

**WHEATBELT COMMUNITY LEGAL CENTRE INC**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2019**

# WHEATBELT COMMUNITY LEGAL CENTRE INC

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## DECLARATION BY THE BOARD OF MANAGEMENT FOR THE YEAR ENDED 30 JUNE 2019

The Board of Management 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 the opinion of the Board of Management the financial statements and notes to the financial statements are in accordance with *Association Incorporation Act 2015 (WA)*, the *Australian Charities and Not-for-profits Commission Act 2012* and:

- comply with the Australian Accounting Standards applicable to the Association;
- give a true and fair view of the financial position of Wheatbelt Community Legal Centre Inc as at 30 June 2019 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
- at the date of this statement, there are reasonable grounds to believe that Wheatbelt Community Legal Centre Inc will be able to pay its debts as and when they fall due and payable.

This statement is made in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013* and is signed for and on behalf of the Board of Management by:



Chairperson

**SIGN HERE**



Treasurer

Date:

Wheatbelt Community Legal Centre Incorporated  
**Balance Sheet**  
As at 30 June 2019

	2019 \$	2018 \$
<b>Current Assets</b>		
Bendigo Bank Account	143,645	115,605
Bendigo Term Deposits	97,108	95,169
Bendigo Debit Card	668	732
Prepaid Expenditure	-	688
Accounts Receivable	360	-
GST Refund	-	251
<b>Total Current Assets</b>	<u>241,781</u>	<u>212,445</u>
<b>Non-Current Assets</b>		
Fixed Assets (at Cost)	38,112	43,611
Less: Accumulated Depreciation	(4,787)	(43,611)
	<u>33,325</u>	<u>-</u>
<b>Total Non-Current Assets</b>	<u>33,325</u>	<u>-</u>
<b>Total Assets</b>	<u><b>275,106</b></u>	<u><b>245,770</b></u>
<b>Current Liabilities</b>		
GST Liability	33	7,894
PAYG Payable	-	4,663
Accounts Payable	4,060	5,090
Unspent Grant	3,093	3,093
<b>Total Current Liabilities</b>	<u>7,186</u>	<u>20,740</u>
Accrued Expenses	13,303	500
Grant in Advance	13,778	-
Provision for Annual Leave	13,578	14,653
Provision for Long Service Leave	11,582	8,027
Provision for Annual Leave Loading	2,376	2,564
Provision for LSL & AL Superannuation	2,616	2,398
Provision for Photocopier Replacement	5,000	-
Provision for IT Equipment	5,000	-
Superannuation Payable	8,650	8,400
<b>Total Non-Current Liabilities</b>	<u>75,883</u>	<u>36,542</u>
<b>Total Liabilities</b>	<u><b>83,069</b></u>	<u><b>57,282</b></u>
<b>Net Assets</b>	<u><b>192,037</b></u>	<u><b>188,488</b></u>
<b>Accumulated Funds</b>		
Balance at Beginning of the Year	155,163	119,931
Capital Acquisitions	27,844	-
Add Surplus for the year	9,030	35,232
<b>Total Equity</b>	<u><b>192,037</b></u>	<u><b>155,163</b></u>

Wheatbelt Community Legal Centre Incorporated  
**Income Statement**  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Department of Mines, Industry Regulation and Safety	125,444	123,898
Law Society - Public Purpose Trust	-	62,994
Lotterywest	27,844	-
Legal Contribution Trust Grant	299,520	299,520
Attorney General	148,264	142,919
Service Generated Income	-	1,198
Other Income	3,154	714
Interest Received	2,190	1,759
<b>Total Income</b>	<b>606,416</b>	<b>633,002</b>
<b>Expenses</b>		
Employment Expenses		
Salaries and Wages	362,094	371,543
Superannuation	37,280	36,494
Provision for Annual Leave Loading	5,117	4,875
Provision for Annual Leave	28,605	27,858
Provision for Long Service Leave	3,555	6,091
Provision for LSL & AL Superannuation	218	1,894
Workers Compensation	1,227	1,354
Total Employment Expenses	438,096	450,109
Rental Costs		
Rent & Rates	33,812	33,425
Total Rent Expense	33,812	33,425
Repairs and Maintenance		
Repairs and Maintenance	2,470	1,198
Total Repairs and Maintenance	2,470	1,198
Other Premises Costs		
Cleaning	-	95
Electricity	2,187	2,403
Total Other Premises Costs	2,187	2,498
Staff Training		
Conference	4,634	1,755
Staff Training	3,758	2,515
Travel/Accommodation	4,058	3,384
Total Staff Training	12,450	7,654
Staff Recruitment		
Consultants - Labour Hire	174	12,067
Total Staff Recruitment	174	12,067

Wheatbelt Community Legal Centre Incorporated  
**Income Statement**  
**For the year ended 30 June 2019 (cont)**

	2019	2018
	\$	\$
Insurance		
Insurance - general	4,483	9,303
Total Insurance	4,483	9,303
Communications		
Telephone/Internet	9,169	8,186
IT Maintenance Purchase Support	5,087	4,047
Video Conference Service	-	6,350
Total Communications	14,256	18,583
Office Overheads		
Equipment	12,208	11,242
Postage & Stamps	500	1,317
Printing & Stationery	2,354	2,056
Staff Amenities	1,628	2,171
Total Office Overheads	16,690	16,786
Finance & Accounting Fees		
Accounting Fee	16,467	21,684
Audit Fee	1,600	2,570
Bank Fees	210	252
Total Finance & Accounting Fees	18,277	24,506
Library, Resource & Subscription		
Library, Resources & Subscription	2,968	2,914
Practising Certificate	5,018	3,770
Membership fee	4,115	3,604
Total Library, Resource & Subscription	12,101	10,288
Travel Expenses		
Mileage	5,525	5,810
Motor Vehicle Running Expenses	4,035	-
Travel Allowance	-	215
Parking	99	194
Total Travel & Other Grant Expenses	9,659	6,219
Programming & Planning		
Advertising and Marketing	100	2,041
Total Programming & Planning	100	2,041
Plant & Equipment		
Capital Acquisitions (vehicle)	27,844	-
Total Plant & Equipment	27,844	-
Depreciation		
Depreciation	4,787	-
Total Depreciation	4,787	-
Unspent Grant		
Unspent Grant	-	3,093
Total Unspent Grant	-	3,093
<b>Total Expenses</b>	<b>597,386</b>	<b>597,770</b>
<b>Net Surplus for the Year</b>	<b>9,030</b>	<b>35,232</b>

Wheatbelt Community Legal Centre Incorporated  
Statement of Changes in Equity  
For the year ended 30 June 2019

	Retained Earnings \$	Retained Earnings \$
<b>Balance at 1 July 2017</b>	<b>119,931</b>	<b>56,697</b>
Total Comprehensive income for the 2018 year	35,232	63,234
<b>Balance at 30 June 2018</b>	<b>155,163</b>	<b>119,931</b>
Total Comprehensive income for the 2019 year	9,030	35,232
Capital Acquisitions	27,844	-
<b>Balance at 30 June 2019</b>	<b>192,037</b>	<b>155,163</b>

Wheatbelt Community Legal Centre Incorporated  
**Statement of Cash Flow**  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Cash Flow from Operating Activities</b>		
Receipts from Government Grants	573,228	629,331
Receipts from Non-Government Grants	30,998	1,912
Interest Received	2,190	1,759
Payments to Suppliers & Employees	(576,501)	(563,086)
Net Cash provided by Operating Activities	<u>29,915</u>	<u>69,916</u>
Net increase in cash held	29,915	69,916
Cash at Beginning of Reporting Period	<u>211,506</u>	<u>141,590</u>
<b>Cash at End of Reporting Period</b>	<u><b>241,421</b></u>	<u><b>211,506</b></u>
<b>1. Reconciliation of Cash</b>		
Cash on Hand	-	-
Cash at Bank	<u>241,421</u>	<u>211,506</u>
	<u><b>241,421</b></u>	<u><b>211,506</b></u>
<b>2. Reconciliation of Net Cash provided by Operating Activities to Operating Results to Operating Results</b>		
Operating Result	9,030	35,232
<b>Non-Operating Cash Flows</b>		
Depreciation	4,787	-
<b>Add: Increases/(Decreases) in Liabilities</b>		
GST Liability	(7,861)	(4,277)
PAYG Payable	(4,663)	(7,688)
Accounts payable	(1,030)	2,437
Unspent Funds	-	3,093
Accrued Expenses	12,803	500
Grant in Advance	13,778	-
Provision for Annual Leave	(1,075)	11,280
Provision for Long Service Leave	3,555	6,091
Provision for Annual Leave Loading	(188)	1,974
Provision for Superannuation on Long Service Leave & Annual Leave	218	1,894
Provision for IT and Photocopier Replacements	10,000	-
Superannuation Payable	250	5,870
<b>Less: Decreases/ (Increases) in Assets</b>		
Prepaid Expenditure	688	21
Accounts Receivable	(360)	13,500
GST Refund	251	(11)
Vehicle acquisition in excess of grant	<u>(10,268)</u>	<u>-</u>
	<u><b>29,915</b></u>	<u><b>69,916</b></u>

Wheatbelt Community Legal Centre Incorporated  
Department of Mines, Industry Regulation and Safety  
Income Statement  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Department of Commerce	125,444	123,898
Interest Received	798	192
Other Income	2,000	214
<b>Total Income</b>	<b>128,242</b>	<b>124,304</b>
<b>Expenses</b>		
Salaries & Wages	86,033	73,298
Redundancy	-	-
Superannuation	9,259	7,268
Workers Compensation	294	307
Provision for Annual Leave	6,258	4,603
Provision for Long Service Leave	(1,302)	(226)
Provision for Annual Leave Loading	1,109	805
Provision for LSL & AL Superannuation	1	349
Accounting Fees	4,898	4,609
Advertising and Marketing	99	277
Audit Fees	482	770
Bank Charges	56	49
Cleaning	-	32
Communications - Telephone/Internet	2,396	3,246
Conference	3,275	373
Electricity	646	663
Equipment	3,073	1,330
Insurance - General	1,136	875
IT Maintenance Purchase Support	1,238	984
Library, Resources & Subscription	672	695
Membership Fees	2,391	700
Mileage	1,250	1,121
Motor Vehicle Running Expenses	1,207	-
Parking	60	54
Postage & Stamps	105	280
Practising Certificate	1,250	
Printing & Stationery	749	539
Rent	10,144	7,498
Repairs & Maintenance	794	451
Staff Amenities	446	631
Staff Recruitment	120	-
Staff Training	1,524	-
Travel, Accommodation & Meals	599	804
<b>Total Expenses</b>	<b>140,262</b>	<b>112,385</b>
<b>Net Surplus for the Year</b>	<b>(12,020)</b>	<b>11,919</b>



Wheatbelt Community Legal Centre Incorporated  
Legal Contribution Trust  
Income Statement  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Legal Contribution Trust	299,520	299,520
Attorney General	148,264	142,919
Lotterywest	27,844	-
Service Generated Income	-	1,198
Interest Received	1,391	1,567
Other Income	1,155	500
<b>Total Income</b>	<b>478,174</b>	<b>445,704</b>
<b>Expenses</b>		
Salaries & Wages	276,061	272,096
Redundancy	-	-
Superannuation	28,021	26,741
Workers Compensation	933	957
Provision For Annual Leave	22,347	21,706
Provision - Long Service Leave	4,857	5,890
Provision - Annual Leave Loading	4,008	3,799
Provision for LSL & AL Superannuation	217	1,545
Accounting Fees	11,569	15,393
Advertising and Marketing	-	1,764
Audit Fees	1,118	1,300
Bank Charges	154	203
Capital Acquisitions	27,844	-
Cleaning	-	63
Communications - Telephone/Internet	6,773	4,690
Conference/Room Hire	1,360	423
Depreciation	4,787	
Electricity	1,542	1,572
Equipment	9,135	5,836
Insurance - General	3,348	8,228
IT Maintenance Purchase Support	3,848	2,063
Library,Resources & Subscriptions	2,296	1,972
Membership Fees	1,725	2,904
Mileage	4,275	4,689
Motor Vehicle Running Expenses	2,827	-
Parking	39	140
Postage & Stamps	395	1,036
Practising Certificate	3,768	3,770
Printing & Stationery	1,604	1,168
Rent	23,668	24,926
Repairs & Maintenance	1,677	747
Staff Amenities	1,181	1,460
Staff Recruitment	54	-
Staff Training	2,234	2,515
Travel Allowance	-	215
Travel/Accommodation	3,459	2,580
<b>Total Expenses</b>	<b>457,124</b>	<b>422,391</b>
<b>Net Surplus for the Year</b>	<b>21,050</b>	<b>23,313</b>

Wheatbelt Community Legal Centre Incorporated  
Law Society - Public Purpose Trust  
Income Statement  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Law Society - Public Purpose Trust	-	62,994
<b>Total Income</b>	<u>-</u>	<u>62,994</u>
<b>Expenses</b>		
Salaries & Wages	-	26,149
Superannuation	-	2,484
Workers Compensation	-	91
Provision For Annual Leave	-	1,550
Provision - Long Service Leave	-	428
Provision - Annual Leave Loading	-	271
Rent	-	1,000
Electricity	-	168
Conference/Room Hire	-	959
Consultants-Labour Hire	-	12,067
Communications - Telephone/Internet	-	250
IT Maintenance Purchase Support	-	1,000
Video Conference Service	-	6,350
Equipment	-	4,076
Printing & Stationery	-	350
Staff Amenities	-	80
Insurance - General	-	200
Accounting Fees	-	1,682
Audit Fees	-	500
Library, Resources & Subscriptions	-	246
Unspent Grant	-	3,093
<b>Total Expenses</b>	<u>-</u>	<u>62,994</u>
<b>Net Surplus for the Year</b>	<u>-</u>	<u>-</u>

# WHEATBELT COMMUNITY LEGAL CENTRE INC

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## Notes to and forming part of the Financial Statements For the year ended 30 June 2019

### Note 1 - Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The Board of Management has determined that the association is not a reporting entity.

The financial statements have been prepared in accordance with the following mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not for Profits Commission Act 2012 and the significant accounting policies disclosed below, which the Board of Management has determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

AASB 101 - Presentation of Financial Statements

AASB 107 - Cash Flow Statements

AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1031 - Materiality

AASB 1048 - Interpretation of Standards

AASB 1054 - Australian Additional Disclosures

AASB 1058 – Income for Not-for-profit Entities

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

#### a. Income Tax

The Association is exempt from income tax under the provisions of Section 50-5 of the Income Tax Assessment Act 1997.

#### b. Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### c. Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

# WHEATBELT COMMUNITY LEGAL CENTRE INC

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## Notes to and forming part of the Financial Statements For the year ended 30 June 2019

### Note 1 - Statement of Significant Accounting Policies (continued)

#### d. Employee Benefits

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

#### e. Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### f. Cash and Cash Equivalents

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

#### g. Revenue and Other Income

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

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

# WHEATBELT COMMUNITY LEGAL CENTRE INC

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## Notes to and forming part of the Financial Statements For the year ended 30 June 2019

### **Note 1 - Statement of Significant Accounting Policies (continued)**

#### **h. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

#### **i. Funding in Advance**

All grants are brought to account as income when received, unless they relate to future years in which case they are recognised as income in the year expended.

They appear in the balance sheet as a liability – Funding in Advance

#### **j. Unexpended Grants**

All grants are brought to account as income when received, unless they relate to future years in which case they are recognised as income in the year expended. Amounts received for the current year that are not completely spent, and are permitted by the funding agreement to be spent in future years, or are not required to be returned to the funder, are recognised as income in the year expended.

They appear in the balance sheet as a liability – Unexpended Grants.

# WHEATBELT COMMUNITY LEGAL CENTRE INC

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## Independent auditor's report

To the members of Wheatbelt Community Legal Centre Inc.

### Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Wheatbelt Community Legal Centre Inc. (the Association), which comprises the balance sheet as at 30 June 2019, the income statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Board of Management.

In our opinion, the financial report of Wheatbelt Community Legal Centre Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2019 and of its financial performance for the year ended 30 June 2019; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 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 registered 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 registered entity's financial reporting responsibilities under the *Associations Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## **Responsibility of the Board of Management for the Financial Report**

The Board of 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 *Associations Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-Profits Commission Act 2012*, and the needs of the members. The Board of Management's responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a 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, the Board of Management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board of Management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

## **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

As part of an audit in accordance with 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Management.



- Conclude on the appropriateness of the Board of Management's 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 registered 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 Board of Management to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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



Ross Gregory Ledger  
**Chartered Accountant**  
**Registered Company Auditor**

12 SEPTEMBER 2019



# GREG LEDGER PTY LTD

CHARTERED ACCOUNTANT

ABN 63 066 718 134

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Wembley, WA 6913

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West Perth, WA 6005

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Facsimile + (08) 9322 1134

*Liability limited by a scheme approved under Professional Standards Legislation.*

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12 September 2019

The Board of Management  
Wheatbelt Community Legal Centre Inc  
PO Box 601  
Northam WA 6401

## **AUDITOR INDEPENDENCE DECLARATION**

This declaration is made in connection with the audit of the financial report of Wheatbelt Community Legal Centre Inc. for the year ended 30 June 2019 and in accordance with the requirements of Subdivision 60-C section 60-40 of *Australian Charities and Not-for-profits Commission Act 2012*.

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2019 there have been:

- 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
- no contraventions of any applicable code of professional conduct in relation to the audit.

Yours sincerely



Ross Gregory Ledger  
**Chartered Accountant**  
**Registered Company Auditor**