



LGBTI
Legal Service Inc



ANNUAL REPORT

2019 / 20



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Lgbtilegalservice.org

**A NON PROFIT
COMMUNITY LEGAL CENTRE
IN QUEENSLAND, AUSTRALIA**

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SUPPORTING OUR COMMUNITY

The LGBTI Legal Service Inc is a non-profit community-based legal service that commenced operations on 7 July 2010 and was officially launched on 1 December 2010 by the Hon Michael Kirby AC CMG. Until 1 July 2017, we were unfunded, relying entirely upon volunteers, fundraising and donations.

The Service is run by both employed staff and volunteers. The team of over 40 passionate people includes:

- the Management Committee;
- the Principal Solicitor;
- Lawyers;
- administrative staff;
- Law reform Volunteers;
- volunteer lawyers;
- Evening Coordinators; and
- Students.



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ABOUT US

2019 / 2020



Supporting our colleagues at Pride In Law.

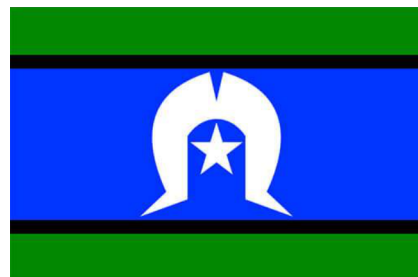
This annual report covers the period 1 July 2019 to 30 June 2020 and was presented at the LGBTI Legal Service Inc. Annual General Meeting on 11 December 2020. Additional copies of this publication can be requested from the Service or downloaded from our website at lgbtilegalservice.org.

We gratefully acknowledge and thank the members, staff and volunteers of the Service who assisted with the design of this report and continue to make invaluable contributions to our organisation.

COMMITMENT TO RECONCILIATION

The Management Committee, staff and volunteers of the LGBTI Legal Service proudly affirm that the Aboriginal and Torres Strait Islander people are the indigenous inhabitants of Australia and acknowledge their unique relationship with their ancestral country.

In particular, we acknowledge the Turrbal and Jagera people, the traditional custodians of the land in and around Brisbane, and pay our respect to their elders, both past and present.



OUR GOAL

The LGBTI Legal Service provides free advice and information to clients who have legal problems that arise from their identification as a member of the lesbian, gay, bisexual, trans or intersex (LGBTI) community.

Our clients also choose to visit us because they feel more comfortable in dealing with solicitors with specific skills, interests and understandings of LGBTI-related legal issues and the barriers experienced by LGBTI people in accessing justice.

We also actively participate in law reform on LGBTI legal issues, provide community legal education and conduct awareness raising campaigns.



CASE STUDY

The LGBTI Legal Service, with the assistance of one of our volunteer solicitors, assisted a client in the Children's Court of Queensland with a child protection matter in the Queensland Civil and Administrative Tribunal, where they had filed an Application with the Tribunal to have a contact and placement decision made by the Department of Child Safety reviewed. These processes were extremely stressful for the client and were also very difficult to navigate alone. With the assistance of one of our volunteer lawyers we were able to assist our client through these processes to a successful outcome.

STRATEGIC PLAN

2018 - 2021

VALUES

Pride, Courage, Resilience, Safety, Inclusion, Community based, Authentic

VISION

Inclusion, equality and justice for the LGBTI community

MISSION

The LGBTI Legal Service proudly provides the LGBTI community with access to quality, targeted legal and holistic services. The Service strives to advance equality and inclusion for the LGBTI community through proactive education and advocacy.

OUR TEAM

MANAGEMENT COMMITTEE 2019/2020

President: Matilda Alexander

Committee: Bowen Harding

Vice-President: Emile McPhee

Treasurer: Andrew Lauchland

Secretary: Kathryn Cramp

VOLUNTEER LAWYERS

Adam Moschella

Phylli Verrall

Kate Fuller

Reeanna Maloney

Sharna Quigley

Stacey Ward

Timothy Cunningham

Diane Wright

Arlene Stanovitch

Tristan Butler-Keegan

Shannon Chen

Stephanie Ewart

Nastassja Milevskiy

Drew Cutler

Patricia Kirkman-Scroope

Matt Jackson

Paula Morreau

Melia Benn

Sophia Bookallil

Ellie Bassingthwaighte

Janelle Osborne

Christopher Hughes

EVENING CLINIC COORDINATORS

Isaiah Nelson

Nick Collier

Eliza Sullivan

Alex Ladd

Julian Ladd

Dona Joseph

Craig Land

Joshua Priestly

Scarlet Bortolotto

Mark Kleine

Harrison Pie

Taylor Thomas

Kai Priestly

QUT CLINIC PLACEMENT STUDENTS

George Edmonds

Abe Hopkins

Natasha Capeling

Laura Riddel

PRESIDENT'S REPORT



When I was born, right up until when I started high school, homosexuality was illegal. It wasn't until 1997 after UN Human Rights Committee decision of *Toonen v Australia* that homosexuality became no longer a crime anywhere in Australia.

When I came out at the age of 19, my relationships were not recognised in tax, superannuation, health, social security, aged care, child support, immigration, family law, citizenship and veteran's affairs. We held protests that called for equality for de facto relationships which was largely achieved in 2009. I came out before Ellen and before diverse sexualities were in the media except to die of AIDS. Xena was our only role model and she wasn't even gay.

I got pregnant at a time when discrimination on the basis of sexuality and gender identity was allowed in relation to assisted reproductive rights and these laws remain today.

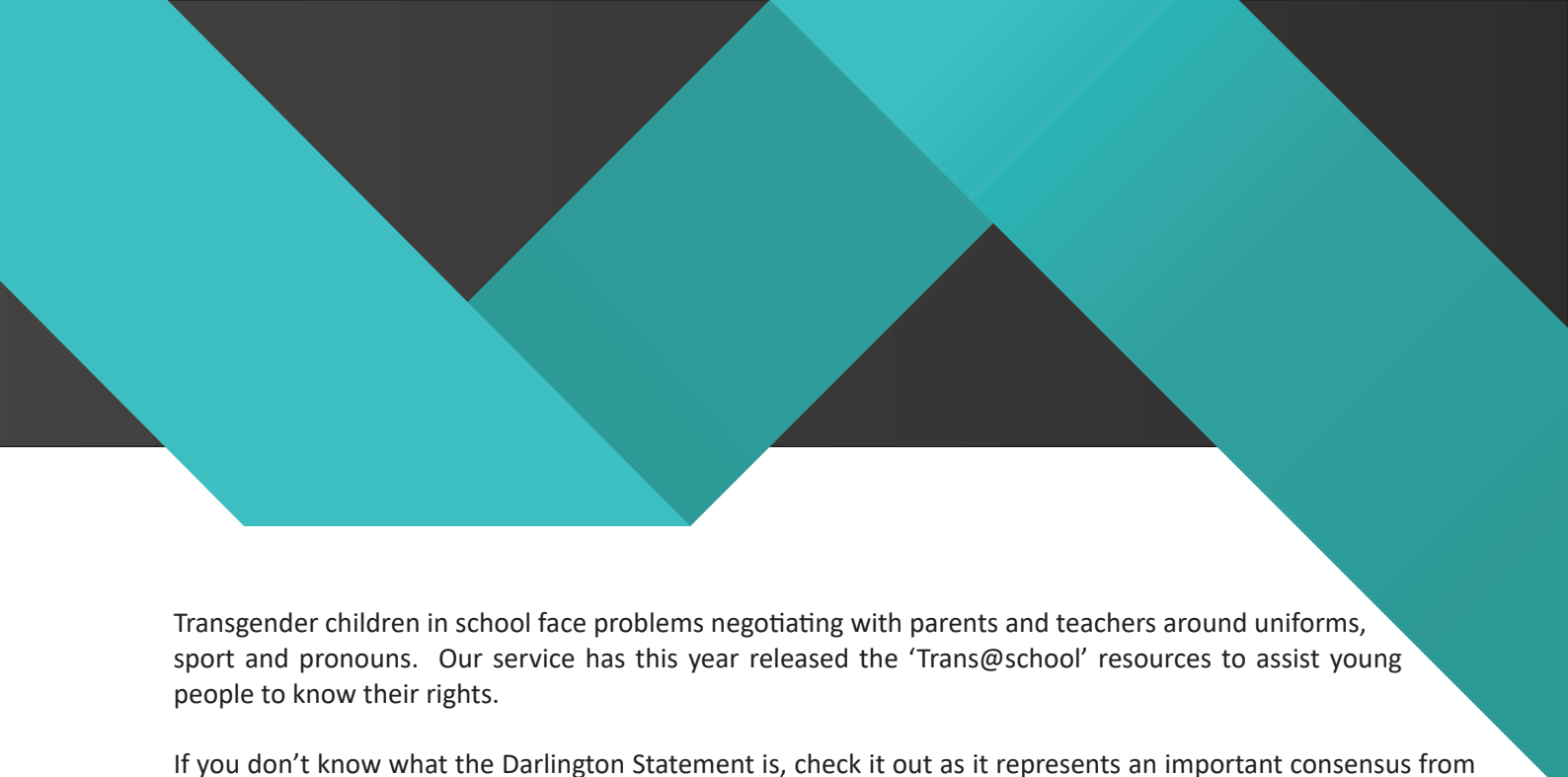
Between the time of my first child and the time of my second, I was able to list my partner as 'parent' and not 'father' on the passport form. I say these things, hopefully not to make myself sound old, but to emphasise the rapid pace of change for LGBTI people, particularly in relation to sexuality and particularly for those with a certain amount of privilege.

Since the LGBTI Legal Service has been campaigning for equality we have seen many of our law reform calls for equality heard and granted. We have equal adoption and age of consent; and we no longer have the gay panic defence, while expungement schemes aim to remove old criminal charges.

We campaigned against hate speech and for human rights and equality at the time of the postal vote and rejoiced to see the country's overwhelming support in November 2017.

We have helped to identify and articulate legal issues for our community. We conducted the first ever survey of legal needs of LGBTI people in Queensland and participated in driving an agenda of academic and policy attention to our needs. In August 2018 the Law Council of Australia Justice Project, which collated the sparse research and reports from around the country to finally take a portrait of what was going on for our community, legally. The legal issues for LGBTI people are slowly but surely coming out of the closet.

This is beginning to be reflected in the census data. Since the end of criminalisation in Australia there are now four times as many same sex couples declared in the census. One quarter of female same sex couples now have kids, and 4.5% of males. That's 105,000 kids. More than one in every hundred Australian school children identifies as transgender. But our rainbow families are more diverse than this, as much of the data on non-binary and trans people remains invisible. We are all here, we are all queer and we see each and every one of us. We will continue to fight for equal recognition and human rights.



Transgender children in school face problems negotiating with parents and teachers around uniforms, sport and pronouns. Our service has this year released the 'Trans@school' resources to assist young people to know their rights.

If you don't know what the Darlington Statement is, check it out as it represents an important consensus from the intersex community on law reform that is still needed including the criminalisation of deferrable intersex medical interventions on children, a vital issue affecting kids' lives in our community.

We still have a long way to go before we achieve equality. We have all listened to the black lives matter movement calling for change, change that is long overdue. Our trans sisters are still locked up in men's prisons and the impact of intergenerational trauma resounds through the lives of our Aboriginal and Torres Strait Islander communities. We stand united for human rights and equality and add our voices to those calling for change.

This year we have seen our regular funding renewed and increased for the next five years, and project funding that will allow us to operate a specialist domestic violence service. I would like to thank the Queensland and Commonwealth departments responsible for our funding.

Most of all, I would like to acknowledge and thank the staff and volunteers who have continued to provide the LGBTI community with a vital and important service. The excellence of our Director, Renea Hart is something I am grateful for on a daily basis.

Matilda Alexander
President

DIRECTOR'S REPORT

This year has continued to be eventful and has seen the Service continue to grow. 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 also received Commonwealth COVID ICT funding in the sum of \$29,388.70 that assisted to increase the technology infrastructure of the Service.

To say the least, this year has presented many challenges for all of us. As with many services, the COVID-19 pandemic impacted the LGBTI Legal Service and we were forced to temporarily cease our face to face evening clinics, which we hold every Wednesday night and every second Tuesday night. Fortunately for us, the impact of this on our service delivery with respect to providing legal advice was quite minimal. This was a result of our extraordinarily dedicated volunteer solicitors who continued to provide advice to clients on these evenings and at other times during the week when required, by telephone. This no doubt assisted many of our clients and we are extremely grateful to our volunteers that we were able to continue to offer this service to our clients. We hope to recommence face to face advice clinics early in the new year.

Throughout the year, we continued to concentrate on our clients who are the key focus for the Service. In the 2019/2020 year, we gave over 244 instances of legal advice to 196 clients. In addition to this, we have also been able to provide minor assistance and to open new casework files, providing ongoing assistance and representation to clients in need. We have appeared with clients before the Children's Court of Queensland, Hearings and compulsory conferences in the Queensland Civil & Administrative Tribunal, conciliation conferences in the Queensland Industrial Relations Commission and conciliation conferences in the Queensland Human Rights Commission. It is exciting that we have, in such a short time, been able to provide this additional assistance to our clients. We are looking to continue to increase the number of clients we can assist and the range of matters we can be involved in, to better service our community.

During the reporting period, we have increased our capacity for case work, which has greatly benefited our clients. We have also 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.

We continue to remain active in contributing to community legal education and responding to law reform opportunities. We were proud of the launch of the Trans@School resource that was published on the Queensland Human Rights Commission website. We were particularly proud to launch our new series of videos to compliment the Trans@School resource which explain the rights of students under the Anti-Discrimination Act and include information on names and pronouns, school uniforms, medical information and privacy, toilets, and school sports.

These resources were developed in response to growing numbers of enquiries from schools and teachers who wanted to know how to better support trans and gender diverse students, and from students and parents who wanted to know their rights at school. They were aimed at helping everybody - schools, students, and families – understand the legal aspects of the issues impacting on trans and gender diverse students, and hopefully lead to better outcomes for those students and a safe and supporting learning environment.

As a result of the pandemic, we have however, reluctantly had to reduce the amount of community activities and events in which we would normally be involved. We hope to recommence engaging with the community in the coming months.

The day-to-day operations of the Service were again greatly supported by the dedication shown by our administrative assistants, Kai Priestly and Alex Ladd. They worked across many sections of the organisation, including community engagement, research and law reform. We congratulate both Alex and Kai for graduating from law school in December 2019 and beginning exciting new roles in early 2020. Alex and Kai have remained involved with the service in a volunteer capacity, with Alex moving to the role of Law Reform Director and Kai being instrumental in introducing our new pro bono partnership with Clayton Utz.

We welcomed our 2 new administrative assistants, Paul Scroope and Dana Savage, who continue to work across the organisation and have been a welcomed addition to the team. In the short time that they have been here, both Paul and Dana have undertaken training for Mental Health First Aid and Accidental Counsellor workshops together with training with the Queensland Human Rights Commission in discrimination.

Although not in the reporting period, we also welcomed our new part-time Solicitor, Polly Richardson. Polly has a wealth of experience in law, with a background predominantly in family law. Polly is an exciting addition to our team and will assist with our new domestic and family violence project where we aim to provide further and ongoing assistance, including Court representation, to clients affected by domestic and family violence.

We continued working alongside QUT and welcomed students who worked on our submissions to the proposed Religious Freedoms Bill. The students came at a time when everything was starting to close down and continued their work on the project remotely, which highlighted their resilience and commitment to the project.

Again I would like to recognise our amazing volunteers who continue to deliver above and beyond. My thanks, and those of the Service, go out to each and every volunteer in all functions of the Service, including:

- Management Committee members;
- Lawyers;
- Evening Coordinators;
- Legal Assistants; and
- QUT and UQ students.

It remains ever true that the LGBTI Legal Service, and all the good work that it does, could not exist without the wonderful support and tireless commitment that our volunteers put in. Thank you again to everyone's contribution over the past year, and I'm looking forward to continuing the amazing journey of growth that we are on with you all.

Renea Hart
Director/Principal Solicitor

LAW REFORM REPORT

The Law Reform team at the LGBTI Legal Service continued to proudly advocate for and with the LGBTI community throughout the 2019-20 financial year across a range of areas including conversion therapy, religious freedoms and transgender education rights.

The Service continued to strongly advocate against the adoption of a federal Religious Freedoms Bill and submitted a further submission on the draft legislation, outlining our concerns in October. While no further amendments have been announced in recent months, the Service continued to consult with LGBTI organisations across Australia in relation to the proposed legislation and will continue to advocate for the laws to be reconsidered due to their negative impacts for the LGBTI community, women and people with disability.

A key law reform project during this period was also in relation to the introduction of legislation into the Queensland parliament that sought to ban conversion therapy within a health context. The Service attended an initial briefing regarding the proposed legislation in November and provided a submission in January in support of the legislation.

On 7 February 2020, Matilda Alexander and Emile McPhee gave evidence to the Queensland Parliament's Health, Communities, Disability Services and Family Violence Prevention Committee in support of the Queensland Government's bill to ban conversion therapy.

The Bill became law in August 2020, making Queensland the first state in Australia to implement such a ban. While the Service acknowledges that this legislation should be seen as the first step in an ongoing process to advocate for the banning of all practices that seek to 'suppress or change' characteristics of sexuality or gender identity, it is a step in the right direction for the Queensland LGBTI community.

Also in February, the Trans@School resource created for schools and students was published on the Queensland Human Rights Commission's website. The resources were created by the Service in collaboration with the Queensland Human Rights Commission, Legal Aid Queensland and the Queensland Children's Gender Service, and provides guidance on matters that arise in the school environment for trans and gender diverse students. The publication of the Trans@School resources were the culmination of over two years of work and we hope it is a useful guide for both schools and students to improve the inclusiveness of Queensland schools for trans and gender diverse students.



SUPPORT US

*The LGBTI Legal Service is grateful for the ongoing support of the community to help with our mission to provide access to justice to the LGBTI community. Please help us to continue to do this by making a tax-deductible donation at **lgbtilegalservice.org/donate***

In early 2020, the Law Reform team also welcomed former legal assistant Alex Ladd into the role of Law Reform Director. The LGBTI Legal Service would like to acknowledge the substantial contributions that Tom Clark made to the Service during his five years as Law Reform Director and thank him for his significant work in advocating for the LGBTI community. We wish Tom all the best in his future endeavours.

The COVID-19 pandemic also changed the way in which we engaged with our volunteers and conducted projects. However, the lockdown period provided us time to look at areas requiring further advocacy and consider future projects to be undertaken in the upcoming year.

Not only this, but the pandemic shone a light on systemic and concerning issues that the LGBTI community faces during emergency situations such as the COVID-19 pandemic. These considerations will be used in future law reform projects and underscores the importance continuing to advocate for and with the LGBTI community to ensure appropriate legal protections and amendments are implemented by the Australian and Queensland Governments.

Alex Ladd (he/him/his)
Law Reform Director



CASE STUDY

The LGBTI Legal Service assisted a transgender client who was discriminated and vilified within their workplace, causing them significant mental health distress and being forced to leave their employment. The Service assisted the client through unsuccessful conciliation conference through the Queensland Human Rights Commission. With the assistance of pro bono Counsel, and 2 conferences in the Queensland Industrial Relations Commission, the matter settled by consent with an Order favourable to our client.

OPERATIONS SUMMARY

COMMUNITY ENGAGEMENT

This year the Service participated in various events with the aim of increasing our presence in the community and engaging with other support organisations. These included:

- The Brisbane Pride Fair Day and March 2019
- The Sunshine Coast Pride Festival 2019
- Trans Fair Day 2019
- Annual Queen's Ball 2019
- Queeriosity (Open Doors event)
- Community Legal Centres Queensland Conference 2019
- National Community Legal Centres Conference 2019
- University of Queensland Law Society's Queer event
- University of Queensland Pro Bono Centre's 10 Year Anniversary Event
- Queensland University of Technology's LGBTQ and the Law Forum
- Pride in Law events

We have also had the opportunity to meet and collaborate with other community support organisations and community legal centres. We look forward to continue working with them to achieve the best outcomes for the LGBTIQ+ community.

FUNDRAISING

We had the privilege of being selected to receive a proportion of the funds raised by the Wickham Hotel's Big Gay Day. We received over \$6,000.



At the Wickham for Big Gay Day.

ONLINE OUTREACH

The Operations portfolio has continued to increase our social media presence this year. We have reached more people on Facebook through actively posting relevant information and events. We are currently reviewing our website in order to improve its accessibility and relevance. We hope to update the page in the coming months so that we can engage more effectively with the community.

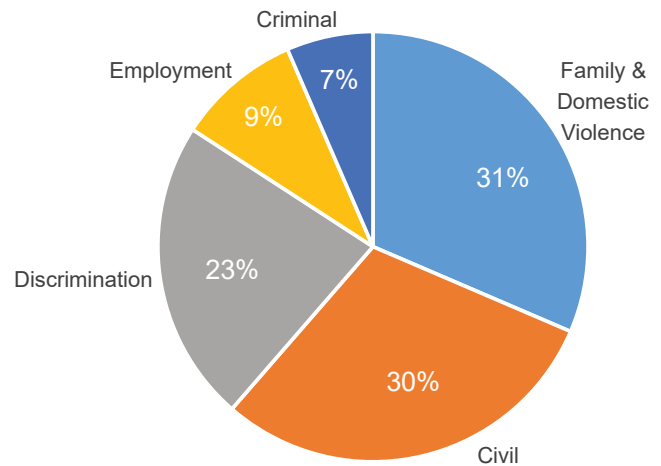
STATISTICS



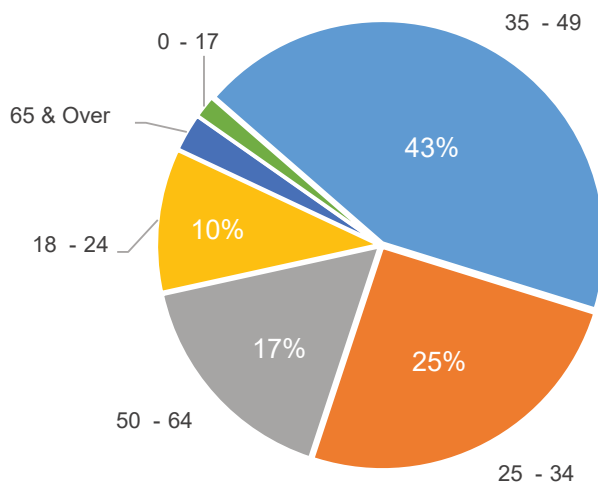
CASE STUDY

The LGBTI Legal Service assisted a client who was facing losing their job after receiving a negative Blue Card Notice after an alleged domestic violence incident, where the client was the aggrieved. The client had been working with children for their entire adult life and risked losing this employment and the ability to be a foster carer. The LGBTI Legal Service assisted the client seek a review of this decision through the Queensland Civil and Administrative Tribunal, and with the assistance of pro bono Counsel, successfully argued against the issuing of the negative notice in a Hearing at QCAT. The client retained their Blue Card and their long term employment.

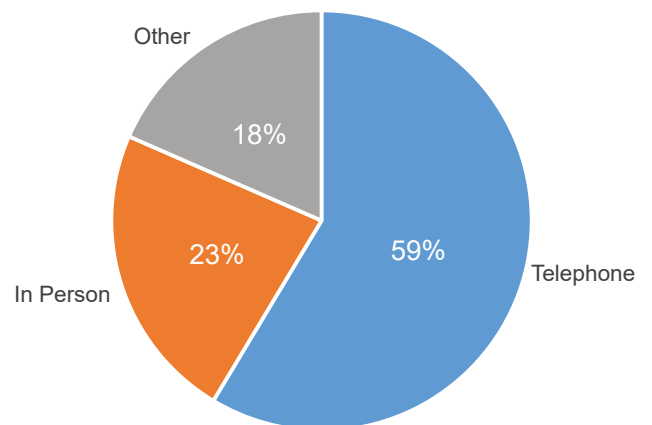
AREAS OF LAW



AGE DEMOGRAPHICS



APPOINTMENT TYPE





SUPPORTERS

The LGBTI Legal Service would like to extend its sincere thanks to the following organisations without whom we could not support our community:

- Queensland Government;
- Queensland AIDS Council, Queensland Positive People and Diverse Voices;
- Community Legal Centres Queensland;
- Human Rights Law Centre and Equality Australia;
- Pride in Law;
- Clayton Utz, and McCullough Robertson; and
- countless others who have offered their time, resources or support to assist the Service.



CLAYTON UTZ



ANNEXURE: FINANCIAL REPORT

LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020



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 2020.

Committee Members

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

Matilda Alexander - President
Emile McPhee - Vice President
Kathryn Cramp - Secretary
Andrew Lauchland - Treasurer
Evie Ryder
Bowen Harding


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 \$ 4,213 (2019 Profit \$ 9,152).

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



Matilda Alexander



Andrew Lauchland

Dated: 1st December 2020

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Auditor's Independence Declaration

As auditor of LGBTI Legal Service Inc for the year ended 30 June 2020, 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.

Crowe Audit Australia

Crowe Audit Australia

John Zabala FCA
Partner

1 December 2020
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 the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Audit Australia, an affiliate of Findex (Aust) Pty Ltd.

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LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Revenue	2	172,971	151,916
Employee benefits expense		(117,568)	(117,634)
Other expenses		<u>(59,616)</u>	<u>(43,434)</u>
Surplus before income tax		(4,213)	(9,152)
Income tax expense		<u>-</u>	<u>-</u>
Surplus for the year		<u><u>(4,213)</u></u>	<u><u>(9,152)</u></u>
Surplus attributable to members of the entity		<u><u>(4,213)</u></u>	<u><u>(9,152)</u></u>

The accompanying notes form part of these financial statements.

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LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

ASSETS AND LIABILITY STATEMENT

AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	3	66,948	75,443
Accounts receivable and other debtors		6,689	-
TOTAL CURRENT ASSETS		<u>73,637</u>	<u>75,443</u>
TOTAL ASSETS		<u>73,637</u>	<u>75,443</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	4	10,250	8,888
GST Payables		1,449	404
		<u>11,699</u>	<u>9,292</u>
NET ASSETS		<u>61,938</u>	<u>66,151</u>
MEMBERS' FUNDS			
Retained surplus		61,938	66,151
TOTAL MEMBERS' FUNDS		<u>61,938</u>	<u>66,151</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 2020

	Retained Surplus \$	Total \$
Balance at 1 July 2018	75,303	75,303
Comprehensive income		
Surplus for the year	(9,152)	(9,152)
Total comprehensive income for the year attributable to members of the association	(9,152)	(9,152)
Balance at 30 June 2019	66,151	66,151
Balance at 1 July 2019	66,151	66,151
Comprehensive income		
Surplus for the year	(4,213)	(4,213)
Total comprehensive income for the year attributable to members of the association	(4,213)	(4,213)
Balance at 30 June 2020	61,938	61,938

The accompanying notes form part of these financial statements.

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LGBTI LEGAL SERVICE INC.
ABN: 17 702 067 509

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	2020 Inflows (Outflows) \$	2019 Inflows (Outflows) \$
Cash flows from operating activities		
Receipts from government funding	156,832	146,894
Receipts from Donations	1,977	4,708
Receipts from customers, clients and others	7,389	220
GST Collected	15,983	12,001
Interest received	85	94
Cash receipts in the course of operations	<u>182,266</u>	<u>163,917</u>
Payments to employees and suppliers	(185,069)	(163,761)
GST paid to suppliers	(5,692)	(7,929)
Cash Payments in the course of operations	<u>(190,761)</u>	<u>(171,690)</u>
 Net cash from operating activities	 (8,495)	 (7,773)
Cash and cash equivalents at the beginning of the year	75,443	83,216
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	3 <u>66,948</u>	<u>75,443</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 2020

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 2020

	2020	2019
	\$	\$
2. REVENUE		
Donations	1,977	4,708
Funding	156,832	146,894
Membership	305	220
Interest Income	85	94
Student Placement	3,000	-
Cash flow Boost	10,000	-
Other revenue	773	-
	<u>172,971</u>	<u>151,916</u>

Funding was received from Legal Aid Queensland as per the funding agreement dated 27 June 2017 and as per deed of variation dated 05 July 2019. Funding will be applied in the 2020 year in the developing and distributing - in partnership with ADCQ and LAG - a package of resources aimed at educating schools, students and other stakeholders about the legal aspects and practical issues facing transgender students.

3. CASH AND CASH EQUIVALENTS		
Westpac A/C 409051	43,352	56,146
Westpac A/C 409721	23,345	19,297
Cash on Hand	250	-
	<u>66,948</u>	<u>75,443</u>

4. TRADE AND OTHER PAYABLES		
PAYG withholdings Payable	4,548	4,684
Superannuation Payable	2,141	2,756
Suspense	305	86
Wages Payable	3,256	1,362
	<u>10,250</u>	<u>8,888</u>

- 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 3 to 9:

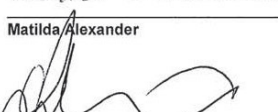
1. present a true and fair view of the financial position of LGBTI Legal Service Inc. as at 30 June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Australian Charities and 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


Matilda Alexander

Treasurer


Andrew Lauchland

Dated:

15 December 2020



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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 2020, 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 2020 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 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 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 2020 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 the Crowe Australasia external audit division. 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 2020 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
2 December 2020