



ANNUAL REPORT

2020-2021



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Funding and Support provided to Welfare Rights & Advocacy Service in 2020-2021

COMMONWEALTH GOVERNMENT



PUBLIC PURPOSES TRUST

DONATIONS

WESTERN AUSTRALIAN GOVERNMENT



MEMBERSHIPS

Personnel and Staff Profile 2020-2021

Board

Sally Fox	Chairperson from 30 October 2020
Owen Whittle	Chairperson to 30 October 2020
Sally Fox	Deputy Chairperson to 30 October 2020
Dan Hill	Deputy Chairperson from 30 October 2020
Steen Johansen	Treasurer
Rebecca Dennison	Secretary
Sinead Glackin	Committee Member
Claire Duffy	Committee Member
Brendyn Nelson	Committee Member
Dan Hill	Unions WA nominee to 30 October 2020
Mark Elliott	Unions WA nominee from April 2021

Permanent and Contract Staff

Kate Beaumont	Executive Officer
Catherine Eagle	Principal Solicitor
Chris Belcher	Welfare Rights/Tenant Advocate
Jeanie Bryant	Welfare Rights Advocate
Rhea Thomas	Solicitor -Welfare Rights/Tenancy, FDV Project
Debbie Wardle	Tenant Advocate
Demi Thackrah	Solicitor
Ilana Hamilton	Solicitor
Christine Carr	Bookkeeper
Kek Quan Yao	Administrative Officer

Volunteers

Roshni Kaila
Kek Quan Yao
Jacinta Cowan
Naeem Raja

McCusker Social Media Intern

Natalie Poon

Chairperson's Report

This AGM marks the end of my first year as Chairperson of the Board of the TLC Emergency Welfare Foundation of Western Australia (Inc.) trading as Welfare Rights & Advocacy Service (**WRAS**).

WRAS continues to deliver a sustainable level of quality services within its traditional areas of law to assist with fighting inequality within the community. Over the last year, WRAS has also been involved in the Social Security and Family Domestic Violence Project. This has seen the organisation expand the range of services and assistance it provides to the community, which will help ensure the Services' sustainability. WRAS has received continued funding from Public Purposes Trust (**PPT**), although at a reduced rate, to continue the FDV project in 2021-22.

COVID has continued to affect WRAS this year with changes in the demand for their services and changes in government policy in the social security and tenancy area. The two lockdowns also caused disruptions. Throughout, WRAS has maintained its service delivery to ensure assistance continues to be provided safely both for the clients and staff.

In terms of funding, there was some uncertainty with the move of the administration of the Community Legal Services Program (**CLSP**) from Legal Aid to the Department of Justice (**DOJ**). WRAS ultimately received some additional one-off state funding through the CLSP when administration of the program moved to DOJ.

In addition, WRAS received the additional Commonwealth COVID funding which was anticipated at this time last year. This allowed WRAS to upgrade its ICT infrastructure with a move to remote servicing and the replacement of aging infrastructure such as computers and phone systems. This will assist with the impacts of COVID and the provision of services during any future lockdowns.

Other core funding has remained the same.

One of the highlights of the year was WRAS's success in obtaining a favourable consent order before the Federal Court in a matter that raised an important point of law. The Service was able to pursue this matter with the pro bono assistance of a Barrister and the hard work of WRAS staff.

WRAS also increased the amount of community legal education it provided across Western Australia and nationally (through the use of technology) on various matters including social security law and residential tenancy.

WRAS continues to be involved in Law Reform work with Economic Justice Australia (**EJA**) on issues such as family domestic violence, debt and duress research and the review of the disability support pension.

It also continues to contribute to the broader CLC sector with Catherine Eagle convening the CLWA and CLCs Australia PII Committee's work at a local and national level. WRAS also continues to support the work of EJA through the provision of bookkeeping assistance and Kate Beaumont continues as Treasurer of that entity. Rhea Thomas is also now a board member of EJA.

This year saw WRAS establish a social media presence with the launch of a Facebook and LinkedIn page. WRAS's volunteers have helped to keep this up to date and relevant through collaboration with the EJA.

One issue that has consumed a considerable amount of the Board's attention this year has been the discovery of a potential historical and significant underpayment of staff wages. The underpayment resulted from the incorrect application of the SACS Interim Award 2011 (WA) and the Equal Remuneration Order in the staff Enterprise Agreement. This was discovered later in the financial year and since that time, the Board has been working towards identifying and rectifying it. As of the date of the AGM, the Board expects to have underpayments of all current and past staff rectified. The impact of this on the Service's finances are addressed further in the Treasurer's report.

One of the key focuses of the Board going forward will be the development of a Risk Management Plan, which will aim to ensure issues like this do not arise in the future.

Notwithstanding the historical underpayment, WRAS continues to be in a secure financial position in the short to medium term. However, it is important that it continues to work to ensure its sustainability by working to strategic plans and continues involvement in sustainability discussions with the broader community legal sector.

Lastly, I would like to thank Kate and Catherine, all of the other WRAS staff and the volunteers for all of their hard work and commitment. WRAS would not be the amazing organisation it is without their work.

Sally Fox
Chairperson

Objects of the TLC Emergency Welfare Foundation of Western Australia (Inc.)

The Objects of the Association are:

- to provide emergency financial and material support to persons who are homeless, destitute, necessitous, suffering, distressed, disabled, disadvantaged or otherwise stricken by misfortune;
- to provide advice and other forms of welfare, assistance and guidance to those persons and to make representations on behalf of those persons;
- to liaise with, and whenever appropriate request and arrange, the services of public instrumentalities, or of charitable or other bodies which may be able to meet the needs of those persons;
- to cooperate with other organisations having objects similar to those of the Association;
- to assist and represent persons in conducting appeals against administrative decisions by Government agencies, particularly in relation to welfare rights and tenancy;
- to work towards structural change, aimed at the elimination of poverty within the community and seek to empower welfare recipients generally and with respect to their legal, welfare and other rights; and
- to promote the principles of equal opportunity.

Vision, Mission, Values and Objectives

Vision

A just and compassionate society.

Mission

Eliminating disadvantage by assisting people to realise their rights to income and housing.

Values

We are committed to:

- Client focused ethical practice;
- Social justice and human rights principles;
- Empowering people;
- Collaboration and community engagement; and
- Innovation and creativity.

Objectives

- Serving individuals through casework, advocacy and advice.
- Increasing the systemic awareness and responsiveness to clients.
- Attracting, retaining and developing capable staff and volunteers.
- Ensure effective governance and reputation.
- Maintain sustainable systems, facilitates and financial management.

Service Report

Our work in 2020-2021

In 2020-2021 Welfare Rights & Advocacy Service continued to provide legal help in the areas of Social Security and Family Assistance Law, as well as Social Security Prosecutions and Tenancy Law. The main delivery mechanism for legal assistance by the service is through information and referral, legal advice and casework, duty advocate, court and tribunal representation, community legal education and law and policy reform.

Priority for legal help is directed to those within our geographic catchment area although assistance is provided to clients outside of this area in some circumstances.

The geographic catchment area for our service delivery varies between our different programs. Welfare Rights assistance is provided to those in the area north of the Swan River to the top of the state and across to the South Australian/Northern Territory border. Tenancy assistance is provided to the Local Government Areas (LGAs) in the Lower North Metropolitan Zone from Mosman Park up to Scarborough and across the City of Perth to Bayswater and Morley. Social Security Prosecution assistance and welfare rights assistance to young people and those impacted by Family and Domestic Violence (FDV) is provided across the entire state.

The community legal education, law reform and legal policy work undertaken by the service is informed by the experience of our clients. The law reform activities of the service are augmented by its direct work with Economic Justice Australia (EJA) and the WA Tenancy Network.

Activities undertaken by Welfare Rights & Advocacy Service are in line with the vision, mission, values and objectives of the service and the Objects set out in the Constitution and Rules of the TLC Emergency Welfare Foundation of Western Australia (Inc.).

Assistance is provided from our premises at 98 Edward Street, Perth, Monday to Friday from 9.00 am to 5.00 pm except for public holidays and during the Christmas shutdown. Outreach services

are provided at the Perth Magistrates Court, as part of a Tenancy Duty Advocate Program.

This year servicing arrangements were amended during periods when public health orders prevented us from opening due to COVID-19 and stay at home orders. There was a restriction to the provision of face-to-face assistance during these times. Staff worked remotely and provided telephone assistance to clients. We participated in AAT and court hearings via Zoom/Teams.

The staff of Welfare Rights & Advocacy Service includes a mix of lawyers and paralegals who deliver the core legal and related services to clients. This assistance is augmented by our volunteer program of law students. In 2020-2021 our law student volunteers contributed 447.25 hours to the service. Additional pro bono assistance was provided in 2020-2021 by Rebecca O'Brien and Fraser Robertson from the WA Bar.

We have a Disability Action Plan which includes the provision of disability access to our building and we ensure that all facilities hired to conduct education and information sessions are compliant with disability access requirements. Clients with disabilities can use their support workers to enhance access to our service when appropriate. People with disabilities can access feedback and complaint mechanisms by either directly contacting the service for information via a pamphlet or by telephone or email.

Welfare Rights & Advocacy Service encourages feedback and suggestions from all service users and the service website includes a feedback survey. This year none of our funders undertook sector wide feedback on community legal centres as part of their ongoing contracts.

The service built on its ICT improvements which had occurred last year. Funding provided by the Commonwealth CLSP program for COVID-ICT was utilised to replace and upgrade some of our aging infrastructure – including telephones and computers. In 2020-2021 the service moved its telephone system to the NBN which increased our ability to provide services remotely when their were restrictions imposed due to COVID-19. Several desktop computers, laptops, and mobile telephones were also replaced with the ICT funding.

Funding

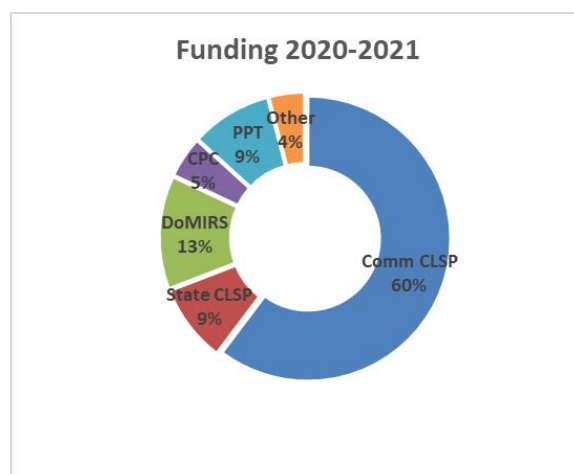
The main source of funding for the service continues to be through the Community Legal Service Program (CLSP) of Commonwealth Attorney General's Department under the National Legal Assistance Partnership which funds the welfare rights assistance provided by the service. This Commonwealth CLSP funding is augmented by State Community Legal Centre (CLC) funding provided by the Department of Justice and managed by Legal Aid WA. Additional one-off Commonwealth COVID ICT and COVID funding was provided in 2020-2021.

The second largest source of funding for the service is from the Department of Mines, Industry Regulation and Safety (DoMIRS) for our Tenancy Advice and Education Program (TAEP). In 2020-2021 the service had a rollover of its fourth full year of reduced funding within the tenancy program. This allows us to provide tenancy assistance 4 days per week.

In 2020-2021 the Public Purposes Trust of the Law Society of Western Australia funded a Family and Domestic Violence and Social Security Project to be conducted by the service.

The service received continued replacement funding for its Youth Welfare Rights Project for a further year from the Criminal Confiscation Program through the Department of Justice.

Other income received included bank interest, donations, memberships, accommodation income and ad hoc amounts from other sources not related to our core funding. We continue to receive income from Economic Justice Australia (EJA) for the bookkeeping work we undertake for the EJA Secretariat.



Legal Assistance

The legal assistance provided by the service is by way of information and referral, legal advice and casework assistance which include other representation, legal task, duty advocate, and court and tribunal representation. The work undertaken is recorded on the Community Legal Assistance Services System (CLASS) data base.

The total number of clients who accessed the service for assistance in 2020-2021 was 658 which was less than the previous year. Of those clients 82% were new clients, and 18% were repeat clients who had previously sought assistance from the service. Whilst the gross number of clients was less than last year their matters were more complex and time consuming. We also noted that many of the clients were experiencing significant levels of distress mirroring the situation in the general community influenced by COVID-19.

Across all service types of legal assistance (excluding information and referral), 75% of our clients were provided with legal advice, while 25% had ongoing assistance – 4% were assisted by a duty advocate or at a court or tribunal, around 10% were provided with other representation services, and just over 10% had legal tasks completed such as contacting Centrelink for them to find out what was happening with a claim for payment or an appeal which had been lodged. There were 999 information and referral activities undertaken in 2020-2021.

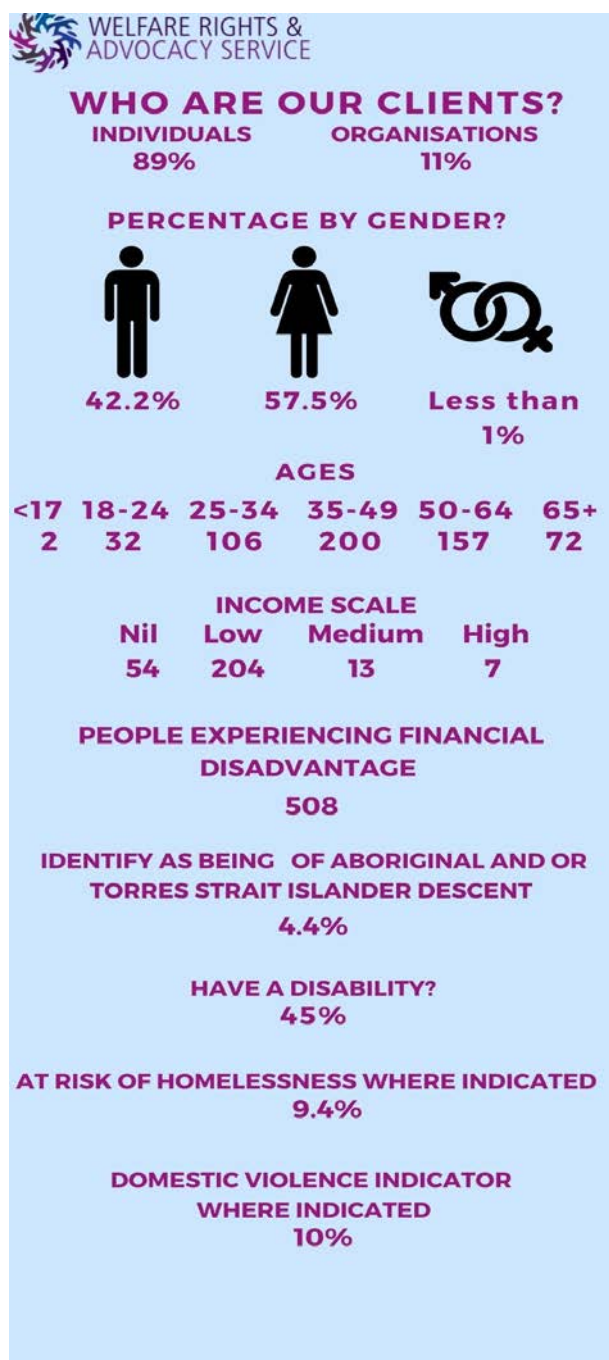
In 2020-2021 85% of our legal advice was provided by telephone, with 12% by letter or email

and 2% face to face. Across all assistance types to individuals 86.9% were delivered to people experiencing financial disadvantage.

Where are our clients?

Across our programs 573 were from a Major City location, 19 from an Inner-City location, 26 from an Outer Regional location, 17 from a Remote Centre and 7 from a Very Remote Location.

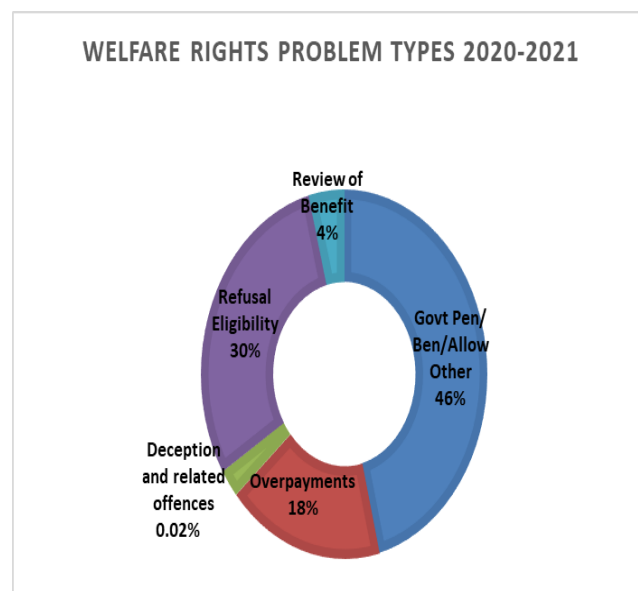
Our clients



Welfare Rights

We assisted 444 clients this year: 75% were new clients, 21% were repeat clients and less than 4% were existing clients. Assistance provided included legal advice, legal task and tribunal and other representation.

Disability Support Pension (DSP) was the main payment or entitlement type for 32% of the welfare rights clients this year. The second largest client groups were those receiving JobSeeker Payment (28%) followed by Age Pension (10%) Parenting Payment (7%), Family Tax Benefit (5%), and Carer Payment (4%).



The main welfare rights problem type for clients was Govt. Pensions/Benefits/ Allowance – Other (46%) which is a catch all to cover the breadth of Social Security work not captured in the CLASS problem type classifications. The second highest occurring problem type is Refusal Eligibility (30%) followed by Overpayments (18%).

As anticipated COVID-19 continued to impact on welfare rights clients this year. When Services Australia recommenced raising and recovering debts in October 2020 (this had been paused due to COVID) increased numbers of clients sought help in relation to Centrelink debt matters. When the Corona Virus Supplement was withdrawn which led

to a reduction in payment rates for people receiving jobseeker payment we saw an increase in the demand for assistance from clients claiming disability support pension. The resumption of mutual obligation requirements for JobSeeker Payment added to this demand and to people seeking assistance with issues arising with their employment service providers.

Welfare Rights Case Studies

Welfare Rights Case Study 1

Nature of the Issue: Centrelink had raised a Parenting Payment Partnered (PPP) debt for the client of \$15,000 for an 18-month period. During that time they did not take into account any income for her partner. As a result of the PPP debt being raised there were additional Family Tax Benefit (FTB) and Child Care Benefit (CCB) debts in the amounts of \$10,000 and \$2,000 respectively. When she called us she had a scheduled hearing with the AAT Tier 1 in two days. The client told us she had advised Centrelink that her husband had returned to work and that she had regularly updated her income with Centrelink.

Assistance provided: Before the AAT 1 hearing we explained to the client how each of her payments (PPP, FTB and CCB) were calculated and that the debts may have occurred as the computer system to pay PPP is different from the one for FTB and so if the information she updated was only entered into the family assistance system she could be overpaid PPP. While she was receiving PPP, she was automatically entitled to the maximum rate of FTB and CCB but when the PPP debt was raised there had been a reassessment of her FTB and CCB entitlement based on her partner's income. We advised her about the hearing process, debt waiver provisions, debt repayment arrangements and further rights of appeal to the AAT Tier 2 if the AAT 1 appeal was unsuccessful. The client was unsuccessful at the AAT Tier 1 and called us again. We assisted her to lodge an appeal to the General division of the AAT Tier 2. We also explained how to request documents from her file under FOI and once she received them we noted there were documents proving she told Centrelink when her partner returned to work and after that Centrelink

restored her PPP. At the time that the PPP was restored the client's partner's income was over the cutoff. Centrelink had restored her payment in error and then failed to activate fortnightly reporting for her. We assisted her to provide these documents to the AAT. The Department then offered to waive their right to recover 40% of the debt amounts. The client decided to accept this offer as the rules around waiver of debts can be interpreted in a very limited way so there was no guarantee of her getting the same or a better outcome on appeal.

Case outcome: When the client first contacted us her mother was seriously ill interstate. During the time we assisted her, she and her two young children travelled interstate to see her mother and then had to quarantine on their return to WA. Her mother died at about the time that the Centrelink offer was made. It is unlikely the client would have identified the Centrelink error which gave rise to the offer to settle without our assistance. The case also highlights an ongoing issue – that the Centrelink systems do not talk to each other which results in debts to unsuspecting families.

Welfare Rights Case Study 2

Nature of the Issue: A Public Trustee lawyer approached WRAS in relation to an Administrative Appeals Tribunal (AAT) (Tier 2) matter. The Department of Social Services (DSS) had appealed to the AAT Tier 2 from an AAT Tier 1 decision to grant Disability Support Pension (DSP) to a 20 year old homeless man from New Zealand. The Public Trustee had been appointed as his guardian. The client had been born in Africa and had moved to New Zealand when he was 3 years old. He was a New Zealand citizen. In 2011 he moved to Australia with his family on a special category Visa, subclass 444. He is lawfully residing in Australia. He made a claim for DSP in late 2019. On 13 January 2020 Centrelink determined that he met the "manifest eligibility requirements for a disability support pension as he has been assessed as having an IQ lower than 70". Centrelink rejected the claim for DSP deciding that the client was not an Australian Resident within the meaning set out in the Social Security Act. On 6 April 2020 the AAT Tier1 set aside Centrelink's decision – they decided that the client was eligible to be paid DSP. When DSS applied for a review of the AAT1 decision they

also applied to stay its effect pending the outcome of the appeal.

Assistance provided: We agreed to represent the client and sought to have the interim request for a stay heard as soon as possible. In opposing the stay we outlined the client's circumstances – he was homeless without any means of support and had no prospect of securing accommodation unless he had some form of income. His family paid for his medication but he could not live with them.

Case outcome: The Tribunal agreed to a partial stay of the AAT 1 decision ordering that he should be paid DSP from the date of the AAT1 decision until the outcome of the AAT2 appeal. The AAT2 agreed with DSS that the client did not qualify for DSP due to the residence requirements. We received pro bono assistance from Fraser Robertson at the WA Bar to appeal the decision to the Federal Court. After the exchange of written submissions and just prior to the hearing DSS conceded the matter agreeing that under Article 5(1) of the Agreement on Social Security between the Government of Australia and the Government of New Zealand (set out in Sch 3 to the Social Security (International Agreements) Act 1999), the client was an "Australian resident" at the time of his claim for disability support pension and that the AAT2 made a material error of law in concluding that Article 5(1) did not apply to the residency requirements in sub-s 94(1)(e) of the Social Security Act 1991.

Tenancy

Tenancy assistance increased this year. The service provides help to tenants irrespective of means in line with the Tenancy Advice and Education Program (TAEP) contract with the DoMIRS. Of tenants provided with assistance almost 60% of tenants were people experiencing financial disadvantage.

In 2020-2021 73% of our clients were private tenants, 23% were public housing tenants, just over 1% were either currently homeless or in transitional housing or were community housing tenants or boarders and lodgers.

Welfare Rights & Advocacy Service has continued to provide help on an outreach basis as a duty advocate at the Perth Magistrates Court every three weeks. This assistance is provided in collaboration with Tenancy WA. During periods when COVID-19 lockdowns have occurred we continued to provide assistance remotely (by telephone) to tenants at court.

In this role our tenant advocate/solicitor assists unrepresented tenants who are provided with advice and if appropriate representation at the court on the day. If ongoing assistance is required and the tenant is from our catchment area, they are referred into our service so ongoing representation can be provided. If the tenant is not from our catchment area, they are referred to the Local Service Unit (LSU) in their local area for further help. On occasion additional representation assistance has been provided when the LSU of the client has been unable to provide help.

Assistance sought by tenants this year was across a range of problem types - the largest number of tenants seeking help (approximately 15% of tenants) was in relation to termination of their tenancies by the lessor despite the COVID 19 provisions being in place until the end of March 2021 which protected tenants from being evicted in most circumstances prior to that date. There was a high proportion of tenants seeking help in relation to their general rights and responsibilities (13.4%). Clients also sought assistance with disputes about the disposal of their bond at the end of their tenancy (12.3%), issues they were facing trying to get maintenance and repairs done on their premises (8.5%) and other tenancy issues (13.4%).

Welfare Rights & Advocacy Service prioritises providing help to those facing eviction or at risk of homelessness. We provide advice to clients, attempt to negotiate an alternative outcome and where appropriate represent the client at court with the aim of trying to stop the tenant's eviction. This year we provided Court/Tribunal and Duty Lawyer assistance for 36 tenancy matters and Other Representation assistance in 24 matters.

Despite the COVID-19 moratorium on evictions for a significant proportion of the year these matters took up significant resources during the year. Representation in these matters is complex and

time consuming and whilst every endeavour is made to resolve them through negotiation often the only option is to defend the matter in court to prevent homelessness.

This has been made more critical with the historic shortage of available rental housing stock in Perth as alternative housing for those whose tenancy ends either through eviction or the end of a lease.

Tenancy Case Studies

Tenancy Case Study 1

Nature of the Issue: Our client entered into a lease in November 2020 for a 4-month period with rent of \$300 per week. Her landlord approached her in January 2021 and offered to extend the lease for 12 months but with the rent increased to \$500 per week. The client had agreed to this variation and commenced to pay the increased rent and paid additional bond. She had not been provided with a copy of the new agreement or a receipt for the additional bond payment. She had not been provided with receipts for rent payments made and the lessor had not kept a ledger of rent payments she had made. The client contacted us in March 2021 when the landlord told her they were going to increase the rent again to \$560 per week. She was a single parent of three young children and could not afford another rental increase.

Assistance provided: We provided the client with advice in relation to several issues including: the lessor's obligation to lodge the bond with the Bond Administrator; to provide receipts for payments and to give the tenant a copy of the tenancy agreement. We advised her that the proposed variation to her existing fixed term tenancy agreement had fallen in the COVID 19 Emergency Response Period and so was covered by the *Residential Tenancies (COVID 19) Response Act 2020 (WA)*. Even though she had agreed to the variation of the agreement, the effect of the legislation was that the changes to the existing agreement did not come into effect until the end of the Emergency Response Period which was 28 March 2021. This meant the first rent increase should not commence until 29 March 2021 and any increase in rent paid prior to 29 March 2021

would be treated as a rent credit. Further rent can only be increased once every six months under the *Residential Tenancies Act* and only if the current tenancy agreement has a rent increase provision written into the terms and conditions. We advised the client to keep records of rent paid. We explained how she could make a complaint to DoMIRS and access the conciliation process they offer. We also explained the available COVID 19 rent relief schemes.

Case outcome: The matter was concerning for us as the client had agreed to a variation of her agreement during the COVID 19 Emergency Period and had not sought advice prior to entering into a new agreement. With the current scarcity of rental accommodation in Perth we expect that tenants will agree to rents that may be unsustainable just to keep a roof over their heads. This will lead to housing stress and for those who fall into rent arrears, eviction. As a result, WRAS prepared a social media post in relation to seeking legal advice prior to agreeing to changes to leases.



Tenancy Case Study 2

Nature of the Issue: We first saw a client as part of our duty advocate program at the Perth Magistrates Court. The Housing Authority (HA) were seeking termination of their tenancy agreement on the basis of the tenant's dangerous behaviour – the allegation was that the tenant had threatened a person with a knife and was involved in a physical fight. The application had been made for urgent orders under section 73 of the RTA. The tenant had been arrested and charged with unlawfully wounding a visitor to the complex at a time when he had been suffering from a schizophrenic episode. The tenant was granted bail and a condition of his bail was that he could not go within 50 metres of the other party. He was unable to stay at his unit and so stayed with family. He continued to pay his rent. 9 months later he was convicted and placed on a conditional suspended imprisonment order. The supervision order required him to attend fortnightly meetings with his community corrections officer and to follow any direction he is given to engage in treatment programs, counselling, and social work support etc. These supervision orders are in place until December 2022. The tenant returned to his unit. Prior to the incident the tenant and his sister had asked the Housing Authority for a transfer due to concerns about his safety at the complex and the effect that was having on his mental health. After his conviction the Housing Authority told him they intended to terminate his tenancy and his transfer request was declined.

Assistance provided: On the first date we assisted the client to adjourn the matter. We explained the HA application, the court process and counselled him to avoid contact with other residents until the matter was resolved. We agreed to prepare his statement of defence and then determine whether we would represent him at the hearing once we assessed the merit of the case. From the evidence we could see there had been no further incidents. The tenant had engaged with his treating health professionals in relation to his schizophrenia and methadone treatment and had letters of support from them about the impact eviction would have on the tenant's health and treatment. We attempted to resolve the matter with the Housing

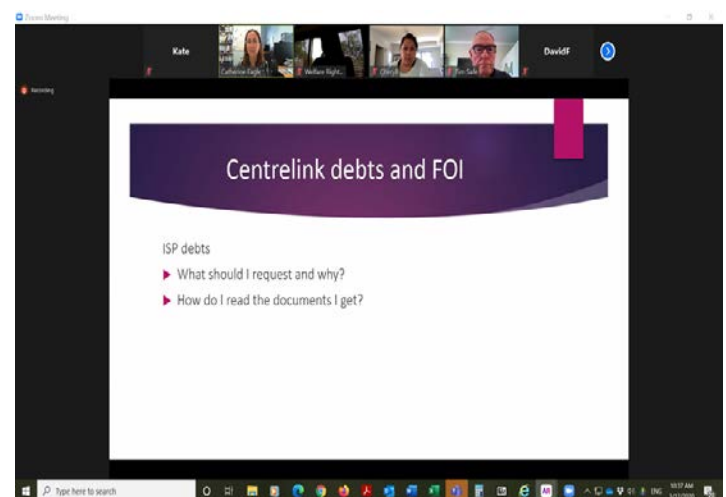
Authority and ultimately to represent him at the hearing.

Case outcome: We persuaded the Magistrate to exercise the discretion in section 73 and to dismiss the Housing Authority's application. Without the assistance provided by WRAS it is likely the tenant would have been evicted.

Community Legal Education

In 2020-2021 the service provided 29 Community Legal Education activities and 1 Community Legal Education resource was developed in the year.

Community education activities were undertaken across our programs and included both one off workshops and the development of information resources. We have provided a number of activities in person but also delivered sessions via Zoom and Microsoft Teams.



Sessions were undertaken in the following settings:

- Aboriginal Family Law Services (WA);
- Aboriginal Family Law Services (NT);
- DayDawn Advocacy;
- People With Disabilities;
- Sir Charles Gardiner Social Work Team;
- Economic Justice Australia;
- Community Legal WA;
- CLC Australia;
- CLC Queensland;
- Financial Counsellors Western Australia;
- Law Society of Western Australia CPD;

- Social Work students at University of Western Australia;
- Noongar Radio;
- CLEWS Podcast;
- HUGS Network; and
- WACOSS Emergency Relief Forum.

We wrote an article for Brief in relation to the Family and Domestic Violence and Social Security CPD to be conducted through the Law Society of Western Australia.

Our existing suite of Fact Sheets was regularly reviewed and updated in response to changes to ensure their currency.

Rhea Thomas and Demi Thackrah regularly participated in the CLWA Community Legal Education Workers (CLEWS) Network Meetings. Rhea Thomas continued as the Co-Convenor of the CLEWS Network for the first half of 2020-2021.

Law Reform

In 2020-2021 there was a slight reduction in the number of law reform activities we undertook. Law reform activities are informed by the experiences of our clients with the aim of bringing about structural and systemic change.

The law reform work undertaken through the year included staff participating in forums, preparing and contributing to submissions, giving media interviews, and providing feedback to Services Australia and others on specific issues which related to service delivery and law and policy. Some of these occurred in the context of activities of the EJA of which we are a member centre.

This year we continued to contribute to the EJA research project on 'Duress and Debt' which builds on previous research work undertaken by N SSRN in relation to: *How well does Australia's social security system support victims of family and domestic violence?* Available at: <http://www.nssrn.org.au/briefing-paper/family-violence-research/>



At a local and national level our staff participated in a number of regular meetings and forums and other activities. Some of the regular and ad hoc forums, conferences and meetings and activities which staff have chaired and/or participated in have included:

- WA Tenant Advocates' Meetings;
- WA Tenant Coordinators' Meetings;
- CLCs Australia PII Committee;
- CL WA Legal Practice and PII Sub Committee;
- CL WA Member Meetings;
- CL WA CLEWS Network Meetings;
- CL WA Quarterly Meetings;
- CL WA Manager's Meetings;
- CL WA DV Network;
- EJA Conference (virtual);
- EJA Members' Meetings;
- EJA Committee Meetings;
- EJA Planning Day;
- The House Standing Committee on Social Policy and Legal Affairs inquiry and report on family, domestic and sexual violence
- EJA Debt and Duress Research Meetings;
- Services Australia Aboriginal Consultative Committee;
- Services Australia Community Consultative Committee;
- Passages Youth Service;
- Commonwealth Ombudsman – Services Australia Remote Servicing;
- Robodebt Gordon Legal Offer and Objections;
- CL WA Legal Health Check Workshop;

- Department of Communities – 16 Days in WA – Stop Violence Against Women;
- Legal Practice Board Meeting;
- Uniform Practice Law Meeting; and
- Beyond Commercial Law.

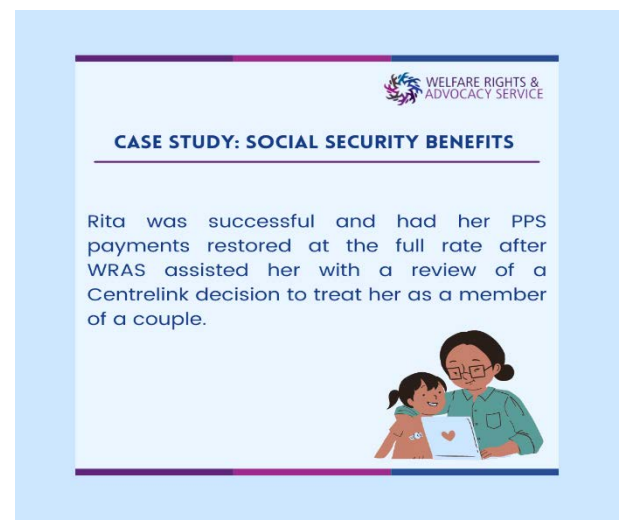
In 2020-2021 Catherine Eagle continued in her roles as the Convenor of the CLCs Australia Professional Indemnity Insurance (PII) Committee, the WA State Representative on the CLCs Australia PII Committee and as the convenor of the Community Legal WA (CL WA) Legal Practice and PII (LP&PII) Committee. In this role Catherine provides support and guidance to other CLCs in relation to PII issues and a range of legal practice and ethical issues that arise within a community legal setting. She is also involved in organising and delivering training to lawyers and other staff in CLCs across a range of areas.



Welfare Rights & Advocacy Service is an active participant in the EJA. All welfare rights staff participated in the EJA Virtual Conference in August 2020. In the last year we have participated in the monthly Members Meetings, various Sub Committees and Committee Meetings of the EJA. These meetings have a focus on casework trends, policy and law reform, as well as the governance of the EJA. These forums have been particularly valuable for the service in the last year with the rapidity of change, because of COVID-19 in Social Security law.

Both Kate Beaumont and Rhea Thomas have been Committee members of EJA. This has allowed the service to contribute and engage in the law reform and legal policy work undertaken by EJA on behalf of its members. Staff of the service regularly provide significant input into EJA submissions and have represented EJA on national forums.

As an adjunct to the CLE and Law Reform work of the service this year we launched WRAS into the world of social media. This has occurred in a staged rollout – we launched our Facebook presence in November 2020 and then more recently joined LinkedIn in June 2021. Rhea Thomas, the WRAS volunteers, and Natalie Poon (our McCusker Social Media Intern) have worked closely on this project.



Governance

The governance of the Association rests with the Board of the TLC Emergency Welfare Foundation of Western Australia (Inc.). The only changes to the constitution were at the Annual General Meeting held in October 2020.

Sally Fox was elected as Chairperson on 30 October 2020 moving to the role that Owen Whittle had filled for the preceding 5 years. Dan Hill stepped into the role of Deputy Chairperson filling the vacancy left with Sally Fox's move from Deputy Chairperson to Chairperson. The other office bearers were Rebecca Dennison as Secretary and Steen Johansen as Treasurer who both continued in their roles from the previous year. Continuing on the Board from the previous year were Sinead Glackin and Claire Duffy. Brendyn Nelson returned to the board after an absence for a couple of years. The vacancy left with Dan Hill's move from the Unions WA nominee position on the board was

filled by Mark Elliott who was appointed to the Board as the Unions WA nominee from April 2021.

The Board met 8 times in 2020-2021. Quorum was achieved for all meetings during the year. Board Members could participate in meetings in person or remotely by Zoom or by telephone.

In 2020-2021 the service has continued in its review of its policies and procedures as part of the CLCs Australia National Accreditation Scheme (NAS) and is in the process of Stage 3 which is due to be completed by the end of 2021.

The TLC Emergency Welfare Foundation of Western Australia (Inc.) Enterprise Bargaining Agreement between staff, the Board and the Australian Services Union was registered in September 2016 and expired on 30 June 2019. The Board and staff continue to work on the new EBA.

Future

We now have a CLSP contract in place for the next four years with our major funder, the DOJ. Whilst this provides some certainty it is likely that we will be impacted by a sector wide review of Legal Assistance in Western Australia which is to occur over the next twelve months. It has been mooted in discussions over the last 12 months that under the new contract with DOJ Welfare Rights & Advocacy Service will be expected to deliver a statewide specialist service, however funding to provide this additional assistance has not yet been forthcoming. It is expected we may receive some additional one-off CLSP COVID-19 related funding from the Commonwealth in 2021-2022, however funding decisions have been delayed which impacts on our ability to plan to provide these services.

There is secure tenancy funding for the coming year to June 2022 but no certainty after that time. In 2021-2022 there is to be a review of the Rental Accommodation Fund (RAF) and the programs supported by the RAF which is the source of funding for the TAEP Program. There is also the potential for the TAEP Program to be moved to DOJ from DoMIRS.

We will continue the FDV and Social Security Project funded by the Public Purposes Trust in

2021-2022 albeit with reduced funding for the project. We will build on the work of this project with our contribution to the Community Legal WA FDV Referral Pathway Pilot. Initial involvement was with Rhea Thomas participating on the project reference group. Further collaboration will occur as the service is to deliver parts of this project from October 2021 to May 2022.

Welfare Rights & Advocacy Service will continue its work in the social media world in 2021-2022 and following on from the success of our initial McCusker Intern we will host a further intern in their Summer program to build on that work.

Welfare Rights & Advocacy Service will continue to explore ways in which the service is able to be more sustainable into the future through considering options available for merger, co-location and shared services within the sector. Our primary concern when we consider all options is that any decisions made will enhance our capacity to assist our clients.

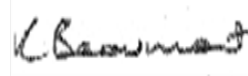
Acknowledgement and Thanks

I would like to acknowledge the work and support of the Board over many years to Welfare Rights & Advocacy Service. It is helpful that we have retained a mix of existing and returning board members and that we continue to work together to further consolidate the work of the organisation into the future.



The service has over an extended period maintained a stable staff, however in the last year we have had some staff departures and new staff recruited. We welcomed two newly admitted lawyers, Demi Thackrah and Ilana Hamilton in the last year. Both have demonstrated an enthusiasm and desire to work with the clients assisted by the service and have bolstered our capacity to undertake additional work in both the welfare rights and tenancy areas. In April 2021 Christine Carr retired from her bookkeeper role after almost a decade with the service. We also farewelled our Administrative Officer, Kek Quan Yao at the end of June 2021 as he took up work as a lawyer after his admission to practice in 2021. Apart from paid staff we have maintained a group of volunteers who have provided support and assistance in our core work.

I would like to recognise the contribution of our staff and volunteers who continue to provide help to our clients year in and year out. There have been challenges with lockdowns over the last 12 months, but staff have adapted to the need for changed responses to the way that we deliver our services irrespective of COVID-19. The staff of Welfare Rights & Advocacy Service continue to provide quality help to our clients assisting to resolve their legal issues.

A handwritten signature in black ink, appearing to read 'K. Beaumont', is positioned above a thin horizontal line.

Kate Beaumont
Executive Officer

Treasurer's Report

COVID-19 continued to challenge the work environment in 2020-2021, again I would like to thank the WRAS staff for adapting to the new practices.

It pleases me to present the 2020-2021 audited Special Purpose Financial Report. Moore Australia conducted our financial audit for the first time and have issued an unmodified opinion.

WRAS reported a deficit for 2020-2021, choosing to fund some activity from accumulated surpluses. The result for the year appears as a deficit of just over \$138,000. Our core income for services for the year was \$756,414, an increase of 46% from the previous period and was received from:

- the Commonwealth and State Attorney General's Department (CLSP – Welfare Rights Contract) an increase of 20.4% which included some one-off state funding;
- new one-off funding of \$94,037 was secured from the Commonwealth in response to (COVID-19), the Public Purposes Trust contributed \$72,500 for a Family and Domestic Violence and Social Security Project; and
- the Department of Mines, Industry Regulation and Safety (Tenancy Advice and Education Program Contract) an increase of 0.8%; and an unchanged amount for
- the CPC/Legal Contributions Trust Replacement from the Department of Justice (Youth Welfare Rights Project).

WRAS ended the financial year with a cash position of \$641,000 as well as prepayments of \$12,000 against liabilities of \$425,000.

Leave provisions of \$274,000 form the bulk of liabilities for the organisation.

The service remains in a financially strong position, the Board continues to actively pursue opportunities relating to future sustainability.



Steen Johansen

Treasurer

Special Purpose Financial Report

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

ABN 95 512 184 786

Special Purpose Financial Report - 30 June 2021

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Contents
30 June 2021**

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General information

The financial statements cover T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service as an individual entity. The financial statements are presented in Australian dollars, which is T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service's functional and presentation currency.

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business is:

98 Edward Street, PERTH, WA 6000

A description of the nature of the incorporated association's operations and its principal activities are included in the Boards' report, which is not part of the financial statements.

The financial statements were authorised for issue on 14 October 2021.

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Boards' report
30 June 2021**

The Board presents the report on the T.L.C. Emergency Welfare Foundation of Western Australia Inc. for the financial year ended 30 June 2021.

The Board have been in office since the start of the financial year to the date of this report unless otherwise stated.

The deficit of T.L.C. Emergency Welfare Foundation of Western Australia Inc. for the financial year ended 30 June 2021 amounted to \$138,337.

The principal activity of the association during the financial year was the provision of independent information, advice, advocacy and referral to disadvantaged people, social security recipients and low waged workers.

During the period, the T.L.C. Emergency Welfare Foundation of Western Australia Inc. applied the accounting policies described in Note 1 to these financial statements.

On behalf of the Board


Chairperson


Treasurer


**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Boards' declaration
30 June 2021**

In the Boards' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Western Australian legislation the Associations Incorporation Act 2015, the Charitable Collections Act 1946 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in Note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the Board


Chairperson


Treasurer



Moore Australia Audit (WA)

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

T +61 8 9225 5355

F +61 8 9225 6181

www.moore-australia.com.au

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS
COMMISSION ACT 2012 AND SECTION 80 OF THE ASSOCIATIONS INCORPORATION
ACT 2015 (WA)
TO THE COMMITTEE MEMBERS OF THE T.L.C EMERGENCY WELFARE FOUNDATION
OF WESTERN AUSTRALIA INC.**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021, there have been no contraventions of :-

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

SHAUN WILLIAMS
PARTNER

MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 14th day of October 2021.



Moore Australia Audit (WA)

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

T +61 8 9225 5355
F +61 8 9225 6181

www.moore-australia.com.au

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE T.L.C EMERGENCY WELFARE FOUNDATION OF WESTERN AUSTRALIA INC TRADING AS WELFARE RIGHTS & ADVOCACY SERVICE

Report of the Audit of the Financial Report

Opinion

We have audited the financial report, being a special purpose financial report of T.L.C Emergency Welfare Foundation of Western Australia Inc. ("the Association") which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements and declaration of the Board.

In our opinion, the accompanying financial report of T.L.C Emergency Welfare Foundation of Western Australia Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC ACT), including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2021 and of its performance for the year ended; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1 and *Associations Incorporation Act 2015 (WA)* and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of Division 80 of the *Associations Incorporation Act 2015 (WA)*, Section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, *Associations Incorporation Act 2015 (WA)* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), which has been given to the Board Members, would be in the same terms if given to the Board members as at the time of this auditor's report.

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

Basis of Accounting

We draw attention to Note 1 in the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Board members' financial reporting responsibilities under the *Associations Incorporation Act 2015 (WA)* and *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE T.L.C EMERGENCY WELFARE FOUNDATION OF WESTERN
AUSTRALIA INC TRADING AS WELFARE RIGHTS & ADVOCACY SERVICE (CONTINUED)**

Responsibility of the Board Members for the Financial Report

The Board members 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 *Associations Incorporation Act 2015 (WA)*, *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The Board members' responsibility also includes such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibility of the Board Members for the Financial Report

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

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

Report on Other Legal and Regulatory Requirements

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

A handwritten signature in blue ink, appearing to read 'Shaun Williams'.

SHAUN WILLIAMS
PARTNER

A handwritten signature in blue ink, appearing to read 'Moore Australia'.

MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 14th day of October 2021.

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue			
Grant income	3	756,414	517,554
Donations		2,280	830
Interest income		5,467	8,361
Accommodation income		10,000	10,000
Economic Justice Australia		8,000	8,000
ATO cash flow boost		-	70,500
Other income		7,864	6,177
Total revenue		<u>790,025</u>	<u>621,422</u>
Expenses			
Administrative costs		(31,263)	(24,258)
Audit fees		(3,000)	(6,500)
Computer expenses		(6,086)	(4,225)
Conference fees		(409)	(715)
Employment costs	4	(847,195)	(452,025)
Insurance		(7,993)	(8,010)
Occupancy costs		(26,734)	(22,389)
Travel		(545)	(4,473)
Equipment repairs and maintenance		(1,895)	(2,720)
Minor equipment		-	(768)
Depreciation expense		(3,242)	(2,138)
Total expenses		<u>(928,362)</u>	<u>(528,221)</u>
Surplus/(Deficit) for the year		<u>(138,337)</u>	<u>93,201</u>
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Loss on the revaluation of land and buildings		-	(100,000)
Other comprehensive income for the year		-	(100,000)
Total comprehensive income/(loss) for the year		<u>(138,337)</u>	<u>(6,799)</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Statement of financial position
As at 30 June 2021**

	Note	2021 \$	2020 \$
Assets			
Current assets			
Cash and cash equivalents	5	640,708	561,396
Trade and other receivables	6	11,856	51,311
Total current assets		<u>652,564</u>	<u>612,707</u>
Non-current assets			
Property, plant and equipment	7	918,128	905,205
Total non-current assets		<u>918,128</u>	<u>905,205</u>
Total assets		<u>1,570,692</u>	<u>1,517,912</u>
Liabilities			
Current liabilities			
Trade and other payables	8	121,467	6,351
Employee Fringe Benefit Liabilities		29,492	-
Provisions	9	261,053	217,271
Total current liabilities		<u>412,012</u>	<u>223,622</u>
Non-current liabilities			
Provisions	10	12,886	10,159
Total non-current liabilities		<u>12,886</u>	<u>10,159</u>
Total liabilities		<u>424,898</u>	<u>233,781</u>
Net assets		<u>1,145,794</u>	<u>1,284,131</u>
Equity			
Reserves	11	719,948	711,529
Retained surpluses		425,846	572,602
Total equity		<u>1,145,794</u>	<u>1,284,131</u>

The above statement of financial position should be read in conjunction with the accompanying notes

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service
Statement of changes in equity
For the year ended 30 June 2021

	Redundancy Reserve \$	Revaluation Reserve \$	Retained surplus \$	Total equity \$
Balance at 1 July 2019	52,222	757,401	481,307	1,290,930
Surplus for the year	-	-	93,201	93,201
Other comprehensive income for the year	-	(100,000)	-	(100,000)
Total comprehensive income for the year	-	(100,000)	93,201	(6,799)
Transfer from reserve	1,906	-	(1,906)	-
Balance at 30 June 2020	54,128	657,401	572,602	1,284,131
	Redundancy Reserve \$	Revaluation Reserve \$	Retained surplus \$	Total equity \$
Balance at 1 July 2020	54,128	657,401	572,602	1,284,131
Surplus/(Deficit) for the year	-	-	(138,337)	(138,337)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	(138,337)	(138,337)
Transfer to reserve	8,419	-	(8,419)	-
Balance at 30 June 2021	62,547	657,401	425,846	1,145,794

The above statement of changes in equity should be read in conjunction with the accompanying notes

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Statement of cash flows
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from customers		824,014	573,814
Payments to suppliers and employees		<u>(740,059)</u>	<u>516,795</u>
Net cash from operating activities	16	<u>83,955</u>	<u>57,019</u>
Cash flows from investing activities			
Payments for property, plant and equipment	7	(10,110)	(818)
Interest received		<u>5,467</u>	<u>8,361</u>
Net cash from investing activities		<u>(4,643)</u>	<u>7,543</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		79,312	64,562
Cash and cash equivalents at the beginning of the financial year		<u>561,396</u>	<u>496,834</u>
Cash and cash equivalents at the end of the financial year	16(a)	<u><u>640,708</u></u>	<u><u>561,396</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

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**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Notes to the financial statements
30 June 2021**

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

In the Boards' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Western Australian legislation the Associations Incorporation Act 2015, the Charitable Collections Act 1946 and associated regulations. The Board have determined that the accounting policies adopted are appropriate to meet the needs of the Board of T.L.C. Emergency Welfare Foundation of Western Australia Inc trading as Welfare Rights & Advocacy Service.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') 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', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

(a) Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Notes to the financial statements
30 June 2021**

Note 1. Significant accounting policies (continued)

Grant revenue

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Donations

Welfare Rights & Advocacy Service receives non-reciprocal contributions of assets from the government and other parties for no or a nominal consideration. 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 the profit or loss.

Donations and bequests are recognised as revenue when received.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

(b) Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

(c) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(d) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(e) Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The incorporated association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Notes to the financial statements
30 June 2021**

Note 1. Significant accounting policies (continued)

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

(f) Property, plant and equipment

Land and buildings are shown at fair value, based on periodic, at least every 3 years, valuations by external independent valuers, less subsequent depreciation and impairment for buildings. The valuations are undertaken more frequently if there is a material change in the fair value relative to the carrying amount. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited in other comprehensive income through to the revaluation surplus reserve in equity. Any revaluation decrements are initially taken in other comprehensive income through to the revaluation surplus reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to profit or loss.

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Plant and equipment	3-5 years
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The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Any revaluation surplus reserve relating to the item disposed of is transferred directly to retained profits.

(g) Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

(h) Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

(i) Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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Note 1. Significant accounting policies (continued)

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 tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

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

(j) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2021. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

(k) New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the incorporated association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the incorporated association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the incorporated association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

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Note 2. Critical accounting judgements, estimates and assumptions (continued)

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3. Grant income

	2021	2020
	\$	\$
Community Legal Centre recurrent (Comm)	315,427	297,100
Community Legal Centre SACS supplementation (Comm)	65,704	60,098
Community Legal Centre COVID (Comm)	74,037	-
Community Legal Centre COVID ICT (Comm)	20,000	-
Community Legal Centre recurrent (State)	70,001	22,421
Department of Mines, Industry Regulation and Safety	101,545	100,735
CPC - Legal Contribution Trust Replacement	37,200	37,200
Public Purposes Trust	72,500	-
	<u>756,414</u>	<u>517,554</u>

Note 4. Employment costs

	2021	2020
	\$	\$
Salaries	727,400	392,350
Annual leave	23,779	4,599
Long service leave	22,729	14,907
Superannuation	67,611	37,273
Other employment costs	5,676	2,896
	<u>847,195</u>	<u>452,025</u>

Note 5. Cash and cash equivalents

	2021	2020
	\$	\$
Cash on hand	200	200
Cash at bank and term deposits	640,508	561,196
	<u>640,708</u>	<u>561,396</u>

Note 6. Trade and other receivables

	2021	2020
	\$	\$
Trade receivables	-	943
Prepayments	11,856	11,271
BAS and PAYG receivables	-	36,243
Other receivables	-	2,854
	<u>11,856</u>	<u>51,311</u>

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Note 7. Property, plant and equipment

	2021	2020
	\$	\$
Land and buildings - at valuation	900,000	900,000
Plant and equipment - at cost	57,854	47,744
Less: Accumulated depreciation	(39,726)	(42,539)
	<u>18,128</u>	<u>5,205</u>
	<u><u>918,128</u></u>	<u><u>905,205</u></u>

Valuations of land and buildings

The basis of the valuation of land and buildings is fair value. The land and buildings were last revalued on 22 June 2020 based on independent assessments by a member of the Australian Property Institute having recent experience in the location and category of land and buildings being valued. The Board does not believe that there has been a material movement in fair value since the revaluation date. Valuations are based on current prices for similar properties in the same location and condition.

Note 8. Trade and other payables

	2021	2020
	\$	\$
Trade payables	-	49
Accrued expenses	104,099	6,283
BAS and PAYG payable	17,368	-
Membership in advance	-	19
	<u>121,467</u>	<u>6,351</u>

Accrued expenses

Expenses accrued include wages and the superannuation accrued with the change of financial years and also represent an amount of \$92,659 related to the payment of wages and superannuation for a past period from 1 December 2014 to 30 June 2019. See note

In April 2021 the Board became aware the pay rates for staff of the Association, although in line with the draft Enterprise Bargaining Agreement (EBA) and previous registered EBA's, was below the pay rates payable under Schedule 1 – Equal Remuneration Payment (ERP) of the Social and Community Services (Western Australia) Interim Award 2011 (the Award). This is to be rectified in a two-stage approach. Initially this occurred with pay rates for current employees being increased to rates payable under the Award and ERP. Backpay for the period from 1 July 2019 (commencement date of the draft EBA) to the date of pay increases to all staff employed during this period was made in May 2021. Separately the Board established through a review of the rates payable under the Award and ERP, when the rates payable under the registered EBAs were less than those payable under the Award and ERP. It was established that the pay rates from 1 December 2014 were below the applicable Award and ERP rate. Legal advice was sought in relation to the applicable pay rates for the periods when there were registered EBAs in place. The Board has determined that all staff employed (currently and historically) from 1 December 2014 to 30 June 2019 will receive back pay for the period in which the rate of pay under the EBA was less than the Award and ERP. Provisions for this back payment (including superannuation guarantee payments) are included in the accrued expenses to 30 June 2021.

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Note 9. Provisions (current)

	2021	2020
	\$	\$
Annual leave	109,139	85,360
Long service leave	151,914	131,911
	<u>261,053</u>	<u>217,271</u>

Note 10. Provisions (non-current)

	2021	2020
	\$	\$
Long service leave	12,886	10,159

Note 11. Reserves

	2021	2020
	\$	\$
Revaluation surplus reserve	657,401	657,401
Redundancy reserve	62,547	54,128
	<u>719,948</u>	<u>711,529</u>

Revaluation surplus reserve

The reserve is used to recognise increments and decrements in the fair value of land and buildings, excluding investment properties.

Redundancy reserve

The Redundancy reserve is a provision required in the TLC Emergency Welfare Foundation of Western Australia Inc. Enterprise Bargaining Agreement 2016.

Note 12. Related party information

a) Members of the Board

The members of the Board who served for the whole of the financial year, unless otherwise indicated, are as follows:

Owen Whittle	Chairperson	to 30 October 2020
Sally Fox	Chairperson	from 30 October 2020
Sally Fox	Deputy Chairperson	to 30 October 2020
Dan Hill	Deputy Chairperson	from 30 October 2020
Steen Johansen	Treasurer	
Rebecca Dennison	Secretary	
Sinead Glackin	General Member	
Claire Duffy	General Member	
Dan Hill	Unions WA Nominee	to 30 October 2020
Mark Elliott	Unions WA Nominee	from 19 April 2021
Kate Beaumont	Ex Officio - EO	

b) Related party transactions

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Note 12. Related party information (continued)

There were no related party transactions requiring disclosure during the financial year.

Note 13. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by, the auditor of the incorporated association:

	2021 \$	2020 \$
<i>Audit services -</i>		
Audit of the financial statements	6,450	6,000

The auditor remuneration in note above may be slightly different from the audit fees expense listed on page 7. Where the final cost of audit services differs from what was originally accrued in the accounts, note 13 has been updated to reflect the exact amount that was invoiced or is expected to be invoiced for audit services.

Note 14. Economic dependence

The incorporated association is dependent on funding from Federal and State Government bodies to conduct its current activities. Should this funding not be made available in future, the incorporated association may not be able to continue to conduct its current activities. At the date of this report, management has no reason to believe that this financial support will not continue.

Note 15. Events after the reporting period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the incorporated association up to 30 June 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Note 16. Reconciliation of surplus to net cash from operating activities

	2021 \$	2020 \$
Surplus/(Deficit) for the year	(138,337)	93,201
Adjustments for:		
Depreciation and amortisation	3,242	2,138
Interest received	(5,467)	(8,361)
Loss on disposal of assets	(6,055)	-
Change in operating assets and liabilities:		
(Increase)/Decrease in trade and other receivables	39,455	(39,247)
Increase/(Decrease) in trade and other payables	144,608	(10,218)
Increase/(Decrease) in employee benefits	46,509	19,506
Net cash from operating activities	83,955	57,019

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Note 16. Reconciliation of surplus to net cash from operating activities (continued)

Note 16 (a). Reconciliation of cash balances

	2021	2020
	\$	\$
Cash and cash equivalents	<u>640,708</u>	<u>561,396</u>
	<u>640,708</u>	<u>561,396</u>

Note 17. Capital and Lease commitment

The Association does not have capital and lease commitments as at 30 June 2021 and 30 June 2020.