

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287

SPECIAL PURPOSE FINANCIAL REPORT

For the Year Ended 30 June 2019

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287

Contents page

For the Year Ended 30 June 2019

	Page(s)
Auditor's Independence Declaration	2
Independent Auditor's Report	3 - 5
Board of Management's Report	6
Statement by the Board of Management	7
Statement of Profit or Loss and Other Comprehensive Income	8
Statement of Financial Position	9
Statement of Cash Flows	10
Statement of Changes in Equity	11
Notes to the Financial Statements	12 - 17

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Mental Health Law Centre (WA) Inc for the year ended 30 June 2019, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* and *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

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ALASDAIR WHYTE
Director

Perth, WA
Dated: 1 October 2019

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
MENTAL HEALTH LAW CENTRE (WA) INC.**

Opinion

We have audited the financial report of Mental Health Law Centre (WA) Inc. ('the Association'), which comprises the statement of financial position as at 30 June 2019, the statement of profit and loss and other comprehensive income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the Board of Management.

In our opinion, the accompanying financial report of 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 and cash flows for the year ended on that date; and
- (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*.
 - (i) giving a true and fair view of the Association's financial position as at 30 June 2019 and of its financial performance for the year then ended; and
 - (ii) 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 Association 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.

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Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Board of Management of the Association for the Financial Report

The Management of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards to the extent described in Note 1 and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and for such internal control as Management determine 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 of the Association are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Report on the requirements of the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*

Opinion

We have audited the financial report of the Association as required by the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*.

In our opinion:

- (a) The financial report of the Association has been properly prepared, and the associated records have been properly kept for the year ended 30 June 2019, in accordance with the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*; and
- (b) Funds received as a result of fundraising activities conducted during the year ended 30 June 2019 have been properly accounted for and applied in accordance with the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*;

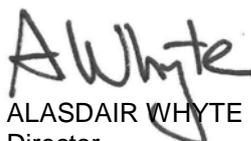
Auditor's Responsibilities

Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising activities pursuant to the *Charitable Collections Act (1946) (WA)* and the *Charitable Collections Regulations (1947) (WA)*.

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit opinion expressed in this report has been formed on the above basis.

Perth, WA
Dated: 3 October 2019

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ALASDAIR WHYTE
Director

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287

Statement by the Board of Management
For the Year Ended 30 June 2019

In the opinion of the Board of Management of Mental Health Law Centre (WA) Inc:

The financial report presents a true and fair view of the financial position of Mental Health Law Centre (WA) 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 these financial statements and complies with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, the Associations Incorporation Act 2015 (WA), the Charitable Collections Act (1946) (WA) and the Charitable Collections Regulations (1947) (WA).

The operations of Mental Health Law Centre (WA) Inc have been carried out in accordance with its constitution.

At the date of this statement, there are reasonable grounds to believe that Mental Health Law Centre (WA) Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board of Management and is signed for and on behalf of the Board of Management by:


Name: Dylan Mucimie

Position: Chair

Date: 1/10/19


Name: Patrick Holmes

Position: Treasurer

Date: 1-10-2019

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287

Board of Management Report

For the Year Ended 30 June 2019

The Board of Management presents the report on Mental Health Law Centre (WA) Inc for the financial year ended 30 June 2019.

The Board of Management have been in office since the start of the financial year to the date of this report unless otherwise stated.

Name of the Board of Management:

- Dylan McKimmie (Chairperson)
- Joanna Fagan (Deputy Chair)
- Patrick Holmes (Treasurer)
- Anna Richards (Secretary)

Ordinary Members

- Seamus Murphy
- Annabel Anderson-Nicholls
- Meredith Blake
- Clinton Russell
- Deanna Grose
- Iosbel Sterett – resigned Jan 2019

The net profit of Mental Health Law Centre (WA) Inc for the financial year ended 30 June 2019 amounted to \$5,281.

A review of the operations of the association during the financial year and the results of those operations are as follows: The principal activity of the association during the financial year was the provision of legal advice and support to people with mental illness.

During the period, Mental Health Law Centre (WA) Inc applied the accounting policies described in note 1 to these financial statements.

Name: 
Dylan McKimmie

Position: chair

Date: 1/10/19

Name: 
Patrick Holmes

Position: Treasurer

Date: 1-10-2019

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2019

	Notes	2019 \$	2018 \$
Community Legal Service Programs (CLSP) Grant	3	781,320	838,874
Law Society Public Purposes Trust Grant		125,000	125,000
Mental Health Commission Grant		242,041	240,000
Fundraising/Donation Income		6,580	6,613
Interest Income		5,391	4,809
Other Income	4	15,290	7,190
Service Generated revenue		4,945	1,308
Total revenue from operating activities		1,180,567	1,223,794
Employment expenses		(844,316)	(924,493)
Program expenses		(30,837)	(16,688)
Administration expenses	5	(154,775)	(156,405)
Property expenses		(73,635)	(75,641)
Motor vehicle expenses		(16,345)	(10,255)
Depreciation expenses		(38,502)	(40,971)
Other expenses		(16,876)	(16,867)
Total expenses from operating activities		(1,175,286)	(1,241,320)
Profit/(Loss) from operating activities		5,281	(17,526)
Other comprehensive income		-	-
Total comprehensive Income/(loss)		5,281	(17,526)

The accompanying notes form part of **these** financial statements.

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287

Statement of Financial Position

As at 30 June 2019

	Notes	2019 \$	2018 \$
Current assets			
Cash and cash equivalents	6	481,430	380,629
Receivables	7	16,218	16,655
Total current assets		<u>497,648</u>	<u>397,284</u>
Non-current assets			
Property, plant and equipment	8	35,304	79,642
Total non-current assets		<u>35,304</u>	<u>79,642</u>
Total assets		<u>532,952</u>	<u>476,926</u>
Current liabilities			
Payables	9	199,038	144,432
Current provisions	10	36,675	38,336
Total current liabilities		<u>235,713</u>	<u>182,768</u>
Non-current liabilities			
Non-current provisions	11	-	2,200
Total non-current liabilities		<u>-</u>	<u>2,200</u>
Total liabilities		<u>235,713</u>	<u>184,968</u>
Net assets		<u>297,239</u>	<u>291,958</u>
Equity			
Retained earnings		<u>297,239</u>	<u>291,958</u>
Total equity		<u>297,239</u>	<u>291,958</u>

The accompanying notes form part of **these** financial statements.

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287

Statement of Cash Flows For the Year Ended 30 June 2019

	Notes	2019 \$	2018 \$
Cash flows from operating activities			
Receipts from operations		1,175,613	1,212,185
Payments to suppliers and employees		<u>(1,078,536)</u>	<u>(1,172,716)</u>
Net cash generated by operating activities	12	<u>97,077</u>	<u>39,469</u>
Cash flows from investing activities			
Purchase of plant and equipment		(1,667)	-
Interest received		<u>5,391</u>	<u>5,776</u>
Net cash generated by investing activities		<u>3,724</u>	<u>5,776</u>
Cash flows from financing activities			
Net cash generated by financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents			
		<u>100,801</u>	<u>45,245</u>
Cash and cash equivalents at the beginning of the financial year		<u>380,629</u>	<u>335,384</u>
Cash and cash equivalents at the end of the financial year		<u>481,430</u>	<u>380,629</u>

The accompanying notes form part of **these** financial statements

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287

Statement of Changes in Equity For the Year Ended 30 June 2019

	Retained Earnings \$	Total \$
Balance at 1 July 2017	309,484	309,484
Total comprehensive loss for the 2018 year	(17,526)	(17,526)
Balance at 30 June 2018	<u>291,958</u>	<u>291,958</u>
Total comprehensive income for the 2019 year	5,281	5,281
Balance at 30 June 2019	<u>297,239</u>	<u>297,239</u>

The accompanying notes form part of **these** financial statements

Mental Health Law Centre (WA) Inc

BN: 40 306 626 287

Notes to the Financial Statements

For the Year Ended 30 June 2019

Note 1. Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

The Board Management is of the opinion, Mental Health Law Centre (WA) Inc ("the Association") is not a reporting entity because there are no users' dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012, the Associations Incorporation Act 2015 (WA), the Charitable Collections Act (1946) (WA) and the Charitable Collections Regulations (1947) (WA). The Board of Management have determined that the accounting policies adopted are appropriate to meet the needs of the members of Mental Health Law Centre (WA) Inc.

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, except for the cash flow information, have been prepared on an accrual basis and are based on historical cost.

New or amended Accounting Standards and Interpretations adopted

The Association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

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)

Property, plant and equipment are measured at cost less accumulated depreciation and any impairment losses.

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

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment over their expected useful lives as follows:

Computer Equipment	3 to 4 years
Motor Vehicles	4.5 years
Plant and equipment	2.5 to 5 years

Mental Health Law Centre (WA) Inc

BN: 40 306 626 287

Notes to the Financial Statements

For the Year Ended 30 June 2019

Note 1. Significant Accounting Policies (Cont.)

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

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 statement of profit and loss.

d) Employee Benefits

Provision is made for the Association's obligation for annual leave, arising from services rendered by the employee to balance date. Employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Contributions made by the Association to the employees' superannuation funds are expensed when incurred.

Long service leave that the Association is not currently liable to pay has been provided for employees who have completed three continuous years with the Association. Although the provision is made in the financial records, the employees are not entitled to long service leave until they complete seven continuous years with the Association.

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

Mental Health Law Centre (WA) Inc

BN: 40 306 626 287

Notes to the Financial Statements

For the Year Ended 30 June 2019

Note 1. Significant Accounting Policies (Cont.)

g) Revenue and Other Income

Grant revenue is recognised in the statement of profit and loss and other 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 Association 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.

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).

h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other payables in the statement of financial position.

i) Receivables

Receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period.

j) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Mental Health Law Centre (WA) Inc

BN: 40 306 626 287

Notes to the Financial Statements

For the Year Ended 30 June 2019

Note 1. Significant Accounting Policies (Cont.)

k) Operating Leases

Leases are classified as operating leases where substantially all the risks and benefits remain with the lessor. Operating lease payments are recognised as an expense in the statement of profit or loss and other comprehensive income

l) Comparative Figures

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

m) Economic dependence

The Association is dependent upon the ongoing receipt of Government grants and community and corporate donations to ensure the ongoing continuance of its programs. At the date of this report management has no reason to believe that this financial support will not continue.

Note 2. Accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The Association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287 -

Notes to the Financial Statements

For the Year Ended 30 June 2019

	2019	2018
	\$	\$
3 Community Legal Service Programs (CLSP)		
State - Non Mental Health (SP1)	370,933	393,676
State - Mental Health (SP3)	410,387	439,857
Indexation on State Funding	-	5,341
	<u>781,320</u>	<u>838,874</u>
4 Other income		
Charities Aid Foundation - UK	-	5,971
Allens – SAT Tribunal Videos' Project	15,000	-
Other	290	1,219
	<u>15,290</u>	<u>7,190</u>
5 Administration expenses		
Repair and maintenance	441	8,221
Premises costs	11,086	10,572
Staff training	7,042	11,207
Recruiting	920	7,057
Communications	14,489	17,554
Office overhead	53,193	57,840
Insurances	10,385	10,192
Practice certificate	10,725	9,963
Other administration	46,494	23,799
	<u>154,775</u>	<u>156,405</u>
6 Cash and Cash equivalents		
Cash at bank	480,930	380,129
Cash on hand	500	500
	<u>481,430</u>	<u>380,629</u>
7 Receivables		
Prepayments	15,929	16,376
Other receivables	289	279
	<u>16,218</u>	<u>16,655</u>
8 Property, plant and equipment		
Plant and equipment – at cost	40,815	39,148
Less: Accumulated depreciation	(29,926)	(27,210)
	<u>10,889</u>	<u>11,938</u>
Motor Vehicles – at cost	44,146	44,146
Less: Accumulated depreciation	(35,298)	(32,729)
	<u>8,848</u>	<u>11,417</u>
Computer equipment – at cost	109,338	153,697
Less: Accumulated depreciation	(93,771)	(97,410)
	<u>15,567</u>	<u>56,287</u>
	<u>35,304</u>	<u>79,642</u>

Mental Health Law Centre (WA) Inc
ABN:40 306 626 287

Notes to the Financial Statements
For the Year Ended 30 June 2019

	2019 \$	2018 \$
9 Payables		
Creditors	29,410	27,198
Accrued expenses	13,643	25,456
Employee benefits	14,497	12,714
Unspent grants	9.1 97,113	48,274
Other payables	44,375	30,790
	199,038	144,432
9.1 Unspent Grants		
State – Mental Health (SP3)	50,971	16,628
State – Non Mental Health (SP1)	44,583	16,646
Mental Health Commission	1,559	-
Allens – SAT Tribunal Videos' Project	-	15,000
	97,113	48,274
10 Current Provisions		
Employee leave provision	36,675	38,336
	36,675	38,336
11 Non- Current Provisions		
Employee leave provision	-	2,200
	-	2,200
12 Reconciliation to Cash Flows from Operations		
Net profit/(loss) for the year	5,281	(17,526)
Non-operating cash flows in net profit (loss)		
Depreciation and amortisation	38,502	40,971
interest received	(5,391)	(5,776)
Loss on disposal of fixed assets	7,503	-
Other adjustments	-	7,798
Changes in Assets and Liabilities		
(Increase)/decrease in receivables	437	(1,269)
(Increase)/decrease in other assets	-	14,890
Increase/(decrease) in payables	54,606	26,085
Increase/(decrease) in provisions	(3,861)	(25,704)
Net cash provided by operating activities	97,077	39,469

Mental Health Law Centre (WA) Inc

ABN: 40 306 626 287

Notes to the Financial Statements

For the Year Ended 30 June 2019

13 Related Party Information

a. Members of the Board of Management

The members of the Board of Management who served for the whole of the financial year, unless otherwise indicated, are as follows:

Dylan McKimmie	Chairperson
Joanna Fagan	Deputy Chairperson
Patrick Holmes	Treasurer
Anna Richards	Secretary
Annabel Anderson-Nicholls	Member
Clinton Russell	Member
Deanna Grose	Member
Isobel Sterett	Member (Resigned Jan 2019)
Meredith Blake	Member
Seamus Murphy	Member

b. Related Party Transactions

There were no related party transactions requiring disclosure during the financial year.

14 Auditor's Remuneration

In the course of the year ended 30 June 2019, the Auditor received the following remuneration (excluding GST):

	2019	2018
	\$	\$
Audit fees	6,000	6,500

15 Mental Health Law Centre (WA) Inc details

The principal activity of Mental Health Law Centre (WA) Inc during the year was the provision of legal advice and support to people with mental illness.

The principal place of business:
255 Hay Street, SUBIACO, WA 6008

16 Contingent Liabilities

The Association had no contingent liabilities as at 30 June 2019 and 30 June 2018.

17 Events after the reporting period

No matter or circumstance has arisen since 30 June 2019 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.