

2024 Annual Report



TALS
TASMANIAN ABORIGINAL
LEGAL SERVICE

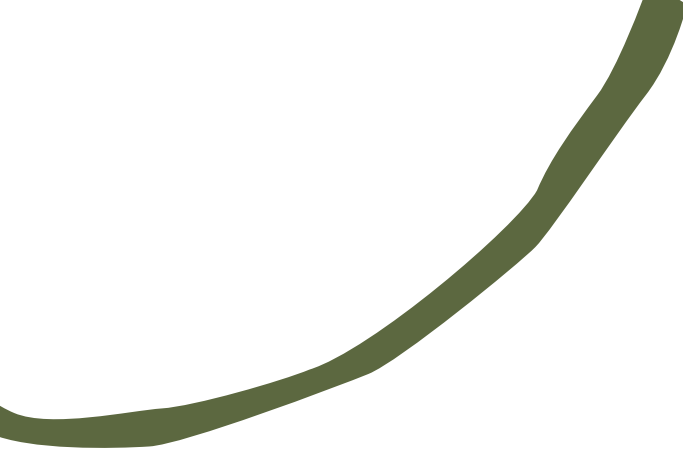




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Acknowledgement of Country

We are proud to acknowledge and pay respect to the traditional and continuing custodians of the lands, seas, skies, and waterways on which we stand and work.

We acknowledge and pay respect to our Elders, past and present as we journey together towards a brighter future that respects Aboriginal cultures, languages, perspectives and history in our continued effort to fight for Aboriginal justice and rights.





About Us

The Tasmanian Aboriginal Legal Service (TALS) is a community legal service which is controlled by local Aboriginal people.

We are a committed advocate for justice, equality and human rights.

We operate 2 services for Aboriginal people in Tasmania which includes;

- Tasmanian Aboriginal Legal Service (TALS), specialising in criminal, civil and family matters for Aboriginal and Torres Strait Islander peoples living in Tasmania.
- SiS Tasmania (SiS), a specialist holistic service for survivors, kin and those at risk of family violence.
-
- We provide culturally safe, holistic and appropriate services that are inclusive and open to all Aboriginal and Torres Strait Islander people in Tasmania.

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



About Us

Servicing Aboriginal people and communities across Tasmania

Hobart: Servicing Southern Tasmania

Level 4, 152 Macquarie Street, Hobart TAS 7000

Office Hours: Monday - Friday 9am - 5pm

Launceston: Servicing Northern Tasmania

Level 1, 67-69 Brisbane Street, Launceston TAS 7250

Office Hours: Monday to Friday 9am - 5pm

Burnie: Servicing Northwest Tasmania

17 Cattley Street, Burnie TAS 7320

Office Hours: Monday to Friday 9am - 1pm

Contact Us

TALS

Free call 1800595162

Tals@tals.net.au

www.tals.net.au

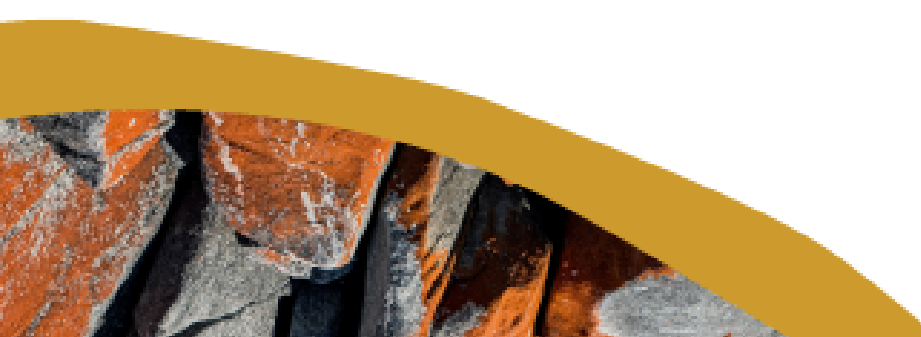


SIS

Free Call - 1800 595 162

support@sistas.org.au

www.sistas.org.au

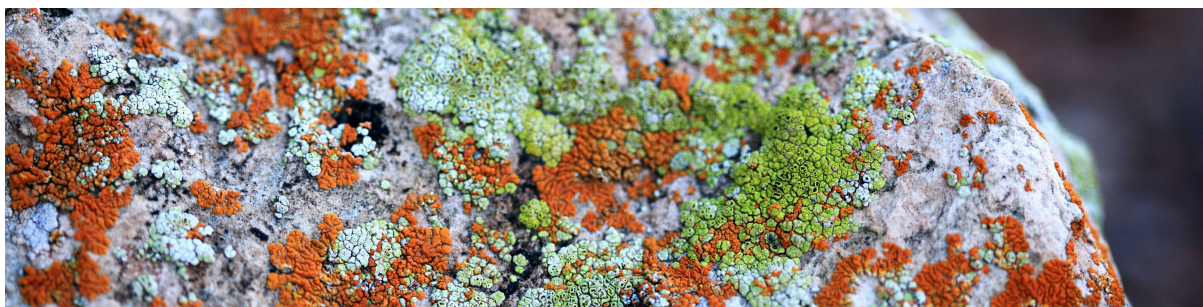


Message from the Chair

We are pleased to present our Annual Report for the 2024-2025 year.

TALS and SiS continue to deliver culturally appropriate and high quality legal services to the Aboriginal communities across Tasmania. Our staff, from the Aboriginal communities we service and beyond are dedicated and driven to supporting Aboriginal and Torres Strait Islander clients, families, kin and the broader communities.

This financial year has again seen strong demand for our services and we continue to grow, albeit through some challenging times. Our new CEO Jake Smith who commenced in October has driven operational performance improvements and sought increased funding to the service to ensure we are efficient agile and delivering services to those who need it across the state.



The broader leadership also continue to deliver high quality services to our clients and I'd like to acknowledge Hannah Phillips (Principal Lawyer) , Tyne McConnon (Principal Lawyer Family), Lee-Anne Carter (Community and Programs Manager) and Amanda Morris (Corporate Services Manager) for their leadership .

Tyne and Amanda joined the organisation in early 2024, following the departure of Emma Smith (Managing Lawyer) and Kellie Dean (Operations Manager). I'd like to also acknowledge and thank Emma and Kellie for their work supporting our clients and their dedication to our organisation.

Thank you to my fellow Directors for their continued hard work and support over the past 12 months as well as all our partners in other Aboriginal organisations, NATSILS, State and Commonwealth governments who continue to support TALS.

On behalf of the Directors

A handwritten signature in black ink, appearing to be 'John Clark', written in a cursive style.

John Clark
Chair

Message from the CEO



This year, both our TALS and SiS services have achieved strong outcomes in support of our clients and communities.

As a Tasmanian Aboriginal governed and led organisation with Aboriginal and non-Aboriginal staff from the local communities we service, we are well placed to understand the broad ranging needs of our clients to deliver culturally appropriate and professional legal and non-legal services to those who require assistance.

We've delivered more legal services this year than ever before, which shows the strong demand for legal assistance and our services.

This despite Commonwealth and State Governments inadequately funding the legal needs of Aboriginal peoples in Tasmania and across the country which was echoed by Dr Warren Mundy who was commissioned to review the National Legal Assistance Partnership which funds the legal assistance sector.

In addition to providing legal services, we continue to advocate for systemic change and improved outcomes for Aboriginal peoples. We have been actively involved in policy reform and advocacy in a range of matters including the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings.

TALS
TASMANIAN ABORIGINAL
LEGAL SERVICE



Message from the CEO

Our programs teams have also delivered services through our Bail Support Program, a pilot program out of Launceston to help our clients meeting the requirements of bail and access supports to address the risk factors that have contributed to offending behavior. Community Legal Education through our TALS Talks programs and our SiS Early Intervention Program teams have continued to deliver education and intervention to those at risk of contact with the legal system or family violence in addition to the broader community to support the awareness of an individuals rights and the law.

We have introduced a new program this year to support the wellbeing of Aboriginal adults on remand and in prison within the state. Funded by the Tasmanian Government, this program sees for the first time in many years the introduction of Aboriginal wellbeing team members in the prison to support Aboriginal people in these settings. This program is in the developmental stage and we continue to advocate for increased resources as the program has been funded for two fifths of the resources originally requested.

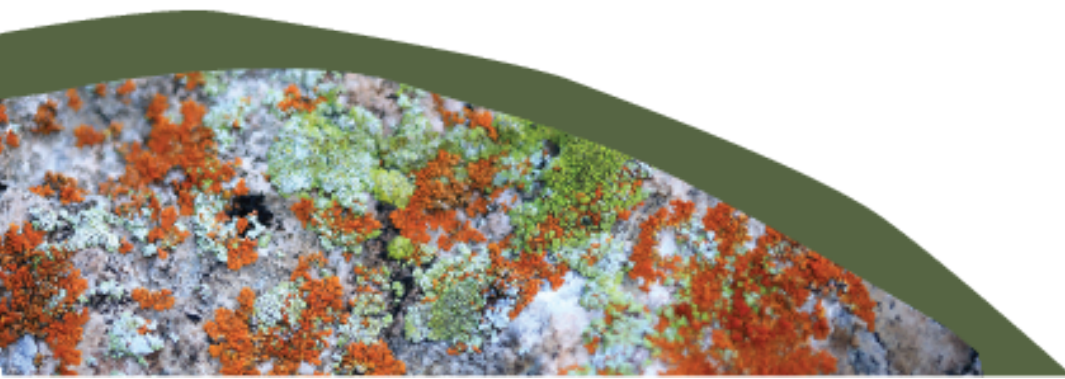
I commend the team at TALS and SiS for their exceptional to work and dedication to supporting our clients, their hard work and passion to deliver the best possible outcomes for those in need is reflected in this Annual report and I'd like to acknowledge each and every one of them for their dedication.

Thank you to the Board for their support throughout the year along with community members and Aboriginal organisation across the state. To our partners in NATSILS, FNAAFV, CLC Tasmania & Australia, and the Commonwealth and State Governments, thank you for enabling our organisation to deliver services for Aboriginal people across Tasmania.



Jake Smith

Chief Executive Officer



Our Board of Directors

The TALS Board of Directors is responsible for the governance of the TALS and SiS.

The Board is composed of 6 members including those with direct links to the communities we service and the skills we required for effective governance. Each board member has strong experience working with/in Tasmanian Aboriginal Organisation leadership, governance, and community involvement.



John Clarke - Chairperson

Dianne Baldock - Director

Daniel Hall - Director

Nick Cameron - Director

Debbie Cowen - Director

David Ware - Independent non-member

Governance

The Aboriginal Corporation of Tasmania Legal Services operates the Tasmanian Aboriginal LegalService and SiS Tasmania who are a registered as "not for profit" organisation with Charitable status.



Objectives

- Improve access to justice for Aboriginal and Torres Strait Islander people living or working in Tasmania;
- Reduce the disproportionate disadvantage experienced by Aboriginal and Torres Strait Islander people in the justice system;
- Provide cost effective and efficient legal assistance to Aboriginal and Torres Strait Islander people;
- Collaborate with state and territory justice agencies and other legal assistance providers to enhance coordinated service delivery across the justice system; and
- Carry out other justice strategies that are determined by the corporation.

Our Strategy



Our Vision

Achieving true justice, dignity, fairness and respect for all Tasmania's First Peoples.

Purpose

TALS and SiS empower Aboriginal Tasmanians by providing culturally appropriate, quality legal services, and leading advocacy for justice reform.

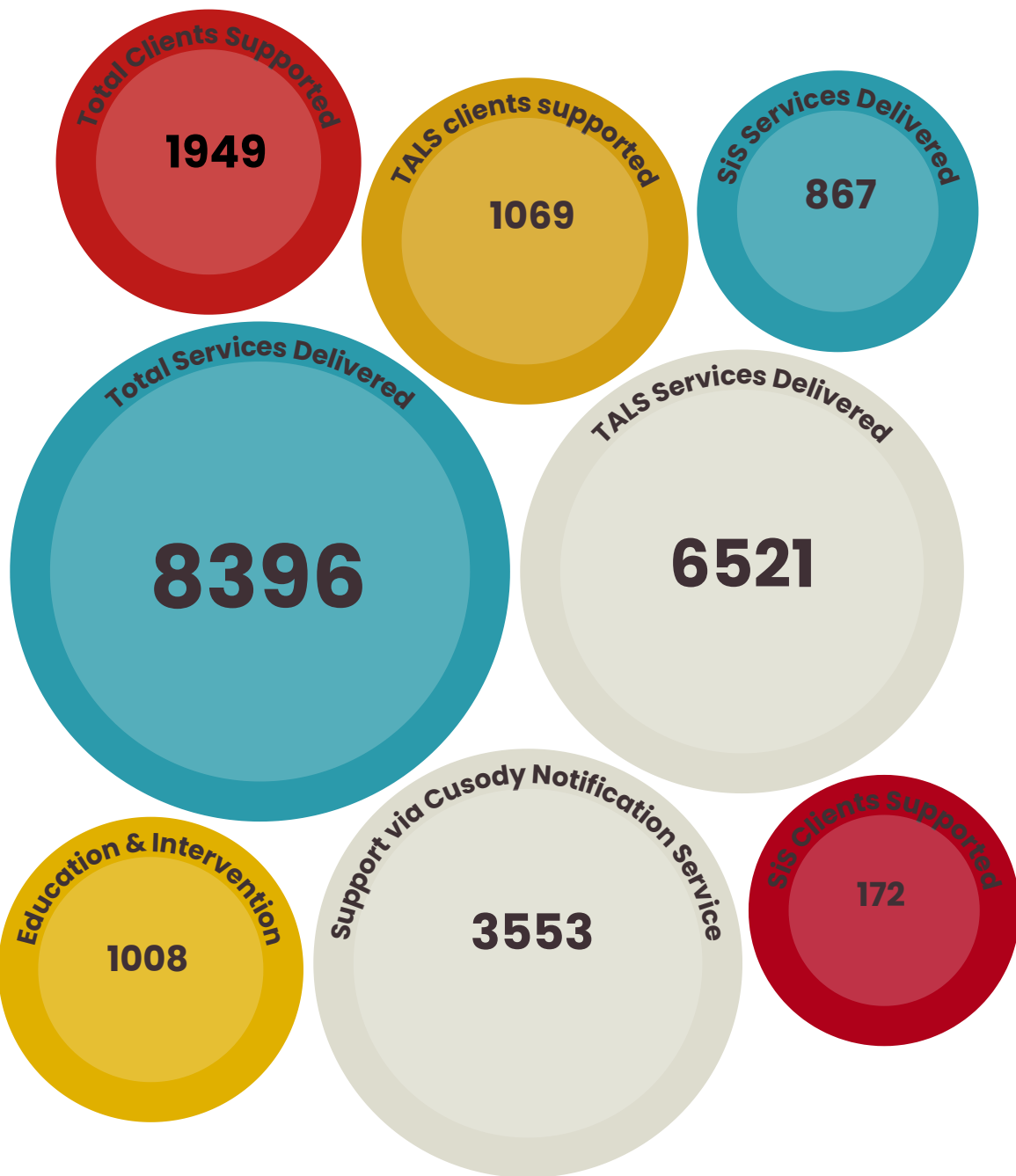
Our Challenges

We have set a strong, courageous challenge to drive our work over the next ten years: To halve Aboriginal Tasmanians' rate of negative contact with the justice system in a decade. We acknowledge up front that meeting this target requires strong collaboration and commitment across multiple organisations and our community, and we make no apologies for setting an ambitious long-term challenge. This challenge will underpin our dialogue and outward facing communication about what really drives our organisation, including with potential new partners and funding organisations.

Our Strategic Goals

Establish a strongly governed, future focused Aboriginal community organisation
Empower Aboriginal communities - become the leading advocate for our people.
Deliver an innovative, professional, high quality legal service. Realise the potential of our workforce and embed our organisational values into the workplace culture. Successfully transition the organisation back to Aboriginal Tasmanian ownership.

Snapshot of our Service



Our Team



Executive Team

Operating state-wide with offices located in Hobart, Launceston and Burnie, TALsow employs a total of 47 staff, this includes:

17	Lawyers working across the criminal, family/child safety, civil and family violence support space.
7	Aboriginal Liaison Officers providing much needed holistic wrap around services for our clients
8	Legal Administration Staff
6	Community Legal Education / Community Engagement Program Staff
4	Non-Legal SiS Support Staff
5	Corporate Staff



Legal Services



Hannah Phillips
Principal Lawyer
(Criminal)

Our team have continued to deliver legal services across Tasmania to the Aboriginal communities and people in need of legal assistance.

This despite the State government not providing funding for baseline services in the face of reports highlighting Aboriginal people experience the greatest unmet legal need than any other community across the country. Juggling various constraints including staff turnover in a challenging labour market that resulted in gaps in service delivery in some areas of law and regions across the state, our team have galvanized together to deliver a significant increase in services from the year prior.

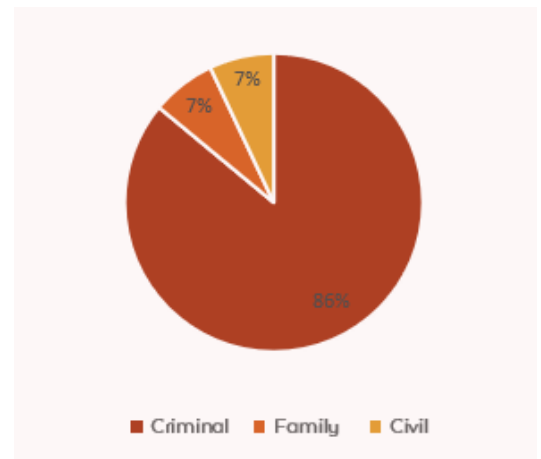
Of our legal work in this year, 86% represented criminal, 7% civil and 7% family (excluding our specialist SiS Tasmania work).

Of our legal work in this year, 86% represented criminal, 7% civil and 7% family (excluding our specialist SiS Tasmania work).

We continued to advocate for change in system improvement through submissions and our advocacy work, most notably the Commission of Inquiry.

We experienced some challenges throughout the year with staff turnover, which saw a vacancy in the North West for a period of 9 months in our Criminal team and other vacancies in our Family and Civil team for shorter periods, which forced our hand to shape, service delivery for period throughout the year.

We are fiercely passionate about maintaining services to those in need and continued to do all that we could to refer matters out, seek pro bono supports where possible and provide advice to clients when our service was shaped during those periods.



Legal Services

Custody notifications

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

This service ensures that Aboriginal and Torres Strait Islander peoples receive appropriate care and advice when they are arrested. This critical service was a recommendation following a Royal Commission Inquiry into Aboriginal Deaths in custody, all states across Australia operate a Custody Notification Service.



Year on year, the Custody Notification Service receives a greater number of calls for assistance, this is largely due to improved awareness of the service and improvements made with and alongside Tasmania Police to ensure this service is delivered.

Tasmania is one of two states in Australia that does not receive funding from either the Federal or State Governments for the Custody Notification Service which requires TALS to redirect baseline funding to ensure this critical service is maintained for Aboriginal people in Tasmania.

FINANCIAL YEAR	TOTAL NOTIFICATIONS	% CHANGE
July 2022 - June 2023	2,907	19.20%
July 2023 - Jun 2024	3,553	20.00%

Community Engagement and Programs



Aboriginal Liaison Officer Program

The Aboriginal Liaison Officers (ALO) program continued to deliver invaluable support throughout the year. With ALOs stationed in Hobart, Launceston, and Burnie, this program ensures that clients receive both legal and non-legal assistance tailored to their needs. Starting from the initial intake assessment, ALOs remain actively involved with clients, facilitating connections to necessary services and offering cultural guidance. This critical support helps clients navigate the complexities of the justice system while ensuring they understand their rights and available options.

ALO's advocacy goes beyond individual assistance. They regularly attend court alongside clients and serve as vital intermediaries between clients, lawyers, and other service providers. Their presence helps to demystify the legal process, providing comfort and clarity to individuals during challenging times. By raising awareness of the unique challenges faced by Aboriginal communities in the justice system, ALOs help bridge systemic gaps. TALS' ALOs have cultivated strong relationships with local Aboriginal organisations and community services. These collaborations ensure that clients receive comprehensive support, reflecting our commitment to holistic community care.



Community Engagement and Programs



Lee-Anne Carter

Policy and Programs Manager

Justice Policy Partnership

TALS continues to play a pivotal role in the Justice Policy Partnership (JPP). The JPP brings together government bodies and Aboriginal and Torres Strait Islander representatives to address the disproportionate incarceration rates among Aboriginal and Torres Strait Islander adults and youth.

This partnership provides a platform to advocate for urgent reforms to prevent Aboriginal deaths in custody and reduce incarceration rates. By emphasising community-led solutions, the JPP aligns with Closing the Gap objectives, driving initiatives that reflect the needs and priorities of Aboriginal and Torres Strait Islander communities.

Through this program, TALS contributes to empowering communities to negotiate and implement agreements with governments. These agreements focus on achieving all Priority Reforms and fostering place-based strategies tailored to Closing the Gap goals.

Aboriginal Wellbeing Program

The Aboriginal Wellbeing Program was funded by the Tasmanian Government and began mid-year.

Operating in partnership with the Tasmanian Prison Service, the program is designed to support the wellbeing needs of those on remand or in prison and throughout this period has focused on establishing itself at the Risdon site.



Community Legal Education



Danielle a'Campo
Community Legal Education
Co-Ordinator

In 2024, TALS Talks provided 26 workshops across Tasmania, educating high school students on legal rights and responsibilities in a culturally safe environment. These sessions, aligned with the Australian Curriculum, included topics on Alcohol and Drugs/'On the Street,' Cyber Offences, and Sex and Consent, raising awareness of TALS services for Tasmanian Aboriginal Youth. Workshops were held in diverse socio-economic and geographical regions, including Rokeby, Smithton, and Winnaleah District High School.

Student Feedback & Workshop Outcomes

- 85% of participants reported that learning about Dealing with Police was the most impactful aspect of the workshop.
- 50% of participants identified Alcohol Laws and Drug Laws as significant areas of new learning.
- 35% of students learned something new about Group Youth offences.

New Content and Development

Following student feedback, we are excited to announce the upcoming launch of a Healthy Relationships workshop, developed in collaboration with the SIS team. We are also developing another workshop on Online Safety and Digital Consent for primary students, in response to demand for early intervention in school

Looking Ahead

As we approach 2025, we are committed to continue our critical resource for Indigenous youth and the broader Tasmanian youth community. We are proud to provide young people with the legal knowledge they need to navigate complex situations, empowering them to make informed decisions that positively impact their futures. This is especially crucial for Indigenous youth, who are disproportionately represented in the justice system.

The Commission of Inquiry highlighted the need for preventative measures, and our workshops play a vital role in this effort. By fostering informed decision-making and combining the expertise of lawyers and educators, TALS Talks supports the reduction of youth involvement in the justice system, contributing to the broader targets set for youth justice reform in Tasmania.

When we invest in programs like TALS Talks, we are not just working to prevent legal issues for young people—we are building stronger, safer communities for the future.

Bail Support Program



Lucas Tolputt

Bail Support Program Manager

The Bail Support Pilot Program has now been operational for over twelve (12) months, after commencing in August 2023. Lucas Tolputt continues in the role of Bail Support Program Manager and during this year has overseen the program’s progression from the development to implementation phase.

To date, the Bail Support Pilot Program has engaged eighteen (18) clients with a majority experiencing improved situations during their engagement, up until the resolution of their court matters. These improvements include clients reducing their substance dependency, lessening engagement in anti-social behaviours, better managing their mental health concerns and maintaining more stable living arrangements. These improvements are evidenced by comparing program intake/exit risk assessments and collating client feedback.

Of the eighteen (18) total clients, thirteen (13) have exited the program. Of these thirteen (13) clients, eight (8) were assessed as having significantly reduced their risk, with four (4) moving from an intake assessment of ‘high risk’, to an exit assessment of ‘moderate/low’ risk. Many of the clients have also experienced favourable court outcomes, with Magistrate’s often referring to the client’s positive engagement with the Bail Support Pilot Program during sentencing. Of the thirteen (13) clients to have exited the program, only three (3) were made subject to a custodial sentence, with the remainder either receiving a corrections order or having matters dismissed.

The Bail Support Pilot Program has seen the recidivism rate of those whose have engaged with the program sit at just over half of the national Aboriginal and Torres Strait Islander rate. Whilst the Bail Support Pilot Program data set is small, this is still a noteworthy achievement and one that all TALS staff should be proud of. In the current social climate, the above outcomes are significant and evidence that our clients can ‘break the cycle’ of anti-social behaviour and thrive with the right support mechanisms in place.

Despite being in the implementation phase, the program continues to undergo review, and necessary adjustments are made based on client experience and feedback, and input from external stakeholders. Moving forward, the Bail Support Pilot Program will continue to be reviewed as we aim to provide our clients with a positive, supportive and effective program experience.

Family Violence Prevention Legal Service (SIS)



Tyne McConnon
Principal Lawyer
(Family & Child Safety)

SiS Tasmania, our specialist family violence prevention legal service (FVPLS) saw its first full year of service in the 23-24 year supporting the legal and wrap around needs of those impacted by family domestic and/or sexual violence.

Supporting 172 clients across a range of legal matters, the ratio of legal to non-legal services is 1:2.2. This highlights the value of the wrap around supports and the complexities of navigating the legal system as a victim/survivor of family domestic and or sexual violence.



Holistic family violence support for
Aboriginal + Torres Strait Islander people

In addition to delivering direct legal and non-legal assistance our team also delivered prevention services via early intervention prevention activities and community legal education to Women and Girls across the state. These activities occurred at Mary Hutchinson Women's prison, schools and with community groups across the state.

Early Intervention Prevention Activities & Community Legal:

84 Sessions

708 Attendees



SiS Tasmania - Case Study (De-identified)


The additional supports SiS Tasmania Clients receive can not be underestimated. The following case study supports the value of the unique model that is an FVPLS

Anna* called SiS Tasmania (SiS) while in hospital and was hours away from giving birth to her son. She was seeking urgent assistance as Child Safety Services (CSS) had notified her they were planning to take her child. Anna was homeless, was in a violent relationship and had been using illegal drugs. Our service urgently made arrangements to speak to her the same day, contacted CSS and started seeking information from CSS and instructions from Anna. The SiS lawyer was aware of a program that allowed mothers and babies to live together, while being supervised. Our service, legal and non-legal, instantly started advocating for Anna and her baby to be included in the program. SiS staff were aware of the requirements of the program, which included no illegal drug use, which allowed Anna to prepare for the program and provide her with the best chance of entry.

After lengthy meetings, many emails and phone calls, SiS were able to have Anna included in the program, so her and her child were reunited. Our team continued to support Anna while in the program, and advocated for her with housing and CSS. SiS staff supported Anna and working with CSS, and were able to provide her with clear goals. Our non-legal team attended Family Group Conferences between Anna and CSS, and assisted her with housing. Due to the support provided by SiS, Anna was aware of what CSS needed to see, and was able to advocate for what was reasonable.

Due to Anna's success in the program and her positive engagement with CSS, CSS amended its application in Court from a custody and guardianship order to a supervision order. This has resulted in Anna retaining custody and guardianship of her child. Anna is also in the process of reuniting with her other three children. CSS have stated that it plans for 'reunification' between Anna and her other children in the CSS system.

SiS are also assisting Anna in Federal Circuit and Family Court of Australia proceedings where she is now progressing her time with this child, and CSS have stepped away from this application. Anna is now included in a priority list for housing and it is hoped she will have her own independent house in the coming months.



Directors' Report

The Directors present their report on the corporation for the financial year ended 30 June 2024.

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

DIRECTOR	ROLE	EXPERIENCE	IN OFFICE
John Clark	Chair	Chair of Flinders Island Aboriginal Association	Full year
Dianne Baldock	Director	Former CEO, Director Circular Head Aboriginal Corporation	Full year
Daniel Hall	Director, Employee	TALS Aboriginal Liaison Officer Director, Parrdarrama Pungenna Aboriginal Corporation	Full year
David Ware	Specialist independent non-member Director	Lawyer	Full year
Nick Cameron	Director	Chair of Melythina tiakana warrana Aboriginal Corporation	Appointed November 2022
Debbie Cowen	Director	Director, Melythina tiakana warrana Aboriginal Corporation Executive Officer, Acting Health Care Manager, Southeast Tasmanian Aboriginal Corporation	Appointed February 2023
Vacant	Director		

Directors' Report

Secretary

Amanda Morris was appointed Company Secretary in March 2024 and currently holds this position. Amanda is also the Corporate Services Manager.

Board Meetings

DIRECTOR	MEETINGS HELD WHILE IN OFFICE	MEETINGS ATTENDED
John Clark	10	10
Dianne Baldock	10	9
Daniel Hall	10	9
David Ware	10	10
Nick Cameron	10	7
Debbie Cowen	10	6

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, Joselle Griffin and Jarrah Jones. The Committee met 3 times during the financial year.

Results of operations

Total income received during the 2023-2024 year was \$5,800,857 and was an increase of \$1,214,515 from the year prior. The increase in income was largely driven by grants from new funding sources.

We had a surplus of \$575,256 in the 2023-2024 financial year. This follows a deficit of \$152,071 from the year prior and a forecasted deficit in 2024-2025 year.

Directors' Report

Principal activities

TALS provides 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.

SiS as a Family Violence and Prevention Legal Service, provides 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 2024 has been received and can be found at the end of the 2023-2024 Annual Financial Statements.

Significant events after the reporting period

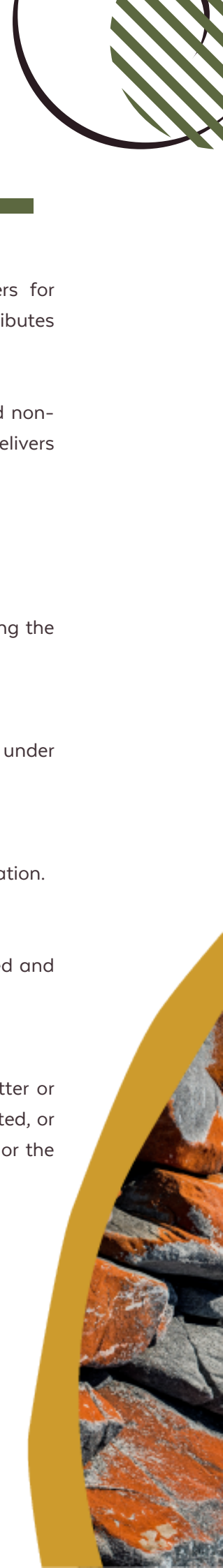
Other than that referred to in the accounts or notes thereto, there has not been any matter or circumstance that has arisen since the end of the financial year that has significantly affected, or may significantly affect the operations of the corporation, the results of those operations, or the state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

On behalf of the Directors



Chair - John Clark

Date: 5/11/ 2024





Annual Financial Statements

Tasmanian Aboriginal Legal Service
ABN 84 832 275 866
For the year ended 30 June 2024

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Certification of Financial Statements

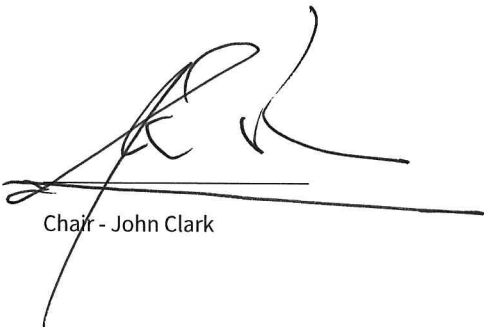
Tasmanian Aboriginal Legal Service For the year ended 30 June 2024

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:

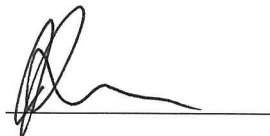
1. Presents a true and fair view of the financial position of Tasmanian Aboriginal Legal Service as at 30 June 2024 and its performance for the period 1 July 2023 to 30 June 2024.
2. At the date of this statement, there are reasonable grounds to believe that the Tasmanian Aboriginal Legal Service will 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:



A handwritten signature in black ink, appearing to be 'John Clark', written over a horizontal line.

Chair - John Clark



A handwritten signature in black ink, appearing to be 'Jacob Smith', written over a horizontal line.

Chief Executive Officer - Jacob Smith

Date: 1 / 11 / 2024

Income and Expenditure Statement

Tasmanian Aboriginal Legal Service For the year ended 30 June 2024

	NOTES	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
Income			
Income - All Sources	2	5,800,857	4,586,342
Total Income		5,800,857	4,586,342
Expenditure			
Employee Benefits Expense	3	3,992,437	3,347,407
Legal Services Expense	4	115,726	134,748
Depreciation & Amortisation	5	385,316	375,125
Occupancy Expenses	6	111,666	95,979
Administrative Expenses	7	246,705	280,101
Other Expenses from Ordinary Activities	8	373,751	505,053
Total Expenditure		5,225,602	4,738,414
Total Surplus / (Deficit) for the Year		575,256	(152,071)

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 2024

	NOTES	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
Assets			
Current Assets			
Cash and Cash Equivalents	9	3,723,847	4,045,672
Accrued Income	10	18,180	11,364
Prepayments	11	50,126	48,209
Right of Use Assets	12	178,208	271,408
Trade and other Receivables	13	13,119	58,300
Total Current Assets		3,983,480	4,434,953
Non-Current Assets			
Right of Use Assets	12	184,342	357,474
Security Deposit	14	58,633	58,633
Property, Plant and Equipment	15	146,013	159,603
Total Non-Current Assets		388,987	575,710
Total Assets		4,372,467	5,010,664
Liabilities			
Current Liabilities			
Lease Liabilities	19	207,819	270,529
Trade and Other Payables	16	367,368	383,537
Unexpended Grants	17	1,471,110	2,429,804
Provisions	18	218,122	216,476
Total Current Liabilities		2,264,420	3,300,347
Non-Current Liabilities			
Lease Liabilities	19	207,855	402,318
Provisions	18	108,682	91,745
Total Non-Current Liabilities		316,537	494,063
Total Liabilities		2,580,957	3,794,409
Net Assets		1,791,510	1,216,254
Equity			
Accumulated Surplus		1,113,058	1,265,130
Current Year Surplus (Deficit)		575,256	(152,071)
Reserve for Assets	20	103,196	103,196
Total Equity		1,791,510	1,216,254

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 2024

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
Change in Equity (\$)		
Opening Balance	1,216,254	1,368,326
Total Surplus (Deficit) for the Year	575,256	(152,071)
Total Change in Equity (\$)	1,791,510	1,216,254

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 2024

	NOTES	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
Operating Activities			
Operating Receipts			
Receipts From Grants		4,769,802	5,007,990
GST Received		616,621	636,762
Cash Receipts From Other Operating Activities		14,951	2,376
Total Operating Receipts		5,401,374	5,647,128
Operating Payments			
GST Paid		(589,574)	(565,533)
Employee Benefits Expense		(3,908,516)	(3,032,379)
Legal Services Expense		(125,015)	(147,597)
Cash Payments From Other Operating Activities		(808,344)	(964,083)
Total Operating Payments		(5,431,449)	(4,709,593)
Net Cash Flows from Operating Activities	22	(30,075)	937,535
Investing Activities			
Interest Received		109,848	1,876
Payment for Property, Plant and Equipment		(93,142)	(75,851)
Other Cash Items From Investing Activities		98,148	(119,243)
Net Cash Flows from Investing Activities		114,855	(193,218)
Financing Activities			
Principal Lease Repayments		(406,605)	(145,206)
Net Cash Flows from Financing Activities		(406,605)	(145,206)
Net Cash Flows		(321,825)	599,112
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period		4,045,672	3,446,561
Westpac Bank Accounts		(321,825)	599,112
Cash and cash equivalents at end of period	9	3,723,847	4,045,672
Net change in cash for period		(321,825)	599,112

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 2024

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 2024.

(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 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:

Members	Position
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
Nick Cameron	Non-Executive Director of the Board
Debbie Cowen	Non-Executive Director of the Board
David Ware	Specialist Non-Member Director of the Board

Key Management Personal	Position
Jacob Smith	Chief Executive Officer (commenced October 2023) and Company Secretary (commenced January 2024, ceased April 2024)
Amanda Morris	Corporate Services Manager (commenced March 2024) and Corporate Secretary (commenced April 2024)
Hannah Phillips	Acting State Manager (ceased October 2023) and Principal Lawyer
Lee-Anne Carter	Community Engagement and Programs Manager
Tyne McConnon	Principal Lawyer - Family & Civil (commenced January 2024)
Kellie Dean	Operations Manager and Company Secretary (ceased January 2024)

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

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
2. Income		
Grant Funding	5,687,423	4,570,942
Insurance Recovery	14,951	-
Interest Income	98,484	13,241
Short-Term Office Rental	-	2,160
Total Income	5,800,857	4,586,342

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.

Short-Term Office Rental

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

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
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3. Employee Benefits Expense

Wages and Salaries	3,569,145	2,925,572
Superannuation	376,166	295,088
Training and Courses	28,543	28,001
Leave Expense	18,584	98,747
Total Employee Benefits Expense	3,992,437	3,347,407

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
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4. Legal Services Expense

Barrister Services	-	19,154
Community Support Costs	14,628	14,318
Expensive and Complex Cases	38,906	32,167
Expert Evidence Service and Report Costs	14,021	30,571
Outsourced Legal Services	48,170	38,538
Total Legal Services Expense	115,726	134,748

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
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5. Depreciation & Amortisation

Depreciation	106,206	130,616
Right Of Use Asset - Amortisation	279,111	244,509
Total Depreciation & Amortisation	385,316	375,125

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
6. Occupancy Expenses		
Cleaning	31,943	27,740
Insurance	30,213	17,858
Interest on Lease	18,368	26,294
Light, Power, Heating	20,011	13,664
Rates and Property Taxes	7,719	5,082
Rent	-	2,633
Rubbish Removal	1,813	1,108
Storage	1,600	1,600
Total Occupancy Expenses	111,666	95,979

Rent

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

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
7. Administrative Expenses		
Marketing	34,154	11,856
Meals & Accommodation	59,500	61,711
Meetings & Conferences	7,296	109
Motor Vehicle Expenses	10,523	5,039
Printing & Stationery	45,412	56,256
Recruitment Expenses	21,739	56,788
Telephone & Internet	50,177	47,970
Transportation Costs	17,904	40,371
Total Administrative Expenses	246,705	280,101

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
8. Other Expenses from Ordinary Activities		
Consulting Fees	138,287	196,227
Freight & Courier	296	54
IT Support Expenses	125,127	114,553
Legal Expenses	28,700	-
Membership Expenses	-	26,997
Merchandise Costs	-	21,929
Office Expenses	72,048	91,839
Temporary Staff	9,293	53,454
Total Other Expenses from Ordinary Activities	373,751	505,053

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
9. Cash and Cash Equivalents		
Cash at Bank		
Westpac At Call Account	811,290	801,876
Westpac Operating Accounts	612,557	1,643,796
Westpac Term Deposits	2,300,000	1,600,000
Total Cash and Cash Equivalents	3,723,847	4,045,672

10. Accrued Income

Recognises anticipation of future income for term deposit interest from two accounts.

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 2024 includes the payment of insurance premiums and lease payments.

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
12. Right of Use Assets		
Current		
Level 1 152 Macquarie St Hobart at Written Down Value	28,404	40,797
Level 4 152 Macquarie St Hobart at Written Down Value	77,132	77,132
Macquarie St Hobart at Written Down Value	-	63,549
Suite 1/67 Brisbane St Launceston at Written Down Value	36,483	35,623
Suite 3/67 Brisbane St Launceston at Written Down Value	13,061	31,180
17 Cattley St Burnie at Written Down Value	23,128	23,128
Total Current	178,208	271,408
Non-Current		
Level 1 152 Macquarie St Hobart at Written Down Value	-	28,558
Level 4 152 Macquarie St Hobart at Written Down Value	-	77,132
Suite 1/67 Brisbane St Launceston at Written Down Value	182,414	213,738
Suite 3/67 Brisbane St Launceston at Written Down Value	-	12,992
17 Cattley St Burnie at Written Down Value	1,927	25,055
Total Non-Current	184,342	357,474
Total Right of Use Assets	362,550	628,882

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

	Level 1 152 Macquarie St Hobart (\$)	Level 4 152 Macquarie St Hobart (\$)	Macquarie St Hobart (\$)	Suite 1/67 Brisbane St Launceston (\$)	Suite 3/67 Brisbane St Launceston (\$)	17 Cattley St Burnie (\$)	Total (\$)
Carrying value at 1 July 2023	69,354	154,264	63,549	249,361	44,172	48,182	628,882
Additions	-	-	-	-	-	-	
Adjustment for changes in lease conditions	(590)	-	-	8,600	417	-	8,427
Lease amortisation expenses included in note 5	(40,360)	(77,132)	(63,549)	(39,063)	(31,528)	(23,127)	(274,759)
Carrying value at 30 June 2024	28,404	77,132	-	218,898	13,061	25,055	362,550

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.

30-JUNE-2024 30-JUNE-2023
(\$) (\$)

13. Trade and Other Receivables

Operating Debtors & Accruals	13,119	58,300
Total Trade and Other Receivables	13,119	58,300

14. Security Deposit

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

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
15. Property, Plant and Equipment		
Furniture and Fittings		
Furniture and Fittings	56,332	47,969
Less Accumulated Depreciation on Furniture and Fittings	(53,670)	(43,565)
Total Furniture and Fittings	2,662	4,404
Motor Vehicles		
Motor Vehicles	144,369	144,369
Less Accumulated Depreciation on Motor Vehicles	(80,531)	(51,657)
Total Motor Vehicles	63,839	92,713
Office Equipment		
Office Equipment	323,670	272,035
Less Accumulated Depreciation on Office Equipment	(293,512)	(268,345)
Total Office Equipment	30,158	3,690
Leasehold Improvements		
Leasehold Improvements	106,995	74,803
Less Accumulated Depreciation on Leasehold Improvements	(57,641)	(37,149)
Total Leasehold Improvements	49,354	37,653
Software and Intangibles		
Software and Intangibles	42,286	42,286
Less Accumulated Depreciation Software and Intangibles	(42,286)	(21,143)
Total Software and Intangibles	-	21,143
Total Property, Plant and Equipment	146,013	159,603
	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)

16. Trade and Other Payables

Operating Creditors & Accruals	232,022	215,494
Superannuation Payable	86,124	71,999
PAYG Withholdings Payable	58,602	46,113
GST	(9,380)	49,931
Total Trade and Other Payables	367,368	383,537

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 2024, 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 2024 are:

- Indigenous Legal Assistance Program (ILAP): \$423,316
- Family Violence Prevention Legal Service (FVPLS): \$126,259
- Increased Legal Assistance for Vulnerable Women: \$59,588
- Community Legal Education Program: \$93,010
- Closing the Gap - Bail Support Program: \$119,174
- Closing the Gap - Bridgewater Youth Community Hub Program: \$120,000
- Civil Law Advice and Representation Service: \$65,000
- 500 Workers Initiative Program: \$221,789
- Aboriginal Wellbeing Support Coordinator and Officer (Prison Program): \$139,229
- National Indigenous Australians Agency NAIDOC Week Funding: \$13,745
- Stronger Family Safety Services Project Capability Building Measure Program (SFSSP): \$90,000

Total: \$1,471,110

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

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
18. Provision for Leave		
Current		
Provision for Annual Leave	210,466	201,114
Provision for Flex Time	7,657	15,362
Total Current	218,122	216,476
Non Current		
Provision for Long Service Leave	108,682	91,745
Total Non Current	108,682	91,745
Total Provision for Leave	326,805	308,221

	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
19. Lease Liability		
Current		
Level 1 152 Macquarie St Hobart	42,383	39,684
Level 4 152 Macquarie St Hobart	82,882	77,028
Macquarie St Hobart	5,614	66,135
Suite 1/67 Brisbane St Launceston	36,232	33,558
Suite 3/67 Brisbane St Launceston	16,292	31,133
17 Cattley St Burnie	24,415	22,991
Total Current	207,819	270,529
Non Current		
Level 1 152 Macquarie St Hobart	-	42,699
Level 4 152 Macquarie St Hobart	-	82,882
Suite 1/67 Brisbane St Launceston	205,782	234,016
Suite 3/67 Brisbane St Launceston	-	16,233
17 Cattley St Burnie	2,072	26,488
Total Non Current	207,855	402,318
Total Lease Liability	415,674	672,846

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 2024 (\$)	30 June 2023 (\$)
Audit Fee	2,500	1,920

The 2024 audit has been conducted by Bentleys Tasmania. The audit comprises the annual financial statement audit.

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

	30 June 2024 (\$)
Net Surplus for the year	572,256
Non-cash Flows in Deficit:	
Depreciation Expense	385,316
Changes in Assets and Liabilities	
(Increase) / Decrease in Prepayments	(1,917)
(Increase) / Decrease in Trade and other Receivables	56,545
(Increase) / Decrease in Security Deposit	
Increase / (Decrease) in Trade and other Payables	43,141
Increase / (Decrease) in GST	(59,311)
Increase / (Decrease) in Provisions	18,583
Increase / (Decrease) in Unexpended Grants	(1,047,688)
Cash Flows Provided by Operating Activities	(30,075)

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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 2024 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

1 November 2024



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 2024, 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 2024, 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 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 Entity



Michael Ian Derbyshire
Director

Hobart

1 November 2024