



## **2022 Annual Report**

## Contents

Letter from the Chair and State Manager	3
Report from the Principal Lawyer – Legal Services	5
Community Engagement and Programs	7
Family Violence Prevention Legal Service	9
Financial Report	11

### About us

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.

Our key programs include Indigenous Reintegration and Remand at Risdon Prison ('Remand to Work'), Justice Policy Partnership and Community Legal Education. We also operate a dedicated Family Violence Prevention Legal Service (known as SiS).

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

### Contact us

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 Corporation)

ICN 9283

ABN 84 832 275 866

## Letter from the Chair and State Manager

We are pleased to present our Annual Report for the 2021-2022 year.

The last year has been a significant growth period for the Tasmanian Aboriginal Legal Service ('TALS'). We continue to focus on our strategic goals and remain strong in our commitment to providing an inclusive service to all Aboriginal people in Tasmania.

TALS has expanded our office footprint this year, enabling us to better support our clients and cater for increased staffing. We have opened in the Northwest of the State (Cattley Street, Burnie) and have created two community hubs in our Hobart and Launceston offices. Our specialised family violence program (known as SiS) also has a dedicated office in Hobart.

To be able to ensure that clients and communities are getting the best support for their legal matters, we have also expanded our team, particularly in our community engagement and program area.

The State Manager is joined in the Executive team by Kellie Dean, Operations Manager (commenced in January) and Lee-Anne Carter in the newly created role of Community Engagement and Programs Manager (commenced in June).

We now have five Aboriginal Liaison Officers across the State who provide non-legal holistic support to our clients. This might range from assisting a client to obtain a birth certificate, to access social support services, attending court, transport, attending community events to assessing eligibility for our service.

There are four staff employed in the new "SiS" program to support victim/survivors of family violence and sexual assault, and we will soon expand this service to the North/Northwest of the State.

We continue to support clients in the prison, through the Remand to Work program, and have two staff assisting clients in the prison. This program supports people in custody serving short sentence or on remand with a focus on assisting them to be in a better position to engage in training and employment post release.

We were successful during the year in obtaining funding to run a community legal education program across the State, which commenced in September this year. We have employed a Community Legal Education Officer to facilitate this program.

TALS has 13 lawyers representing clients across the State, with the biggest growth area being in family law and child safety. We are now in a stronger position to respond and support clients with their needs and help create stronger families and communities.



TALS is more than just a legal service. This year has seen our voice grow and we have been actively involved in policy reform and advocacy.

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 Tasmanian Closing the Gap Implementation Plan 2021-2023.

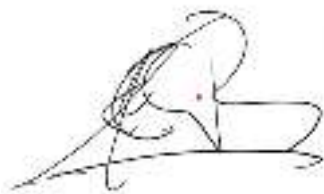
To support our growth and stronger position, new branding was developed for TALS during the year, while also creating a dedicated brand for the SiS program. New and improved websites will be released very shortly.

We see this is an opportunity to create a brand that our staff feel proud of, that is respected amongst stakeholders but most importantly that communities and clients recognise as a sign of a helping hand and hope.

Thank you to our Board of Directors and advisors for their time and insights throughout the year. We appreciate your commitment, experience and passion for our local Aboriginal communities.

Thank you also to our staff for their ongoing dedication to TALS. TALS prides itself on being a place that people want to work - to be able to learn and grow in a supportive environment, to guide and teach others, to work towards a common goal but most importantly to be able to have an impact on those that we are here for, our clients and the communities in Tasmania. The ability to make someone's negative experience just a little bit easier, to be a listening ear, to guide and to connect is something staff do not take for granted.

Our people make TALS what it is. We look forward to reporting on our achievements again next year.

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

John Clark  
Board Chair

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

Hannah Phillips  
Acting State Manager

## **Report from Principal Lawyer - Legal Services**

The Aboriginal Legal Service provides legal services to Aboriginal and Torres Strait Islander people living in Tasmania. We represent clients across many areas of the law including criminal, family, child safety and minor civil matters.

We deliver a culturally appropriate legal service for all Aboriginal people and communities in Tasmania. As documented in TALS' strategic plan, TALS aims to halve Aboriginal Tasmanians' rate of negative contact with the justice system in the next ten years.

With the transition from the Victorian Aboriginal Legal Service complete, 2021-2022 saw TALS grow to have its own strong independent voice. The focus extended beyond TALS being a quality legal service, to being an advocate for change for local communities.

### **Impact of Covid-19**

Over the last year the legal system continued to deal with the impacts of Covid-19 as the borders re-opened at the end of 2021 and we adapted to a new way of living with Covid.

The Tasmanian criminal justice system continues to struggle with a backlog of cases, which in turn impacts access to timely justice. The Court is however largely back to being business as usual.

### **Commission of Inquiry**

The Commission of Inquiry into the *Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings*, has shone a light on some extensive and troubling failures to protect Tasmania's young people. It has shown how damaging the Ashley Youth Detention Centre has been for decades and how it remains that way.

TALS continues to advocate for significant reforms to the Youth Justice system, including a new approach to detention as a last resort, and access to rehabilitative options including a revamp of the early intervention and prevention model. TALS also has been strongly advocating for the government to raise the age of criminal responsibility to 14 years and detention to 16 years.

### **Policy & law reform**

TALS provided an extensive response to the Department of Communities Tasmania, *Reforming Tasmania's Youth Justice System (A pathway for improving outcomes across the youth justice support continuum) Discussion Paper*.

We have also provided several submissions in response to consultation in respect of various Bill's being tabled in parliament, including: the introduction of Child and Youth Safe Standards and a Reportable Conduct Scheme, Integrity Commission review, tabling of new legislation to add a separate charge of non-fatal strangulation and changes to the family violence legislation.

### **Our legal team**

TALS has 13 lawyers employed across the State – dedicated to representing clients across criminal, family and child safety and civil matters.

A key growth area for the year has been information services, enquiries and representation in family law and child safety matters.

TALS has also increased its internal capacity to conduct serious contested matters in the Supreme Court with experienced senior criminal lawyers now located in Hobart, Launceston and Burnie. This step ensures that clients have continuity of access to a culturally appropriate legal support, rather than our service having to brief external practitioners as a matter of course.

The legal service continues to grow and be complemented by experienced and competent legal support staff. Aboriginal Liaison Officers are a critical support for the legal team and provide holistic wrap around services to clients to assist in the creation of stronger people, families, and communities.

### **Professional development and support**

During the year our legal team (and other support roles) participated in a 2-day Mental Health First Aid Training, with a focus on Aboriginal communities. This training was invaluable to ensure staff can better recognise and support client needs, and to support each other.

Lawyers completed their continuous professional requirements (CPD) during the year and attended various other professional training opportunities to enhance their work.

### **Snapshot of files**

	<b>New files opened</b>	<b>Ongoing files closed</b>	<b>TOTAL</b>
Criminal	618	223	841
Family and Child Safety	100	61	161
Civil	112	11	123
<b>TOTAL</b>	<b>830</b>	<b>295</b>	<b>1,125</b>

The amount of support and services provided to one client with one file can vary. It could be opened and shut on the same day for a minor criminal matter, or it could be a file that has 12 court appearances in a six-month period, with a week long trial. This also does not capture the non-legal support that is offered to the client, 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.

During the year, TALS received 2,263 custody notifications. This is an additional 370 notifications than we received in 2021.

## Community Engagement and Programs

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:

### Indigenous Remand & Reintegration IRRO ('IRRO')

In 2021 TALS successfully applied for a two-year funding grant to deliver a *Remand to Work* project within the Tasmanian Prison Service. The project supports Aboriginal people who are on remand or who are serving short sentences to successfully transition from prison into the community, and to be better positioned to gain sustainable employment.

The IRRO officer works with the participant to ensure that their needs are identified and supports them by undertaking referrals and connecting them to relevant support services - which may include assistance with mental health support, grief and loss counselling, healthy lifestyle programs, housing, family and cultural connectedness, alcohol and drug dependency, domestic and family violence and violent offending.

It empowers those in custody to feel more confident in seeking links to education, training, and employment. The program can practically assist those in custody and leaving prison, this is important as it is often these barriers that prevent community members from successfully 'finding their feet' once released.

We can assist in providing funding towards food, dental, clothing, identification, gaining a driver's license and other qualifications such as 'white cards', and assist in securing emergency accommodation or bond support and other necessary material assistance upon release.

Despite facing several challenges due to COVID (lockdowns and prison restrictions) at the commencement of this program, the IRRO program has continued to remain focused on providing supports to prisoners in custody.

A key obstacle that has been identified is the underlying systemic issues that exist which impact on training and/or employment opportunities. These include the lack of available housing and support for substance use issues and mental health. Latest data from the IRRO program showed a significantly high number of Aboriginal prisoners with substance issues (77.78%) and found that 22.22% of prisoners who presented to the program were experiencing mental health issues.

These are significant barriers that need to be addressed on a wider societal level.

### Aboriginal Liaison Officer Program

TALS Aboriginal Liaison Officers (ALO) program is expanding across Tasmania. TALS now have 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.

### **Community Legal Education Program ('CLE')**

TALS have employed a full time CLE lawyer who will work with TALS lawyers and ALOs to engage and deliver CLE events across Tasmania.

We have been creating and redesigning TALS legal brochures, fact sheets and other legal education materials that will be made freely available.

TALS CLE program will be strongly focused on empowering communities by providing opportunities for them to drive and lead the conversation and engagement around the legal and social matters impacting their communities. No one size of CLE fits all.

Communities must be allowed to design, create and lead discussion through their own self-determining advocacy and voice. The role of TALS CLE program is to work directly with communities to address legal issues and need. This can only be done by raising community voices.

### **Justice Policy Partnership ('JPP') program**

TALS have employed a Justice Policy Partnership ('JPP')\_officer who will represent TALS in the Justice Policy Partnership program.

The JPP program 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 program will drive Aboriginal and Torres Strait Islander community-led outcomes on Closing the Gap, and support 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.



## Family Violence Prevention Legal Service (SiS Tasmania)

In 2021, TALS received funding to develop a dedicated Family Violence Prevention Legal Service ('FVPLS').

The objective of the FVPLS is to address the legal needs and facilitate non-legal wraparound support for Aboriginal and Torres Strait Islander victims and survivors of family violence and sexual assault.

The FVPLS has been called SiS – Support, Information and Strength. It currently operates from a dedicated office in Hobart, which is a welcoming and safe place for local communities to seek support, have a yarn and feel empowered to create change for themselves and their families.

SiS provides a range of service, including:

- Legal advice and casework assistance which prioritises clients experiencing family violence
- Court support
- Counselling for victims of family violence and sexual assault
- Community engagement and outreach programs focused on improved family safety outcomes
- Early Intervention and family violence prevention programs and support
- Community legal education programs
- Referral, information and support service which contribute to the improvement of family safety outcomes.

Building relationships with key stakeholders in government, community services and Aboriginal organisations has been an important focus for SiS in the development stage. These relationships help to establish referral pathways and engagement with local communities, while also building and maintaining trust and respect in the service.





TASMANIAN ABORIGINAL  
LEGAL SERVICE

Services for  
Aboriginal and  
Torres Strait Islander  
people in Tasmania

FREECALL

**1800 595 162**

24/7 state-wide service including  
outreach to rural and remote locations

---

**Criminal Law**

(Magistrates Court and Supreme Court)

---

**Family Law** (parenting & child safety matters)

---

**Civil** (minor civil matters)

**LAUNCESTON**

Level 1, Office 1A,  
67-69 Brisbane Street

**BURNIE**

17 Cottley Street  
(9am - 1pm)

**HOBART**

Level 4,  
152 Macquarie Street



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, present and emerging 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.



# Annual Financial Statements

Tasmanian Aboriginal Legal Service

ABN 84 832 275 866

For the year ended 30 June 2022

# Contents

3	Certification of Financial Statements
4	Income and Expenditure Statement
5	Statement of Financial Position
6	Statement of Changes in Equity
7	Cash Flow Statement
8	Notes to the Financial Statements

# Certification of Financial Statements

## Tasmanian Aboriginal Legal Service For the year ended 30 June 2022

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 2022 and its performance for the period 1 July 2021 to 30 June 2022.
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



State Manager (Acting) - Hannah Phillips

Date: 18 / 10 / 2022

# Income and Expenditure Statement

## Tasmanian Aboriginal Legal Service For the year ended 30 June 2022

	NOTES	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>Income</b>			
Income - All Sources	2	3,737,447	3,293,980
<b>Total Income</b>		<b>3,737,447</b>	<b>3,293,980</b>
<b>Expenditure</b>			
Employee Benefits Expense	3	2,105,825	1,816,563
Legal Services Expense	4	119,738	67,202
Depreciation & Amortisation	5	329,766	218,367
Occupancy Expenses	6	55,714	39,422
Administrative Expenses	7	179,886	193,035
Other Expenses from Ordinary Activities	8	296,820	343,959
<b>Total Expenditure</b>		<b>3,087,750</b>	<b>2,678,548</b>
<b>Total Surplus for the Year</b>		<b>649,697</b>	<b>615,432</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 2022

	NOTES	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	9	3,446,561	2,582,172
Prepayments	10	24,007	12,966
Intangible Assets	11	177,220	-
<b>Total Current Assets</b>		<b>3,647,788</b>	<b>2,595,138</b>
<b>Non-Current Assets</b>			
Intangible Assets	11	469,214	610,329
Security Deposit	12	37,016	11,467
Property, Plant and Equipment	13	215,565	279,272
<b>Total Non-Current Assets</b>		<b>721,796</b>	<b>901,068</b>
<b>Total Assets</b>		<b>4,369,584</b>	<b>3,496,206</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Lease Liabilities	17	156,616	102,651
Trade and Other Payables	14	166,025	293,597
Unexpended Grants	15	1,939,756	1,669,360
Provisions	16	146,139	141,973
<b>Total Current Liabilities</b>		<b>2,408,537</b>	<b>2,207,580</b>
<b>Non-Current Liabilities</b>			
Lease Liability	17	529,387	518,947
Provisions	16	63,335	51,050
<b>Total Non-Current Liabilities</b>		<b>592,722</b>	<b>569,997</b>
<b>Total Liabilities</b>		<b>3,001,258</b>	<b>2,777,578</b>
<b>Net Assets</b>		<b>1,368,326</b>	<b>718,628</b>
<b>Equity</b>			
Accumulated Surplus		615,432	-
Current Year Surplus		649,697	615,432
Reserve for Assets	18	103,196	103,196
<b>Total Equity</b>		<b>1,368,326</b>	<b>718,628</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 2022

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>Change in Equity (\$)</b>		
Opening Balance	718,628	-
Total Surplus for the Year	649,697	615,432
Transfers to Reserves	-	103,196
<b>Total Change in Equity (\$)</b>	<b>1,368,326</b>	<b>718,628</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 2022

	NOTES	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>Operating Activities</b>			
<b>Operating Receipts</b>			
Receipts From Grants		3,985,386	5,105,102
GST Received		493,433	406,947
Interest Received		-	182
Cash Receipts From Other Operating Activities		7,648	3,285
<b>Total Operating Receipts</b>		<b>4,486,467</b>	<b>5,515,516</b>
<b>Operating Payments</b>			
GST Paid		(570,800)	(287,227)
Employee Benefits Expense		(2,078,868)	(1,539,546)
Legal Services Expense		(95,860)	(72,947)
Cash Payments From Other Operating Activities		(650,052)	(639,179)
<b>Total Operating Payments</b>		<b>(3,395,580)</b>	<b>(2,538,898)</b>
FVPLS - Carried Forward Funding		-	-
FVPLS - Carried Forward Funding		-	-
Client Support Costs		-	-
Client Support Costs		-	-
<b>Net Cash Flows from Operating Activities</b>	20	<b>1,090,887</b>	<b>2,976,618</b>
<b>Investing Activities</b>			
Receipts From Sale of Plant and Equipment		46,120	-
Payment for Property, Plant and Equipment		(154,487)	(284,256)
Other Cash Items From Investing Activities		(177,220)	-
<b>Net Cash Flows from Investing Activities</b>		<b>(285,588)</b>	<b>(284,256)</b>
<b>Financing Activities</b>			
Principal Lease Repayments		59,089	(110,190)
<b>Net Cash Flows from Financing Activities</b>		<b>59,089</b>	<b>(110,190)</b>
<b>Net Cash Flows</b>		<b>864,389</b>	<b>2,582,172</b>
<b>Cash and Cash Equivalents</b>			
Cash and cash equivalents at beginning of period		2,582,172	-
Westpac Bank Accounts		864,389	2,582,172
Cash and cash equivalents at end of period	9	3,446,561	2,582,172
<b>Net change in cash for period</b>		<b>864,389</b>	<b>2,582,172</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 2022

### 1. Statement of Significant Accounting Policies

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 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 have been prepared on an accruals basis 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 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 Australian Charities and Not-For-Profits Commission Act 2012 (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 15.

(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 19.

(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 20.

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 includes deposits held on call with major banks only.

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

Accounts receivable and other debtors are expected to be collected within 12 months 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 Accounting Standards, 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**

The Coronavirus (COVID-19) pandemic continues to impact both communities and businesses throughout the world, including Australia and the community where the corporation operates. The scale, timing and duration of potential impacts on the branch is unknown, as are future mitigating factors. TALS continues to closely monitor the impacts of COVID-19 and will respond as appropriate.

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 2022.

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

The Board members 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.

**(s) Related Party Transactions**

If conflicts of interest arose, committee members have complied with the conflicts of interest policy 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 (ceased November 2021, recommenced February 2022)
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
Robert Anders	Non-Executive Director of the Board (commenced November 2021)
Tracey Dillon	Chief Executive Officer and Executive Director of the Board (CEO position ceased November 2021, Director position ceased February 2022)

<b>Key Management Personal</b>	<b>Position</b>
Hannah Phillips	Acting State Manager (commenced November 2021) and Principal Lawyer
Kellie Dean	Operations Manager and Contact Officer (commenced January 2022)
Lee-Anne Carter	Community Engagement and Programs Manager (commenced June 2022)
Megan Johnson	Chief Operations Officer (commenced May 2021, ceased July 2021)
Hayden Waterlow	Chief Operations Officer (Acting) (commenced July 2021, ceased November 2021)

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

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>2. Income</b>		
Grant Funding	3,729,799	3,290,514
Interest Income	-	182
Lease Recovery	7,648	3,285
<b>Total Income</b>	<b>3,737,447</b>	<b>3,293,980</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.

## Lease Recovery

The lease agreement for Level 4, 152 Macquarie St 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 it's reduced nature results in an income recognition event.

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>3. Employee Benefits Expense</b>		
Wages and Salaries	1,907,011	1,480,618
Superannuation	172,507	133,175
Training and Courses	12,714	9,747
Leave Expense	13,593	193,023
<b>Total Employee Benefits Expense</b>	<b>2,105,825</b>	<b>1,816,563</b>
	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>4. Legal Services Expense</b>		
Community Legal Education	1,700	-
Expert Evidence Service and Report Costs	83,708	67,202
Outsourced Legal Services	34,330	-
<b>Total Legal Services Expense</b>	<b>119,738</b>	<b>67,202</b>
	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>5. Depreciation &amp; Amortisation</b>		
Depreciation	193,295	108,180
Right Of Use Asset - Amortisation	136,470	110,187
<b>Total Depreciation &amp; Amortisation</b>	<b>329,766</b>	<b>218,367</b>
	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>6. Occupancy Expenses</b>		
Cleaning	14,981	12,131
Insurance	14,964	8,230
Interest on Lease	9,960	11,272
Light, Power, Heating	7,138	7,163
Parking Fees	5,280	-
Rent	1,000	-
Rubbish Removal	791	626
Storage	1,600	-
<b>Total Occupancy Expenses</b>	<b>55,714</b>	<b>39,422</b>

## Rent

The 17 Cattley St Burnie lease arrangement has not been finalised, therefore the first month's rent and deposit has been incurred as a rent expense. The lease liability will be recognised upon execution of the lease agreement in 2022-23.

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>7. Administrative Expenses</b>		
Advertising	-	860
Meals & Accommodation	46,891	47,927
Meetings & Conferences	-	1,364
Motor Vehicle Expenses	4,089	1,305
Printing & Stationery	39,459	30,554
Recruitment Expenses	18,868	71,289
Telephone & Internet	38,535	8,425
Transportation Costs	32,045	31,312
<b>Total Administrative Expenses</b>	<b>179,886</b>	<b>193,035</b>

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>8. Other Expenses from Ordinary Activities</b>		
Consulting Fees	122,614	111,121
Freight & Courier	1,027	17,899
IT Support Expenses	99,619	99,679
Legal Expenses	9,994	15,640
Office Expenses	63,567	23,043
Temporary Staff	-	10,337
Transition Costs	-	66,239
<b>Total Other Expenses from Ordinary Activities</b>	<b>296,820</b>	<b>343,959</b>

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>9. Cash and Cash Equivalents</b>		
<b>Cash at Bank</b>		
Westpac Bank Account	3,446,561	2,582,172
<b>Total Cash and Cash Equivalents</b>	<b>3,446,561</b>	<b>2,582,172</b>

## 10. 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 2022 includes the payment of insurance premiums and rent / lease payments.



30-JUNE-2022      30-JUNE-2021  
(\$)                    (\$)

## 11. Right of Use Assets

Level 1 152 Macquarie St Hobart at Written Down Value	110,151	-
Level 4 152 Macquarie St Hobart at Written Down Value	216,037	305,084
Suite 1/67 Brisbane St Launceston at Written Down Value	275,237	305,245
Additional Lease - Suite 1/67 Brisbane St Launceston at Written Down Value	45,010	-
<b>Total Right of Use Assets</b>	<b>646,435</b>	<b>610,329</b>

	<b>Level 4 152 Macquarie St Hobart (\$)</b>	<b>Suite 1/67 Brisbane St Launceston (\$)</b>	<b>Level 1 152 Macquarie St Hobart (\$)</b>	<b>Additional Lease - Suite 1/67 Brisbane St Launceston (\$)</b>	<b>Total (\$)</b>
<b>Carrying value at 1 July 2021</b>	305,084	305,245	-	-	<b>610,329</b>
Additions	-	-	110,151	75,017	<b>185,168</b>
Adjustment for changes in lease conditions	(17,477)	4,885	-	-	<b>(12,592)</b>
Lease amortisation expenses included in note 5	(71,570)	(34,893)	-	(30,007)	<b>(136,470)</b>
<b>Carrying value at 30 June 2022</b>	<b>216,037</b>	<b>275,237</b>	<b>110,151</b>	<b>45,010</b>	<b>646,435</b>

The adjustment for changes in lease conditions has been made to reflect the 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.

## 12. Security Deposit

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

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>13. Property, Plant and Equipment</b>		
<b>Furniture and Fittings</b>		
Furniture and Fittings	31,801	20,579
Less Accumulated Depreciation on Furniture and Fittings	(25,654)	(10,208)
<b>Total Furniture and Fittings</b>	<b>6,146</b>	<b>10,371</b>
<b>Motor Vehicles</b>		
Motor Vehicles	144,369	181,720
Less Accumulated Depreciation on Motor Vehicles	(22,783)	(7,470)
<b>Total Motor Vehicles</b>	<b>121,587</b>	<b>174,250</b>
<b>Office Equipment</b>		
Office Equipment	223,205	132,563
Less Accumulated Depreciation on Office Equipment	(219,957)	(84,118)
<b>Total Office Equipment</b>	<b>3,248</b>	<b>48,445</b>
<b>Leasehold Improvements</b>		
Leasehold Improvements	65,147	52,591
Less Accumulated Depreciation on Leasehold Improvements	(22,849)	(6,384)
<b>Total Leasehold Improvements</b>	<b>42,298</b>	<b>46,207</b>
<b>Software and Intangibles</b>		
Software and Intangibles	42,286	-
<b>Total Software and Intangibles</b>	<b>42,286</b>	<b>-</b>
<b>Total Property, Plant and Equipment</b>	<b>215,565</b>	<b>279,272</b>
	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)

**14. Trade and Other Payables**

Operating Creditors & Accruals	26,475	23,179
Superannuation Payable	42,196	37,074
PAYG Withholdings Payable	30,758	37,173
Wages Payable	2,093	-
GST	64,503	196,171
<b>Total Trade and Other Payables</b>	<b>166,025</b>	<b>293,597</b>

**Wages Payable**

This outstanding balance relates to an employee's unpaid salary sacrifice deduction recognised but unpaid as at 30 June 2022.

## 15. 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 2022, 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 2022 are:

- Indigenous Legal Assistance Program (ILAP): \$1,234,462
- Indigenous Remand and Reintegration Officer (IRRO): \$73,044
- Family Violence Prevention Legal Service (FVPLS): \$429,500
- Community Legal Education Program: \$202,750

Total: \$1,939,756

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

	30-JUNE-2022 (\$)	30-JUNE-2021 (\$)
<b>16. Provision for Leave</b>		
<b>Current</b>		
Provision for Annual Leave	139,866	135,751
Provision for Flex Time	6,273	6,222
<b>Total Current</b>	<b>146,139</b>	<b>141,973</b>
<b>Non Current</b>		
Provision for Long Service Leave (Non Current)	63,335	51,050
<b>Total Non Current</b>	<b>63,335</b>	<b>51,050</b>
<b>Total Provision for Leave</b>	<b>209,474</b>	<b>193,023</b>

30-JUNE-2022      30-JUNE-2021  
(\$)

## 17. Lease Liability

### Current

Level 1 152 Macquarie St Hobart	27,768	-
Level 4 152 Macquarie St Hobart	70,365	73,678
Suite 1/67 Brisbane St Launceston	30,765	28,973
Additional Lease - Suite 1/67 Brisbane St Launceston	27,718	-
<b>Total Current</b>	<b>156,616</b>	<b>102,651</b>

### Non Current

Level 1 152 Macquarie St Hobart	82,383	-
Level 4 152 Macquarie St Hobart	145,672	236,463
Suite 1/67 Brisbane St Launceston	256,241	282,484
Additional Lease - Suite 1/67 Brisbane St Launceston	45,091	-
<b>Total Non Current</b>	<b>529,387</b>	<b>518,947</b>

<b>Total Lease Liability</b>	<b>686,003</b>	<b>621,598</b>
------------------------------	----------------	----------------

## 2023 Financial Year Leases

Leases that have been executed in the 2023 financial year are as follows:

	Commencement Date	Term	Rent
<b>Level 1 203 Macquarie St Hobart</b>	25 July 2022	2 years	\$65,000
<b>17 Cattley St Burnie</b>	1 August 2022	3 years	\$28,000

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.

## 18. Reserve for Assets

Reflects the assets at written down value (eg: vehicles, office equipment and furniture) transferred from VALS to TALS.

## 19. Remuneration of Auditors

	30 June 2022 (\$)	30 June 2021 (\$)
Audit Fee	1,850	1,750

The 2022 audit has been conducted by Bentleys Tasmania. The audit comprises the annual financial statement audit.

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

	<b>30 June 2022 (\$)</b>
Net Surplus for the year	649,697
Non-cash flows in surplus:	
Depreciation Expense	329,766
Changes in Assets and Liabilities	
(Increase) / Decrease in Prepayments	(22,302)
(Increase) / Decrease in Security Deposit	(25,549)
Increase / (Decrease) in Trade and other Payables	4,096
Increase / (Decrease) in GST	(131,668)
Increase / (Decrease) in Provisions	16,451
Increase / (Decrease) in Unexpended Grants	270,396
<b>Cash Flows Provided by Operating Activities</b>	<b>1,090,887</b>

**Bentleys Tasmania Audit  
Pty Ltd**

2nd Floor, 39 Sandy Bay Road  
Hobart 7000

PO Box 205  
Battery Point 7004

ABN 80 130 770 553

T +61 3 6242 7000

F +61 3 6278 3555

admin@bentleystas.com.au

bentleys.com.au

## **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 2022 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

19 October 2022



**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 2022, 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 2022, 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 Entity



**Michael Ian Derbyshire**  
Director

Hobart

19 October 2022