



# **Eastern Community Legal Centre Inc.**

ABN 89 833 124 364

## **Financial Statements**

For the Year Ended 30 June 2023

# Eastern Community Legal Centre Inc.

ABN 89 833 124 364

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For the Year Ended 30 June 2023

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**LDB Audit Services Pty Ltd t/as  
Postan Miller and Associates**  
ACN 123 774 569 ABN 59 123 774 569  
Suite 32, Level 3  
25 Claremont Street  
South Yarra, Vic 3141

Telephone: 03 9006 0880  
[www.LDB.com.au](http://www.LDB.com.au)



**Eastern Community Legal Centre Inc.**

ABN 89 833 124 364

**Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Eastern Community Legal Centre Inc.**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

*LDB Audit Services Pty Ltd*

LOB Audit Services Pty Ltd  
Unit 32, 25 Claremont Street  
South Yarra Victoria 3141

A handwritten signature in black ink, appearing to read "Hilton Miller".

HILTON MILLER  
DIRECTOR

Date: 3 November 2023

**Eastern Community Legal Centre Inc.**

ABN 89 833 124 364

**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 30 June 2023**

		<b>2023</b>	<b>2022</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>
Revenue		<b>6,673,767</b>	5,884,160
Investment revenue		<b>15,741</b>	2,138
Dividends and Distributions received		<b>18,555</b>	
Employee benefits expense	4	<b>(5,801,999)</b>	(5,098,887)
Property and equipment expenses		<b>(263,234)</b>	(276,216)
Administration expenses		<b>(215,238)</b>	(181,153)
Program expenses		<b>(396,515)</b>	(330,507)
Lease expenses		<b>(2,015)</b>	(1,780)
<b>Surplus/ (deficit) before income tax</b>		<b>29,062</b>	(2,245)
Income tax expense			
<b>Surplus/ (deficit) for the year</b>		<b>29,062</b>	(2,245)
<b>Other comprehensive income, net of income tax</b>			
<b>Items that will not be reclassified subsequently to profit or loss</b>			
<b>Items that will be reclassified to profit or loss when specific conditions are met</b>			
Fair value movements on investments held at FVOCI		<b>1,368</b>	
<b>Other comprehensive income for the year, net of tax</b>		<b>1,368</b>	
<b>Total comprehensive income/ (loss) for the year</b>		<b>30,430</b>	(2,245)

The accompanying notes form part of these financial statements.

# Eastern Community Legal Centre Inc.

ABN 89 833 124 364

## Statement of Financial Position

As At 30 June 2023

		2023	2022
	Note	\$	\$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	937,902	1,761,965
Trade and other receivables	6	70,931	261,390
Other financial assets	7	830,630	828,269
<b>TOTAL CURRENT ASSETS</b>		<b>1,839,463</b>	2,851,624
<b>NON-CURRENT ASSETS</b>			
Other financial assets	7	475,148	
Property, plant and equipment	8	62,434	121,534
Right-of-use assets	9	53,552	134,760
<b>TOTAL NON-CURRENT ASSETS</b>		<b>591,134</b>	256,294
<b>TOTAL ASSETS</b>		<b>2,430,597</b>	3,107,918
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	1,065,160	1,901,677
Lease liabilities	9	52,701	85,482
Short-term provisions	11	722,873	537,503
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,840,734</b>	2,524,662
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	9	19,900	70,164
Long-term provisions	11	94,113	67,672
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>114,013</b>	137,836
<b>TOTAL LIABILITIES</b>		<b>1,954,747</b>	2,662,498
<b>NET ASSETS</b>		<b>475,850</b>	445,420
<b>EQUITY</b>			
Accumulated surplus		475,850	445,420
<b>TOTAL MEMBERS' FUNDS</b>		<b>475,850</b>	445,420

The accompanying notes form part of these financial statements.

**Eastern Community Legal Centre Inc.**

ABN 89 833 124 364

**Statement of Changes in Equity  
For the Year Ended 30 June 2023**

**2023**

	<b>Accumulated Surplus</b>	<b>Total</b>
	\$	\$
<b>Balance at 1 July 2022</b>	<b>445,420</b>	<b>445,420</b>
Surplus attributable to members	29,062	29,062
Total other comprehensive income for the period	1,368	1,368
<b>Balance at 30 June 2023</b>	<b>475,850</b>	<b>475,850</b>

**2022**

	<b>Accumulated Surplus</b>	<b>Total</b>
	\$	\$
<b>Balance at 1 July 2021</b>	447,665	447,665
Deficit attributable to members	(2,245)	(2,245)
<b>Balance at 30 June 2022</b>	<b>445,420</b>	<b>445,420</b>

The accompanying notes form part of these financial statements.

# Eastern Community Legal Centre Inc.

ABN 89 833 124 364

## Statement of Cash Flows For the Year Ended 30 June 2023

	2023	2022
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from grants and others	6,057,487	6,504,074
Payments to suppliers and employees	(6,319,754)	(5,740,303)
Interest received	15,741	2,138
Net cash (used in) /provided by operating activities	12 <u>(246,526)</u>	<u>765,909</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Redemption/ (purchase) of investment	(477,509)	(828)
Purchase of property, plant and equipment	(17,932)	(54,179)
Net cash (used in)/ provided by investing activities	<u>(495,441)</u>	<u>(55,007)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payment of lease liabilities	(82,096)	(65,672)
Net cash (used in)/provided by financing activities	<u>(82,096)</u>	<u>(65,672)</u>
Net (decrease)/increase in cash and cash equivalents held	(824,063)	645,230
Cash and cash equivalents at beginning of year	1,761,965	1,116,735
Cash and cash equivalents at end of financial year	5 <u>937,902</u>	<u>1,761,965</u>

The accompanying notes form part of these financial statements.

## Eastern Community Legal Centre Inc.

ABN 89 833 124 364

# Notes to the Financial Statements

## For the Year Ended 30 June 2023

The financial report covers Eastern Community Legal Centre Inc. as an individual entity. Eastern Community Legal Centre Inc. is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2023 were to provide multidisciplinary legal services that works to prevent problems, progress fair outcomes and support the wellbeing and resilience of communities and community members in Melbourne's East.

The functional and presentation currency of Eastern Community Legal Centre Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

### 1 Basis of Preparation

In the opinion of those charged with Governance the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

### 2 Summary of Significant Accounting Policies

#### (a) Revenue and other income

##### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.



## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **2 Summary of Significant Accounting Policies**

##### **(a) Revenue and other income**

###### **Grant revenue**

Non reciprocal grant revenue is recognised in profit and loss when the Association obtains control of the grant, it is probable that future economic benefits gained from the grant will flow to the Association and the amount can be reliably measured.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Where the Association receives non-reciprocal contribution of assets from the government and other parties for zero or a nominal value, these assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit and loss.

###### **Donations**

Donations are recognised as income when received.

###### **Interest revenue**

Interest is recognised using the effective interest method

###### **Other income**

Other income is recognised on an accruals basis when the Association is entitled to it.

##### **(b) Income Tax**

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

##### **(c) Goods and services tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

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

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **2 Summary of Significant Accounting Policies**

##### **(d) Financial instruments**

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

##### **Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

##### *Classification*

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

##### *Amortised cost*

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **2 Summary of Significant Accounting Policies**

##### **(d) Financial instruments**

###### **Financial assets**

###### *Fair value through other comprehensive income*

###### Equity instruments

The Association has a number of strategic investments in listed and unlisted entities over which they do not have significant influence nor control. The Association has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

###### Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Net gains or losses, including any interest are recognised in profit or loss (refer to hedging accounting policy for derivatives designated as hedging instruments.)

###### *Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost
- debt investments measured at FVOCI

When determining whether the credit risk of a financial assets has increased significantly since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **2 Summary of Significant Accounting Policies**

##### **(d) Financial instruments**

###### **Financial assets**

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

###### *Trade receivables*

Impairment of trade receivables have been determined using the simplified approach in MSB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

###### *Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in MSB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

###### **Financial liabilities**

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

##### **(e) Impairment of non-financial assets**

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **2 Summary of Significant Accounting Policies**

##### **(e) Impairment of non-financial assets**

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

##### **(f) Leases**

At the lease commencement, the Association recognises a right-of-use asset and associated lease liabilities for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessment of impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however, where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

##### *Other operating leases*

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are for periods less than twelve months and which do not meet the requirements of AASB 16 are charged as expenses to the profit and loss.

##### **(g) Adoption of new and revised accounting standards**

The Association has adopted all standards which became effective for the first time at 30 June 2023, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

## Eastern Community Legal Centre Inc.

ABN 89 833 124 364

# Notes to the Financial Statements

For the Year Ended 30 June 2023

### 3 Critical Accounting Estimates and Judgments

Those charged with governance 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.

### 4 Result for the Year

The result for the year includes the following specific expenses:

	2023	2022
	\$	\$
Other expenses:		
Employee benefits expense	5,801,999	5,098,887

### 5 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash on hand		972
Bank balances	937,902	1,760,993
	<u>937,902</u>	<u>1,761,965</u>

### 6 Trade and Other Receivables

	2023	2022
	\$	\$
CURRENT		
Trade receivables	23,247	228,182
Prepayments	29,044	29,640
Other receivables	18,640	3,568
<b>Total current trade and other receivables</b>	<u>70,931</u>	<u>261,390</u>

### 7 Other Financial Assets

#### Held-to-maturity investments

	2023	2022
	\$	\$
CURRENT		
Term Deposits	830,630	828,269
NON-CURRENT		
Praemium Australia Ltd	<u>475,148</u>	

**Eastern Community Legal Centre Inc.**

ABN 89 833 124 364

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**8 Property, plant and equipment**

PLANT AND EQUIPMENT

	<b>2023</b>	<b>2022</b>
	\$	\$
Furniture and equipment		
At cost	<b>440,006</b>	422,074
Accumulated depreciation	<b>(384,437)</b>	(314,269)
<b>Total furniture and equipment</b>	<b>55,569</b>	107,805
Motor vehicles		
At cost	<b>27,458</b>	27,458
Accumulated depreciation	<b>(20,593)</b>	(13,729)
<b>Total motor vehicles</b>	<b>6,865</b>	13,729
<b>Total property, plant and equipment</b>	<b>62,434</b>	121,534

**9 Leases**

**(a) Right-of-use assets**

	<b>Properties leased</b>	<b>Total</b>
	\$	\$
<b>Year ended 30 June 2023</b>		
Balance at beginning of year	<b>134,760</b>	<b>134,760</b>
Depreciation charge	<b>(82,684)</b>	<b>(82,684)</b>
Additions to right-of-use assets	<b>1,476</b>	<b>1,476</b>
<b>Balance at end of year</b>	<b>53,552</b>	<b>53,552</b>
<b>Year ended 30 June 2022</b>		
Balance at beginning of year	214,798	214,798
Depreciation charge	(80,038)	(80,038)
<b>Balance at end of year</b>	<b>134,760</b>	<b>134,760</b>

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**9 Leases**

**(b) Lease liabilities**

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	<b>&lt; 1 year</b>	<b>1 - 5 years</b>	<b>Lease liabilities included in this Statement Of Financial Position</b>
	\$	\$	\$
<b>2023</b>			
Lease liabilities	<b>52,701</b>	<b>19,900</b>	<b>72,601</b>
<b>2022</b>			
Lease liabilities	85,482	70,164	155,646

**10 Trade and Other Payables**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		\$	\$
<b>CURRENT</b>			
Trade payables		<b>84,585</b>	65,705
Other payables		<b>294,117</b>	275,981
GST payable		<b>27,278</b>	76,575
Income in Advance		<b>659,180</b>	1,483,416
		<b>1,065,160</b>	1,901,677

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

**11 Provisions**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>CURRENT</b>		
Provision for long service leave	<b>277,159</b>	137,983
Provision for annual leave	<b>445,714</b>	399,520
	<b>722,873</b>	537,503
<b>NON-CURRENT</b>		
Provision for long service leave	<b>94,113</b>	67,672



## Eastern Community Legal Centre Inc.

ABN 89 833 124 364

### Notes to the Financial Statements For the Year Ended 30 June 2023

#### 12 Cash Flow Information

##### Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net surplus to net cash provided by operating activities:

	2023	2022
	\$	\$
Surplus/(deficit) for the year	30,430	(2,245)
Cash flows excluded from surplus attributable to operating activities		
Non-cash flows in surplus:		
- amortisation	82,684	80,038
- depreciation	77,033	110,886
- discount on rent waived	(2,426)	(9,117)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	190,459	404,249
- increase/(decrease) in trade and other payables	(836,517)	138,292
- increase/(decrease) in provisions	211,811	43,806
Cashflows from operations	<u>(246,526)</u>	<u>765,909</u>

#### 13 Contingencies

In the opinion of the responsible persons, the Association did not have any contingencies at 30 June 2023 (30 June 2022:None).

#### 14 Events Occurring After the Reporting Date

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

**Eastern Community Legal Centre Inc.**

ABN 89 833 124 364

**Notes to the Financial Statements**

**For the Year Ended 30 June 2023**

**15 Statutory Information**

The registered office and principal place of business of the association is:

Eastern Community Legal Centre Inc.

Suite 3, Town Hall Hub,

27 Bank Street

Box Hill VIC 3128

**Eastern Community Legal Centre Inc.**

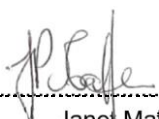
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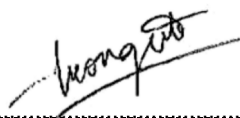
**Responsible Persons' Declaration**

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Chairperson .....   
Janel MattonAM

Treasurer .....   
Luong Ta

Dated 26/10/2023

26/10/2023

**LDB Audit Services Pty Ltd t/as  
Postan Miller and Associates**  
ACN 123 774 569 ABN 59 123 774 569  
Suite 32, Level 3  
25 Claremont Street  
South Yarra, Vic 3141

Telephone: 03 9006 0880  
[www.LDB.com.au](http://www.LDB.com.au)



**Eastern Community Legal Centre Inc.**

## **Independent Audit Report to the members of Eastern Community Legal Centre Inc.**

### **Report on the Audit of the Financial Report**

#### **Opinion**

We have audited the financial report of Eastern Community Legal Centre Inc., which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the financial report of Eastern Community Legal Centre Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of 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 Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### **Emphasis of Matter - Basis of Accounting**

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

**LDB Audit Services Pty Ltd t/as  
Postan Miller and Associates**  
ACN 123 774 569 ABN 59 123 774 569  
Suite 32, Level 3  
25 Claremont Street  
South Yarra, Vic 3141

Telephone: 03 9006 0880  
[www.LDB.com.au](http://www.LDB.com.au)



**Eastern Community Legal Centre Inc.**

## **Independent Audit Report to the members of Eastern Community Legal Centre Inc.**

### **Responsibilities of Responsible Entities for the Financial Report**

The responsible persons of the Registered Entity are 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 needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine 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 responsible persons are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intend 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 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 the financial report.

*LDB Audit Services Pty Ltd*

LOB Audit Services Pty Ltd  
Unit 32, 25 Claremont Street  
South Yarra VIC 3141

A handwritten signature in blue ink, appearing to read "Hilton Miller".

HILTON MILLER  
DIRECTOR

Date 3 November 2023

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