



WELFARE RIGHTS &
ADVOCACY SERVICE

ANNUAL REPORT

2022-2023



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Funding and Support provided to Welfare Rights & Advocacy Service in 2022-2023

COMMONWEALTH GOVERNMENT



STATE GOVERNMENT



PUBLIC PURPOSES TRUST

DONATIONS

MEMBERSHIPS

Personnel and Staff Profile 2022-2023

Board

Sally Fox
Dan Hill
Anastasia Phylactou
Rebecca Dennison
Mark Elliott
Sinead Glackin
Claire Duffy
Brendyn Nelson
Rachel Eaton
Preethi Rajendran
Mark Elliott

Chairperson
Deputy Chairperson
Treasurer
Secretary to 21/10/2022
Secretary from 21/10/2022
Committee Member
Committee Member to 21/10/2022
Committee Member to 21/10/2022
Committee Member from 21/10/2022
Committee Member from 21/10/2022
Unions WA nominee to 21/10/2022

Permanent and Contract Staff

Kate Beaumont
Catherine Eagle
Chris Belcher
Rhea Thomas
Debbie Wardle
Olivia Campion
Taylah Bell
Marwat Sallehi
Janine Lindsay
Jumana Jasim

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

Volunteers

Kelsey Quick
Natalie Doray
Melanie Owens

McCusker Centre for Citizenship Interns

David Hu
Ifadah Imran
Kelsey Yeo
Sanya Arora

Chairperson's Report

This year marks 40 years since the incorporation of the Service. The TLC Emergency Welfare Foundation of Western Australia was started in the basement of the Trades and Labour Council back in the late 1970s and was then incorporated as the TLC Emergency Welfare Foundation of WA Inc. in April 1983.

We acknowledge and celebrate the countless volunteers, Board members, staff and students for their contribution to Welfare Rights & Advocacy Service (WRAS) and its predecessors such as TLC Emergency Welfare and Brewer Street Welfare Rights. We do not spend enough time recognising what it takes to provide legal services to some of the most disadvantaged within the community consistently over such a long period of time in an ever-changing landscape.

Over the past year WRAS has continued work on sustainability of the organisation with discussions with other partners and with the Department of Justice. WRAS has also taken part in the Federal Government's review of the National Legal Assistance Partnership (NLAP) and has pushed for better resourcing to reflect the work WRAS does throughout the State as a Social Security specialist service. WRAS awaits the outcome of that review.

In terms of specific funding streams, it has been pleasing that after working within the constraints of reduced tenancy funding imposed in 2017, going into 2023-2024 WRAS has been guaranteed increased Tenancy funding for the next two years.

This year WRAS saw the continuation for a third year of the Public Purposes Trust funding of the Legal Assistance for FDV for Social Security Law and the extension to include tenancy law in the latest year. Unfortunately, this funding has not been extended into 2023-2024. However, the work undertaken in this project and previous contributions, allowed WRAS to work with others in the Economic Justice Australia network to bring about changes to the Guide to Social Security Law and the way FDV is considered in relation to Centrelink decision making.

We are particularly proud of the work of the Service and Catherine Eagle, in particular, in relation to the Robodebt Royal Commission (RRC). This included providing written submissions relating to the impact of Robodebt on WRAS clients, as well as providing evidence to the Commission in its first round of public hearings. Significant time was spent reviewing the files of clients that WRAS assisted in relation to Robodebt from 2016 onwards. It was pleasing to see that with the release of the RRC Report there was acknowledgement of the work of welfare rights centres and recommendations for further reform in relation to the way in which government works with the sector and to also see calls for increased resources to welfare rights centres.

This year WRAS also undertook important work in response to the Kimberley floods. This included regular meetings with DOJ and services on the ground to ensure the social security needs of individuals impacted by the floods were met. WRAS also developed fact sheets relating to disaster relief related payments, and including Pausing Mutual Obligations and

Pausing Centrelink Debt Recovery which were distributed to service providers in the area and made available on the WRAS website.

WRAS has seen an increase in the legal advice and casework assistance with clients across the Kimberley but also in other remote areas of the State. It is pleasing that WRAS' work in this area has been recognised with WRAS receiving funding in 2023-2025 to provide a specialist Social Security legal assistance program as part of the Kimberley Recovery Legal Assistance Package to flood impacted communities.

In terms of other work, WRAS continues to perform its core function of providing legal and advocacy services to clients in need. WRAS has also continued to provide community legal education to local service providers and a range of community members in relation to various Centrelink issues.

WRAS has also continued collaborative work with Economic Justice Australia in relation to a range of issues including FDV, Debts, Automation, Disaster Relief responses, Centrelink letters and the new Administrative Review Tribunal. It has also continued to work collaboratively with Community Legal Centres Australia (CLCA) and CLWA on a range of issues in relation to the PII Network, Insurance, Legal Practice and data. The work of Catherine Eagle, in particular, has been acknowledged with CLCA providing an honorarium for the work she has undertaken for the first time and an increase to the honorarium provided by CLWA for her assistance across WA and the country to the CLC sector.

Financially, WRAS continues to be in a secure 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 funders and that will be the Board's main focus over the next term.

I would like to thank our two departing Board members, Sinead Glackin and Preethi Rajendran. Both have made a significant and valuable contribution to the Board, in particular Sinead, who has been on the Board for 8 years.

I would also like to thank 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 of the other WRAS staff and volunteers for their tireless work and commitment to the organisation. It is their hard work that has enabled WRAS to continue, in its 40th year, to provide such an important service to some of the most disadvantaged people within the community.

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 2022-2023

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. Our legal assistance takes the form of information and referral, legal advice and casework, duty advocacy, court and tribunal representation, community legal education and law and policy reform.

We prioritise legal assistance to those within our geographic catchment area although help 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. We provide outreach services through the Tenancy Duty Advocate Program at the Perth Magistrates Court in collaboration with Circle Green.

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 2022-2023 our law student volunteers contributed 221 hours to the service. McCusker Centre for Citizenship Interns volunteered 376 hours assisting with social media and communications for the service. Additional pro bono assistance was provided in 2022-2023 by Adam Levine from K&L Gates.

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 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.

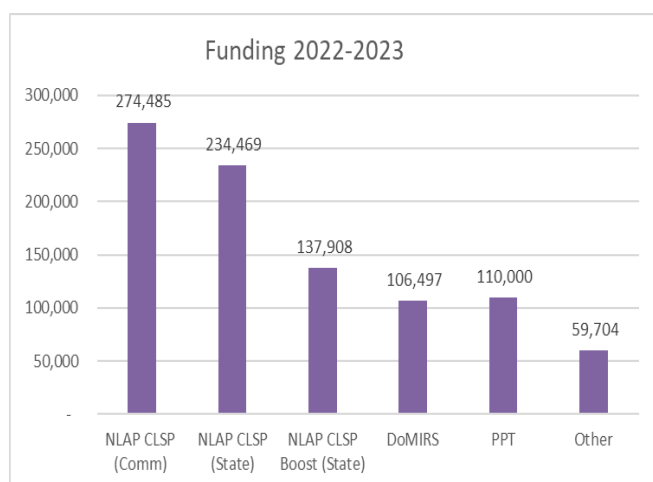
Welfare Rights & Advocacy Service encourages feedback and suggestions from all service users and the service website includes a feedback survey. This year none of our funders undertook sector wide feedback on community legal centres as part of their ongoing contracts.

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 Boost 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 sixth 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 Boost funding supplemented the tenancy assistance provided in 2022-2023 to public tenants.

In 2022-2023 the Public Purposes Trust of the Law Society of Western Australia funded a Family and Domestic Violence (FDV) and Social Security and Tenancy Project to be conducted by the service for a third year. The third year saw an increased level of funding and an extension of the project relating to FDV in tenancy matters.



Other income received included bank interest, donations, memberships, accommodation income, Government Paid Parental Leave 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 we undertake is recorded on the Community Legal Assistance Services System (CLASS) data base.

The total number of clients who accessed the service for assistance in 2022-2023 was 761 which was a 6% reduction from the previous year. Of those clients almost 81% were new clients and the remainder were existing or returning clients who we had assisted previously. Clients presented with complex matters and often have high levels of distress. Our clients with social security issues are often contacting us with increasing levels of frustration as they find it difficult to get through to Centrelink to try to resolve issues for themselves. Our tenancy clients were often facing rental increases they could not afford and so the real prospect of homelessness.

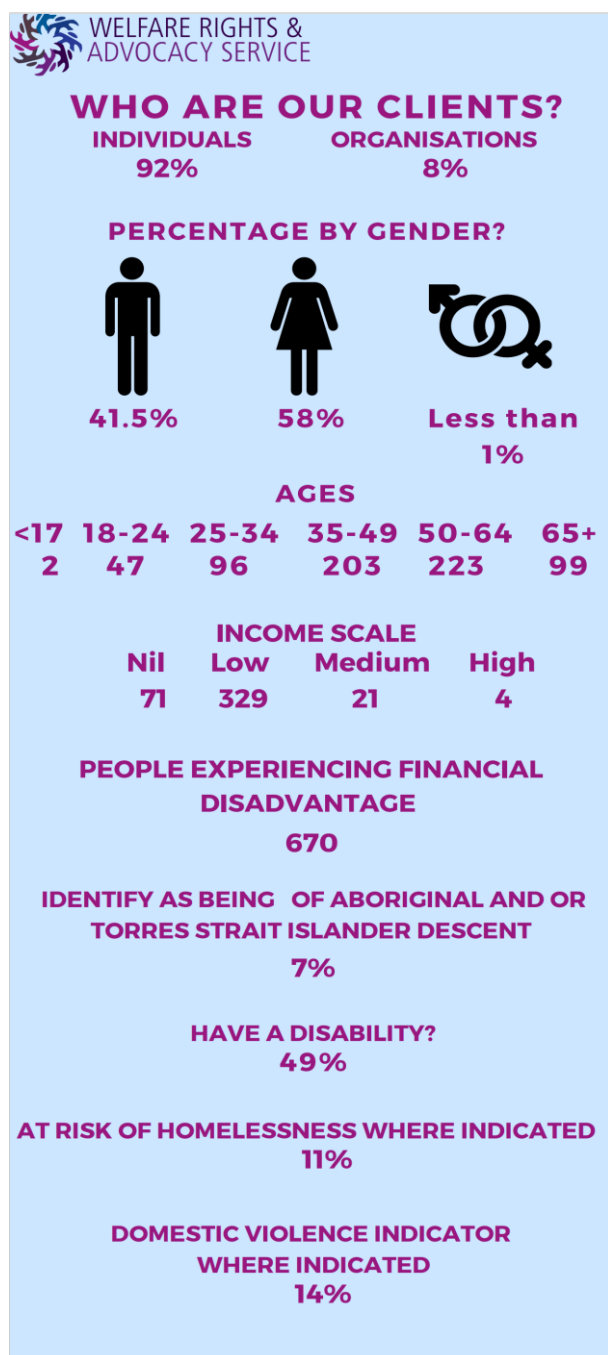
Across all service types of legal assistance (excluding information and referral), 72% of our clients were provided with legal advice, while 28% had ongoing assistance – 5.5% were assisted by a duty advocate or at a court or tribunal, around 10.5% were provided with other representation services, and almost 12% had legal tasks completed. There were 1290 information and referral activities undertaken in 2022-2023.

81% of our legal advice was provided by telephone, with 15% by letter or email and almost 4% face to face. 96.5% of our services

were delivered to people experiencing financial disadvantage.

Across our programs 616 of the clients, we assisted were from a Major City location, 35 from an Inner-Regional location, 61 from an Outer Regional location, 7 from a Remote Centre and 15 from a Very Remote Location.

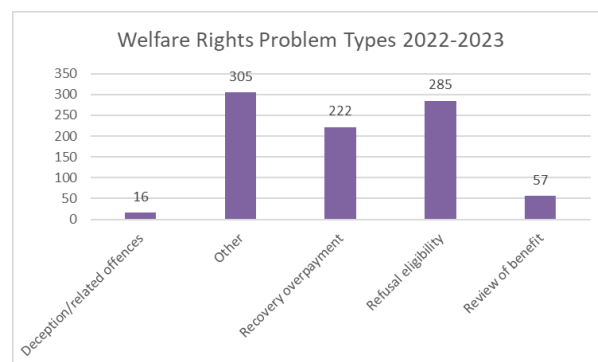
Our clients



Welfare Rights

In 2022-2023 we assisted 643 clients with welfare rights matters which represented a 14.4% increase. The assistance we provided included legal advice, legal task and tribunal and other representation.

The highest proportion of clients seeking welfare rights help were those in relation to Disability Support Pension (34% of clients). The second largest client groups were those receiving JobSeeker Payment (19%) followed by Family Tax Benefit (18%), Age Pension (11%) Parenting Payment (5%), Carer Payment (5%) and Carer Allowance (at almost 4%).



The main welfare rights problem type for clients was Govt.Pensions/Benefits/Allowance – Other (34%) 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 (25%). Almost one third of clients (31%) were seeking help after a claim for Disability Support Pension was rejected by Centrelink.

In 2022-2023 there was increased ongoing and representation assistance provided in the welfare rights program. There can be tension trying to balance demands for assistance between providing ongoing or intensive assistance to some clients or one off assistance to more clients – this leads to a constant juggling of scant resources. Where

representation is provided the positive outcomes are very significant for the clients.

Welfare Rights Case Studies

Welfare Rights Case Study 1

A client contacted for assistance with carer payment debts totalling \$5,500 caused by her reporting her casual earnings incorrectly. We prepared a submission to an authorised review officer (ARO) asking for the debts to be waived based on her special circumstances. She was caring for one adult son who had extremely severe mental health conditions (which required him to be hospitalised at times) and who also had a significant physical injury during the period and so needed help with every aspect of daily life. Just prior to receiving Centrelink payments she left a 35 year marriage in which she was subjected to extreme family violence and coercive control. The trauma has had an ongoing impact on her physical and mental health.

During the period of the debts her other adult son was imprisoned after he murdered someone and since that date she struggled to sleep. She has dyslexia and struggles with technology. She does not use a computer and could not access her Centrelink letters when they switched to online letters only. She tried to report her income but did not have access to her payslips and did the best she could.

Her casual work (12-15 hours per week) was a brief respite from her home life. After the debts were raised she sought assistance from a family member to report her earnings.

The ARO decided to waive the debts in full and as she had repaid them she was reimbursed over \$5,500.

She told us “it is a great outcome, just wonderful. I could not have explained my case or asked for a review without you. I am so thankful.”

Welfare Rights Case Study 2

A Women's Centre in a remote community referred a client to us who had been told she had Family Tax Benefit (FTB) debts across a 3-year period from 2018/2019, 2019/2020 and 2020/2021 which amounted to just over \$10,000. Centrelink told the client the debts had arisen because of income and that her child had been out of care. When we spoke to her we ascertained neither of these stated reasons could have resulted in these debts. We contacted Centrelink to ask them to explain the reason for the debts and were told ‘there was no information on the system about why the debts had been raised’ and ‘that it had occurred as part of the annual “reconciliation process” which was automatic and so must be correct’. The client had already repaid \$7,500 of the debt.

We requested a formal review of the debts – based on our client’s instructions none of the usual reasons a person may have a debt applied to her – she was single, her child had been in her care during the entire period, she had lodged tax returns where required and had advised Centrelink when she was a non-lodger. Based on her income and circumstances we assessed she was entitled to the maximum rate of FTB during the entire period of the debts. The request for review was lodged in early December 2022 prior to the Kimberley floods. WRAS contacted Centrelink numerous times over the following months in relation to the progress of the review. In mid-April 2023 the Centrelink authorised review officer (ARO) who had been allocated the matter contacted us and said they ‘thought’ the debts “might relate to maintenance issues”. We advised the ARO that the client had not been required to take child support action, as her child’s father was incarcerated during the debt period for FDV perpetrated against the client and so she should have been exempt from the requirement to seek child support. In the next conversation the ARO said that they thought

there was 'incorrect information' recorded in the Centrelink system and that there may be no debts but that they were trying to have a technical expert fix this glitch. In early June 2023 the ARO advised us the debts did not exist and that all monies the client had repaid would be paid back to her. The ARO was not able to explain how the 'incorrect information' ended up in the system and was used by the automatic reconciliation process to raise debts.

This case illustrates the difficult and time consuming process to get these incorrectly raised debts set aside. Lengthy delays in the review process frustrates and can contribute to appeal fatigue for clients. If the client had not been referred to WRAS it is likely the client would have repaid over \$10,000 which she did not owe. The Women's Centre were aware of our service due to previous outreach work we had done with their staff. Because of our involvement in this matter, we have been able to identify a number of similar "reconciliation debts" with other clients and will raise this with Centrelink so they can investigate how widespread these 'errors' are.

Tenancy

There was a 74% increase in the tenancy assistance provided in 2022-2023 in comparison to the previous year. This is reflective of the current rental crisis and the demand for help in this critical area. We needed to provide significant assistance to tenants outside of our geographic catchment area, as tenancy assistance was not being provided by an adjacent LSU throughout the last year.

We help tenants irrespective of means in line with the Tenancy Advice and Education Program (TAEP) contract with the DoMIRS. Additional tenancy assistance was provided to

tenants in public housing using NLAP Boost Funding in the latest year.

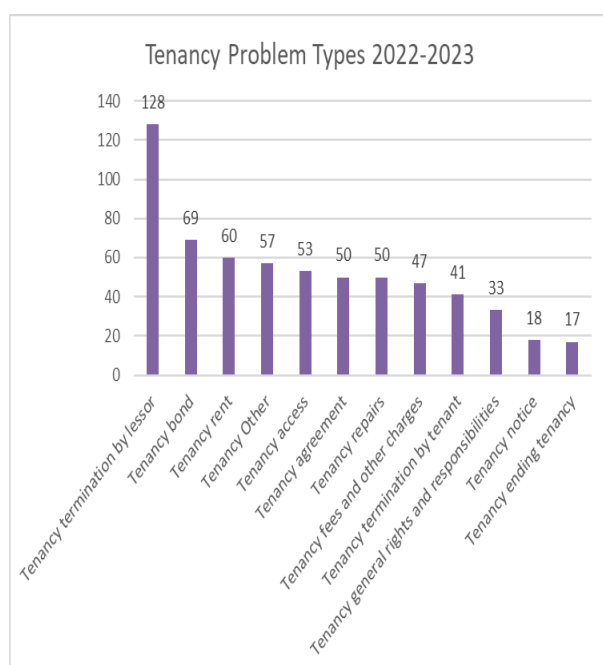
In 2022-2023, 65% of our tenancy clients were private tenants, 25% were public housing tenants, 3% were community housing tenants, 3% were boarders and lodgers, 3% were either currently homeless, in crisis or transitional housing and the remainder were in other accommodation circumstances.

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. WRAS usually has two workers helping at the court to better service the increasing number of 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 others are represented in court either before the Registrar or Magistrate. 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 from outside the WRAS catchment area, they are referred to the Local Service Unit (LSU) in their local area for further help. In 2022-2023 a significant number of those referrals were referred back to WRAS as the neighbouring LSU was not providing tenancy assistance. WRAS has also provided representation assistance in urgent cases when the LSU of the client has been unable to provide help.

We prioritise 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 68 tenancy matters and Other Representation assistance in 77 matters.

Court/Tribunal and Other Representation assistance is time consuming, and the service continues to try to resolve matters through negotiation. We continue to see high levels of matters where the Housing Authority was seeking to end the tenancies of vulnerable tenants. Concerningly there were increasing number of tenants seeking assistance where Community Housing providers were seeking to end tenancies without cause. The tenants are facing eviction into homelessness from accommodation which is the accommodation of last resort and is directed to the most vulnerable in our community.



In 2022-2023 the highest occurring issues for tenants seeking assistance related to Tenancy Termination by lessor. Other tenancy issues presenting for assistance are reflective of the current crisis in the rental market including issues relating to the ending of a tenancy, with the return of bond and tenancy access and tenancy rent. The lack of available affordable rental accommodation in Perth makes this more problematic and unlikely to improve in the foreseeable future.

Tenancy Case Studies

Tenancy Case Study 1

The tenant was experiencing stalking, harassment, and threats of significant violence from a man she had briefly dated. She had moved out of the home she owned to rent an apartment in a secure building because the stalker was breaking into her home. She had a violence restraining order protecting her from him. Eventually, the man had tracked the tenant to the apartment and began breaking into the building to leave threatening messages for her. She was terrified and contacted the lessor to ask if she could break the lease and move out early. She explained she was fearful of her stalker and needed to move for her safety. The lessor informed the tenant that she would let her leave the tenancy early if she paid all the rental payments until the end of the fixed term in a lump sum totalling over \$15,000. The tenant remained in the apartment for a further three months. The man who was stalking her continued to escalate his behaviours towards her. This caused a mental health crisis for the tenant and she attempted to take her own life. The tenant was briefly hospitalised and then returned to the apartment. The tenant then sought assistance from WRAS.

The Tenant Advocate (TA) provided advice about ending a tenancy under the Family Violence provisions of the RTA. The TA completed a Family Violence Termination Notice and sent it to the lessor with a copy of the violence restraining order. The tenant immediately began moving out of the apartment. The lessor rejected the notice of termination and continued to seek payment of the “break lease” cost. The lessor then applied to the Magistrates Court for compensation for the tenant’s alleged breach of the agreement for over \$15,000. WRAS represented the tenant at the Magistrates Court.

The court ordered termination of the tenancy in accordance with the tenant's Family Violence Termination Notice. The tenant and lessor's lack of awareness of the family violence provisions in the RTA contributed to the tenant's mental health crisis and continuing trauma. The extended ordeal, which included a court application, could have been avoided if both parties were aware of the family violence provisions. It highlights the need for the family violence provisions in the RTA to be amended to impose a positive obligation on property managers and lessors to inform tenants impacted by violence of their rights under the RTA. The lessor would have avoided the costs of their unsuccessful application to court. We provided this case study to DoMIRS as part of the review of the FDV provisions in the RTA in December 2022.

Tenancy Case Study 2

Tenant approached the WRAS duty advocate (DA) at court. She had been served with a form 12 seeking orders to terminate her tenancy. She was living in the former family home with her young children. It was in the name of her former husband. During the marriage her husband was physically violent and emotionally abusive. After they divorced he continued to be threatening and abusive. The client did not speak English, she did not understand the basis for the court proceedings and was frightened of her husband.

The DA represented the client and made initial submissions that the arrangement was not a tenancy and the client was granted an adjournment so she could get legal advice. Through an interpreter we advised her of the need to seek family law property orders to preserve her housing as we were concerned if the application was dismissed her ex-partner could commence new proceedings to recover the property. We contacted Circle Green who agreed to assist her to lodge an application in

the Family Court which would secure her housing until final orders were made. They were offering this service as part of a program within the Humanitarian Group.

Following our representations, the applicant (her ex-husband) agreed to discontinue the claim for termination of a tenancy. This case study illustrates the benefit of WRAS assisting as duty advocate at the Magistrates Court, but also of the collaborative efforts with other legal assistance providers to assist a vulnerable client whose accommodation for her and her children was at risk.

Community Legal Education

In 2022-2023 the service provided 18 Community Legal Education activities and 6 new Community Legal Education resources were developed. There was a reduction in CLE activity as in the previous year we had undertaken the FDV-Legal Health Check Project - the focus of which was the delivery of multiple 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 workshops occurred in person, as well as the use of online delivery via Zoom and Microsoft Teams.



Sessions were undertaken in the following settings:

- Aboriginal Family Law Service;
- Wheatbelt CLC;
- Southwest Law Society;
- Kimberley CLS;
- Piddington Society;
- Law Week Northam;
- Southwest CLC;
- UWA Social Work Students;
- Sussex Street CLS;
- Wanslea Grandparent Carers;
- Bayswater Community Centre;
- UWA Beyond Commercial Law;
- Economic Justice Australia membership;
- Community Legal WA – CPD;
- Day Dawn Advocacy;
- Department of Social Services;
- Department of Human Services; and
- Community Legal Centres 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.

In response to the unfolding issues confronting communities impacted by the Kimberley Floods WRAS developed several Fact Sheets relating to Disaster Recovery Payment, Disaster Recovery Allowance, Pausing Mutual Obligations and Pausing Centrelink Debt Recovery.

Taylah Bell convened the CLWA Community Legal Education Workers (CLEWS) Network and both she and Rhea Thomas regularly attended CLEWS meetings through 2022-2023.

Law Reform

In 2022-2023 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 Services/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.

We have been undertaking work which has highlighted how social security law and policy can negatively affect people trying to escape FDV and we have focused our law reform agenda on proposing changes. We have worked with Economic Justice Australia (EJA) to produce 2 research papers. These provide recommendations including for amendments to the Social Security Guide to ensure Services Australia staff offer greater flexibility and support to customers including when assessing payment eligibility. Policy changes made in response to our recommendations have made it easier to have domestic violence

circumstances taken into account in Centrelink's decision-making.

We were also part of a small working group within EJA which developed a legislative brief containing proposals for reform of social security law to address barriers to claiming Crisis Payment and to highlight unfair Centrelink debts where victims/survivors of violence are held responsible for debts which are caused by the perpetrator of violence. In furthering this agenda for legislative change our Principal Solicitor, Catherine Eagle, has undertaken a number of law reform activities in collaboration with EJA including:

- providing training to the Department of Social Services (DSS) and Services Australia (SA) in relation to FDV;
- participation in meetings with DSS and SA in relation to the EJA research and the EJA legislative brief; and
- media activities.

We took part in extensive lobbying activities which for the first time saw Social Security added to the National Plan to End Violence against Women and Children for the period from 2022-2023.

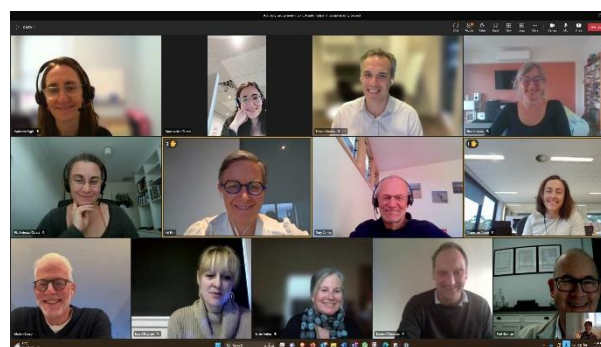
In collaboration with Economic Justice Australia, WRAS was one of two welfare rights centres approached by the Robodebt Royal Commission (RRC) to provide written submissions and evidence to the Royal Commission. Our Principal Solicitor, Catherine Eagle provided evidence to the Royal Commission into Robodebt in November 2022 in Brisbane.

The work undertaken by the various welfare rights centres in relation to Robodebt was acknowledged by the Royal Commissioner in her remarks - "Thank you. Thank you very much for your time this afternoon. Thank you for the work you did. Thank you for the work you are doing" – Royal Commissioner THE HON CATHERINE HOLMES AC SC 11/11/2022



Evidence provided by Catherine Eagle was referenced in the final report of the Royal Commission. Bill Shorten acknowledged the work of Catherine and the other Welfare Rights Solicitors in Parliament and this has led to a number of subsequent meetings with the Minister.

Catherine Eagle has been a stalwart with other EJA projects through the year relating to Debts, Automation, Disaster Relief responses, Centrelink letters and the new Administrative Review Tribunal.



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;

- EJA Conference (virtual);
- EJA Conference (in person);
- EJA Members' Meetings;
- EJA Board Meetings;
- EJA Planning Day;
- EJA DSS Bi-Annual Meeting;
- EJA Services Australia Bi-Annual Meeting;
- Robodebt Royal Commission;
- Pro Bono Network;
- EJA FDV Law Reform Meetings;
- Services Australia Aboriginal Consultative Committee;
- Services Australia Community Consultative Committee;
- Review of FDV provisions of the Residential Tenancies Act;
- Legal Practice Board Meeting;
- Uniform Practice Law Meeting; and
- Beyond Commercial Law.

In 2022-2023 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 (CLWA) 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. She continued to work on resolving the professional obligation issues about the provision of data to the ABS as part of the NLAP Agreement on behalf of CLCA and CLWA in the latest year.

Welfare Rights & Advocacy Service is an active participant in the EJA. All welfare rights staff participated in the EJA Virtual Conference in August 2022 and October 2022. Catherine Eagle participated in the in person EJA Conference and NALC Conference in March 2023. 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 2022-2023.

Rhea Thomas, Taylah Bell and Jumana Jasim have steered that activity with the assistance of several McCusker Social Media Interns over the 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 third year as the Chairperson and Deputy Chairperson respectively. The other office bearers were Anastasia Phylactou who continued as Treasurer for a second year and Mark Elliott replaced Rebecca Dennison as Secretary at the 2022 AGM. Sinead Glackin continued on the Board in 2022-2023. Claire Duffy and Brendyn Nelson stepped down from the Board and Rachel Eaton and Preethi Rajendran joined the Board at the 2022 AGM. The Unions WA nominee on the Board was vacant for a period following Mark Elliott moving to the Secretary position.

The Board met 7 times in 2022-2023. Quorum was achieved for all meetings during the year. Board Members participated in meetings in person or remotely by Zoom or by telephone.

The Board continued to consider options relating to the sustainability of the service in response to the directions of the Department of Justice.

Future of the Service

It has been fortuitous that in 2022-2023 DOJ announced additional funding for the next two years with continued NLAP State Boost Funding. This provides certainty for the NLAP funding until June 2025. The Review of NLAP is an opportunity for the service to have input into the shape of the agreement after 2025. WRAS has taken the opportunity to contribute to the submissions made by the sector, including from CLWA, CLCA, EJA and the 4R network and in meetings with the reviewer, Dr Mundy.

The surety with the current agreement in no way provides comfort for the service with decisions by DOJ about procurement approaches for the next contracts. It seems paradoxical that a service which has provided

services to clients for over 40 years would not be considered sustainable in light of its proven track record of serving the Western Australian community consistently and with the client at the centre of the work that we do.

The increase to the tenancy funding for the next two years is most welcome restoring funding to levels prior to the 2017 cut. It will be important to ensure that WRAS works with the rest of the tenancy network and Government to ensure the future of the program and that it is not dependent on the vagaries of interest rates for money held in the Rental Accommodation Fund. Since COVID additional NLAP funding provided has bolstered the tenancy assistance provided and this hides the true cost and demand for tenancy help in the community.

We will continue to take opportunity to work collaboratively in the sector at a local level and nationally. The work with Robodebt and the FDV changes has provided greater opportunity for WRAS to be involved in progressing both law reform and service delivery issues related to Social Security and Family Assistance Law. Additionally with the formation of the new Administrative Review Tribunal there has been considerable resources devoted to ensuring the new body is fit for purpose for the clients that we service.

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 relatively stable board and retained returning board members over recent years and I look forward to consolidation of that work with the 2023-2024 Board.

The service has over an extended period maintained a stable staff. In the most recent

year we farewelled Taylah Bell following her relocation to Geraldton.

We have also welcomed new staff to the service with the employment of Jumana Jasim as Administrative Officer and saw Marwat Sallehi move from a Paralegal to a Lawyer role with her admittance to practice in November 2022.



Apart from paid staff we have maintained a small cohort of volunteers and hosted several McCusker interns who have provided support and assistance in our core work and broadened our reach through social media and communication activities.

I would like to acknowledge the commitment of our staff who continue to work tirelessly for the clients who make contact with the service. I applaud the tenacity and fervour used in advocating for our clients to achieve the best outcome available.

Kate Beaumont
Executive Officer

Treasurer's Report

It pleases me to present the 2022-2023 audited Special Purpose Financial Report. Armada Audit and Assurance conducted our financial audit for the first time and have issued an unmodified opinion.

Welfare Rights & Advocacy Service reported a surplus \$57,383 for 2022-2023 which appears in retained surpluses.

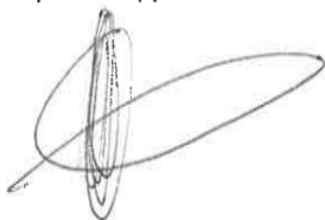
Our core income for services for the year was \$863,358 which was a 2.25% reduction from the previous period and was received from:

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

Welfare Rights & Advocacy Service ended the financial year with a cash position of \$697,010, as well as prepayments of \$14,780 against liabilities of \$386,945.

Leave provisions of \$339,603 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 of the organisation.



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 2023

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

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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 the 5 October 2023.

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

**Board's report
30 June 2023**

The Board presents the report on the T.L.C. Emergency Welfare Foundation of Western Australia Inc. for the financial year ended 30 June 2023.

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 2023 amounted to \$57,383.

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 dated 5 October 2023



Chairperson



Treasurer

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

**Board's declaration
30 June 2023**

In the Board's 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 2023 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 dated 5
October 2023



Chairperson



Treasurer



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E info@armada.com.au

strength in numbers

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER DIV 60 OF AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE MEMBERS OF
T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare
Rights & Advocacy Service**

I declare that, to the best of my knowledge and belief, in relation to the audit for the year ended 30 June 2023 there has been:

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

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& Assurance*

ARMADA AUDIT & ASSURANCE PTY LTD

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NIGEL DIAS
DIRECTOR
Perth, Dated 11 October 2023

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Independent Audit Report on the Financial Report to the Members of T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

Opinion

We have audited the attached special purpose financial report of T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service. ('the Association') which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service. is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) Giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and
- b) Complying with Australian Accounting Standards to the extent disclosed in Note 1 to the financial report and *Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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

We confirm that the independence declaration required by *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, which has been given to directors, would be in the same terms if given to the directors 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.

Emphasis of Matter – Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which discloses the basis of accounting. The financial report has been prepared to assist the Association meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and to meet the needs of members. As a result, the financial report may not be suitable for another purpose.

Responsibilities of Committee Members for the Financial Report

The Committee of the Association are responsible for the preparation and fair presentation of the special purpose financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial statements is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of members. The Committee are also responsible for such internal control as the Committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial report, the Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our audit report.

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ARMADA AUDIT & ASSURANCE PTY LTD



.....
NIGEL DIAS
DIRECTOR
Perth, Dated 11 October 2023

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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 2023**

	Note	2023 \$	2022 \$
Revenue			
Grant income	3	863,358	836,801
Donations		570	1,025
Interest income		12,811	3,460
Accommodation income		10,000	10,000
Economic Justice Australia		9,000	9,000
Other income		27,323	23,029
Total revenue		923,062	883,315
Expenses			
Administrative costs		(42,399)	(43,583)
Audit fees		(11,911)	(6,608)
Computer expenses		(5,741)	(6,022)
Conference fees		(466)	(1,036)
Employment costs	4	(754,314)	(747,304)
Insurance		(10,221)	(9,031)
Occupancy costs		(28,253)	(22,274)
Travel		(3,139)	(1,130)
Equipment repairs and maintenance		(2,013)	(1,950)
Minor equipment		(453)	(897)
Depreciation expense		(6,769)	(7,993)
Total expenses		(865,679)	(847,828)
Surplus/(Deficit) for the year		57,383	35,487
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Profit on the revaluation of land and buildings		-	250,000
Other comprehensive income for the year		-	-
Total comprehensive income/(loss) for the year		57,383	285,487

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

**Statement of Financial Position
As at 30 June 2023**

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	5	697,010	588,683
Trade and other receivables	6	16,651	14,780
Total current assets		<u>713,661</u>	<u>603,463</u>
Non-current assets			
Property, plant and equipment	7	1,161,948	1,162,057
Total non-current assets		<u>1,161,948</u>	<u>1,162,057</u>
Total assets		<u>1,875,609</u>	<u>1,765,520</u>
Liabilities			
Current liabilities			
Trade and other payables	8	50,516	38,344
Employee Fringe Benefit Liabilities		(3,174)	1,800
Provisions	9	327,468	275,600
Total current liabilities		<u>374,810</u>	<u>315,744</u>
Non-current liabilities			
Provisions	10	12,135	18,495
Total non-current liabilities		<u>12,135</u>	<u>18,495</u>
Total liabilities		<u>386,945</u>	<u>334,239</u>
Net assets		<u>1,488,664</u>	<u>1,431,281</u>
Equity			
Reserves	11	982,360	968,915
Retained surpluses		506,304	462,366
Total equity		<u>1,488,664</u>	<u>1,431,281</u>

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

**Statement of Changes in Equity
For the year ended 30 June 2023**

	Redundancy Reserve \$	Revaluation Reserve \$	Retained surplus \$	Total equity \$
Balance at 1 July 2021	62,547	657,401	425,846	1,145,794
Surplus for the year	-	-	35,487	35,487
Other comprehensive income for the year	-	250,000	-	250,000
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

	Redundancy Reserve \$	Revaluation Reserve \$	Retained surplus \$	Total equity \$
Balance at 1 July 2022	61,514	907,401	462,366	1,431,281
Surplus for the year	-	-	57,383	57,383
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	57,383	57,383
Transfer to reserve	13,445	-	(13,445)	-
Balance at 30 June 2023	74,959	907,401	506,304	1,488,664

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

Statement of Cash Flows
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers		910,251	876,931
Payments to suppliers and employees		(808,075)	(930,494)
Net cash from operating activities	16	102,176	(53,563)
Cash flows from investing activities			
Payments for property, plant and equipment	7	(6,660)	(1,922)
Interest received		12,811	3,460
Net cash from investing activities		6,151	1,538
Net cash from financing activities		-	-
Net increase in cash and cash equivalents		108,327	(52,025)
Cash and cash equivalents at the beginning of the financial year		588,683	640,708
Cash and cash equivalents at the end of the financial year	16(a)	697,010	588,683

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 2023**

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.

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

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.

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.

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 2023. 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.

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 2023**

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	2023 \$	2022 \$
NLAP Community Legal Centre (Comm)	274,485	271,397
NLAP Community Legal Centre (State)	234,468	225,767
NLAP Community Legal Centre Boost Funding (State)	137,908	-
NLAP Community Legal Centre COVID (State)	-	113,899
Department of Mines, Industry Regulation and Safety	106,497	102,866
Community Legal WA	-	72,872
Public Purposes Trust	110,000	50,000
	<u>863,358</u>	<u>836,801</u>

Note 4. Employment costs

Salaries	626,946	661,512
Annual leave	25,835	34,136
Long service leave	19,673	(13,981)
Superannuation	65,171	60,717
Other employment costs	2,065	4,920
	<u>739,690</u>	<u>747,304</u>

Note 5. Cash and cash equivalents

Cash on hand	200	200
Cash at bank and term deposits	696,810	588,483
	<u>697,010</u>	<u>588,683</u>

Note 6. Trade and other receivables

Prepayments	16,651	14,780
	<u>16,651</u>	<u>14,780</u>

Note 7. Property, plant and equipment

	2023 \$	2022 \$
Land and buildings - at valuation	1,150,000	1,150,000
Plant and equipment - at cost	64,351	57,691
Less: Accumulated depreciation	(52,403)	(45,634)
	11,948	12,057
	1,161,948	1,162,057

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

	2023 \$	2022 \$
Trade payables	5,375	-
Accrued expenses	17,667	14,511
BAS and PAYG payable	22,751	23,797
Membership in advance	18	36
Unexpended grant	4,705	-
	50,516	38,344

Accrued expenses

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

Note 9. Provisions (current)

	2023 \$	2022 \$
Annual leave	169,111	143,276
Long service leave	158,357	132,324
	327,468	275,600

Note 10. Provisions (non-current)

Long service leave	12,135	18,495
	12,135	18,495

Note 11. Reserves

Revaluation surplus reserve	907,401	907,401
Redundancy reserve	74,959	61,514
	982,360	968,915

Revaluation surplus reserve

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

Note 11. Reserves (continued)*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	
Anastasia Phylactou	Treasurer	
Mark Elliott	Secretary	From 21/10/2022
Sinead Glackin	General Member	
Rachel Eaton	General Member	From 21/10/2022
Preethi Rajendran	General Member	From 21/10/2022
Brendyn Nelson	General Member	To 21/10/2022
Claire Duffy	General Member	To 21/10/2022
Mark Elliot	Unions WA Member	To 21/10/2022

b) Related party transactions

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:

	2023 \$	2022 \$
<i>Audit services -</i>		
Audit of the financial statements	11,911	9,750

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

No other matter or circumstance has arisen since 30 June 2023 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

	2023 \$	2022 \$
Surplus for the year	57,383	35,487
Adjustments for:		
Depreciation and amortisation	6,769	7,993
Interest received	(12,811)	(3,460)
Change in operating assets and liabilities:		
(Increase)/Decrease in trade and other receivables	(1,871)	(2,924)
Increase/(Decrease) in trade and other payables	12,172	(83,123)
Increase/(Decrease) in employee benefits	40,534	(7,536)
Net cash from operating activities	102,176	(53,563)

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

Note 16 (a). Reconciliation of cash balances

	2023	2022
	\$	\$
Cash and cash equivalents	697,010	588,683
	<u>697,010</u>	<u>588,683</u>

Note 17. Capital and Lease commitment

The Association does not have capital and lease commitments as at 30 June 2023.