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**LGBTI
LEGAL
SERVICE
INC.**

2022 ANNUAL REPORT



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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.



ABOUT US

The LGBTI Legal Service is a non-profit community legal service that was launched in 2010. The Service continues to recognise the difficulties faced by LGBTIQA+ community and strives to provide access to justice and legal assistance to all Queenslanders.

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. The Service is also grateful for the ongoing support of the Queensland Government and for the continued funding of our service.



ANNUAL REPORT

This Annual Report Covers the period 1 July 2021 to 30 June 2022 and was presented to the LGBTI Legal Service Inc. Annual General Meeting, Tuesday 13 December 2022. Additional copies of this publication can be requested from the Service or downloaded from our website at www.lgbtilegalservice.org

CLE & PUBLISHED RESOURCES

Throughout 2021/2022 we continued to distribute our Newsletter, which provided ongoing information about our Service. We were also prominent within the media, appearing in the works of various organisations such as the ABC. They discussed discrimination faced by the LGBTI+ community, including within schools, as well as various law reform projects to which we have contributed, such as the Anti-Discrimination Act Review and Births Deaths & Marriages Review. Staff have also attended community events such as Big Gay Day, Pride Fair Day, and community days at the Gold Coast University Hospital.

We have delivered community legal events with organisations such as Headspace, Brook Red, Queensland Mental Health Commission, and produced pamphlets with respect to transgender issues and discrimination based on sexual orientation and gender identity. The Service has also continued our stakeholder engagements with services and organisations such as Griffith University, the University of Queensland, the Queensland Police Service and Headspace.

CASE STUDY ONE: VICTIM ASSISTANCE

Peta (20) had been in a relationship with her girlfriend for about three months. Both of them weren't working. Peta has autism. Peta's girlfriend moved in very quickly and the relationship became violent after a few weeks, but Peta wanted to help and wouldn't leave.

One night, things escalated, and Peta had to call the Police. Her girlfriend had strangled her and hit her several times.

Police attended and charged her girlfriend with strangulation. They took out a DVO and there were bail conditions that Peta's girlfriend could not come back to the house or contact Peta.

Peta was heartbroken, scared, and stressed. She didn't want anyone to go to jail. She believed it was her fault. Her girlfriend had been texting her (despite the bail conditions) saying she wanted to kill herself and that she was sorry.

We talked things through, referred Peta to the social worker, and discussed DV safety plans, lethal signs, and support. We provided reassurance that she had done the right thing. We talked about the court process, victims assist, and making a further complaint to the police. There was ongoing social work support after speaking with a lawyer.

PRESIDENT'S REPORT

As always, the year has flown by and we're now at the point of looking back over how it's gone.

It's certainly been a more turbulent year than anyone was hoping for. In July 2021, we were still in the midst of the COVID-19 pandemic and, while everyone was getting used to that, I'm sure everyone can agree we were ready to get back to 'normal'. However, early 2022 saw significant flooding in South East Queensland, and unfortunately the LGBTI Legal Service wasn't spared from that – though thankfully we didn't lose anything (other than the ability to access the office for many months). Towards the end of the 2021-22 year, we were also faced with difficult decisions around staffing and service levels, before securing additional funding and grants which allowed us to continue operations, for which we're very grateful.



However, throughout the challenges, we've remained true to our vision:

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

Focusing on a few elements of our Strategic Plan, I wanted to take the opportunity to reflect on some of the achievements over the year.

Influence

After much hard work, we finalised and launched our updated website, helping to maintain our visibility within the community and ensure that people can find and access our services. We've also continued to be at the forefront of law reform, some of which is discussed in this report.

Engagement

Building and maintaining relationships has been central to the Service's success and our ability to deliver for our community. Over the year, we've continued to engage with the community and other organisations, including a number of partnerships with law firms and universities which have been established or built on this year and are recognised in this report.

People

Unfortunately, the pandemic and then floods had a particularly significant impact on our staffing and volunteer levels, with remote arrangements being necessary for much of the year. As part of this, we've had to focus on maintaining engagement without face to face contact, and ensuring our people are supported during the challenging times. We've been pleased to continue to deliver holistic support to our clients, through both legal and social work support, with great results for our clients.

Resources

In order to continue to deliver services to clients, we've been focused on implementing alternative service delivery arrangements, and have been very pleased to receive support from a number of firms to staff clinics and provide other assistance. These partnerships, and the significant contribution they make, have allowed us to continue to expand and provide services to the community.

Another key activity for the year was the accreditation process under the National Accreditation Scheme for Community Legal Centres, and continuing work on the improvement plan (which will continue across the next 2 years). This has been a great opportunity to stop and take stock, as well as start creating and implementing some new things as we strive for continual improvement. Out of this, we've refined some of our policies, undertaken further training on key issues and developed further plans.

As always, all of this has only been possible with the dedication and enthusiasm of our Management Committee, staff and volunteers. Each and every person brings a unique perspective, set of skills and drive to the Service, and together this achieves amazing results. Alongside them are the various allies and organisations who support the Service, the list of which is always growing and allowing us to reach more people and do more for them. To everyone involved with the LGBTI Legal Service, thank you!

Looking forward, we're hopeful for some more stability in the coming year, but we're getting good at being resilient! With challenges come exciting opportunities, and we're looking forward to seizing those and making the most of everything we have.

Emile McPhee

President

(he/him)

DIRECTOR'S REPORT



This year has been an eventful year for the Service, where we have continued to assist the LGBTIQA+ community. We continue to be grateful to the Queensland Government for the ongoing funding of our Service which has made this possible.

We have continued to navigate the COVID-19 pandemic and what this means for service delivery. Thanks to the dedication of our volunteer lawyers, we have been able to continue our telephone legal advice clinics every Tuesday and Wednesday nights. Unfortunately, in February 2022, our offices were significantly affected by the flooding of the Brisbane River, which left us unable to access our office for around five months. Although there is still ongoing repair work on the building, we have been able to move back in and continue operations of the Service. Not having access to a physical office created many challenges for the Service and staff. However, with the dedication and commitment of staff and volunteers, we were able to continue the operations of the Service remotely.

We were able to launch our new website earlier in the year, which lead to the Service implementing a new logo. We also had the opportunity to finalise the upgrade of our IT systems, which has significantly improved our ability to streamline the Services we provide. The Service continues to work on our 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 2021/2022 year, we gave over 324 instances of legal advice and delivered legal tasks to 201 clients. We have also been able to offer minor assistance and continue casework, ongoing assistance and representation to clients in need. 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 increase the number of clients we can assist and diversify the types of matters we can be involved in to better service the community.

During the reporting period, we have increased our capacity for case work with a focus on vilification and discrimination, particularly school-based discrimination. We have been assisted with this through our pro-bono partnership with Clayton Utz.

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. Whilst we continue to excel in this area, we are always searching for, and implementing, new ways to better engage with, and deliver services to, our clients. Throughout the year, we have seen our Social Work program provide good support and positive results for our clients.

The day-to-day operations of the Service were again supported by our administrative staff, Symone Wilson and Olivia Emmett. We also commenced our law student clinics, in which volunteer students attend the Service daily to assist with the operation of the Service. We have also developed a relationship with the UQ Pro Bono Centre and have had their students attend the service. The involvement of all the students is instrumental in providing ongoing support to our clients and in our law reform.

We continue to remain active in community legal education and law reform opportunities. With the amazing assistance of one of our volunteers, Ellie Hansson, we have been involved in and have made submissions with respect to the Birth, Deaths & Marriages Reforms, the Anti-Discrimination Act Review, and the Commission of Inquiry into Queensland Police Service Responses to Domestic and Family Violence, for which Ellie attended the public hearing.

We continued working alongside QUT and welcomed students who worked on research papers with respect to Transgender Issues in Sport and The Disparities Between the Aims of Police Policies and the Experiences of the LGBTIQ+ Community.

We also established and continued our pro-bono partnerships with a number of firms, including Clayton Utz, Landers & Rogers, Minter Ellison, Allens, Sparke Helmore, and Hall & Wilcox, who all provide invaluable support to the Service by providing volunteer solicitors for our evening clinics and assistance with law reform.

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

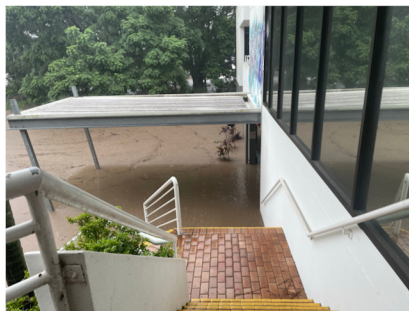
On a personal note, I would like to thank our President, Emile McPhee, and our Treasurer, Drew Lauchland, for the invaluable support they have provided to me and the Service over the past year.

Thank you again to everyone who has offered their support over the past year. I am looking forward to continuing the Service's amazing journey of growth.

Renea Hart

Director/Principal Solicitor

(she/her)



PATRON'S REPORT

This has been my first year as the LGBTI Legal Service's inaugural Patron and it is a true honour to be nominated for this new role with the service I have watched grow from strength to strength for so many years.



This year has been full of many things, but one stands out more than anything: the fight for our rainbow kids at Citipointe.

Every year we get some kid at formal time who wants to wear a fantastic dress or stylish suit to their formal. Like their peers, our trans kids usually spend weeks and months agonising over the right colour, the right tone and the right fit for the big night. Unlike their peers, some discriminatory adults think they can have a say in this important moment. So it was not entirely surprising when I heard from Emmey last year, saying she wanted to wear a beautiful gown to her formal at Citipointe, but was told she had to dress in men's clothing. The more I spoke with her, the more I understood that the discrimination she faced was deep seated at this school. I took her instructions and drafted a stern legal letter, explaining the law and referencing caselaw and our Trans at School resource.

Citipointe let Emmey express herself in her beautiful dress. I thought that was the last I would hear from them.

However, a few days before school was due to return, Citipointe hit my Facebook inbox, and then the news. They had rewritten their contracts to make their discriminatory attitude blatant. Calling homosexuality, bisexuality (together with things like paedophilia) immoral and requiring all students to be treated according to their biological sex. The contract required parents to support and espouse these outdated and harmful views at home.

This kind of systemic discrimination is the reason the LGBTI Legal Service exists - a service that understands the needs of our rainbow children and specialises in the legal frameworks underpinning our rights.

We now have many parents and students of the school who have come to us for free legal help in making sure this kind of treatment is recognised as unlawful.

In doing so, we changed the course of the Federal religious discrimination Bill as the media picked up on the story. While the LGBTI Legal Service has always supported people's right to be free from religious discrimination, we do not see that this needs to come at the expense of our rights. In fact, this is one of the rare cases where we can look at the Queensland law and say it's better than others.

What started with a single phone call about a dress, changed the national conversation and crushed a Federal law that would otherwise have crushed our kids.

As we continue the litigation, we have had sensitive and considered reporting of the story, including Australian Story coverage. Unfortunately, I have also heard that the publicity has resulted in a slew of prejudiced parents enrolling in Citipointe, hoping to straighten out their wonderfully queer kids. This is why we need to win the case and enforce change to policy and practice at Citipointe and the eleven other schools like it in Queensland.

This is just one story telling the work of this service. Each day, we help our community, the community we are part of and contribute to.

For these reasons and so many more, I am proud to be Patron of the LGBTI Legal Service.

Matilda Alexander

Patron

(she/her)



CASE STUDY TWO: BOMB HOAX

Violet (50) is a transgender woman who was charged with a bomb hoax after a series of hospitalisations and phone calls made to the administration staff whilst at the hospital. The most recent occasion led to an evacuation of the ward.

This charge had to proceed on indictment to the District Court.

We assisted Violet by getting QP9s, criminal history and preliminary instructions. We arranged for lawyers to appear with Violet in Roma Street and get an adjournment.

Violet has serious mental health issues and there were concerns about her capacity. We collated materials for her Legal Aid application and referred her to a Legal Aid preferred supplier that had experience dealing with mental health and indictable matters.

OUR TEAM

MANAGEMENT COMMITTEE

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

VOLUNTEERS

Solicitors: Tristan Appleby
Hilary Baker
Bianca Banchetti
Freya Bayne
Olivia Black
Sophia Bookallil
Ryan Branch
Tristan Butler-Keegan
Stephanie Centorame
Shaun Chng
Drew Cutler
Georgia Davis
Kate Edwards
Steph Ewart
Kate Fuller
Luke Furness
Sophie Rose-Greer
Syvannah Harper
Maxine Johnson
Rosie Kirby
Gemma Kruger
Gabby Lawrence
Gabrielle Minards
Emily Moodie
Adam Moschella
Janelle Osborne
Georgina Papworth
Fergus Rees
Kirby Reid
Adam Rose
Jennifer Sampson
Storm Scarlett
Alice Sinclair
Arlene Stanovitch
Ella Tait
Mitchell Teasdale
Sam Weston

PATRON

Matilda Alexander

STAFF

Director/Principal Solicitor: Renea Hart
Solicitor: Polly Richardson
Social Worker: Roonie Blue
Administration: Symone Wilson
Client Services: Ellie Hansson
Paul Scroope
Olivia Emmett

Barristers: Greg Barns SC
Scott Casey
Hamish Clift
Benedict Coyne
Patricia Kirkman-Scroope
Patrick McCafferty KC
Paula Morreau

Students: Rasika Baig
Caitlin Brown
Shreya Datt
Lynsey Donaldson
India Johnson
Jason Long
Jack McCaul
Anu Regi
Harry Rogers
Sarah Slater
Jason Stafford
Imogen Stocks
Mia Stone
Dominique Thorson

QUT Students: Denva Butcher
Caitlin Duff
Natasha Haughton
Sophie Rawlins

PRO-BONO PARTNERSHIPS

Allens	Minter Ellison
Clayton Utz	Sparke Helmore
Hall & Wilcox	UQ Pro Bono Centre
Landers & Rogers	QUT
McCullough Robertson	

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** and **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, 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
Widening our presence and capacity as a community-based service by: <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.	Building relationships and advocating for the community through: <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.	Recognising the lived experiences of the LGBTI community and continuing to make people a priority by: <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.	Ensuring that the service consolidates and diversifies as a community legal centre by: <ul style="list-style-type: none">• establishing partnerships which create and capitalise on opportunities for the Service;• exploring and diversifying funding opportunities.

DELIVERABLES

201

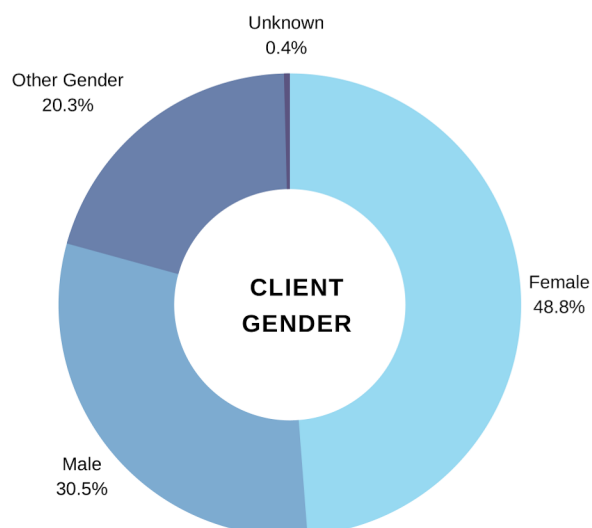
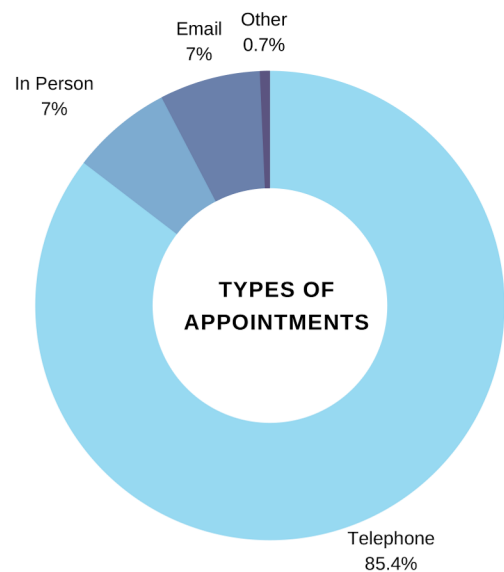
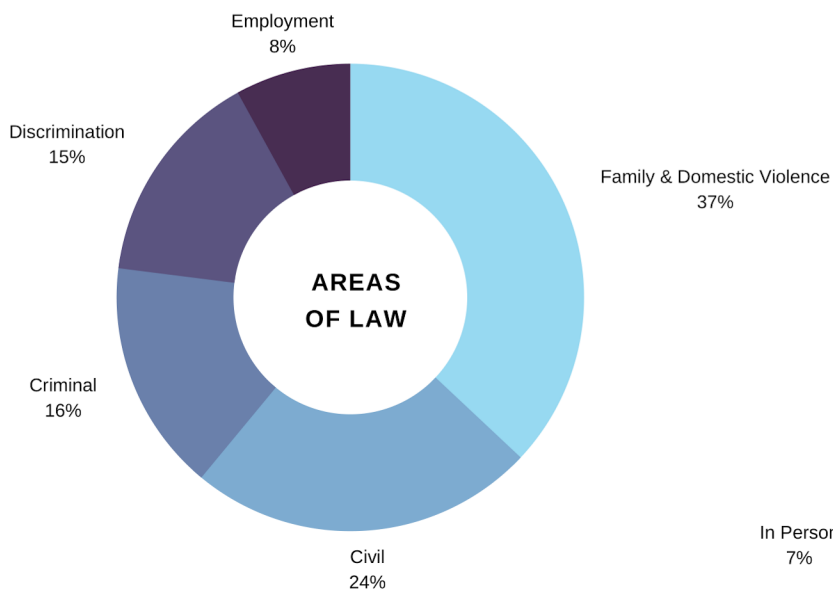
Unique Clients

324

Advices Given

175

Non-Legal Support



LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022



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 2022.

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 Deo
Bowen Harding
Shaun Chng
Richard Timpson
Kathryn Cramp

Significant Changes

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

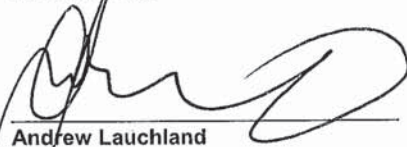
Operating Result

The Loss after providing for income tax amounted to \$ 96,488 (2021 Profit \$ 62,207).

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



Emile McPhee



Andrew Lauchland

Dated: 7/12/2022

Auditor's Independence Declaration

As auditor of LGBTI Legal Service Inc for the year ended 30 June 2022, 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



John Zabala FCA

Partner

7 December 2022

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 2022

	Note	2022 \$	2021 \$
Revenue	2	362,978	465,549
Employee benefits expense		(344,062)	(255,857)
Other expenses		<u>(115,403)</u>	<u>(147,485)</u>
Surplus/(Deficit) before income tax		(96,488)	62,207
Income tax expense		<u>-</u>	<u>-</u>
Surplus/(Deficit) for the year		<u><u>(96,488)</u></u>	<u><u>62,207</u></u>
Surplus attributable to members of the entity		<u><u>(96,488)</u></u>	<u><u>62,207</u></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 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	3	71,134	137,110
Accounts receivable and other debtors		500	-
Other Assets		8,250	8,250
TOTAL CURRENT ASSETS		<u>79,884</u>	<u>145,360</u>
TOTAL ASSETS		<u>79,884</u>	<u>145,360</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	4	43,215	19,330
GST Payables		9,012	1,885
		<u>52,227</u>	<u>21,215</u>
NET ASSETS		<u>27,657</u>	<u>124,145</u>
MEMBERS' FUNDS			
Retained surplus		27,657	124,145
TOTAL MEMBERS' FUNDS		<u>27,657</u>	<u>124,145</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 2022

	Retained Surplus \$	Total \$
Balance at 1 July 2020	61,938	61,938
Income		
Surplus for the year	62,207	62,207
Total income for the year		
attributable to members of the		
association	62,207	62,207
Balance at 30 June 2021	124,145	124,145
Balance at 1 July 2021	124,145	124,145
Income		
Deficit for the year	(96,488)	(96,488)
Total income for the year		
attributable to members of the		
association	(96,488)	(96,488)
Balance at 30 June 2022	27,657	27,657

The accompanying notes form part of these financial statements.

LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 Inflows (Outflows) \$	2021 Inflows (Outflows) \$
Cash flows from operating activities		
Receipts from government funding	285,115	442,502
Receipts from Donations	69,412	9,232
Receipts from customers, clients and others	7,950	20,447
GST Collected	44,648	44,648
Interest received	-	57
Cash receipts in the course of operations	<u>407,125</u>	<u>516,886</u>
Payments to employees and suppliers	(457,156)	(430,779)
GST paid to suppliers	(15,945)	(15,945)
Cash Payments in the course of operations	<u>(473,101)</u>	<u>(446,724)</u>
 Net cash from operating activities	 (65,976)	 70,162
Cash and cash equivalents at the beginning of the year	137,110	66,948
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	3 <u>71,134</u>	<u>137,110</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 2022

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.

Donations

Donations received are recognised as revenue at the point in time when the funds are receipted into the bank account.

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.

(e) Lease Expense

The association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

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

	2022 \$	2021 \$
2. REVENUE		
Donations	69,413	9,232
Funding	285,115	442,501
Membership	200	31
Interest Income	-	57
Student Placement	8,000	4,000
Cash flow Boost	-	10,000
Other revenue	250	(273)
	<u>362,978</u>	<u>465,549</u>
3. CASH AND CASH EQUIVALENTS		
Westpac A/C 409051	55,369	123,535
Westpac A/C 409721	13,404	11,911
Westpac A/C 431733	236	607
Cash on Hand	2,125	1,056
	<u>71,134</u>	<u>137,110</u>
4. TRADE AND OTHER PAYABLES		
PAYG withholdings Payable	14,744	12,691
Superannuation Payable	15,142	7,101
ATO Payable	13,024	-
Salary Sacrifice Clearing	305	305
Wages Payable	-	(767)
	<u>43,215</u>	<u>19,330</u>

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.

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 2022 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.

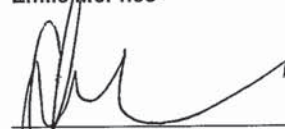
This statement is signed for and on behalf of the committee by:

President



Emile McPhee

Treasurer



Andrew Lauchland

Dated:

7/12/2022

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 2022, 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 2022 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 2022 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 2022 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.

Crowe Audit Australia

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John Zabala FCA
Partner

Brisbane
8 December 2022