

Central Highlands Community Legal Centre Inc.

Financial Statements

For the Year Ended 30 June 2017

Central Highlands Community Legal Centre Inc.

Contents

For the Year Ended 30 June 2017

	Page
Financial Statements	
Statement of Profit or Loss and Other Comprehensive Income	1
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Committee Declaration	12
Auditors Independence Declaration	13
Independent Audit Report	14
CLSP Income and Expenditure Statements	16

Central Highlands Community Legal Centre Inc.

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2017

	Note	2017 \$	2016 \$
CLSP			
Income			
CLSP - Commonwealth		273,196	253,249
CLSP - FVP		88,013	86,969
CLSP - State		190,630	188,362
Social & Community Services - Commonwealth		22,419	16,908
Social & Community Services - State		54,928	60,530
Interest income		3,347	3,137
Donations		1,671	621
Other income		3,592	12,212
		637,796	621,988
Expenses			
Communications		8,196	11,058
Depreciation		9,664	9,659
Finance, audit and accounting fees		6,429	9,248
Insurance		3,839	3,987
Library and subscriptions		10,413	6,488
Minor equipment		3,523	1,359
On costs		2,349	1,359
Other expenses		6,296	8,198
Other premises costs		9,377	9,575
Overheads		36,432	18,790
Programming and planning		74	-
Recruitment costs		-	307
Rent		39,304	39,113
Repairs and maintenance		4,424	2,761
Salaries		443,987	444,812
Staff training		6,059	8,636
Superannuation		44,362	41,426
Travel		3,068	5,212
		637,796	621,988
Net Surplus/(Deficit) - CLSP		-	-

The accompanying notes form part of these financial statements.

Central Highlands Community Legal Centre Inc.

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2017

	Note	2017 \$	2016 \$
Other Projects			
Income			
Project funds received		118,830	129,959
VOCAT		21,280	19,150
Other income		2,700	-
		<u>142,810</u>	<u>149,109</u>
Expenses			
Salaries		69,915	84,700
Other project expenses		25,732	28,391
		<u>95,647</u>	<u>113,091</u>
		<u>47,163</u>	<u>36,018</u>
Surplus before income tax		47,163	36,018
Income tax expense	2(a)	-	-
Surplus for the year		<u>47,163</u>	<u>36,018</u>
Other comprehensive income, net of income tax			
Other comprehensive income		-	-
Total comprehensive income for the year		<u>47,163</u>	<u>36,018</u>

The accompanying notes form part of these financial statements.

Central Highlands Community Legal Centre Inc.

Statement of Financial Position

30 June 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	374,206	284,868
Trade and other receivables	4	6,731	4,462
Other assets	5	6,517	6,198
TOTAL CURRENT ASSETS		387,454	295,528
NON-CURRENT ASSETS			
Property, plant and equipment	6	18,441	28,173
TOTAL NON-CURRENT ASSETS		18,441	28,173
TOTAL ASSETS		405,895	323,701
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	22,033	33,925
Employee benefits	8	62,119	62,501
Income in advance	9	196,215	147,132
TOTAL CURRENT LIABILITIES		280,367	243,558
NON-CURRENT LIABILITIES			
Employee benefits	8	5,645	7,423
TOTAL NON-CURRENT LIABILITIES		5,645	7,423
TOTAL LIABILITIES		286,012	250,981
NET ASSETS		119,883	72,720
EQUITY			
Retained earnings		119,883	72,720
TOTAL EQUITY		119,883	72,720

The accompanying notes form part of these financial statements.

Central Highlands Community Legal Centre Inc.

Statement of Changes in Equity

For the Year Ended 30 June 2017

2017

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2016	72,720	72,720
Surplus for the year	47,163	47,163
Balance at 30 June 2017	119,883	119,883

2016

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2015	36,702	36,702
Surplus for the year	36,018	36,018
Balance at 30 June 2016	72,720	72,720

The accompanying notes form part of these financial statements.

Central Highlands Community Legal Centre Inc.

Statement of Cash Flows
For the Year Ended 30 June 2017

	2017	2016
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	822,551	843,955
Payments to suppliers and employees	(736,560)	(711,985)
Interest received	3,347	3,137
Net cash provided by operating activities	89,338	135,107
11		
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase in cash and cash equivalents held	89,338	135,107
Cash and cash equivalents at beginning of year	284,868	149,761
Cash and cash equivalents at end of financial year	374,206	284,868
3		

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2017

The financial report covers Central Highlands Community Legal Centre Inc. as an individual entity. Central Highlands Community Legal Centre Inc. is a not-for-profit Association domiciled in Australia.

1 Basis of Preparation

The financial statements are special purpose financial statements that have been prepared in accordance with the requirements of section 60.40 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

2 Summary of Significant Accounting Policies

(a) Income Tax

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

(b) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

(c) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

All revenue is stated net of the amount of goods and services tax (GST).

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

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

Donations

Donations and bequests are recognised as revenue when received.

Interest revenue

Interest is recognised using the effective interest method.

(d) Goods and services tax (GST)

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

Notes to the Financial Statements

For the Year Ended 30 June 2017

2 Summary of Significant Accounting Policies

(d) Goods and services tax (GST)

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

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

(e) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(f) Property, plant and equipment

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Assets are carried at cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Depreciation

Plant and equipment is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Plant and Equipment	10% - 25%
Leasehold improvements	10%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(g) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been

Notes to the Financial Statements

For the Year Ended 30 June 2017

2 Summary of Significant Accounting Policies

(g) Employee benefits

measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(h) Comparative amounts

Comparatives are consistent with prior years, unless otherwise stated.

(i) Economic dependency

The Association is dependent on Victoria Legal Aid for the majority of its revenue used to operate the business. At the date of this report the Committee has no reason to believe that Victoria Legal Aid will not continue to support the Association over the next three years.

3 Cash and Cash Equivalents

	2017	2016
	\$	\$
Cash on hand	1,579	248
Bank balances	372,627	284,620
	<u>374,206</u>	<u>284,868</u>

4 Trade and Other Receivables

Trade receivables	5,942	2,150
GST receivable	-	1,209
Sundry receivables	789	1,103
	<u>6,731</u>	<u>4,462</u>

5 Other Assets

Prepayments	6,517	6,198
-------------	-------	-------

Notes to the Financial Statements

For the Year Ended 30 June 2017

6 Property, plant and equipment

	2017 \$	2016 \$
Furniture and equipment		
At cost	57,831	57,831
Accumulated depreciation	(49,436)	(41,385)
	<u>8,395</u>	<u>16,446</u>
Leasehold improvements		
At cost	16,812	16,812
Accumulated depreciation	(6,766)	(5,085)
	<u>10,046</u>	<u>11,727</u>
Total plant and equipment	<u>18,441</u>	<u>28,173</u>

(a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

Year ended 30 June 2017

Balance at the beginning of year	16,446	11,727	28,173
Depreciation expense	(8,175)	(1,681)	(9,856)
Depreciation adjustment	124	-	124
Balance at the end of the year	<u>8,395</u>	<u>10,046</u>	<u>18,441</u>

7 Trade and Other Payables

	2017 \$	2016 \$
Trade payables	200	2,804
GST payable	(5,624)	-
Accrued payroll expenses	8,134	10,160
Accrued expenses	19,323	20,961
	<u>22,033</u>	<u>33,925</u>

8 Employee Benefits

Current liabilities		
Annual leave	24,453	30,318
Long service leave	37,666	32,183
	<u>62,119</u>	<u>62,501</u>
Non-current liabilities		
Long service leave	5,645	7,423

Notes to the Financial Statements

For the Year Ended 30 June 2017

9 Income in advance

	2017	2016
	\$	\$
CLSP funded programs	174,601	123,278
Health Justice program	21,614	23,854
	<u>196,215</u>	<u>147,132</u>

10 Capital and Leasing Commitments

Operating Leases

Minimum lease payments under non-cancellable operating leases:

- not later than one year	16,775	45,442
- between one year and five years	2,035	18,810
	<u>18,810</u>	<u>64,252</u>

Operating leases have been taken out for the premises located at 15 Dawson Street North and for a Cannon Photocopier. Lease payments in relation to the premises are increased on an annual basis to reflect market rentals.

11 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

	2017	2016
	\$	\$
Surplus/(deficit) for the year	47,163	36,018
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	9,732	9,856
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(3,792)	28,426
- (increase)/decrease in other assets	1,523	(1,063)
- (increase)/decrease in prepayments	(319)	(2,192)
- increase/(decrease) in income in advance	49,083	47,569
- increase/(decrease) in trade and other payables	(11,892)	6,705
- increase/(decrease) in provisions	(2,160)	9,788
Cashflow from operations	<u>89,338</u>	<u>135,107</u>

12 Events after the end of the Reporting Period

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

Notes to the Financial Statements

For the Year Ended 30 June 2017

13 Association Details

The registered office of the Association is:

Central Highlands Community Legal Centre Inc.

15 Dawson Street North

BALLARAT VIC 3350

Central Highlands Community Legal Centre Inc.

Committee Declaration

The committee declares that in their opinion:

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

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Vice-Chairperson
Sonya McDonald

Treasurer
Scott Sherritt

Dated 12 October 2017

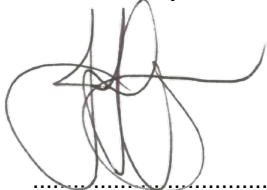
Central Highlands Community Legal Centre Inc.

Auditors Independence Declaration under Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 to the Committee of the Central Highlands Community Legal Centre Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017, there have been:

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

PPT Audit Pty Ltd
PPT Audit Pty Ltd



Jason D. Hargreaves
Director

20 Lydiard Street South, Ballarat

11 October 2017

Central Highlands Community Legal Centre Inc.

Independent Audit Report to the members of Central Highlands Community Legal Centre Inc.

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Central Highlands Community Legal Centre Inc. (the Association), which comprises the statement of financial position as at 30 June 2017, 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 statement by members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2017 and of its financial performance for the year ended; and
- (ii) complying with 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 Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of Division 60 of the *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.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the 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 intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

Central Highlands Community Legal Centre Inc.

**Independent Audit Report to the members of Central Highlands
Community Legal Centre Inc.**


As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

P.P.T. Audit Pty Ltd
PPT Audit Pty Ltd


Jason D. Hargreaves
Director

20 Lydiard Street South, Ballarat VIC 3350

11 October 2017

**CENTRAL HIGHLANDS COMMUNITY LEGAL CENTRE INC
INCOME AND EXPENDITURE STATEMENT (CLSI FORMAT)
FOR THE YEAR ENDED 30 JUNE 2017**

CLSP CONSOLIDATED

1. Income and Expenditure

	2016/17	2015/16
	\$	\$
NET SURPLUS/(DEFICIT) FROM PREVIOUS YEAR		
Surplus/(Deficit) from Previous Year	123,278	78,964
Approved Expenditure from Surplus	-	-
Net Surplus/(Deficit) from Previous Year	123,278	78,964
CLSP INCOME		
Commonwealth	319,728	289,912
State	360,780	360,420
Service Generated Income	8,611	15,970
Total CLSP Income	689,119	666,302
CLSP General Purpose Income (Total CLSP Income + Net Surplus/(Deficit) from Previous Year)	812,397	745,266
CLSP EXPENSES		
Communications	8,196	11,058
Depreciation	9,664	9,659
Finance, Audit & Accounting Fees	6,429	9,248
Insurance	3,839	3,987
Library, Resources & Subscriptions	10,413	6,488
Minor Equipment	3,523	1,359
Office Overheads	36,432	18,790
On Costs	2,349	1,359
Other	6,296	8,198
Other Premises Costs	9,377	9,575
Programming & Planning	74	-
Rent	39,304	39,113
Repairs and Maintenance	4,424	2,761
Salaries	443,987	444,812
Staff Recruitment	-	307
Staff Training	6,059	8,636
Superannuation	44,362	41,426
Travel	3,068	5,212
Salary & Related Expenses	490,698	487,597
Total Operating Expenses	147,098	134,391
Total CLSP Expenses	637,796	621,988
Surplus/(Deficit) for current year	51,323	44,314

**CENTRAL HIGHLANDS COMMUNITY LEGAL CENTRE INC
INCOME AND EXPENDITURE STATEMENT (CLSI FORMAT)
FOR THE YEAR ENDED 30 JUNE 2017**

CLSP CONSOLIDATED

	2016/17	2015/16
	\$	\$
OTHER INCOME		
Total Funds Received from Other bodies	119,290	149,109
Total Funds Received from Other bodies for non - CLSP CCLSI Activities	(119,290)	(149,109)
Less Actual Capital Expenditure in Current Year	-	-
Surplus/(Deficit) for Next Year	<u>174,601</u>	<u>123,278</u>

**CENTRAL HIGHLANDS COMMUNITY LEGAL CENTRE INC
INCOME AND EXPENDITURE STATEMENT (CLSI FORMAT)
FOR THE YEAR ENDED 30 JUNE 2017**

CLSP GENERALIST

1. Income and Expenditure

	2016/17	2015/16
	\$	\$
NET SURPLUS/(DEFICIT) FROM PREVIOUS YEAR		
Surplus/(Deficit) from Previous Year	145,643	82,388
Approved Expenditure from Surplus	-	-
Net Surplus/(Deficit) from Previous Year	145,643	82,388
CLSP INCOME		
Commonwealth	319,728	289,912
State	265,588	267,092
Service Generated Income	8,611	15,970
Total CLSP Income	593,927	572,974
CLSP General Purpose Income (Total CLSP Income + Net Surplus/(Deficit) from Previous Year)	739,570	655,362
CLSP EXPENSES		
Communications	6,902	9,373
Depreciation	8,235	8,082
Finance, Audit & Accounting Fees	5,426	7,738
Insurance	3,255	3,533
Library, Resources & Subscriptions	8,815	4,973
Minor Equipment	3,042	1,137
Office Overheads	31,253	15,715
On Costs	2,038	1,043
Other	5,565	7,118
Other Premises Costs	7,869	8,182
Programming & Planning	62	-
Rent	33,516	32,745
Repairs and Maintenance	3,772	2,310
Salaries	359,446	361,257
Staff Recruitment	-	257
Staff Training	5,184	7,779
Superannuation	37,738	33,466
Travel	2,900	5,011
Salary & Related Expenses	399,222	395,766
Total Operating Expenses	125,796	113,953
Total CLSP Expenses	525,018	509,719
Surplus/(Deficit) for Current Year	68,909	63,255

**CENTRAL HIGHLANDS COMMUNITY LEGAL CENTRE INC
INCOME AND EXPENDITURE STATEMENT (CLSI FORMAT)
FOR THE YEAR ENDED 30 JUNE 2017**

CLSP GENERALIST

	2016/17	2015/16
	\$	\$
OTHER INCOME		
Total Funds Received from Other Bodies	119,290	149,109
Total Funds Received from Other Bodies for Non- CLSP CLSI Activities	(119,290)	(149,109)
Less Actual Capital Expenditure in Current Year	-	-
Surplus/(Deficit) for Next Year	<u>214,552</u>	<u>145,643</u>

**CENTRAL HIGHLANDS COMMUNITY LEGAL CENTRE INC
INCOME AND EXPENDITURE STATEMENT (CLSI FORMAT)
FOR THE YEAR ENDED 30 JUNE 2017**

CLSP FAMILY VIOLENCE

1. Income and Expenditure

	2016/17	2015/16
	\$	\$
NET SURPLUS/(DEFICIT) FROM PREVIOUS YEAR		
Surplus/(Deficit) from Previous Year	(22,365)	(3,424)
Approved Expenditure from Surplus	-	-
Net Surplus/(Deficit) from Previous Year	(22,365)	(3,424)
CLSP INCOME		
Commonwealth	-	-
State	95,192	93,328
Service Generated Income	-	-
Total CLSP Income	95,192	93,328
CLSP General Purpose Income (Total CLSP Income + Net Surplus/(Deficit) from Previous Year)	72,827	89,904
CLSP EXPENSES		
Communications	1,294	1,685
Depreciation	1,429	1,577
Finance, Audit & Accounting Fees	1,003	1,510
Insurance	584	454
Library, Resources & Subscriptions	1,598	1,515
Minor Equipment	481	222
Office Overheads	5,179	3,075
On Costs	311	316
Other	731	1,080
Other Premises Costs	1,508	1,393
Programming & Planning	12	-
Rent	5,788	6,368
Repairs and Maintenance	652	451
Salaries	84,541	83,555
Staff Recruitment	-	50
Staff Training	875	857
Superannuation	6,624	7,960
Travel	168	201
Salary & Related Expenses	91,476	91,831
Total Operating Expenses	21,302	20,438
Total CLSP Expenses	112,778	112,269
Surplus/(Deficit) for Current Year	(17,586)	(18,941)

**CENTRAL HIGHLANDS COMMUNITY LEGAL CENTRE INC
INCOME AND EXPENDITURE STATEMENT (CLISIS FORMAT)
FOR THE YEAR ENDED 30 JUNE 2017**

CLSP FAMILY VIOLENCE

	2016/17	2015/16
	\$	\$
OTHER INCOME		
Total Funds Received from Other Bodies	-	-
Total Funds Received from Other Bodies for Non-CLSP CLSIS Activities	-	-
Less Actual Capital Expenditure in Current Year	-	-
Surplus/(Deficit) for Next Year	<u>(39,951)</u>	<u>(22,365)</u>