



WELFARE RIGHTS &
ADVOCACY SERVICE

ANNUAL REPORT

2021-2022



Contents

Funding and Support provided to Welfare Rights & Advocacy Service in 2021-2022	3
Personnel and Staff Profile 2021-2022	4
Objects of the TLC Emergency Welfare Foundation of Western Australia (Inc.)	7
Vision, Mission, Values and Objectives.....	7
Service Report.....	8
Our work in 2021-2022	8
Funding	8
Legal Assistance.....	9
Our clients	10
Welfare Rights	10
Welfare Rights Case Studies	11
Tenancy	11
Tenancy Case Studies	12
Community Legal Education	13
Law Reform	14
Governance.....	16
Future of the Service	16
Acknowledgement and Thanks.....	17
Treasurer's Report.....	18
Special Purpose Financial Report	19

Funding and Support provided to Welfare Rights & Advocacy Service in 2021-2022

COMMONWEALTH GOVERNMENT



STATE GOVERNMENT



PUBLIC PURPOSES TRUST



DONATIONS

MEMBERSHIPS

Personnel and Staff Profile 2021-2022

Board

Sally Fox
Dan Hill
Steen Johansen
Anastasia Phylactou
Rebecca Dennison
Sinead Glackin
Claire Duffy
Brendyn Nelson
Mark Elliott

Chairperson
Deputy Chairperson
Treasurer to 28 February 2022
Treasurer from 28 March 2022
Secretary
Committee Member
Committee Member
Committee Member
Unions WA nominee

Permanent and Contract Staff

Kate Beaumont
Catherine Eagle
Chris Belcher
Jeanie Bryant
Rhea Thomas
Debbie Wardle
Demi Thackrah
Ilana Hamilton
Olivia Campion
Taylah Bell
Marwat Sallehi
Janine Lindsay
Kek Quan Yao

Executive Officer
Principal Solicitor
Welfare Rights/Tenant Advocate
Welfare Rights Advocate
Solicitor - Welfare Rights/Tenancy, FDV Project
Tenant Advocate
Solicitor – Welfare Rights/FDV Legal Health Check Project
Solicitor – Welfare Rights/Tenancy
Solicitor
Solicitor – Welfare Rights/Tenancy
Paralegal
Bookkeeper
Administrative Officer

Volunteers

Marwat Sallehi
Kelsey Quick
Christy Oey
Melanie Owens

McCusker Centre for Citizenship Interns

Natalie Poon
Jazzya Widodo
Eunice Dela Cruz
David Hu

Chairperson's Report

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

This year WRAS has benefited from stability within the Board with only our Treasurer, Steen Johansen, stepping down halfway through the year. He has been ably replaced by Anastasia Phylactou, a former Treasurer of WRAS. This year we will have some additional change and renewal with Brendyn Nelson, Rebecca Dennison and Claire Duffy stepping down.

WRAS continues to deliver a sustainable level of quality services within its traditional areas of law to assist with fighting inequality within the community. WRAS has also participated in the CLWA FDV Legal Health Check Project from October 2021. This has involved a part time solicitor undertaking workshops and providing legal assistance to those referred through the project. It has provided an opportunity to work collaboratively with a range of other CLCs and to undertake a significant number of CLE activities.

Coming into this year there was some uncertainty as to whether additional COVID funding would be provided. This impacted on the continued employment of some of WRAS' contracted solicitors employed in 2020-2021. There was also a reduction in the amount of FDV funding from PPT from the previous year. Ultimately, WRAS did receive additional COVID funding which has been utilised in the welfare rights and tenancy space to assist vulnerable clients. Other core funding has remained the same.

COVID has continued to affect WRAS this year with a number of staff being impacted. In line with health orders all staff and Board members were required to be vaccinated to provide additional protection to our clients. Thanks in part to the upgraded ICT infrastructure, WRAS has been able to maintain its service delivery to ensure assistance continues to be provided safely both for the clients and staff.

WRAS continues to be involved in Law Reform work with Economic Justice Australia (**EJA**) on issues such as family and domestic violence, debt and duress research and the review of the disability support pension. The FDV research that EJA and WRAS has undertaken has been particularly important in highlighting how Centrelink compliance processes impact on victims of domestic violence. It has led to Social Security being added to the Government's recently announced National Plan to Reduce Violence against Women and their Children and is expected to result in legislative and procedural change in the near future.

It also continues to support the work of EJA through the provision of bookkeeping assistance and Kate Beaumont continues as Treasurer and Rhea Thomas continues as a board member.

WRAS also continues to contribute to the broader CLC sector with Catherine Eagle convening the CLWA legal practice and PII committee and CLCs Australia PII Network at a local and national level.

This year WRAS undertook the National Accreditation Phase 3 process which involved the review of existing policies and development of new policies, all of which were certified in April 2022. The service will work over the next two years to undertake outstanding issues in our NAS 3 improvement plan.

This year all WRAS staff and volunteers undertook Aboriginal Mental Health First Aid training in furtherance of WRAS' Cultural Safety policy. Cultural Competence training has also been provided to new staff and volunteers and undertaken by some Board members and offered to all others.

The historical underpayment issue identified last year has been resolved with all payments made in September and October 2021.

WRAS continues to be in a secure financial position in the short to medium term. However, it is important that it continues its involvement in sustainability discussions with the broader community legal sector and our funders.

The priorities of the Board for the next year are the completion of a new strategic and risk management plans and a new EBA with staff.

I would like to thank our three departing board members, Brendyn Nelson, Rebecca Dennison and Claire Duffy. They have all made a significant and valuable contribution to the board over the many years that they have served.

I would also like to thank Dan Hill, as Deputy Chairperson who has stepped into the role of Chair at a number of meetings and our continuing board members for all of their ongoing work and commitment to WRAS.

Lastly, I would like to thank Kate and Catherine and all the other WRAS staff and volunteers for their tireless work and commitment to the organisation.

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 2021-2022

Welfare Rights & Advocacy Service continued in 2021-2022 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 advocacy, 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 help 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 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 help to 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 the Tenancy Duty Advocate Program in collaboration with Circle Green.

Servicing arrangements were amended during periods when public health orders prevented us from opening due to COVID-19 and stay at home orders were in place. There were some modifications 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/phone.

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 2021-2022 our law student volunteers contributed 318 hours to the service. McCusker Centre for Citizenship Interns volunteered 310 hours assisting with Social Media and Communications for the service. Additional pro bono assistance was provided in 2021-2022 by 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.

Funding

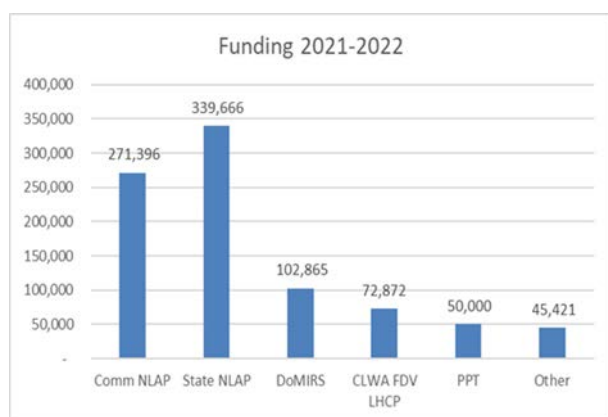
The main source of funding for the service was under the National Legal Assistance Partnership (NLAP) between the Commonwealth and State Attorney Generals' Departments and administered by the Department of Justice (DOJ). Supplementary

to this NLAP funding was additional one off COVID funding provided by the State Attorney General's Department.

The next largest source of funding is from the Department of Mines, Industry Regulation and Safety (DoMIRS) for our Tenancy Advice and Education Program (TAEP). Tenancy funding was rolled over for the fifth full year at a reduced rate. The service is contracted to provide tenancy help 4 days per week, however current funding is insufficient to meet the increased costs of running the program and additional demand for tenancy help. State NLAP COVID funding supplemented the tenancy assistance provided in 2021-2022.

Funding was provided by Community Legal WA (CLWA) to undertake a FDV – Legal Health Check Project from October 2021 to May 2022. This project was undertaken collaboratively with other community legal centres providing workshops to community organisations about conducting Legal Health Checks with FDV clients. As part of this project, we provided legal help to FDV clients referred by community organisations who were then conducting Legal Health Checks.

In 2021-2022 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 for a second year although with a reduced level of funding.



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 Economic Justice Australia (EJA) Secretariat.

Legal Assistance

The legal assistance provided by the service is through 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.

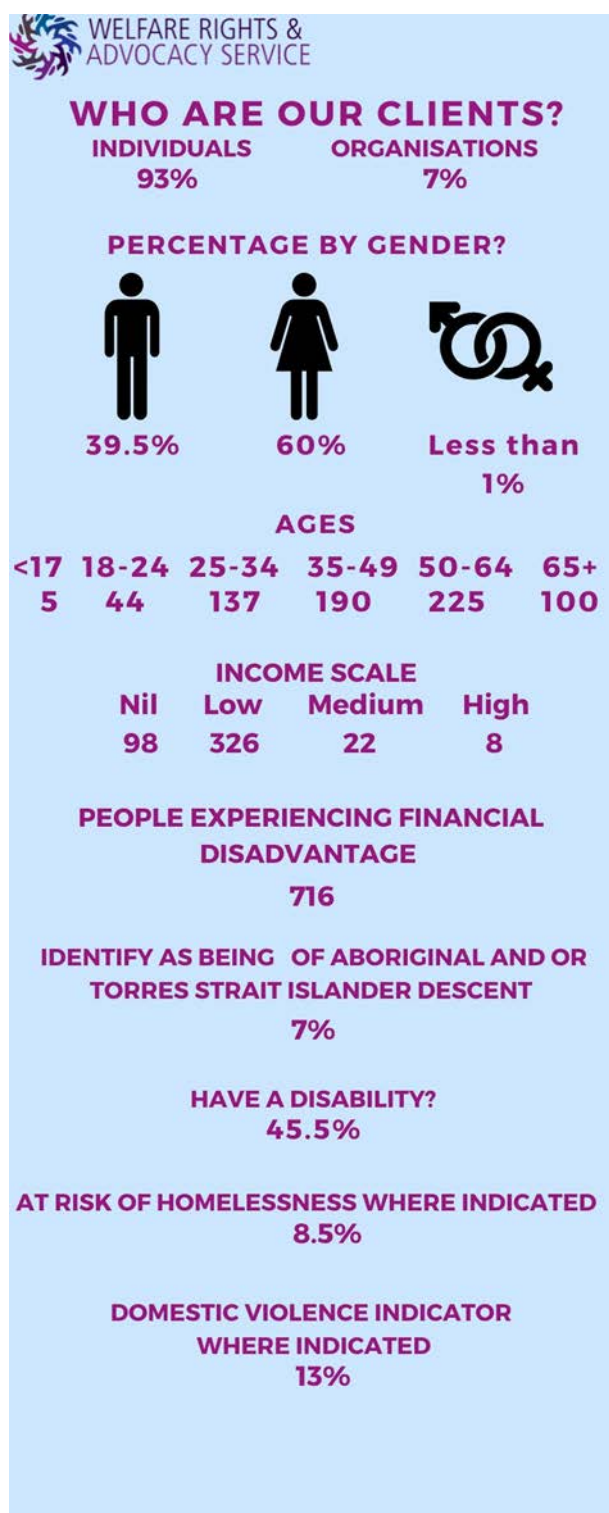
The total number of clients who accessed the service for assistance in 2021-2022 was 811 which was a 23% increase from the previous year. Of those clients 81% were new clients and 19% were existing or returning clients assisted previously. There continued to be a complexity with the matters presenting for help from the service. Legal assistance continued to be delivered against the backdrop of COVID-19 and correlated with increased levels of distress with users of the service.

Across all service types of legal assistance (excluding information and referral), 74% of our clients were provided with legal advice, while 13% had ongoing assistance – 4% were assisted by a duty advocate or at a court or tribunal, around 9% were provided with other representation services, and just over 13% had legal tasks completed. There were 791 information and referral activities undertaken in 2021-2022.

In 2021-2022 81% of our legal advice was provided by telephone, with 16% by letter or email and 3% face to face. Across all assistance types to individuals 88% were delivered to people experiencing financial disadvantage.

Across our programs 667 of the clients we assisted were from a Major City location, 27 from an Inner-Regional location, 53 from an Outer Regional location, 13 from a Remote Centre and 11 from a Very Remote Location.

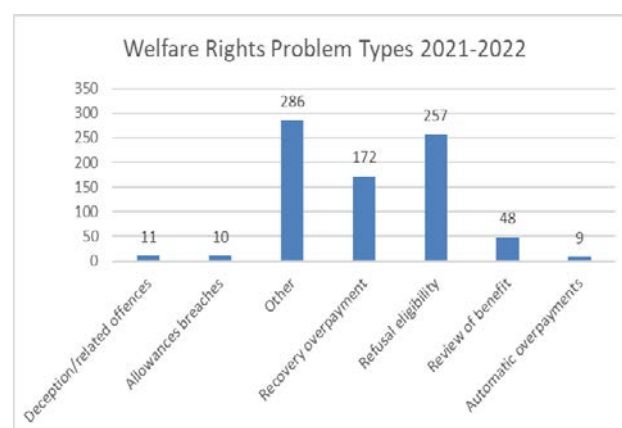
Our clients



Welfare Rights

We assisted 562 clients this year with welfare rights matters: 83% were new clients, 17% were repeat and existing clients. This represented a 21.3% increase in clients accessing for welfare rights help. The assistance we provided included legal advice, legal task and tribunal and other representation.

30% of our clients this year were in receipt of Disability Support Pension (DSP). The second largest client groups were those receiving JobSeeker Payment (22%) followed by Family Tax Benefit (16%), Age Pension (9%) Parenting Payment (5%), Carer Payment (5%) and Carer Allowance (4%).



The main welfare rights problem type for clients was Govt.Pensions/Benefits/Allowance – Other (36%) 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 (32%) followed by Overpayments (23%). Almost half of our clients (46%) were seeking help after a claim for Disability Support Pension was rejected by Centrelink.

Welfare Rights Case Studies

Welfare Rights Case Study 1

Nature of the Issue: Our client who has an intellectual disability and their carer contacted us after Centrelink decided to reduce their rate of pension based on an assessment that they were a member of a couple – the alleged partner also has an intellectual disability. They were living in supported accommodation and if each only received the partnered rate of payment they would no longer be able to afford the accommodation.

The original decision maker and the authorised review officer had made the decision that they were partnered for social security purposes based solely on the fact that the client and their 'partner' were sharing accommodation.

Assistance provided: We provided representation at the Administrative Appeal Tribunal (AAT). We argued that the decision was legally incorrect and provided submissions addressing the relevant section of the Social Security Act.

Case outcome: The AAT made a finding that neither had capacity to give evidence and accepted the evidence of each person's carers/guardians as well as the legal submissions we made. The AAT concluded that neither our client nor the alleged partner made independent decisions regarding the nature of the household, their finances, their social activities and life decisions generally, such decisions being made and/or supervised by third parties and so they were not a member of a couple under the definition in the Social Security Act. This outcome meant they were both able to remain in their accommodation with the supports they needed.

Welfare Rights Case Study 2

Nature of the Issue: A regional CLC contacted us for advice on behalf of a client they were assisting with a Family Law matter. During the client's long relationship their ex-partner had been physically violent and there was significant economic abuse. The client's family lawyer was concerned about the Centrelink payments the client had claimed as a single person prior to their final separation.

Assistance provided: We advised the family lawyer that it was important to resolve any potential issues with Centrelink before taking further action in the family law matter. We then provided advice to the client who was at risk of having a Centrelink debt raised and being investigated for fraud due to their relationship status. We assisted the client to gather the necessary evidence and prepared a written submission updating their circumstances and arguing that whilst the client was still married at the time the initial claim was made they should not be considered a member of a couple under the Social Security Act due to the family and domestic violence.

Case outcome: We were successful in our arguments and Centrelink agreed that the client was not a member of a couple. The client was then able to proceed with the family court matter without fear that this could lead to a Centrelink investigation.

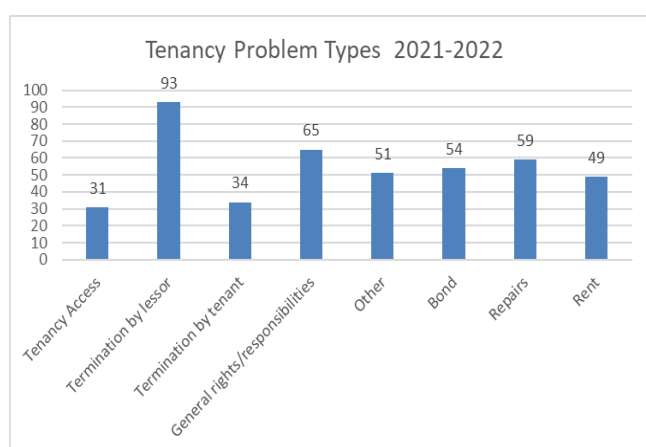
Tenancy

There was a 10% increase in the tenancy assistance provided in 2021-2022 in comparison to the previous year. The service provides help to tenants irrespective of means in line with the Tenancy Advice and Education Program (TAEP) contract with the DoMIRS. Almost 76% of tenants we assisted were experiencing financial disadvantage.

In 2021-2022, 71.5% of our clients were private tenants, almost 20% were public housing tenants, 2.5% were community housing tenants, 2.5% were boarders and lodgers and the remaining were either currently homeless or in transitional housing.

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 Circle Green. Due to COVID-19 there were some periods where our attendance at court was prohibited or restricted. During those periods the service continued to provide a phone service to tenants at court.

In this role our tenant advocate/solicitor assists unrepresented tenants at the court on the day – some are provided with advice and if appropriate others are represented in court. 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.



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 25 matters.

Court/Tribunal and Other Representation assistance is time consuming, and the service continues to try to resolve matters through negotiation. Increasingly the representatives for the Housing Authority have adopted a more adversarial approach and so issues are often only resolved once the matter has gone to court - too often the only option available is to defend the matter in court to prevent our client being evicted into homelessness. The lack of available rental accommodation makes this more problematic.

Tenancy Case Studies

Tenancy Case Study 1

Nature of the Issue: Client was referred to WRAS through the social work department at a hospital. She had recently been removed from the Housing Authority priority wait list due to not accepting a 'suitable property' offered to her. The client was subject to family violence and felt unsafe to continue living under the same roof as her family member who was the perpetrator of the violence.

Assistance provided: Client was an elderly woman from a CALD background with extremely limited English. She did not understand that the reason she had given for refusing the property offered to her were not 'valid' for the Housing Authority and this would result in her being removed from the priority wait list. WRAS agreed to assist her to a) appeal the decision to remove her from the waitlist and b) assess her options to either have her family member removed from her current tenancy or seek a priority transfer on family violence grounds. As part of our investigation we identified that our client was not listed as a tenant at the property even though she was the primary applicant for the accommodation when she first moved into the property. Further investigation revealed that Housing Authority had incorrectly issued the tenancy agreement in the name of the client's family member. This meant that the client could not seek a transfer.

WRAS assisted the client to seek a review through the Housing Appeals Mechanisms Process of the decisions (1) to remove her from the wait list and (2) to treat her as a householder as opposed to a tenant. Following detailed submissions the Housing Authority acknowledged that they had made an error when the property was assigned to the client's family member instead of the client who was the primary applicant for housing.

Case outcome: Acknowledging the seriousness of her current circumstances and genuine threat to her safety Housing escalated the process of finding and offering her new accommodation which she accepted. The client was rehoused within four weeks of us making our initial submissions in the

matter. As well as resolving the client's urgent housing issue our involvement with the social worker at the hospital has led to further referrals of vulnerable clients with Housing and Centrelink matters.

Tenancy Case Study 2

Nature of the Issue: Tenants at Magistrates Court in relation to landlord's application for discharge of the bond and claim for \$22,000, including tenant liability, 3 weeks' rent and other costs (total \$24,000). The Tenants' fixed term agreement was due to end in April 2022. In January 2022 the landlord advised the tenants they would not renew the lease and intended to move back into the property. The parties agreed the tenants would vacate the property in early March 2022. The tenants only found out about the court hearing the day before the hearing when they contacted DMIRS to lodge a complaint. The landlord had lodged the court application (Form 12) indicating the tenants' address was unknown despite the tenants providing the property manager with their new address and the landlord knowing that address.

Assistance provided: The tenants approached the WRAS duty advocate. Our advocate provided advice about the court process and the legal issues raised by the application. She also advised the tenants that the jurisdiction of the court was limited to \$10,000. The tenants did not want to make an offer to settle. The Tenant Advocate appeared on behalf of the tenants. The Magistrate indicated that the claims appeared to be excessive and that if no agreement was reached it would have to be listed for hearing. The Property Condition Report showed the property was run down and claims for damages were likely to have no merit. It was possible a claim for rent between the date the tenants vacated and the end of the fixed term agreement could have been successful. The tenant advocate assisted the tenants in a lengthy negotiation process over a two-hour period.

Case outcome: After lengthy negotiations a settlement was reached between the parties for the bond (just over \$2,000) to be released in full to the lessor with no court costs and no further claims

able to be made against the tenants. Orders were made in terms of the agreement and the application was otherwise dismissed. Given the history between the landlord and the tenants it is unlikely this matter would have been resolved without the assistance of the tenant advocate. The tenants were relieved they did not have to miss another day of work to attend a hearing and that they only had to agree to pay less than 10% of the original amount claimed.

Community Legal Education

In 2021-2022 the service provided 45 Community Legal Education activities and 2 Community Legal Education resources were developed. There was increased CLE activity due to the work undertaken in the FDV-Legal Health Check Project whose focus was the delivery of workshops to community organisations.

Community education activities were undertaken across our programs and included both one off workshops and the development of information resources. Delivery of sessions and workshop occurred in person as well as the use of online delivery via Zoom and Microsoft Teams.

Sessions were undertaken in the following settings:

- DVassist;
- Fremantle Hospital Social Work Team;
- Neami National;
- Curtin Uni Student Assist Team;
- St Bart's Women's Accommodation;
- People with Disabilities;
- Anglicare;
- FCA WA;
- Perth Children's Hospital Social Workers;
- Day Dawn Advocacy;
- Curtin Social Work Students;
- Aboriginal Family Law Services (WA);
- Department of Social Services;
- Department of Human Services;
- Fibromyalgia Support Group;
- Economic Justice Australia;
- Salvation Army – Doorways;
- Street Law Centre – Lunch and Learn;
- Sir Charles Gardiner Mental Health Social Work Team;

- Community Legal WA; and
- CLCs Australia.

As well as the development of additional education resources our existing suite of Fact Sheets was regularly reviewed and updated in response to changes to ensure their accuracy.



Rhea Thomas, Demi Thackrah and Taylah Bell regularly participated in the CLWA Community Legal Education Workers (CLEWS) Network Meetings.

Demi Thackrah and Ilana Hamilton collaborated on the development of Podcasts on Social Security debts, as part of a CLEWS Project in 2021-2022

Law Reform

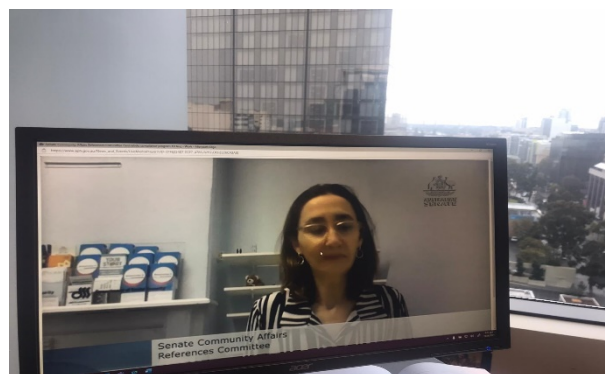
In 2021-2022 there was an increase in the number of law reform activities undertaken by the service. Law reform activities are informed by the experiences of our clients with the aim of bringing about structural and systemic change.

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 the Department of Social Security/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 saw the release of the EJA research project, *Debt, Duress and Dob-Ins: Centrelink compliance processes and Domestic Violence*¹ in which EJA partnered with the University of Wollongong, the University of Sydney and the University of Queensland. Welfare Rights & Advocacy Service provided quantitative details of the work we do for this group of vulnerable clients, as well as de-identified case studies of assistance sought by and provided to these clients who are trying to access Social Security payments, seeking to challenge Social Security and Family Assistance debts caused/contributed to by FDV or who are facing investigations/criminal charges as a result of incurring social security debts. We also provided analysis of how FDV affects our clients in dealing with Services Australia.

A priority for our collaboration in this work has been to push for the adoption of the recommendations from this research and advocate for legislative and policy change in how Government responds to those impacted by FDV.



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;

¹ Debt, Duress and Dob-ins: Centrelink compliance processes and domestic violence, Economic Justice Australia, 2021, <https://www.ejaustralia.org.au/wp->

content/uploads/EJA_Full-Report2021_DebtsDuressDobins-FINAL.pdf

- 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 Board Meetings;
- EJA Planning Day;
- EJA DSS Bi-Annual Meeting;
- EJA DHS Bi- Annual Meeting;
- Robodebt Senate Inquiry;
- DESE Penalty Linkup;
- Workforce Australia Overview;
- Human Right's Group Consultation;
- SHEV and Special Benefit Working Group;
- DSS, SA and Department of Home Affairs and Safe Haven Economic Visas and Special Benefit;
- Coercive Control Consultation;
- AAT Central Listings Meeting;
- Pro Bono Network;
- EJA Debt and Duress Research Meetings;
- Services Australia Aboriginal Consultative Committee;
- Services Australia Community Consultative Committee;
- Review of Residential Tenancies Act;
- Human Rights Symposium;
- Robodebt Gordon Legal Offer and Objections;
- CL WA Legal Health Check Steering Committee;
- Legal Practice Board Meeting;
- Uniform Practice Law Meeting; and
- Beyond Commercial Law.

In 2021-2022 Catherine Eagle continued in her roles as the Convenor of the CLCs Australia Professional Indemnity Insurance (PII) Network, 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.

A priority area of work undertaken by Catherine in this role related to a Department of Justice Data Request in February 2022. We worked with CLWA and other WA CLCs to ensure that provision of the data did not breach any of our legal professional obligations. The work undertaken in relation to the data request has alerted the sector to provisions under the NLAP for the ABS to have access to a range of CLC client data from September 2022. Catherine has continued to work with CLWA and CLCA to address these concerns.

Welfare Rights & Advocacy Service is an active participant in the EJA. All welfare rights staff participated in the EJA Virtual Conference in August 2021. 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.

Both Kate Beaumont and Rhea Thomas are Board 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 we have continued to develop our social media presence in 2021-2022.

Rhea Thomas and Taylah Bell have steered that activity with the assistance of a number of McCusker Social Media Interns over this last year.

Governance

The governance of the Association rests with the Board of the TLC Emergency Welfare Foundation of Western Australia (Inc.). There have been no changes to the constitution since the Annual General Meeting held in October 2020.

Both Sally Fox and Dan Hill continued for a second year as the Chairperson and Deputy Chairperson respectively. The other office bearers were Rebecca Dennison as Secretary and Steen Johansen as Treasurer. Others continuing on the Board from the previous year were Sinead Glackin, Claire Duffy and Brendyn Nelson. Mark Elliott continued for a second year as the Unions WA nominee on the Board. Steen Johansen resigned as Treasurer on 28 February 2022. Following Steen's resignation, the Board appointed Anastasia Phylactou to the Treasurer position from 28 March 2022.

The Board met 6 times in 2021-2022. Quorum was achieved for all but 1 meeting during the year. Board Members participated in meetings in person or remotely by Zoom or by telephone.

In January 2022 the service undertook its review and assessment for Stage 3 of CLCs Australia National Accreditation Scheme (NAS). In April 2022 the service was certified under Stage 3 of NAS and for the next two year the service will undertake the identified tasks as part of its NAS Improvement Plan.

The Board participated in the CLCs Australia Governance Skills Assessment and Benchmarking Tool survey. The performance report will be used to guide additional work for the Board in the next year.

It is expected that the organisation will work toward the development of a new Enterprise Bargaining Agreement with staff in the year ahead.

Future of the Service

There is some security for the service with the move to DOJ managing contracts and funding being set for the next three years. A threat that remains is that from the perspective of our funders due to our 'small size' there are questions about our long-term viability and sustainability. With the increased push for services to consider options of merger/co location and shared services this will be a focus for Welfare Rights & Advocacy Service in the coming year. As always our first priority is to ensure that the needs of our clients are foremost in these considerations and to ensure that our ability to respond and provide quality services is not diminished by external forces with a fixed view of the sector.

There continues to be a level of insecurity with the tenancy funding with the rollover of the contracts for another year without consideration of the future of the program and its sustainability. It has become evident that our ability to respond to the demands for tenancy help over the last two years have been bolstered by funding from another program, through additional COVID-19 related funding through DOJ. In 2022-2023 we will ensure that services provided under NLAP will include the tenancy assistance provided by the service to Public Housing tenants – who are some of our most vulnerable tenants rather than using our tenancy funding for this purpose.

In 2022-2023 the FDV and Social Security Project has been extended to include Tenancy Law with increased funding for the next year from the Public Purposes Trust. This will allow for a broadening of focus in the project as regularly issues with income support and housing are co-occurring legal issues for those impacted by FDV.

With the recent election of a new Federal Government the service is energised with an increased sense of hope that long identified areas of law reform in Social Security and Family Assistance law and policy may be addressed. We will continue to support the efforts of EJA in their work and contribute to their activities on behalf of our clients.

The service will provide evidence to the Robodebt Royal Commission in coming weeks trying to ensure that the lessons of the past are not repeated in the future.

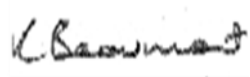
Acknowledgement and Thanks

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 had a stable board and retained returning board members over several years and I look forward to consolidation of that work with the 2022-2023 Board.

The service has over an extended period maintained a stable staff, however in the last year we have farewelled several valuable staff including Ilana Hamilton, Demi Thackrah and Jeanie Bryant. We miss them all and thank them for their valuable contribution.

We have also welcomed new staff to the service with the employment of Olivia Campion and Taylah Bell as newly admitted lawyers, Marwat Sallehi as a paralegal (soon to be admitted) and Janine Lindsay as Bookkeeper. Apart from paid staff we have maintained a group of volunteers and hosted several McCusker interns who have provided support and assistance in our core work and broadened our reach through social media activities.

As always, I would like to recognise the contribution of our staff and volunteers who continue to provide help to our clients fighting the good fight.



Kate Beaumont
Executive Officer

Treasurer's Report

I would like to acknowledge the work of Steen Johansen who was the Treasurer for the first seven months of the year and whose role I stepped into in March 2022.

It pleases me to present the 2021-2022 audited Special Purpose Financial Report. Moore Australia conducted our financial audit for the second time and have issued an unmodified opinion.

Welfare Rights & Advocacy Service reported a surplus for 2021-2022, which included \$35,487 and \$150,000 profit following a building revaluation. The result for the year appears as a surplus of \$185,487 to retained surpluses and reserves.

Our core income for services for the year was \$883,315 an increase of 16.8% from the previous period and was received from:

- the Commonwealth and State Attorney General's Department administered by the Department of Justice (NLAP Contract) which included both recurrent and additional one off COVID funding;
- the Public Purposes Trust for a second year to support a Family and Domestic Violence and Social Security Project;
- the Department of Mines, Industry Regulation and Safety for the Tenancy Advice and Education Program Contract; and
- Community Legal WA (CLWA) for the Family and Domestic Violence Legal Health Check Project.

Welfare Rights & Advocacy Service ended the financial year with a cash position of \$588,683 as well as prepayments of \$14,780 against liabilities of \$334,239.

Leave provisions of \$294,095 form the bulk of liabilities for the organisation.

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

Anastasia Phylactou
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 2022

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Contents
30 June 2022**

Boards' report	2
Boards' declaration	3
Auditor's independence declaration	4
Independent auditor's report	5
Statement of profit or loss and other comprehensive income	7
Statement of financial position	8
Statement of changes in equity	9
Statement of cash flows	10
Notes to the financial statements	11

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 the 13th October 2022.

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Boards' report
30 June 2022**

The Board presents the report on the T.L.C. Emergency Welfare Foundation of Western Australia Inc. for the financial year ended 30 June 2022.

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

The surplus of T.L.C. Emergency Welfare Foundation of Western Australia Inc. for the financial year ended 30 June 2022 amounted to \$35,487.


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



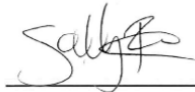
Treasurer

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Boards' declaration
30 June 2022**

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 2022 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 2022, 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 17th day of October 2022.



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 2022, 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 2022 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 17th day of October 2022.

**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 2022**

	Note	2022 \$	2021 \$
Revenue			
Grant income	3	836,801	756,414
Donations		1,025	2,280
Interest income		3,460	5,467
Accommodation income		10,000	10,000
Economic Justice Australia		9,000	8,000
ATO cash flow boost		-	-
Other income		23,029	7,864
Total revenue		<u>883,315</u>	<u>790,025</u>
Expenses			
Administrative costs		(43,583)	(31,263)
Audit fees		(6,608)	(3,000)
Computer expenses		(6,022)	(6,086)
Conference fees		(1,036)	(409)
Employment costs	4	(747,304)	(847,195)
Insurance		(9,031)	(7,993)
Occupancy costs		(22,274)	(26,734)
Travel		(1,130)	(545)
Equipment repairs and maintenance		(1,950)	(1,895)
Minor equipment		(897)	-
Depreciation expense		(7,993)	(3,242)
Total expenses		<u>(847,828)</u>	<u>(928,362)</u>
Surplus/(Deficit) for the year		<u>35,487</u>	<u>(138,337)</u>
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Profit on the revaluation of land and buildings		150,000	-
Other comprehensive income for the year		-	-
Total comprehensive income/(loss) for the year		<u><u>185,487</u></u>	<u><u>(138,337)</u></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 2022**

	Note	2022 \$	2021 \$
Assets			
Current assets			
Cash and cash equivalents	5	588,683	640,708
Trade and other receivables	6	14,780	11,856
Total current assets		<u>603,463</u>	<u>652,564</u>
Non-current assets			
Property, plant and equipment	7	1,162,057	918,128
Total non-current assets		<u>1,162,057</u>	<u>918,128</u>
Total assets		<u>1,765,520</u>	<u>1,570,692</u>
Liabilities			
Current liabilities			
Trade and other payables	8	38,344	121,467
Employee Fringe Benefit Liabilities		1,800	29,492
Provisions	9	275,600	261,053
Total current liabilities		<u>315,744</u>	<u>412,012</u>
Non-current liabilities			
Provisions	10	18,495	12,886
Total non-current liabilities		<u>18,495</u>	<u>12,886</u>
Total liabilities		<u>334,239</u>	<u>424,898</u>
Net assets		<u>1,431,281</u>	<u>1,145,794</u>
Equity			
Reserves	11	968,915	719,948
Retained surpluses		<u>462,366</u>	<u>425,846</u>
Total equity		<u>1,431,281</u>	<u>1,145,794</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 2022

	Redundancy Reserve \$	Revaluation Reserve \$	Retained surplus \$	Total equity \$
Balance at 1 July 2020	54,128	657,401	572,602	1,284,131
Surplus for the year	-	-	(138,337)	(138,337)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	(138,337)	(138,337)
Transfer from reserve	8,419	-	(8,419)	-
Balance at 30 June 2021	62,547	657,401	425,846	1,145,794
	Redundancy Reserve \$	Revaluation Reserve \$	Retained surplus \$	Total equity \$
Balance at 1 July 2021	62,547	657,401	425,846	1,145,794
Surplus/(Deficit) for the year		250,000	35,487	285,487
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	250,000	35,487	285,487
Transfer to reserve	(1,033)	-	1,033	-
Balance at 30 June 2022	61,514	907,401	462,366	1,431,281

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 2022**

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Receipts from customers		876,931	824,014
Payments to suppliers and employees		<u>(930,494)</u>	<u>(740,059)</u>
Net cash from operating activities	16	<u>(53,563)</u>	<u>83,955</u>
Cash flows from investing activities			
Payments for property, plant and equipment	7	(1,922)	(10,110)
Interest received		<u>3,460</u>	<u>5,467</u>
Net cash from investing activities		<u>1,538</u>	<u>(4,643)</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		(52,025)	79,312
Cash and cash equivalents at the beginning of the financial year		<u>640,708</u>	<u>561,396</u>
Cash and cash equivalents at the end of the financial year	16(a)	<u><u>588,683</u></u>	<u><u>640,708</u></u>

The above statement of cash flows 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
Notes to the financial statements
30 June 2022

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 2022**

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 2022**

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 are 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
---------------------	-----------

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.

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Notes to the financial statements
30 June 2022**

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 2022. 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.

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Notes to the financial statements
30 June 2022**

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

	2022	2021
	\$	\$
NLAP Community Legal Centre (Comm)	271,397	315,427
Community Legal Centre SACS supplementation (Comm)	-	65,704
Community Legal Centre COVID (Comm)	-	74,037
Community Legal Centre COVID ICT (Comm)	-	20,000
NLAP Community Legal Centre (State)	225,767	70,001
NLAP Community Legal Centre COVID (State)	113,899	-
Department of Mines, Industry Regulation and Safety	102,866	101,545
CPC - Legal Contribution Trust Replacement	-	37,200
Community Legal WA	72,872	-
Public Purposes Trust	50,000	72,500
	<u>836,801</u>	<u>756,414</u>

Note 4. Employment costs

	2022	2021
	\$	\$
Salaries	661,512	727,400
Annual leave	34,136	23,779
Long service leave	(13,981)	22,729
Superannuation	60,717	67,611
Other employment costs	4,920	5,676
	<u>747,304</u>	<u>847,195</u>

Note 5. Cash and cash equivalents

	2022	2021
	\$	\$
Cash on hand	200	200
Cash at bank and term deposits	588,483	640,508
	<u>588,683</u>	<u>640,708</u>

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service
Notes to the financial statements
30 June 2022

Note 6. Trade and other receivables

	2022	2021
	\$	\$
Trade receivables	-	-
Prepayments	14,780	11,856
BAS and PAYG receivables	-	-
Other receivables	-	-
	<u>14,780</u>	<u>11,856</u>

Note 7. Property, plant and equipment

	2022	2021
	\$	\$
Land and buildings - at valuation	1,150,000	900,000
Plant and equipment - at cost	57,691	57,854
Less: Accumulated depreciation	<u>(45,634)</u>	<u>(39,726)</u>
	12,057	18,128
	<u>1,162,057</u>	<u>918,128</u>

Valuations of land and buildings

The basis of the valuation of land and buildings is fair value. Fair values are based on market values, being the price that would be received to sell an asset in an orderly transaction between market participants at the reporting date. The value adopted as at 22 June 2022, was based on a valuation undertaken by PWE Property Consultants Valuers (a licensed independent valuer).

Note 8. Trade and other payables

	2022	2021
	\$	\$
Trade payables	-	-
Accrued expenses	14,511	104,099
BAS and PAYG payable	23,797	17,368
Membership in advance	36	-
	<u>38,344</u>	<u>121,467</u>

Accrued expenses

Expenses accrued include wages and the superannuation accrued with the change of financial years.

An amount of \$92,659 had been accrued in the prior year to 30 June 2021 and was to back pay for wages and superannuation for the period from 1 December 2014 to 30 June 2019 when staff employed (currently and historically) received rates of pay under the Enterprise Bargaining Agreement (EBA) which was below the rates payable under Schedule 1 - Equal Remuneration Payment (ERP) of the Social and Community Services (Western Australia) Interim Award 2011 (the Award). Payment in full of this prior accrual for back pay (including superannuation guarantee payments) was made to impacted staff in the period to 30 June 2022.

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service
Notes to the financial statements
30 June 2022

Note 9. Provisions (current)

	2022	2021
	\$	\$
Annual leave	143,276	109,139
Long service leave	132,324	151,914
	<u>275,600</u>	<u>261,053</u>

Note 10. Provisions (non-current)

	2022	2021
	\$	\$
Long service leave	<u>18,495</u>	<u>12,886</u>

Note 11. Reserves

	2022	2021
	\$	\$
Revaluation surplus reserve	907,401	657,401
Redundancy reserve	<u>61,514</u>	<u>62,547</u>
	<u>968,915</u>	<u>719,948</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:

Sally Fox	Chairperson	
Dan Hill	Deputy Chairperson	
Steen Johansen	Treasurer	to 28 February 2022
Anastasia Phylactou	Treasurer	from 28 March 2022
Rebecca Dennison	Secretary	
Sinead Glackin	General Member	
Claire Duffy	General Member	
Brendyn Nelson	General Member	
Mark Elliott	Unions WA Nominee	
Kate Beaumont	Ex Officio - EO	

b) Related party transactions

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

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Notes to the financial statements
30 June 2022**

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:

	2022	2021
	\$	\$
<i>Audit services -</i>		
Audit of the financial statements	<u>9,750</u>	<u>6,450</u>

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 2022, 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 2022 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

	2022	2021
	\$	\$
Surplus/(Deficit) for the year	35,487	(138,337)
Adjustments for:		
Depreciation and amortisation	7,993	3,242
Interest received	(3,460)	(5,467)
Loss on disposal of assets	-	(6,055)
Change in operating assets and liabilities:		
(Increase)/Decrease in trade and other receivables	(2,924)	39,455
Increase/(Decrease) in trade and other payables	(83,123)	144,608
Increase/(Decrease) in employee benefits	(7,536)	46,509
Net cash from operating activities	<u>(53,563)</u>	<u>83,955</u>

**T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights &
Advocacy Service
Notes to the financial statements
30 June 2022**

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

Note 16 (a). Reconciliation of cash balances

	2022	2021
	\$	\$
Cash and cash equivalents	<u>588,683</u>	<u>640,708</u>
	<u>588,683</u>	<u>640,708</u>

Note 17. Capital and Lease commitment

The Association does not have capital and lease commitments as at 30 June 2022.