager has worked closely with TALS Executive team, TALS Criminal Law team (Launceston) and TALS Aboriginal Liaison Officers as the program has been developed and progressed to the soft launch stage.

Moving forward, the BSP will continue building its client base and a broader scale roll out of the program is targeted for the coming months.

Lucas Tolputt  
**Bail Support Program Manager**



# Family Violence Prevention Legal Service (SiS)

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Since its establishment in September 2022, SiS has continued to build on its frameworks, holistic model, collaborations and partnerships. SiS has ensured that it is an effective service addressing the legal and non-legal needs of victim-survivors of family violence and/or sexual harm.

Since September 2022, SiS has provided 111 legal services, 54 Court representations and 207 non-legal services to 61 clients. SiS also delivered 14 Community Legal Education activities, 21 Early Intervention and Prevention activities; undertook 18 advocacy and policy initiatives and had 33 Community Engagements.



Holistic family violence support for  
Aboriginal + Torres Strait Islander people

## Our Team

One of the things that makes SiS unique, is its trauma-informed integrated approach and practice model with an allocated lawyer and non-legal support staff member working alongside clients to provide holistic supports. This model facilitates safety and support and reduces risks of re-traumatisation/system traumatisation of victim/survivors, ensuring both legal and non-legal needs are met, and provides opportunities to improve legal and non-legal outcomes.

The SiS team is comprised of a Managing Lawyer, a Senior Case Manager, an Aboriginal Education and Support Officer, two lawyers and an administration officer. It is hoped that the team will continue to expand with the appointment of two more Aboriginal Education and Support Officers.

SiS receives guidance and advice from the SiS Advisory Committee which is made up of members who draw upon their lived experiences, expertise and specialist knowledge across legal, community/public service, and communities to ensure that SiS is meeting community needs and remains a culturally safe service for its clients.

# Family Violence Prevention Legal Service (SiS)

## Where are we?

SiS operates state-wide and works with Aboriginal communities to provide services in local centres, based on client needs.

The SiS Head Office is in Hobart.

In February 2023, SiS began providing services to the North and North West of Tasmania with SiS staff working out of Launceston, Burnie and Smithton.

Monthly outreach sessions have taken place at Bridgewater and Huonville with plans to expand outreach to other areas.

## What we do:

Legal support:

- Family violence matters (including Restraint Orders)
- Child safety (protection)
- Victim of crime compensation
- Family law
- Criminal law (where it relates to misidentification);
- Sexual assault/family violence victim/witness advice, assistance and support.
- Victim/survivor & witness assistance & support;
- Non-legal case management and support (Options include: Art Therapy, Safety/Support Planning, Brief Intervention Counselling, System Coordination and Advocacy, External Referral Support, Psycho-social Education Programs, Care Team Organisation and Support);
- Information and referrals;
- Early Intervention and prevention;
- Community legal education;
- Advocacy and law reform;
- Community engagement and outreach.





# Directors' Report



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The Directors' present their report for the financial year ended 30 June 2023.

The Directors of Tasmanian Aboriginal Legal Service (TALS) in office at the date of this report are as follows:

**John Clark (Chair)**

Chair of Flinders Island Aboriginal Association

**Dianne Baldock**

Former CEO, Director Circular Head Aboriginal Corporation

**Daniel Hall**

Chair Parrdarrama Pungenna Aboriginal Corporation, TALS Aboriginal Liaison Officer

**David Ware** (Specialist, independent non-member director)

Lawyer

**Nick Cameron**

Chair of Melythina tiakana warrana Aboriginal Corporation

**Debbie Cowen**

Director, Melythina tiakana warrana Aboriginal Corporation

**Rodney Dillon** (resigned November 2022)

**Robert Anders** (resigned November 2022)



## Directors' Report



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### Secretary

Kellie Dean was appointed Company Secretary in March 2022 and currently holds this position. Kellie is also the Operations Manager and has a Bachelor of Arts/Law and a Graduate Diploma in Applied Corporate Governance.

### Board Meetings

Director	Meetings held while in office	Meetings attended while in office
John Clark	11	11
Dianne Baldock	11	7
Daniel Hall	11	10
David Ware	11	10
Nick Cameron	6	5
Debbie Cowen	5	1
Rodney Dillon	5	0
Robert Anders	5	5

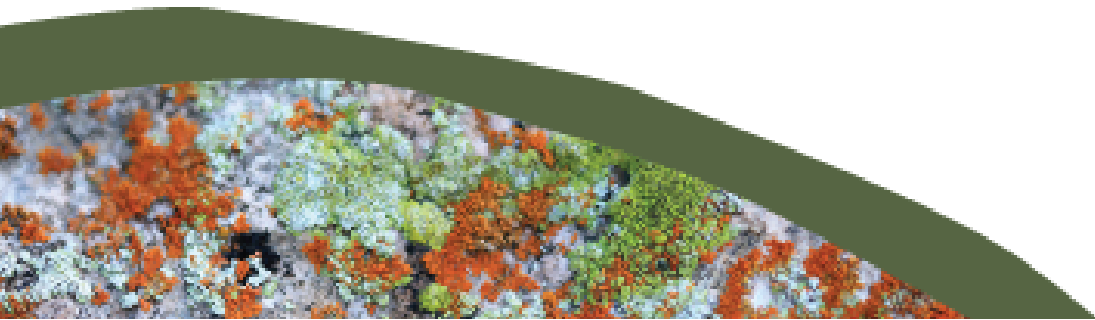
### Board Committees

The Board established a SiS Advisory Committee in October 2022. Under its terms of reference, the purpose of this Committee is to provide strategic advice and subject matter expertise to the Board and SiS staff, ensuring the service provides appropriate support to victims/survivors of family violence.

SiS is TALS' dedicated Family Violence Prevention Legal Service and commenced operations in September 2022. TALS Director, Dianne Baldock chairs this Committee. Other members include Jenny Samms, Jason Wright and Joselle Griffin. The Committee met 3 times during the financial year.

### Results of operations

Total revenue received during the year was \$4,586,342, \$4,570,942 of which was grant funding income. The deficit of the corporation for the financial year was \$152,071 (2022: \$649,697 surplus).



# Directors' Report



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## Principal activities

TALS providing free legal services, specialising in criminal, civil and family law matters for Aboriginal and Torres Strait Islander people living in Tasmania. The organisation also contributes to policy and law reform.

From September 2022, TALS has operated a Family Violence Prevention Legal Service, called SiS Tasmania. SiS provides holistic legal and non-legal support for victims/survivors of family violence and sexual assault. It also delivers community engagement and education activities.

During the year there were no other significant changes in the nature of these activities.

## Directors' benefits

Directors of TALS, as a registered not-for-profit corporation, have received no benefits during the financial year.

## Environmental regulation

The corporation's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

## Significant changes in the state of affairs

During the financial year there was no significant change in the state of affairs of the corporation.

## Auditor's independence declaration

The auditor's independence declaration for the year ended 30 June 2023 has been received and can be found at the end of the 2022-2023 Annual Financial Statements.

## Significant events after the reporting period

Other than that referred to in the accounts or notes thereto, there has not been any matter or circumstance that has arisen since the end of the financial year that has significantly affected, or may significantly affect the operations of the corporation, the results of those operations, or the state of affairs of the corporation in financial years subsequent to this financial year.

On behalf of the Directors



Chair - John Clark

Date: 31 October 2023





# Annual Financial Statements

Tasmanian Aboriginal Legal Service  
ABN 84 832 275 866  
For the year ended 30 June 2023

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# Certification of Financial Statements

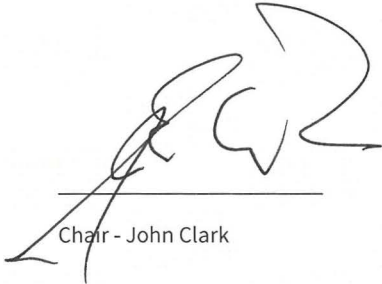
## Tasmanian Aboriginal Legal Service For the year ended 30 June 2023

The Board of Governance has determined that the corporation is not a reporting entity and that this special purpose report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.


In the opinion of the Board, the attached financial report:

1. Presents a true and fair view of the financial position of Tasmanian Aboriginal Legal Service as at 30 June 2023 and its performance for the period 1 July 2022 to 30 June 2023.
2. At the date of this statement, there are reasonable grounds to believe that the Tasmanian Aboriginal Legal Service will be able to pay its debts as and when they fall due.

This statement is made and signed for and on behalf of the organisation by:



Chair - John Clark



Operations Manager (Secretary / Treasurer) - Kellie Dean

Date: 31/10/2023

# Income and Expenditure Statement

## Tasmanian Aboriginal Legal Service For the year ended 30 June 2023

	NOTES	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>Income</b>			
Income - All Sources	2	4,586,342	3,737,447
<b>Total Income</b>		<b>4,586,342</b>	<b>3,737,447</b>
<b>Expenditure</b>			
Employee Benefits Expense	3	3,347,407	2,105,825
Legal Services Expense	4	134,748	119,738
Depreciation & Amortisation	5	375,125	329,766
Occupancy Expenses	6	95,979	55,714
Administrative Expenses	7	280,101	179,886
Other Expenses from Ordinary Activities	8	505,053	296,820
<b>Total Expenditure</b>		<b>4,738,414</b>	<b>3,087,750</b>
<b>Total Surplus / (Deficit) for the Year</b>		<b>(152,071)</b>	<b>649,697</b>

This statement should be read in conjunction with the notes to the financial statements.

# Statement of Financial Position

## Tasmanian Aboriginal Legal Service As at 30 June 2023

	NOTES	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	9	4,045,672	3,446,561
Accrued Income	10	11,364	-
Prepayments	11	48,209	24,007
Right of Use Assets	12	271,408	177,220
Trade and other Receivables	13	58,300	-
<b>Total Current Assets</b>		<b>4,434,953</b>	<b>3,647,788</b>
<b>Non-Current Assets</b>			
Right of Use Assets	12	357,474	469,214
Security Deposit	14	58,633	37,016
Property, Plant and Equipment	15	159,603	215,565
<b>Total Non-Current Assets</b>		<b>575,710</b>	<b>721,796</b>
<b>Total Assets</b>		<b>5,010,664</b>	<b>4,369,584</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Lease Liabilities	19	270,529	156,616
Trade and Other Payables	16	383,537	166,025
Unexpended Grants	17	2,429,804	1,939,756
Provisions	18	216,476	146,139
<b>Total Current Liabilities</b>		<b>3,300,347</b>	<b>2,408,537</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	19	402,318	529,387
Provisions	18	91,745	63,335
<b>Total Non-Current Liabilities</b>		<b>494,063</b>	<b>592,722</b>
<b>Total Liabilities</b>		<b>3,794,409</b>	<b>3,001,258</b>
<b>Net Assets</b>		<b>1,216,254</b>	<b>1,368,326</b>
<b>Equity</b>			
Accumulated Surplus		1,265,130	615,432
Current Year Surplus (Deficit)		(152,071)	649,697
Reserve for Assets	20	103,196	103,196
<b>Total Equity</b>		<b>1,216,254</b>	<b>1,368,326</b>

This statement should be read in conjunction with the notes to the financial statements.



# Statement of Changes in Equity

## Tasmanian Aboriginal Legal Service For the year ended 30 June 2023

	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>Change in Equity (\$)</b>		
Opening Balance	1,368,326	718,628
Total Surplus (Deficit) for the Year	(152,071)	649,697
<b>Total Change in Equity (\$)</b>	<b>1,216,254</b>	<b>1,368,326</b>

This statement should be read in conjunction with the notes to the financial statements.

# Cash Flow Statement

## Tasmanian Aboriginal Legal Service For the year ended 30 June 2023

	NOTES	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>Operating Activities</b>			
<b>Operating Receipts</b>			
Receipts From Grants		5,007,990	3,985,386
GST Received		636,762	493,433
Cash Receipts From Other Operating Activities		2,376	7,648
<b>Total Operating Receipts</b>		<b>5,647,128</b>	<b>4,486,467</b>
<b>Operating Payments</b>			
GST Paid		(565,533)	(570,800)
Employee Benefits Expense		(3,032,379)	(2,066,883)
Legal Services Expense		(147,597)	(133,533)
Cash Payments From Other Operating Activities		(964,083)	(624,364)
<b>Total Operating Payments</b>		<b>(4,709,593)</b>	<b>(3,395,580)</b>
<b>Net Cash Flows from Operating Activities</b>		<b>937,535</b>	<b>1,090,887</b>
<b>Investing Activities</b>			
Interest Received		1,876	-
Receipts From Sale of Plant and Equipment		-	46,120
Payment for Property, Plant and Equipment		(75,851)	(154,487)
Other Cash Items From Investing Activities		(119,243)	(177,220)
<b>Net Cash Flows from Investing Activities</b>		<b>(193,218)</b>	<b>(285,588)</b>
<b>Financing Activities</b>			
Principal Lease Repayments		(145,206)	59,089
<b>Net Cash Flows from Financing Activities</b>		<b>(145,206)</b>	<b>59,089</b>
<b>Net Cash Flows</b>		<b>599,112</b>	<b>864,389</b>
<b>Cash and Cash Equivalents</b>			
Cash and cash equivalents at beginning of period		3,446,561	2,582,172
Westpac Bank Accounts		599,112	864,389
Cash and cash equivalents at end of period		4,045,672	3,446,561
<b>Net change in cash for period</b>		<b>599,112</b>	<b>864,389</b>

This statement should be read in conjunction with the notes to the financial statements.

# Notes to the Financial Statements

## Tasmanian Aboriginal Legal Service For the year ended 30 June 2023

### 1. Statement of Significant Accounting Policies

The Aboriginal Corporation of Tasmania Legal Services has registered the business name 'Tasmanian Aboriginal Legal Service' (TALS) and is a corporation and the Board has determined that the corporation is not a reporting entity. The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Office of the Registrar of Indigenous Corporations (ORIC) and Division 60 of the Australian Charities and Not-For-Profits Commission Act 2012. The following notes are compiled in order to satisfy the reporting standards of ORIC as set out in its corporate governance standards in the form of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI).

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

In accordance with the reporting requirements of the Australian Charities and Not-For-Profit Commission (ACNC) the corporation has complied with the following accounting standards:

- *AASB 15 Revenue from Contracts with Customers*
- *AASB 16 Leases*
- *AASB 101 Presentation of Financial Statements*
- *AASB 107 Statement of Cash Flows*
- *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors*
- *AASB 1048 Interpretation of Standards and*
- *AASB 1054 Australian Additional Disclosures*

The corporation has considered the impact of AASB 1054 and determined that the base requirements have been met, or do not apply to the organisation as concluded against each of the following sections of the standard:

(7) *Compliance with Australian Accounting Standards (AAS):* The reports are special purpose. Accordingly, the organisation has generally applied AAS, particularly those required under Division 60 of the ACNC, but is not required to adopt all AAS. Specially, the organisation has chosen not to adopt AASB 1058. Further explanation on the organisation's policy regarding unexpended grant funding and the non-adoption of AASB 1058 has been disclosed at Note 17.

(8) *Reporting Framework:* The organisation is required to report to the ACNC, therefore the organisation has only adopted those AASs required by this body.

(9) *General or Special Purpose Financial Statements:* The financial statements are Special Purpose.

(10) *Disclosure of Audit Fees:* Audit fees have been disclosed at Note 21.

(12) *Disclosures of Imputation Credits:* Not applicable to the organisation.

(16) *Reconciliation of Net Operating Cash Flows to Profit / (Loss):* A reconciliation of net operating cash flows to profit has been provided at Note 22.

The following significant accounting policies have been adopted in the preparation of these financial statements.

#### (a) Income Tax

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

The corporation is entitled to an exemption from Fringe Benefits Tax.

## **(b) Revenue Recognition**

Revenue is measured at the fair value of the consideration received or receivable. For this purpose, deferred consideration is not discounted to present values when recognising income.

When grant or donation revenue is received the corporation has to determine whether the contract is enforceable and has sufficiently specific performance obligations. Where both attributes are present the revenue is recognised in the Statement of Financial Position as a liability until the obligation has been satisfied. Otherwise the grant is recognised as income on receipt.

Capital grants are recognised as a liability until the entity satisfies its obligations under the contract.

Interest revenue is recognised in the period in which it is earned.

All revenue is stated net of the amount of Goods and Services Tax.

## **(c) Property, Plant and Equipment**

Plant and equipment and leasehold improvements are brought to account at cost less any accumulated depreciation. The carrying amount of fixed assets is reviewed annually to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets employment and subsequent disposal.

Assets purchased at a cost less than \$2,200 are 100% depreciated in the year of purchase.

## **(d) Depreciation**

Plant and equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the corporation commencing from the time the asset is held ready for use.

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

Furniture and Fittings: 20%

Leasehold Improvements: 20%

Motor Vehicles: 20%

Office Equipment: 50%

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Income and Expenditure Statement. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to equity.

## **(e) Employee Entitlements**

Provision is made for the corporation's liability for employee entitlements arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

#### **(f) Cash and Cash Equivalents**

Cash and cash equivalents include deposits held on call and in short-term deposit investments with major banks only. TALS considers investments with a maturity period of less than 12 months as being short-term.

#### **(g) Accounts Receivable and Debtors**

Accounts receivable and other debtors are expected to be collected within 30 days of the end of the reporting period.

#### **(h) Accounts Payable and Other Payables**

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

#### **(i) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Statement of Financial Position.

#### **(j) Provisions**

Provisions are recognised when the corporation has a legal or constructive obligation, as a result of past events, for which it is probable that outflow of economic benefits will result and that outflow can be reliably measured.

All annual leave and unconditional long service leave provisions are classified as current liabilities as TALS does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled.

Leave liabilities are in respect of services provided by employees up to the reporting date.

When assessing the expected future payments, consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, duration of service and employee departures, and are discounted at rates determined by market yields at the end of the reporting period on high quality corporate bonds.

#### **(k) Comparative Information**

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

#### **(l) Rounding**

Figures are rounded to the nearest whole dollar.

#### **(m) Economic Dependency**

Although there is no reason to believe that funding will cease, the ongoing viability of the corporation as a going concern is dependant on continued government funding.

#### **(n) Contingent Liabilities and Contingent Assets**

There are no contingent liabilities or contingent assets at the reporting date to be disclosed.

#### **(o) Events Occurrent After the Reporting Date**

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

#### **(p) Capital Commitments**

There are no capital commitments as at 30 June 2023.

#### **(q) Critical Accounting Estimates and Judgements**

The Board make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

##### **Key Judgement - Employee Benefits**

For the purpose of measurement, the corporation expects that most employees will not take all of their annual leave entitlements within the 12 month period in which they are earned, however this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

#### **(r) Leases**

TALS adopts AASB 16: Leases

AASB 16 requires that a right-of-use asset is recognised, where the organisation has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

The lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease.

TALS has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases for which the underlying asset is of low value. An asset is considered low-value when it is expected to cost less than \$10,000. TALS considers leases with a period of less than 12 months as being short-term.

**(s) Related Party Transactions**

If conflicts of interest arose, board members have complied with the requirements relating to conflicts of interest, as set out in the Rule book and Board Charter and have, where appropriate, declined to participate in the board discussion and decision making.

The members of the Board of governance for TALS during the financial year were:

<b>Members</b>	<b>Position</b>
John Clark	Chairperson and Non-Executive Director of the Board
Dianne Baldock	Non-Executive Director of the Board
Daniel Hall	Non-Executive Director of the Board
David Ware	Specialist Non-Member Director of the Board
Rodney Dillon	Non-Executive Director of the Board (ceased November 2022)
Robert Anders	Non-Executive Director of the Board (ceased November 2022)
Nick Cameron	Non-Executive Director of the Board (commenced November 2022)
Debbie Cowen	Non-Executive Director of the Board (commenced February 2023)

<b>Key Management Personal</b>	<b>Position</b>
Hannah Phillips	Acting State Manager and Principal Lawyer
Kellie Dean	Operations Manager and Company Secretary
Lee-Anne Carter	Community Engagement and Programs Manager

All transactions with related parties, if any, have been based on normal commercial terms.

	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>2. Income</b>		
Grant Funding	4,570,942	3,729,799
Interest Income	13,241	-
Lease Recovery	-	7,648
Short-Term Office Rental	2,160	-
<b>Total Income</b>	<b>4,586,342</b>	<b>3,737,447</b>

**Grant Funding**

Grants include funding from both Commonwealth and State agreements to provide cost effective and efficient legal assistance and reduce the disproportionate disadvantage experienced by Aboriginal and Torres Strait Islander people.

**Interest**

Derived from cash flow surpluses from monies held on call and in short-term deposit investments.

### Lease Recovery

The lease agreement for Level 4, 152 Macquarie Street was mutually agreed to be terminated as at 30 June 2022, with a new lease agreement signed and commenced as at 1 July 2022. As a result, the right-of-use assets and corresponding lease liability have changed. The adjusting entry is appropriately recognised as a recovery of the lease obligation which due to its reduced nature, results in an income recognition event.

### Short-Term Office Rental

TALS provided a desk space for Tenants Union of Tasmania for 6 months, ending February 2023.

	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
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### 3. Employee Benefits Expense

Wages and Salaries	2,925,572	1,907,011
Superannuation	295,088	172,507
Training and Courses	28,001	12,714
Leave Expense	98,747	13,593
<b>Total Employee Benefits Expense</b>	<b>3,347,407</b>	<b>2,105,825</b>
	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)

### 4. Legal Services Expense

Barrister Services	19,154	-
Community Support Costs	14,318	1,700
Expensive and Complex Cases	32,167	-
Expert Evidence Service and Report Costs	30,571	83,708
Outsourced Legal Services	38,538	34,330
<b>Total Legal Services Expense</b>	<b>134,748</b>	<b>119,738</b>
	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)

### 5. Depreciation & Amortisation

Depreciation	130,616	193,295
Right Of Use Asset - Amortisation	244,509	136,470
<b>Total Depreciation &amp; Amortisation</b>	<b>375,125</b>	<b>329,766</b>



	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>6. Occupancy Expenses</b>		
Cleaning	27,740	14,981
Insurance	17,858	14,964
Interest on Lease	26,294	9,960
Light, Power, Heating	13,664	7,138
Rates and Property Taxes	5,082	5,280
Rent	2,633	1,000
Rubbish Removal	1,108	791
Storage	1,600	1,600
<b>Total Occupancy Expenses</b>	<b>95,979</b>	<b>55,714</b>

**Rent**

Short-term rent of 26 Cattley Street, Burnie ending September 2022.

	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>7. Administrative Expenses</b>		
Marketing	11,856	-
Meals & Accommodation	61,711	46,891
Meetings & Conferences	109	-
Motor Vehicle Expenses	5,039	4,089
Printing & Stationery	56,256	39,459
Recruitment Expenses	56,788	18,868
Telephone & Internet	47,970	38,535
Transportation Costs	40,371	32,045
<b>Total Administrative Expenses</b>	<b>280,101</b>	<b>179,886</b>
	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)

**8. Other Expenses from Ordinary Activities**

Consulting Fees	196,227	122,614
Freight & Courier	54	1,027
IT Support Expenses	114,553	99,619
Legal Expenses	-	9,994
Membership Expenses	26,997	-
Merchandise Costs	21,929	-
Office Expenses	91,839	63,567
Temporary Staff	53,454	-
<b>Total Other Expenses from Ordinary Activities</b>	<b>505,053</b>	<b>296,820</b>

	30-JUNE-2023	30-JUNE-2022
	(\$)	(\$)

## 9. Cash and Cash Equivalents

### Cash at Bank

Westpac At Call Account	801,876	-
Westpac Operating Accounts	1,643,796	3,446,561
Westpac Term Deposit	1,600,000	-
<b>Total Cash and Cash Equivalents</b>	<b>4,045,672</b>	<b>3,446,561</b>

## 10. Accrued Income

Recognises anticipation of future income for term deposit interest.

## 11. Prepayments

Prepayments consist of expenses paid for in the current financial year, where the relevant good or service either partly or fully relates to a future financial year. The balance as at 30 June 2023 includes the payment of insurance premiums and lease payments.

	30-JUNE-2023	30-JUNE-2022
	(\$)	(\$)

## 12. Right of Use Assets

### Current

Level 1 152 Macquarie St Hobart at Written Down Value	40,797	40,797
Level 4 152 Macquarie St Hobart at Written Down Value	77,132	72,012
Macquarie St Hobart at Written Down Value	63,549	-
Suite 1/67 Brisbane St Launceston at Written Down Value	35,623	34,405
Suite 3/67 Brisbane St Launceston at Written Down Value	31,180	30,007
17 Cattley St Burnie at Written Down Value	23,128	-
<b>Total Current</b>	<b>271,408</b>	<b>177,220</b>

### Non-Current

Level 1 152 Macquarie St Hobart at Written Down Value	28,558	69,354
Level 4 152 Macquarie St Hobart at Written Down Value	77,132	144,025
Suite 1/67 Brisbane St Launceston at Written Down Value	213,738	240,832
Suite 3/67 Brisbane St Launceston at Written Down Value	12,992	15,003
17 Cattley St Burnie at Written Down Value	25,055	-
<b>Total Non-Current</b>	<b>357,474</b>	<b>469,214</b>

### Total Right of Use Assets

	628,882	646,435
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Due to the nature of its operations, the exact address of Macquarie Street Hobart is undisclosed for confidentiality purposes.

	<b>Level 1 152 Macquarie St Hobart (\$)</b>	<b>Level 4 152 Macquarie St Hobart (\$)</b>	<b>Macquarie St Hobart (\$)</b>	<b>Suite 1/67 Brisbane St Launceston (\$)</b>	<b>Suite 3/67 Brisbane St Launceston (\$)</b>	<b>17 Cattley St Burnie (\$)</b>	<b>Total (\$)</b>
<b>Carrying value at 1 July 2022</b>	110,151	216,037	-	275,237	45,010	-	<b>646,435</b>
Additions	-	-	127,098	-	-	69,383	<b>196,481</b>
Adjustment for changes in lease conditions	-	15,358	-	12,183	2,934	-	<b>30,475</b>
Lease amortisation expenses included in note 5	(40,797)	(77,131)	(63,549)	(38,059)	(3,772)	(21,201)	<b>(244,509)</b>
<b>Carrying value at 30 June 2023</b>	69,354	154,264	63,549	249,361	44,172	48,182	<b>628,882</b>

The adjustment for changes in lease conditions has been made to reflect the Consumer Price Index (CPI) uplift in the lease value.

TALS adopts AASB16, recognising a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, and any initial direct costs incurred. Right-of-use assets includes assets in respect of leases previously treated as operating leases under AASB17, and therefore not recognised on the Statement of Financial Position.

Right-of-use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where TALS obtains ownership of the underlying lease asset or if the cost of the right-of-use asset reflects that TALS will exercise a purchase option, TALS depreciates the right-of-use asset over its useful life.

### 13. Accounts Receivable

Accounts Receivable consists of an invoice raised for a grant in the current financial year, where the relevant grant payment is made in a future financial year. The balance as at 30 June 2023 recognises the additional Coronial Inquiries funding.

### 14. Security Deposit

Bonds held in relation to Launceston, Burnie, and Hobart property leases.

	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>15. Property, Plant and Equipment</b>		
<b>Furniture and Fittings</b>		
Furniture and Fittings	47,969	31,801
Less Accumulated Depreciation on Furniture and Fittings	(43,565)	(25,654)
<b>Total Furniture and Fittings</b>	<b>4,404</b>	<b>6,146</b>
<b>Motor Vehicles</b>		
Motor Vehicles	144,369	144,369
Less Accumulated Depreciation on Motor Vehicles	(51,657)	(22,783)
<b>Total Motor Vehicles</b>	<b>92,713</b>	<b>121,587</b>
<b>Office Equipment</b>		
Office Equipment	272,035	223,205
Less Accumulated Depreciation on Office Equipment	(268,345)	(219,957)
<b>Total Office Equipment</b>	<b>3,690</b>	<b>3,248</b>
<b>Leasehold Improvements</b>		
Leasehold Improvements	74,803	65,147
Less Accumulated Depreciation on Leasehold Improvements	(37,149)	(22,849)
<b>Total Leasehold Improvements</b>	<b>37,653</b>	<b>42,298</b>
<b>Software and Intangibles</b>		
Software and Intangibles	42,286	42,286
Less Accumulated Depreciation Software and Intangibles	(21,143)	-
<b>Total Software and Intangibles</b>	<b>21,143</b>	<b>42,286</b>
<b>Total Property, Plant and Equipment</b>	<b>159,603</b>	<b>215,565</b>
	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)

**16. Trade and Other Payables**

Operating Creditors & Accruals	215,494	26,475
Superannuation Payable	71,999	42,196
PAYG Withholdings Payable	46,113	30,758
Wages Payable	-	2,093
GST	49,931	64,503
<b>Total Trade and Other Payables</b>	<b>383,537</b>	<b>166,025</b>

**Wages Payable**

This outstanding balance relates to an employee's unpaid salary sacrifice deduction recognised but unpaid as at the reporting date.

## 17. Unexpended Grant Funding

It is the policy of the corporation to treat grant monies as unexpended grant liabilities in the Statement of Financial Position where the corporation is contractually obliged to provide the services in a subsequent financial period to when the grant is received or, in the case of specific project grants, where the project has not been completed. This is in line with the organisation not being required to adopt AASB 1058 as part of the preparation of the financial statements.

The primary reason for not adopting AASB 1058 is the treatment of multi-year agreements under this standard is not practical for the organisation nor the users of the financial statements. This would result in significant variances in surplus and deficit across the life of a contract depending on the timing of the receipt of funding vs approved expenditure being incurred. It is beneficial to continue to recognise revenue in line with grant expenditure and recognise a grant liability for unspent funds at the end of the year in the midst of funding cycles. Under this methodology, the corporation continues to recognise revenue in line with performance obligations, which are met through program expenditure.

As at 30 June 2023, the corporation is in the varying stages of funding cycles from separate providers and unexpended funds will be carried forward until the conclusion of the agreements. The quantifiable amounts of each unexpended grant as at 30 June 2023 are:

- Indigenous Legal Assistance Program (ILAP): \$846,633
- Indigenous Remand and Reintegration Officer (IRRO): \$88,834
- Family Violence Prevention Legal Service (FVPLS): \$225,770
- FVPLS - Supplementary Cost of Living Payment: \$37,500
- Increased Legal Assistance for Vulnerable Women: \$95,883
- Community Legal Education Program: \$97,884
- Closing the Gap - Bail Support Program: \$125,000
- Closing the Gap - Bridgewater Youth Community Hub Program: \$60,000
- Civil Law Advice and Representation Service: \$195,000
- National Legal Assistance Partnership (NLAP) Additional Funding: \$657,300

Total: \$2,429,804

All other funding sources have been recognised in full during the financial year.

	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>18. Provision for Leave</b>		
<b>Current</b>		
Provision for Annual Leave	201,114	139,866
Provision for Flex Time	15,362	6,273
<b>Total Current</b>	<b>216,476</b>	<b>146,139</b>
<b>Non Current</b>		
Provision for Long Service Leave	91,745	63,335
<b>Total Non Current</b>	<b>91,745</b>	<b>63,335</b>
<b>Total Provision for Leave</b>	<b>308,221</b>	<b>209,474</b>

	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>19. Lease Liability</b>		
<b>Current</b>		
Level 1 152 Macquarie St Hobart	39,684	27,768
Level 4 152 Macquarie St Hobart	77,028	70,365
Macquarie St Hobart	66,135	-
Suite 1/67 Brisbane St Launceston	33,558	30,765
Suite 3/67 Brisbane St Launceston	31,133	27,718
17 Cattley St Burnie	22,991	-
<b>Total Current</b>	<b>270,529</b>	<b>156,616</b>
<b>Non Current</b>		
Level 1 152 Macquarie St Hobart	42,699	82,383
Level 4 152 Macquarie St Hobart	82,882	145,672
Suite 1/67 Brisbane St Launceston	234,016	256,241
Suite 3/67 Brisbane St Launceston	16,233	45,091
17 Cattley St Burnie	26,488	-
<b>Total Non Current</b>	<b>402,318</b>	<b>529,387</b>
<b>Total Lease Liability</b>	<b>672,846</b>	<b>686,003</b>

As per AASB 16 the lease liability is initially recognised at the commencement date and measured at an amount equal to the present value of the lease payments during the lease term that are not yet paid, therefore, the lease liability has been recognised over the next 12 months and the lease repayments have been measured on a discounted basis.

## 20. Reserve for Assets

Reflects the assets at written down value (eg: vehicles, office equipment and furniture) transferred from the Victorian Aboriginal Legal Service (VALS) to TALS with the transition of servicing arrangements.

## 21. Remuneration of Auditors

	30 June 2023 (\$)	30 June 2022 (\$)
Audit Fee	1,920	1,850

The 2023 audit has been conducted by Bentleys Tasmania. The audit comprises the annual financial statement audit.

**22. Reconciliation of Net Deficit for the year to Net Cash Flows Provided by / (used in) Operating Activities**

	<b>30 June 2023 (\$)</b>
Net Deficit for the year	(152,071)
Non-cash Flows in Deficit:	
Depreciation Expense	375,125
Changes in Assets and Liabilities	
(Increase) / Decrease in Prepayments	(11,909)
(Increase) / Decrease in Trade and other Receivables	(58,300)
(Increase) / Decrease in Security Deposit	(21,617)
Increase / (Decrease) in Trade and other Payables	232,084
Increase / (Decrease) in GST	(14,572)
Increase / (Decrease) in Provisions	98,747
Increase / (Decrease) in Unexpended Grants	490,048
<b>Cash Flows Provided by Operating Activities</b>	<b>937,535</b>

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**TASMANIAN ABORIGINAL LEGAL SERVICE**  
**ABN: 84 832 275 866**

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SUB  
DIVISION 60-C SECTION 60-40 OF THE AUSTRALIAN CHARITIES  
AND NOT-FOR-PROFITS COMMISSION ACT 2012 TO THE  
BOARD OF TASMANIAN ABORIGINAL LEGAL SERVICE**

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 as set out in the Australian Charities And Not-for-profits Commission Act 2012 and in relation to the audit, and the financial reporting requirements of the Office of the Registrar of Indigenous Corporations (ORIC);
- ii. any applicable code of professional conduct in relation to the audit.



**Bentleys Tasmania Audit Pty Ltd**  
Authorised Audit Company

Hobart

2 November 2023



**Michael Ian Derbyshire**  
Director



**INDEPENDENT AUDIT REPORT TO  
TASMANIAN ABORIGINAL LEGAL SERVICE  
ABN: 84 832 275 866**

***Opinion***

We have audited the special purpose financial report of the Tasmanian Aboriginal Legal Service (the Entity), which comprises the statement of financial position as at 30 June 2023, the income and expenditure statement for the year then ended, statement of changes in equity, cash flow statement and notes to the financial statements, including a summary of significant accounting policies, and other explanatory notes.

In our opinion, the accompanying financial report of Tasmanian Aboriginal Legal Service has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including, and the financial reporting requirements of the Office of the Registrar of Indigenous Corporations (ORIC):

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2023, and of its financial performance for the year ended on that date; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

***Basis for Opinion***

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The special purpose financial report has been prepared for the purpose of fulfilling the Board's financial reporting responsibilities under the ACNC Act and the financial reporting requirements of ORIC. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### ***Responsibility of the Board of Management for the Financial Report***

The Board of the Entity is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the financial reporting requirements of the Office of the Registrar of Indigenous Corporations (ORIC). The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of a 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 is responsible for assessing the Entity'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 Board either intends to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

### ***Auditor's Responsibilities for the Audit of the Financial Report***

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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



**Bentleys Tasmania Audit Pty Ltd**  
Authorised Audit Company



**Michael Ian Derbyshire**  
Director

Hobart

2 November 2023