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Annual Report

LGBTI Legal Service Inc.



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About Us

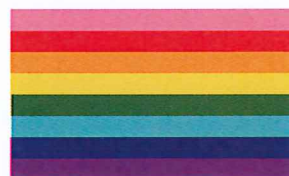
Acknowledgement of Country

LGBTI Legal Service Inc. pay our deepest respects to Aboriginal and Torres Strait Islander peoples as the Traditional Custodians of the lands on which we work and live. We recognise their continuing connection to land, water and culture. We acknowledge the Aboriginal and Torres Strait Islander LGBTIQ+ Sistersgirls & Brotherboys community and recognise the ongoing battle for visibility and inclusivity.

We pay respect to Elders past present and emerging. We acknowledge the wisdom, strength and truth telling of Aboriginal and Torres Strait Islander people. In the spirit of reconciliation, we are committed to fostering a culture of shared knowledge and learnings with Aboriginal and Torres Strait Islander people accessing justice.

Thank You

The Service gratefully recognises and thanks the members, staff and volunteers who contributed to the report and continue to make invaluable contributions to our organisation.



Annual Report

This Annual Report covers the period 1 July 2020 to 30 June 2021 and was presented at the LGBTI Legal Service Inc. Annual General Meeting, Thursday 9 December 2021. Additional copies of this publication can be requested from the Service or downloaded from our website at www.lgbtilegalservice.org.

Vision

We believe that everyone has a right to be their authentic selves in all aspects of their life.

Mission

We stand with the LGBTI community to:

- speak out;
- remove barriers;
- access justice.

Values

We are:

- proud;
- courageous;
- safe;
- inclusive;
- community based;
- authentic.

Case Study

The LGBTI Legal Service assisted a client who was a victim of domestic violence, but had been named as the Respondent on a Protection Order submitted by the Queensland Police Service. This caused the client significant financial and emotional stress. With the assistance of a pro-bono barrister, the Service made submissions to Police Prosecutions to have the Protection Order dismissed. On the day before the Final Hearing in the Magistrates Court, the Police Prosecutor withdrew the Protection Order due to having a lack of sufficient evidence. The Protection Order was subsequently dismissed by the Magistrate on the date of the Hearing, 7 months after it was initially issued to the client.

President's Report



This year has been a year of consolidation (with a healthy dash of continuing growth and change) for the LGBTI Legal Service.

After securing funding for 5 years in 2020, we've had a fantastic opportunity to look at making some longer term plans, and figuring out what we need in place to make those a reality. A key part of this has been undertaking a review of our strategic plan, putting in place a new plan for 2022 to 2025, which the Management Committee are very proud to release with this report. We see this as a great snapshot of the goals and ambitions of the Service, and something to continue to strive for in the coming years.

As part of that, we had an opportunity to reflect for a time on the 2018 to 2021 strategic plan, which was developed as a newly funded organisation some years ago. Some of the key high level goals from that plan were:

- maintaining a high level of governance, systems and processes to ensure excellence in service delivery;
- deliver responsive, LGBTI focused services to improve client outcomes; and
- strengthen sustainability through strategic partnerships.

Thankfully, I feel that we have truly achieved in each of these categories, though we will always have room to do more and be better. Over the past 3 years, we have continued to exceed our own expectations on the number and diversity of clients we have assisted, and the support we have been able to provide to them. We have continued to develop and deepen relationships with a variety of organisations and stakeholders, resulting in some amazing outcomes for the community.

The Management Committee has continued to evolve (with a number of new members joining this year), and we have invested significant time and resources into our systems and processes to ensure these can meet the demands of the growing Service.

President's Report cont..

This year, the Service also obtained its accreditation as part of the NAS Phase 3 accreditation process, which was a great achievement thanks to the hard work of many at the Service. We moved offices, relocating to West End with a larger space that we could continue to grow. We upgraded our IT systems and hardware, worked on our website and brochures, got out and about at community events (thankfully!) and even got a cat.

2021 also saw the appointment of the Service's inaugural Patron, something which we had long considered and debated. It was always important to us that our Patron be a dedicated and tireless advocate for the LGBTI community, passionate about improving the lives of those around them, and with a strong and diverse network to call upon in times of need. We didn't have to look far for someone who fit that description perfectly, with our very own Matilda Alexander, who thankfully agreed to take up the role this year and continue her amazing and longstanding contribution to our community.

It's exciting to now embark on the next phase of our journey as an organisation, looking to broaden our horizons and deliver bigger and better results for our community. This is possible entirely thanks to those that make up the Service – our staff (6 fantastic individuals), volunteers (including lawyers, students, assistants and others), Management Committee and allies who continue to support us. It is only with their dedication and enthusiasm that we can make the progress we have, and it's a privilege getting to work alongside everyone to achieve that.

Emile McPhee
President

Director's Report

This year we have continued to see growth within the Service and have seen some exciting projects come to fruition. We continue to be grateful to the Queensland Government and Commonwealth Government for the continued funding of our Service which has made this possible. We welcomed the Queensland Attorney General, Yvette D'Ath's announcement that \$1.3 million has been allocated to our community legal centre for the 2020-2025 period. The certainty of five-year funding has been a welcome relief and will ensure that LGBTI Legal Service can continue to provide free legal services to the LGBTI community. The Service also received COVID-19 Frontline Legal Assistance funding from the Commonwealth Government in the sum of \$176,926.20 to assist us to provide assistance to our clients experiencing domestic and family violence.

We have continued to navigate the COVID pandemic and what this means for Service Delivery. Thanks to the continued dedication of our volunteer lawyers we have been able to continue our telephone legal advice clinics each week, increasing these clinics to every Tuesday and Wednesday nights.

We moved offices from Fortitude Valley to offices in West End late last year. Our new offices provide us more space to continue to grow the Service. We also worked on developing our new website which will be launched early in the New Year and we also had the opportunity to upgrade our IT systems. The Service also obtained its Accreditation as part of the NAS Phase 3 Accreditation process.

Throughout the year, we continued to concentrate on our clients who remain the key focus for our Service. In the 2020/2021 year, we gave over 271 instances of legal assistance to 197 clients. In addition to this, we have also been able to provide minor assistance and continue casework, providing ongoing assistance and representation to clients in need. We provided case work and representation to over 20 clients and non-legal support to over 40 clients. We have appeared before the Magistrates Court, Queensland Civil & Administrative Tribunal, conciliation conferences in the Queensland Human Rights Commission, and some matters in the Family Court. We are always looking to continue to increase the number of clients we can assist and the range of matters we can be involved with to better service our community.

During the reporting period, we have increased our capacity for case work, which has greatly benefited our Service. This has largely been due to the addition of our employed solicitor, Polly Richardson, who has provided amazing and dedicated assistance to our clients. We have continued to develop and implement our operational framework, which has assisted to enhance the quality of the service we provide. Provision of legal assistance to our clients remains our key focus and we continue to excel in that area, while continuing to look at new ways to better engage with and deliver services to our clients.

An exciting development for the Service this year was the implementation of our Social Work Program. We welcomed our amazing social worker, Courtney Hagan, to the team throughout the year. She has 'hit the ground running' to help develop the Service and those policies and procedures. The purpose of the social work service is for Courtney to work alongside Polly and myself so we can focus on the holistic needs of our clients and take a multi-disciplinary approach to service delivery.



Director's Report cont...

The day to day operations of the Service were again supported by our office manager, Symone Wilson, and our administration officers, Eden Siemsen, Paul Scroope, and Ellie Hansson. We also commenced our law student clinics where we have our volunteer students attend the Service daily to assist with the operation of the Service. Their involvement is instrumental to providing the ongoing assistance and support to our clients.

We continue to remain active in our community legal education and responding to law reform opportunities. We have been actively involved in, and made submissions, with respect to the Birth, Deaths & Marriages Reforms, the Anti-Discrimination Act Review, continued to work on our submissions with respect to the Religious Discrimination Bill, Conversion Therapy Reforms, and the Vilification and Hate Speech Law Reform, where we appeared before the Senate Enquiry. We produced a LGBTI+ Inclusive Language Guide and various legal factsheets. We also presented community legal education on domestic violence to far North Queensland. We have also commenced a monthly Newsletter that is distributed to our stakeholders which provides updates about the Service and items of interest within the community. We have also become more active on social media.

This year we recommenced our community engagement after taking a break during the COVID lockdowns. We attended the Same Same Marriage Expo and the Pride Fair Day. We also focused this year on fund raising and held our first ever Movie Night.

We continued working alongside QUT and welcomed students who worked on a research paper on Forced Surgeries on Intersex Children. We also commenced our pro-bono partnership with Clayton Utz, who provide support and volunteer solicitors to our evening clinics.

This year we have seen some changes in our Management Committee, with our immediate past President, Matilda Alexander, being appointed as the Service's Inaugural Patron. This is an exciting opportunity for us and we are grateful to continue to have Matilda's tireless dedication advocating for the Service and our clients.

We also focused this year on staff wellbeing and implemented policies and procedures and training to address this. We continue to attend regular training to ensure our staff are well trained to meet the needs of our clients. We also adopted our very own therapy cat, Belle, who has been a very welcome addition to the Service and is loved by staff, volunteers and clients.

Again, I would like to recognise the amazing volunteers who continue to deliver above and beyond. It remains true that the LGBTI Legal Service, and all the good work it does, could not exist without the support and tireless commitment that our volunteers put in. My thanks, and those of the Service, go out to each and every volunteer in all functions of the Service, including:

- The Management Committee;
- Lawyers;
- Barristers;
- Legal Assistants; and
- Students.

Thank you again to everyone who has continued over the past year and I am looking forward to continuing the amazing journey of growth of the Service.

Renea Hart
Director/Principal Solicitor

Our Team

MANAGEMENT COMMITTEE

- Emile McPhee - President
- Andrew Lauchland - Treasurer
- Kate Fuller - Secretary
- Shaun Chng
- Richard Timpson
- Sheetal Deo
- Bowen Harding
- Kathryn Cramp

PATRON

- Matilda Alexander

STAFF

- Renea Hart - Director
- Polly Richardson - Solicitor
- Courtney Hagan - Social Worker
- Symone Wilson - Office Manager
- Paul Scroope - Client Services
- Ellie Hansson - Admin / Client Services
- Eden Siemsen - Client Services (previous)
- Brigid Davis - Social Worker (previous)

VOLUNTEER LAWYERS

- Adam Moschella
- Adam Rose
- Arlene Stanovitch
- Bennedict Coyne – Barrister
- Beryl Rachier
- Beth McKenna
- Betsy Rutledge
- Christopher Hughes – Barrister
- David Gutridge – Barrister
- Drew Cutler
- Ellie Bassingthwaighte
- Emily Moodie
- Freya Bayne
- Gabrielle Minards
- Georgina Papworth
- Grec barnes SC – Barrister
- Hamish Clift – Barrister
- Hilary Baker
- Janelle Osborne
- Kai Priestly
- Kate Edwards
- Kate Fuller – Barrister
- Kirby Reid
- Luke Furness
- Melia Benn – Barrister
- Mitchell Teasdale
- Olivia Back
- Patricia Kirkman-Scroope – Barrister
- Patrick McCafferty QC – Barrister
- Paula Morreau – Barrister
- Rosie Kirby
- Sam Weston
- Scott Casey – Barrister
- Shannon Chen
- Shaun Chng
- Sophia Bookallil
- Steph Ewart
- Stephanie Centorame
- Storm Scarlett
- Syvannah Harper
- Tristan Appleby
- Tristan Butler-Keegan

STUDENT VOLUNTEERS

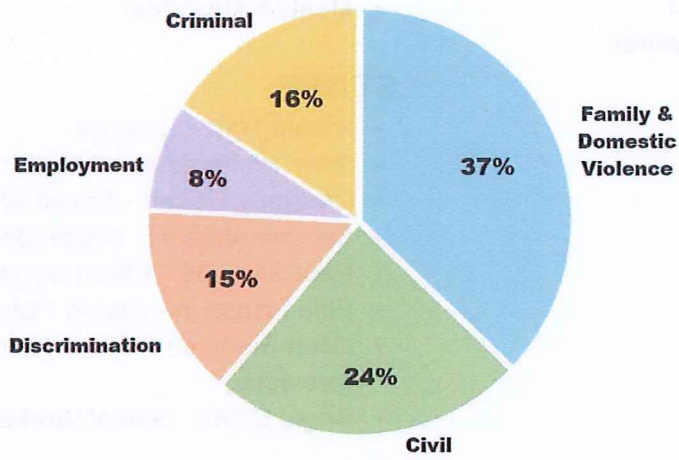
- Anu Regi
- Caitlin Brown
- Dominique Thorson
- Harry Rogers
- Imogen Stocks
- India Johnson
- Jack McCaul
- Jacob Long
- Lyndsey Donaldson
- Olivia Moore
- Scarlett Bortolotto
- Zeke Maguire

QUT STUDENTS

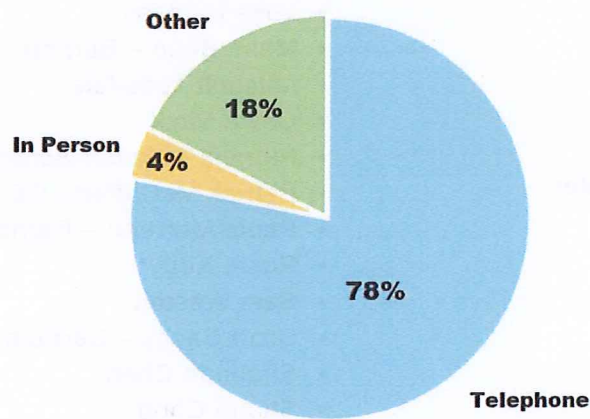
- Grace Maloney
- Quin Schluter
- Thomas Jury
- Yvette Parker

Statistics

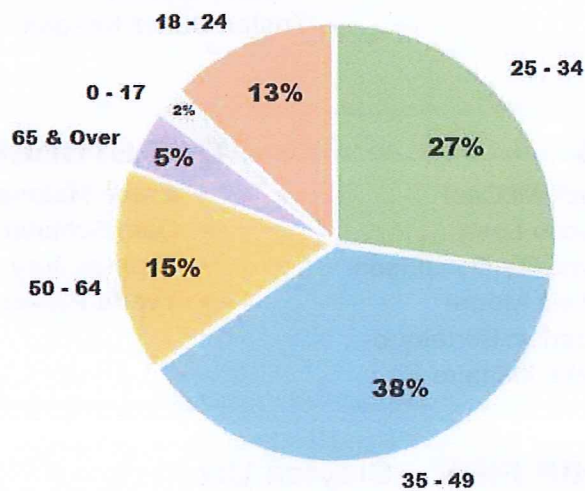
AREAS OF LAW



APPOINTMENT TYPE



AGE DEMOGRAPHICS



Strategic Plan

Vision

We believe that everyone has a right to be their authentic selves in all aspects of their life.

Mission

We stand with the LGBTI community to:

- speak out;
- remove barriers;
- access justice.

Values

We are:

- proud;
- courageous;
- safe;
- inclusive;
- community based;
- authentic.



Our Ambition

Speak out	Remove barriers	Access justice
Be a reflective and authoritative voice for the LGBTI community, working with and empowering the community to effectively advocate for change, through strategic partnerships, strong stakeholder engagement and lasting relationships.	Actively contribute to the removal of barriers faced by the LGBTI community through strategic representation, targeted awareness raising and community legal education and participation in law reform activities.	Ensure the Queensland LGBTI community is provided with accessible, safe, responsive and holistic advice, representation and advocacy.

Our plan

We will achieve our ambition through strategic focus on:

Influence	Engagement	People	Resources
<p>Widening our presence and capacity as a community-based service by:</p> <ul style="list-style-type: none"> • increasing our visibility within the community; • partnering with other LGBTI organisations both locally and nationally, with a focus on recognising the diversity of our communities and their experiences; • being at the forefront of systematic and systemic reform as an LGBTI organisation. 	<p>Building relationships and advocating for the community through:</p> <ul style="list-style-type: none"> • law reform and community education; • community engagement with and on behalf of the community; • developing access to services in remote and regional areas; • engaging other community-based organisations and ally support services. 	<p>Recognising the lived experiences of the LGBTI community and continuing to make people a priority by:</p> <ul style="list-style-type: none"> • investing in the development of our staff and volunteers; • increasing our capacity to support our clients to encourage and foster a culture consistent with our values; • delivering a tailored and holistic approach in addressing needs, including both legal and social work support. 	<p>Ensuring that the service consolidates and diversifies as a community legal centre by:</p> <ul style="list-style-type: none"> • establishing partnerships which create and capitalise on opportunities for the Service; • exploring and diversifying funding opportunities.

COVID-19



Throughout 2020-2021, the COVID-19 pandemic continued to bring us all many unprecedented challenges and for our Service it meant we had to adapt our delivery model rapidly. LGBTI Legal Service Inc. was unable to provide our evening session advice clinics and were modified to be delivered by the telephone. As COVID restrictions eased we had hoped to restart our face to face appointments however with the ongoing instability we continued providing telephone advice. As restrictions finally ease with high vaccinations levels across Brisbane we aim to revive our face to face evening advice sessions in 2022.

We thank our clients, volunteer lawyers and staff for their patience and understanding during these unrepresented time's. We trust that 2022 will bring positive times and the return of our freedom.

Case Study

The LGBTI Legal Service advocated on behalf of a transgender woman who had been charged with stealing and fraud. The Service, with assistance from one of our volunteer solicitors, made submissions to the Police Prosecutor. From these submissions, the stealing charge was dropped but the fraud charge continued. The client had an appointment at a beauty clinic and had pre-paid for the treatment. The beauty clinic failed to provide adequate treatment services and attempted to charge the client an additional cost for 'extra' work completed. As the client was unhappy with the treatment and the service, she declined to pay the 'additional cost' and was subsequently charged with fraud. The client has previously had poor experiences with the Queensland Police Service and was anxious for her Hearing. The Service, with the assistance of one of our volunteer barristers, made further submissions to the Police Prosecutor who decided to withdraw the charges on the eve of the Hearing and the matter was subsequently dismissed.

LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021



LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

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LGBTI LEGAL SERVICE INC.

ABN: 17 702 067 509

COMMITTEE'S REPORT

Your committee members submit the financial report of LGBTI Legal Service Inc. for the financial year ended 30 June 2021.

Committee Members

The names of the committee members in office at anytime during or since the end of the year are:

Emile McPhee - President
Kate Fuller - Secretary
Andrew Lauchland - Treasurer
Sheetal Doo
Bowen Harding
Shaun Chng
Richard Timpson
Matilda Alexander
Kathryn Cramp

Significant Changes

No significant change in the nature of these activities occurred during the financial year.

Operating Result

The Profit after providing for income tax amounted to \$ 62,207 (2020 Loss \$ 4,213).

Signed in accordance with a resolution of the members of the committee:



Emile McPhee



Andrew Lauchland

Dated: 4/10/2021



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Brisbane QLD 4000
Australia
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Fax +61 (07) 3233 3567
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Auditor's Independence Declaration

As auditor of LGBTI Legal Service Inc for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have 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.

The declaration is in respect of LGBTI Legal Service Inc during the year.

Crowe Audit Australia

Crowe Audit Australia

John Zabala FCA
Partner

4 October 2021
Brisbane

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately-owned organisation and/or its subsidiaries.

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LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue	2	465,549	172,971
Employee benefits expense		(255,857)	(117,568)
Other expenses		<u>(147,485)</u>	<u>(59,616)</u>
Surplus/(Deficit) before income tax		62,207	(4,213)
Income tax expense		<u>-</u>	<u>-</u>
Surplus/(Deficit) for the year		<u>62,207</u>	<u>(4,213)</u>
Surplus attributable to members of the entity		<u>62,207</u>	<u>(4,213)</u>

The accompanying notes form part of these financial statements.

LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

ASSETS AND LIABILITY STATEMENT

AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	3	137,110	66,948
Accounts receivable and other debtors		-	6,689
Other Assets		8,250	-
TOTAL CURRENT ASSETS		<u>145,360</u>	<u>73,637</u>
TOTAL ASSETS		<u><u>145,360</u></u>	<u><u>73,637</u></u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	4	19,330	10,250
GST Payables		1,885	1,449
		<u>21,215</u>	<u>11,699</u>
NET ASSETS		<u><u>124,145</u></u>	<u><u>61,938</u></u>
MEMBERS' FUNDS			
Retained surplus		<u>124,145</u>	<u>61,938</u>
TOTAL MEMBERS' FUNDS		<u><u>124,145</u></u>	<u><u>61,938</u></u>

The accompanying notes form part of these financial statements.

LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Retained Surplus \$	Total \$
Balance at 1 July 2019	66,151	66,151
Income		
Deficit for the year	<u>(4,213)</u>	<u>(4,213)</u>
Total Income for the year attributable to members of the association	<u>(4,213)</u>	<u>(4,213)</u>
Balance at 30 June 2020	<u>61,938</u>	<u>61,938</u>
Balance at 1 July 2020	61,938	61,938
Income		
Surplus for the year	<u>62,207</u>	<u>62,207</u>
Total Income for the year attributable to members of the association	<u>62,207</u>	<u>62,207</u>
Balance at 30 June 2021	<u>124,145</u>	<u>124,145</u>

The accompanying notes form part of these financial statements.

LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation) and the Associations Incorporation Act 1981 Queensland. The committee has determined that the association is not a reporting entity because there are no users dependent on general purpose financial statements.

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. The financial statements have been prepared under the historical cost convention and does not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

(a) Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

(b) Revenue and Other Income

Government Grants

Grant funding received is recognised in accounted AASB 1058 Income of Not-for-Profit Entities, whereby revenue is recognised upon receipt of the funding as there does not exist a sufficiently specific performance obligation to transfer any goods or services to a third party.

Economic Dependency

LGBTI Legal Service is dependent on funding received from the Department of Justice and Attorney-General under the Legal Assistance Services Program for its continued ability to carry out normal activities. The program is for a fixed period with a new five year agreement entered into that expires on the 30 June 2025.

(c) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(d) Rounding of Amounts

Amounts in the financial statements have been rounded off to the nearest dollar.

LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
2. REVENUE		
Donations	9,232	1,977
Funding	442,501	156,832
Membership	31	305
Interest Income	57	85
Student Placement	4,000	3,000
Cash flow Boost	10,000	10,000
Other revenue	(273)	773
	465,549	172,971
3. CASH AND CASH EQUIVALENTS		
Westpac A/C 409051	123,535	43,352
Westpac A/C 409721	11,911	23,345
Westpac A/C 431733	607	-
Cash on Hand	1,056	250
	137,110	66,948
4. TRADE AND OTHER PAYABLES		
PAYG withholdings Payable	12,691	4,548
Superannuation Payable	7,101	2,141
Suspense	-	305
Salary Sacrifice Clearing	305	-
Wages Payable	(767)	3,256
	19,330	10,250
5. EVENTS AFTER THE REPORTING PERIOD		
There were no events after balance date which require reporting.		

LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

STATEMENT BY MEMBERS OF THE COMMITTEE


The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In accordance with a resolution of the committee of LGBTI Legal Service Inc., the members of the committee declare that the financial statements as set out on pages 4 to 9:

1. present a true and fair view of the financial position of LGBTI Legal Service Inc. as at 30 June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation) and the Associations Incorporation Act 1981; and
2. at the date of this statement there are reasonable grounds to believe that LGBTI Legal Service Inc. will be able to pay its debts as and when they fall due.

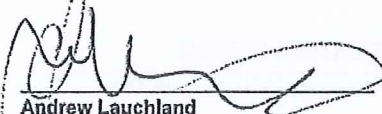
This statement is signed for and on behalf of the committee by:

President



Emile McPhee

Treasurer



Andrew Lauchland

Dated:

4/10/2021

Independent Auditor's Report

To the Members of LGBTI Legal Service Inc

Opinion

We have audited the special purpose financial report (the financial report) of LGBTI Legal Service Inc (the Entity), which comprises the asset and liability statement as at 30 June 2021, the statement of income and expenditure, statement of cash flows, and the statement of changes in equity, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the members of the committee.

In our opinion, the accompanying financial report of the Entity is in accordance with the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act), including:

- (a) Giving a true and fair view of the Entity's financial position as at 30 June 2021 and of its financial performance for the year then ended.
- (b) Complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

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

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information contained in the Entity's Committee Report for the year ended 30 June 2021 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately-owned organisation and/or its subsidiaries.

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In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act. Management's responsibility also includes 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

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

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of LGBTI Legal Service Inc for the year ended 30 June 2021 included on LGBTI Legal Service Inc's website. The committee members are responsible for the integrity of LGBTI Legal Service Inc's website. We have not been engaged to report on the integrity of the LGBTI Legal Service Inc's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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 Entity'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 Entity'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 Entity 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 those charged with governance 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 the audit.

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A handwritten signature in black ink, appearing to read "John Zabala".

John Zabala FCA
Partner

Brisbane
6 October 2021

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This information is being furnished to you under the authority of the Intelligence Security Act of 1950, which provides that information of a classified nature shall not be disclosed to any person unless such disclosure is authorized in writing by the Director of Central Intelligence or such other officer as he may designate in writing.

The information is being furnished to you for your information and use. It is classified as SECRET because its disclosure could result in the identification of sources and methods of the intelligence activities of the United States Government.

Very truly yours,
 Director of Central Intelligence