

halc

HIV/AIDS Legal Centre Incorporated (NSW) ABN 39 045 530 926

# Annual Report 2008-09



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Annual Report for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated  
October 2009

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**Objectives:**

The objects of the Association are:

- (a) within the operational guidelines of the Association, to provide free legal advice, assistance and representation to anyone with an HIV related legal problem;
- (b) to operate as a not for profit community legal centre specialising in HIV related legal matters and (where resources allow) to carry out community education and law reform projects in areas relating to HIV/AIDS;
- (c) to provide legal training, education and experience to employees and volunteers;
- (d) building on the skills and expertise developed by the Association in relation to HIV related legal problems, to extend the operations of the Association into other specific, related areas such as Hepatitis C related legal problems;
- (e) to work with other appropriate organisations to achieve the above objectives.

Our principal activity is the HIV/AIDS Legal Centre:

**Vision:**

To see an end to the HIV/AIDS crisis.

**Values:**

Providing high quality legal services and displaying an appreciation of, and sensitivity to, the special needs of people with a HIV/AIDS-related legal matter.

**Mission:**

To provide free and comprehensive legal assistance to anyone in NSW with a HIV-related legal problem and to undertake community legal education and law reform activities in areas relating to HIV/AIDS.

**Service delivery area:**

New South Wales – face to face, telephone (including a freecall number), e-mail and internet services.

## What we do:

The HIV/AIDS Legal Centre Incorporated (HALC) is funded to operate as a community legal centre by grants from the Commonwealth and New South Wales Governments.

Community legal centres (CLCs) are independent, not-for-profit community organisations that work with client communities to ensure that socially and economically disadvantaged people have access to high quality legal advice, information and education.

HALC provides free legal services to people living in New South Wales who have an HIV-related or Hepatitis C-related legal problem. There are no restrictions for people living with HIV-related or Hepatitis C-related to access the Centre. HALC's clients are people living with or affected by HIV/AIDS and/or Hepatitis C, who often experience significant disadvantage as a result of their medical condition, related discrimination or poverty. HALC provides a legal service, that is accessible and supportive, to assist such individuals.

HALC offers a range of legal services including:

- On-going legal representation in casework matters;
- Face to face legal advice;
- Information and legal advice provided by telephone;
- A Hospital Outreach Service to St Vincent's Hospital, Sacred Heart Hospice and other hospitals to assist clients who are unable to attend HALC due to ill health;
- Outreach services to homes;
- Outreach services to centres outside of Sydney;
- Outreach visits to detention and correctional centres;
- Referral to other agencies, support organisations, service providers, community legal centres and legal practitioners.

The reporting period covered in this report is the HALC financial year from 1 July 2008 to 30 June 2009.

## Acknowledgement of Funding Bodies:

The services provided by the HIV/AIDS Legal Centre Incorporated are made possible by the funding provided by the Commonwealth Attorney-General's Department and Legal Aid New South Wales.

In the financial year ended 30 June 2009 these bodies provided the following funding:

Legal Aid New South Wales:	\$78,313
Commonwealth Attorney-General's Department:	\$65,232
and Public Purpose Fund:	\$130,000



## Review of operations.

### (a) hours of operation:

HALC offices are open Monday to Fridays 10.00 am to 6.00 pm and provides services to clients during these times.

HALC also provides outreach services to client homes, to hospices and hospitals as required and at regional and rural locations. Visits to clients in detention centres and in custody are undertaken as required.

### (b) number of advices undertaken:

In the reporting period, HALC undertook 299 advices.

### (c) casework and number of files opened and closed:

On the 1st July 2008, HALC had 153 open cases; during the reporting period, HALC opened 93 cases and closed 100 cases; on the 30 June 2009, HALC had 146 ongoing (still open) cases. The total number of cases open during the reporting period was 246 (open and new cases).

### (e) community legal education:

CLE is an important aspect of HALC's work. HALC undertook liaison with community organizations particularly doing work on HIV and Hepatitis C related issues on a regular basis. HALC made presentations on legal issues (topics depended on the needs of the audience) in a simple and easy to understand manner.

HALC continued its CLE activities through the year with training sessions at workshops conducted with community organizations for HIV positive people, for nurses undergoing training from all across Australia and with university students. Community organizations included ACON Luncheon Club, Positive Living Centre and the Genesis Project. Service providers included Lismore Sexual Health Services and Hunter/New England Area Sexual Health Services.

*Criminal Transmission of HIV - A guide for legal practitioners in NSW* was produced by HALC with probono assistance from DLA Phillips Fox. The Hon Michael Kirby kindly wrote the foreword to the guide. The guide was launched on 10 June 2009 by her Honour Justice Virginia Bell and David Buchanan SC, both of whom gave inspiring addresses on the ramifications of the inappropriate use of the criminal law to deal with HIV transmission in Australia. The launch was well attended with around 45 guests attending. 1500 copies of the Guide were printed for distribution and the guide will be available for download from the HALC website.

HALC continued to distribute the 'Disclosure Guide' launched and printed last financial year and updated plain English factsheets.

**(f) law reform:**

The law in relation to disclosure of one's HIV status is not uniform throughout Australia making it difficult to understand disclosure obligations for any person. As a part of the law reform work in this context, and to highlight how complex the current laws related to disclosure are for any person to understand, HALC conducted a survey at the Mardi Gras Fairday. 109 participants answered a survey questionnaire of 9 hypothetical questions/situations, based in different States bringing out the issue of disclosure.

HALC participated in the National Human Rights Consultation to voice its concerns on some human rights issues related to HIV such as discrimination, privacy, insurance and the necessity of a Bill or Charter of Rights protecting the human rights of all people.

**(g) research:**

Research conducted by HALC lead to the publication of an article, 'The Duty of Disclosure in Insurance Law' in the April-May 2009 edition of the Positive Life publication "Talkabout"; this discussed the complex issues related to insurance laws in a simple and easy to understand manner.

The editors of "The Law Handbook" (2009, 11th ed.) published by Redfern Legal Centre Publishing drew on the acknowledged expertise of HALC in the field of research concerning legal issues related to HIV and Hepatitis C for the 11th edition of this widely used publication.

**(h) access and equity:**

HALC continued to operate a Hospital Outreach Service to St Vincent's Hospital, Sacred Heart Hospice and other hospitals to assist clients who are unable to attend HALC due to ill health. HALC also provided outreach services to client's homes as required.

In addition, in the period under review, HALC has been able to expand its services in terms of providing CLE to regional areas of NSW in the year, one with the Lismore Sexual Health Services (SHAIDS) and one with the Hunter/New England Area Sexual Health Service. Lismore has the second highest number of people living with HIV in New South Wales after Sydney. HALC is hoping to continue outreach work and even provide legal services in Lismore on a more regular basis in the next year.

Legal representation was provided outside the Sydney metropolitan area for clients involved in proceedings before the Administrative Decisions Tribunal sitting at Wagga Wagga and also at Moruya. Representation was also provided for a client with a matter at Wyong Local Court.

During the period, HALC began work on its Aboriginal and Torres Strait Islander Privacy Project whose aims are (1) to generate links with the Aboriginal and Torres Strait Islander communities, medical and HIV/Hepatitis C service providers with a priority of Aboriginal and Torres Strait Islander medical and



affiliated services; (2) to create a training programme for Aboriginal and Torres Strait Islander medical and affiliated service providers to increase awareness and compliance with NSW and Federal privacy laws; (3) to create a resource detailing the issues and responsibilities relating to privacy and confidentiality in the context of HIV in Aboriginal and Torres Strait Islander communities.

**(i) community development work:**

HALC held a stall at the Mardi Gras Fairday in February 2009: the stall displayed posters on issues such as discrimination, immigration, disclosure and end of life planning and staff and volunteers distributed resources to the community.

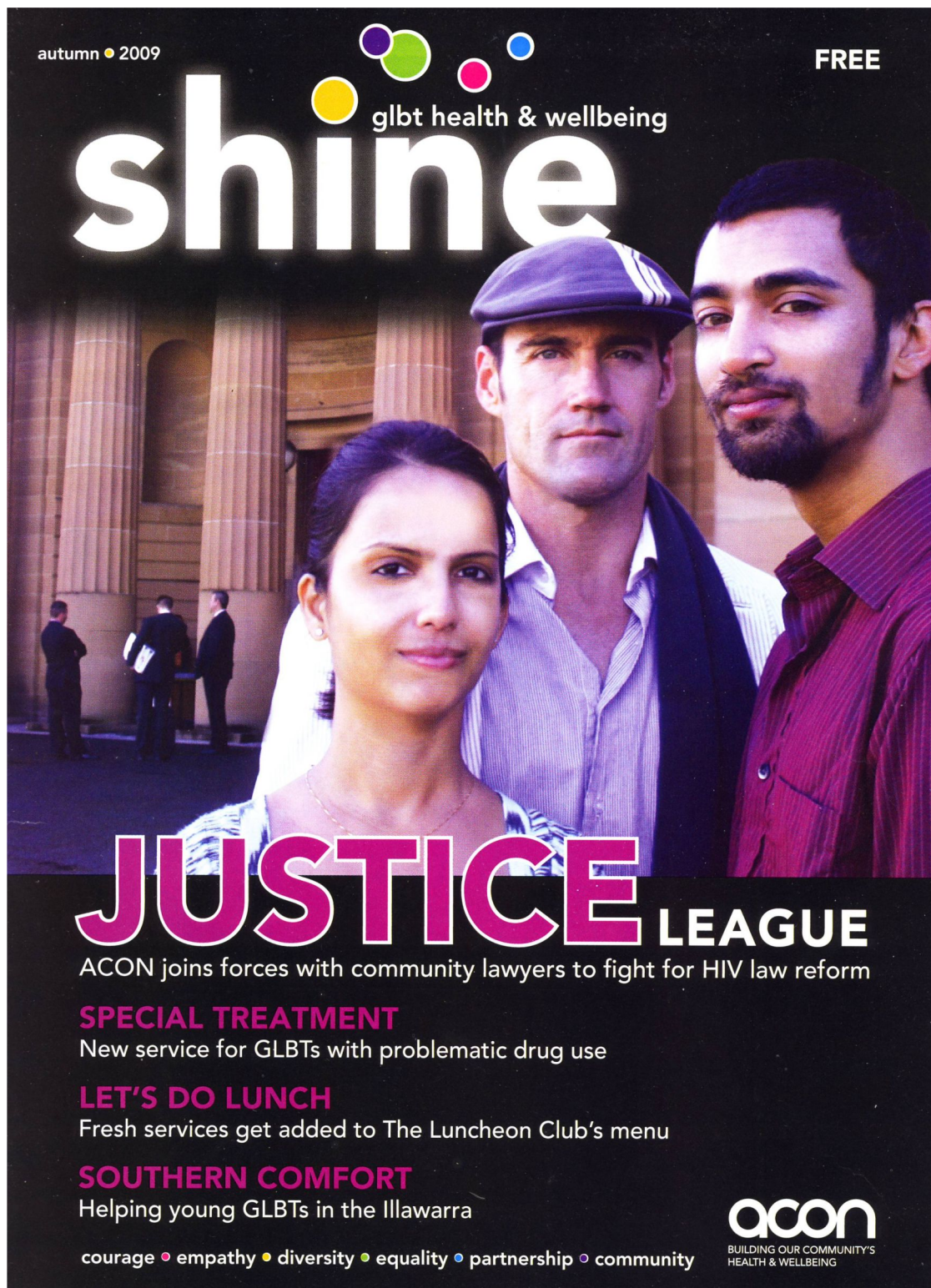
HALC also participated in the 2009 GLBTi Mardi Gras Parade along with ACON. Participating in the parade gave some visibility to HALC and was a good team building exercise.

HALC participated in the International Day of Action Against Homophobia at Martin Place, Sydney holding a stall as a way to show solidarity with other organizations working towards ending homophobic violence.

HALC is a part of the Chronic Illness Alliance of New South Wales. The Chronic Illness Alliance is a coalition of non-government health organizations working to address chronic disease issues for their client base within a health promotion framework. HALC participated in the Strategic Planning Forum of the Alliance.



HALC volunteers and staff get ready for the 2009 GLBTi Mardi Gras Parade.



The cover of the Autumn '09 edition of Shine, "a biannual magazine which profiles the work of ACON."

From the article 'Justice League' which appeared on pages 10 & 11 of Shine: "On top of the social stigma attached to HIV, there's a raft of laws, policies and guidelines in NSW and throughout Australia which further discriminate against HIV+ people. With the help of the HIV/AIDS Legal Centre, ACON is working to overcome these legal issues so people with HIV are viewed fairly in the eyes of the law ..."



**(j) extent of volunteer and pro bono work:**

The number of volunteers per day at HALC increased from an average of five per day to nine per day in this period.

There were 15 student volunteers through the year. While most volunteers in the period were Practical Legal Training students, there have also been volunteers who are Solicitors admitted in New South Wales.

**(k) training and student supervision provided to and by staff:**

The Volunteer and Staff training manual was updated to assist volunteers in understanding the vision, mission and rationale of HALC.

In the period, supervision was provided to 9 students completing their Practical Legal Training including students from University of Western Sydney, University of Sydney, and the College of Law.

Principal Solicitor Brady attended training provided by Immigration Advice and Rights Centre (IARC) and Solicitor Indraveer Chatterjee attended LegalWise Seminars.

Community Legal Centres NSW (the peak body of NSW CLCs, until May 2009 known as Combined Community Legal Centres Group NSW) provided training to staff in migration, employment and equal employment opportunity law and practice including defended casework and wills.

Training in our accounting program, MYOB was provided by Mary Egan of Accurate Books to Co-ordinator Shehzad Mansuri and Secretary Ian Jordan.

**(l) source, extent and purpose of any income received from other bodies:**

In the period under review, HALC received a grant of \$130,000 from the Public Purpose Fund for the expanded provision of programs to (a) People with Hepatitis C; (b) Aboriginal people HIV+; (c) Positive Heterosexuals; (d) People in rural NSW. The grant application was made by Legal Aid NSW to the Public Purposes Fund on behalf of HALC.

The Council of the City of Sydney provided funding for the 'rebadging' of HALC. In the reporting period, \$3382.63 was expended on a professionally made banner which has been used in community development work, printing new letterheads and business cards and a redesign of for our website.

**(m) the names of the members of the management committee of the organisation and the names and brief description of the roles of the staff involved in the provision of the services:**

The Rules of the Association create a Committee which consists of elected members and appointed members. The elected members are the office bearers (President, Treasurer and Secretary) and three ordinary members. The appointed members are, ex officio, the Principal Solicitor and the Co-ordinator together with the person, who is invited by the Committee to represent the interest of people living with HIV in New South Wales.

The elected members of the Committee are ordinarily elected at the Annual General Meeting by and from the members of the Association and take office at the conclusion of the AGM at which they are elected.

**Committees 2008-2009**

The Committee 2007-2008 held office from the conclusion of the Annual General Meeting on the 19th December 2007 until the conclusion of the Annual General Meeting on the 24th November 2008.

**Office Bearers:**

President: Noeline Rudland (resigned July 2008)

Secretary: Ian Jordan

Treasurer: Lucy Gray

Ordinary Members: William Klaasen, Nadine Behan, Lachlan Riches

**Ex officio members:**

Principal Solicitor: Iain Brady

Co-ordinator: (vacant)

**Invited members:**

Representative of PLWHA: Carl Piraino (from 24 January 2008)

The Committee 2008-2009 took office at the conclusion of the Annual General Meeting on the 24th November 2008.

**Office Bearers:**

President: Lachlan Riches

Secretary: Ian Jordan

Treasurer: (vacant)

Ordinary Members: Nadine Behan, Penelope Purcell

**Ex officio members:**

Principal Solicitor: Iain Brady

Co-ordinator: Shehzad Mansuri (from 7 Jan 2009)

**Invited members:**

Representative of PLWHA: Tess Ziems (from 18 Jan 2009)



**Staff 2008-2009****Principal Solicitor**

The Principal Solicitor is responsible for the day-to-day service delivery of the Centre. The Principal Solicitor offers leadership to the team of our employees and volunteers to achieve our aims and meet our objectives under the CLSP (Community Legal Services Plan). This involves the delivery of high quality legal services (legal advice, assistance, referral & representation) to clients with HIV and/or Hepatitis C related legal problems, liaison with other service providers, the development and delivery of community legal education programs, the initiation and participation in the development of legal, social and public policy concerning HIV/AIDS and Hepatitis C issues including promoting enlightened law reform in these areas. During the period under report, Brady was employed as a Principal Solicitor.

**Solicitors**

The Association employs Solicitors who act under the direction of the Principal Solicitor to deliver legal services, assist in the development and delivery of community legal education programs, assist in (or undertake under the supervision of the Principal Solicitor) policy work. They may be engaged in outreach work. HALC appointed Indraveer Chatterjee as a Solicitor in June 2008.

**Administrative Assistant**

The Administrative Assistant position was designed to provide administrative support to the Centre's staff. Grace Mak was employed part time in the position for a period in 2008.

**Co-ordinator**

The Coordinator acts as an office manager for the Centre responsible for a range of administrative, accounting, financial, management support, organisational, and reporting tasks. The Coordinator undertakes a range of non-casework activities involving CLE, law reform projects and community development. In January 2009, Shehzad Mansuri was appointed to the position.

**Project Officer**

Project Officers work on defined projects including outreach, community development, community legal education, research and law reform. Melissa Woodroffe was employed as a Project Officer in February 2009.

**Paralegals and other casual employees.**

On occasion HALC employs Solicitors and paralegals on a casual basis to provide support to the Centre's legal work. In the reporting period we employed: Mina Aresh, Thomas Costa, Sjoerjina Green, Mi Young Helen Park, Alexandra Stratigos, John Williams, and Melissa Woodroffe.



## President's Report 2008-2009

The reporting year 2008-9 has seen a welcome expansion of the capacity of HALC to fulfil its objectives, values and mission in the provision of legal services to persons seeking assistance for HIV/AIDS related or hepatitis C related legal problems. The audited Annual Accounts show a very welcome increase in funding including special grants provided to community legal centres including HALC from the Public Purpose Fund by the Federal Attorney General's Department.

The additional funding has enabled the employment of one additional full-time legal practitioner and a permanent part-time co-ordinator. At the same time this increased staffing capacity has enabled greater attention to be given to community outreach, liaison and work on legislative change issues affecting persons who may require the services of HALC.

The Committee is very appreciative of the dedicated work undertaken by our current staff, led by Principal Solicitor Iain Brady, Solicitor Indraveer Chatterjee and (during the reporting year) Legal Graduate Project Officer Melissa Woodroffe. Our sincere appreciation is also extended to hardworking casual employees who have provided valuable support for the staff including Thomas Costa and Alexandra Stratigos. Special thanks are due to the Centre's Co-ordinator Shehzad Mansuri, who has worked hard to bring stability and system in the vital behind-the-scenes area of office organisation.

I want to pay tribute to the former President, Noeline Rudland, for her dedicated effort in assuming the Presidency at a difficult time for HALC a couple of years ago and for much hard work in the office making the task of the new Co-ordinator easier to assume than it otherwise would have been. To all of my fellow Committee Members I want to pay tribute to their dedication to the time-consuming and sometimes exacting role of governance of HALC. In this respect the time and effort expended by Secretary Ian Jordan is much appreciated. Another important part of the work of HALC is performed by paralegals and other casual employees and volunteers including legal practitioners who give generously of their time. The Committee thanks each of them for their service to HALC over the past year.

It was particularly pleasing during 2008-9 to see a number of initiatives in community education and development. The launch of the HALC booklet on "criminal transmission of HIV" on 10 June 2009 by High Court Justice Virginia Bell will provide an important resource for legal practitioners in New South Wales in advising clients on this important area of the criminal law. The launch and the booklet itself attracted a deal of favourable publicity to the Centre, including a special article in the Law Society Journal co-authored by Melissa Woodroffe. HALC is grateful to the dedicated legal and medical expertise willingly provided for this project and for the crucial co-ordinating role of DLA Phillips Fox in bringing the project to fruition.



Other community development activities during the reporting period are outlined in the Annual Report Summary and I note and thank all those who participated on behalf of HALC in raising the profile of the Community Legal Centre within the wider community.

The 2009-10 year has been and will be a year of building on the solid foundations laid by the 2008-9 reporting year. One matter that will require attention is the revision of the Constitution of HALC necessitated by the enactment of the Associations Incorporations Act 2009. This legislation has not yet come into operation but when it does so HALC and all other organisations registered under the Act will need to pay attention to the new administration and reporting regime required. However I feel confident in the ability of the Organisation to undertake this task and to professionally and capably meet the other objectives of the Centre given the effective operations of HALC during 2008-9. I commend the Annual Report to the Annual General Meeting.

Lachlan Riches.

## Principal Solicitor's Message

HALC has been transforming in the last three years to respond to changing needs and issues within the HIV sector. We have some way to go, however HALC is steadily transforming into a Centre with wide ranging experience and capabilities. HALC has significantly increased its range and areas of representation. While HALC still operates in its traditional capacities (Wills, Enduring Guardianships, Superannuation TPD and Early Release Claims, and Discrimination complaints) we have extended the scope of advice and services (Estate Administration, minor criminal matters, Privacy complaints, Apprehended Violence Orders and vilification matters, Child Custody matters, Victims compensation matters, greater representation at various Courts and Tribunals).

In providing more robust legal representation, HALC has partnered with more Barristers and Legal firms. In this way we have leveraged the good services of commercial lawyers for pro bono work for our clients to a greater extent than ever before.

Likewise HALC is increasing its policy and education roles with the launch of the HIV Criminalization guide and planning the re-edition of the guide for HIV positive women and the expanded Sentencing guide. HALC has set up more regular outreach to Lismore and Newcastle, and will expect to provide some outreach to Wollongong in the coming year.

The increase in staff from the previous year greatly increased our capacity to extend the range and quality of our representation and law reform advocacy in relation to HIV law related issues. The Centre grew again through the year to three lawyers, a full time Coordinator (for half the year), and capacity for 5 volunteers by the end of the Financial year.

In this transformation, HALC has been shifting its focus to encompass a broader vision of the *'enabling environment'* outlined in State and Federal HIV strategies. HALC's role in generating and expanding and securing the enabling environment is seen now as extending through a broader range of legal problem types and particular circumstances of need for which legal advice or representation is a component of the solution. In this way HALC is tracking the changing needs and issues presenting to the community in context of the generally better outcomes and increased longevity delivered by HAART/ART.

Brady.



Brady on the HALC stall at the Mardi Gras Fair Day.

## Coordinator's Note

Australia is an example of the effectiveness of a 'rights based approach' and provision of an enabling environment for those who are HIV positive and those who are most vulnerable to HIV. Having worked in India as a Solicitor in the field of HIV/AIDS and human rights, Australia's response to HIV was an example followed by human rights advocates and activists like myself. I am fortunate to be working at HALC and to experience the implementation of the laws and policies that I read about in my work in India. It has indeed been a very enriching experience for me.

In the reporting period HALC has grown from two Solicitors to three Solicitors and a Coordinator. With the kind cooperation of ACON we have managed to secure more desk space to engage more volunteers in the form of PLT students, volunteer solicitors and law students. In addition, we hosted two international internship students at HALC in the reporting period.

I am thankful to Mary Egan of Accurate Books has been a remarkable guide for me in the finance and accounting aspect of my work.

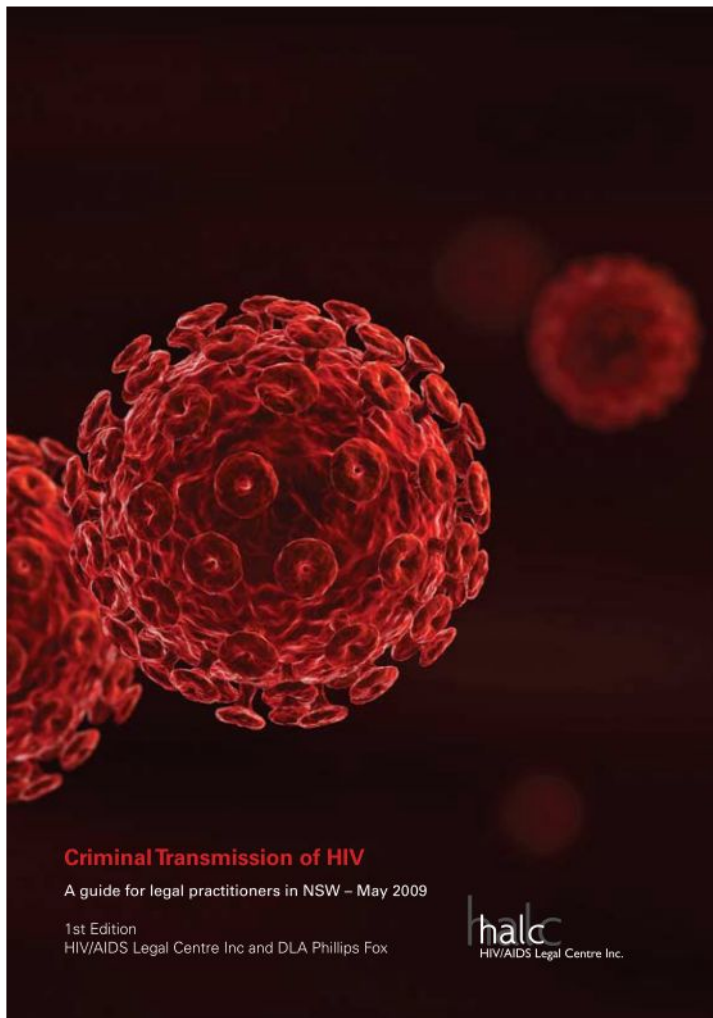
In the reporting period HALC has been able to do a substantial amount of community development work, and has created and re-created links with several community organizations. The highlight in the community development work was HALC creating links with Regional Community Organisations (which we continue to do) and taking its work outside of Sydney into the remoter areas of NSW.

Due to a considerable amount of casework as compared to the number of staff, HALC continues to rely on the assistance of its volunteers to a large extent. We are grateful to all the volunteers who have contributed to the work through the reporting period.

A note of appreciation goes to all the members of HALC's Management Committee for sparing their valuable time through the year, their guidance and support to HALC. Thank you to all the Management Committee members.

Lastly I would like to thank my colleagues at HALC, Brady, Indraveer and Melissa for their contribution to making HALC a great team to work with, and making HALC a place where we all work hard in a fun and enjoyable environment.

Shehzad Mansuri.



***Criminal  
Transmission of HIV***  
*A guide for legal  
practitioners in NSW*

"This book is addressed to the law in New South Wales. Criminal and public health laws differ significantly across the several jurisdictions of Australia. In the face of the gradual apparent increase in such prosecutions, it is very useful to have a handy text that identifies the epidemiological background; lists the offences and their ingredients; notes relevant cases; and suggests issues that a lawyer and the client must address.

"I congratulate those who have been working in this epidemic since it first

arrived in Australia. As this book demonstrates, some of them, for a very long time, have been lawyers. HIV/AIDS is not an ordinary medical condition. It is an extraordinary global pandemic with many social and legal implications, some of which are explored in these pages."

From the foreword by The Hon. Michael Kirby AC CMG, formerly Justice of the High Court of Australia (1999-2009).

Published in May 2009, this book is 63 pages A4 sized, ISBN 9780980479614 and includes bibliographical references.

The book and its launch was a highlight for HALC in 2009.





## HALC Client Satisfaction Survey Report

During the period, clients whose cases were closed were asked to provide feedback on the service they received. This year's client satisfaction survey also included advice clients.

### Gender:

7.14% of surveys returned were by females  
92.8% male

### Catchments:

41.9% of the clients were from the Eastern Suburbs of Sydney  
19.3% from the Inner West  
9.7% from Western Suburbs  
6% from Sydney City  
The rest were scattered through the Northern Suburbs, Hills, and St George.

### How:

Advice or information was provided via three main routes: telephone advice, weekday appointment(s) or other. The survey indicated that the majority of advice was through weekday appointment(s) 37.8% of advice or information provided via telephone advice.

### Nature of inquiry:

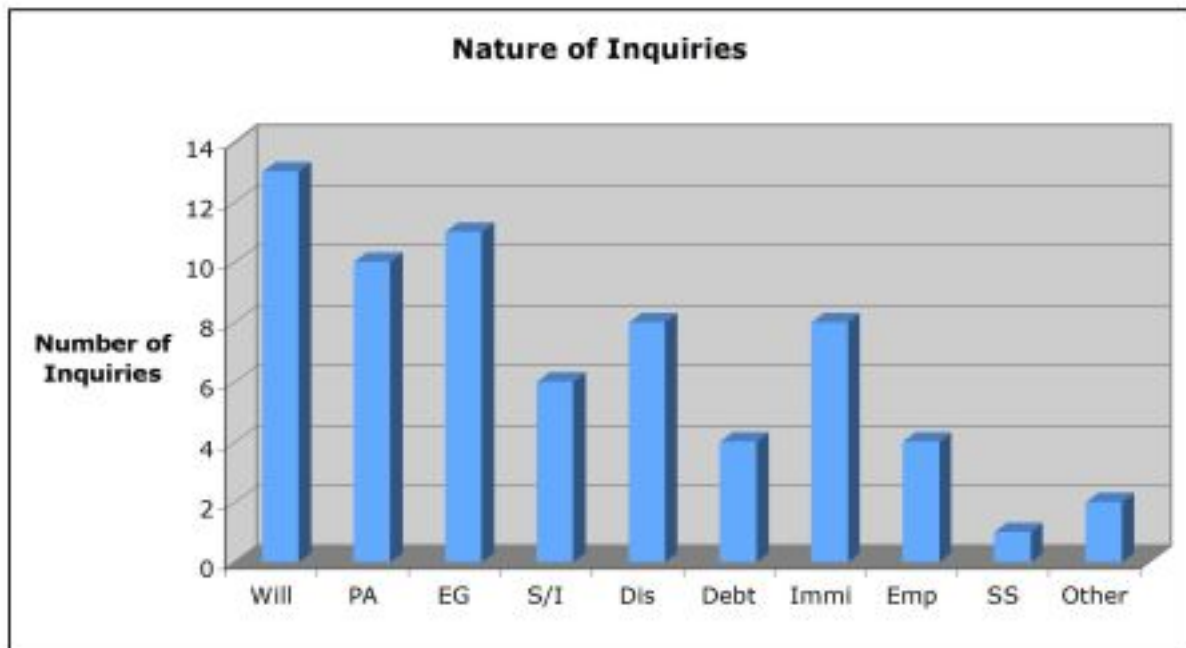


Table 1.

"Other" types of inquiries included 1 AVO application and 1 Criminal matter

### Accessing HALC:

33.3% of surveyed individuals were previous clients,

28.5% of clients were referred from ACON.

14.3% of clients were referred by a healthcare professional, either a doctor or a social worker affiliated with a hospital.

11.9% stated that they had been referred by PLWH/A (NSW) Inc, Bobby Goldsmith Foundation, CSN, Hep C Council, The Anti-Discrimination Board,  
2 clients found out about HALC from the internet.

### Service delivery:

94% of respondents stated that when they came in for an appointment they saw someone quickly

100% of respondents thought that the advice or information they obtained was explained in a way they could understand

97% of respondents felt the advice or information they received helped to solve their inquiry

95% of respondents felt that the person giving advice or information made them feel comfortable.

There was one respondent who felt otherwise provided feedback: "Too blunt and did not state medical facts. Used her personal view on many matters...."

Of the 36% of respondents referred to another service 53% found that the other service was able to help them

### Communication:

When asked whether the client felt that they were adequately kept informed about the progress of their matter, 7.3% of respondents responded negatively.

### Comments:

The majority of comments were positive. 17% of surveyed clients did not leave any feedback.

Positive comments included -

*the service was very helpful. I can't thank them enough*

*HALC have been tremendous and I am very grateful for this assistance.*

*Your service to me was really satisfying. I was a bit difficult client but at last after contacting some one else in the field all was finalized and signed. Thank you.*

*They gave me an excellent service and I was happy about everything they did. Thank you so much and I hope they keep offering this excellent service.*

*The service on all counts was great and was very appreciated. My kindest regards to all involved.*

*I have used the services of HALC on a few occasions, for different matters, and always found the solicitors to be knowledgeable, understanding, capable and friendly. The opportunity to seek legal advice when on a low income which is provided by an organization familiar with the complexities of being HI positive is a valuable service to our community.*

*thank you for all your help with achieving a successful outcome for my case. Iain, you made me feel comfortable with pursuing this case to the end*

*very courteous, friendly and helpful gentleman who saw me.*

*thank you for making me feel valued when I was initially speaking to you. Kind regards.*

*HALC is a great service we very privilege to have, all the employees are a credit to HALC. If it wasn't for you guys I would not be getting the peace and quiet, not been harassed by my*

*neighbours and its because of you and your employees this has come about. I cannot thank you enough, a special thanks to Gorgie, Indeer, Richard, Brady, you have been my Rock, you have been my strength, knowing you've been there for me has been my saving grace, in one of the most insidious harassment cases, and its because of you all they now leave me alone as they know if it keeps on it was discussed it would go back to court and they don't want that so its great thanks again."*

*very helpful and professional. The home visit service was such a great help as I am elderly and not able to travel to the city office. Very friendly people to deal with.*

*I was really impressed that your staff went out of their way to come to me, because of the problems I'm having with my back.*

#### Negative comments -

*the time HALC took to lodge claims cost me a claim because time period ran out on one of the claims.*

*even though a community centre, it appears that changes to people working on your file occurs and I believe this is a frustrating matter for clients. I had an appointment with one person and two arrived and do not feel this was required or efficient. One member was very sensitive and the other quite cold by nature.*



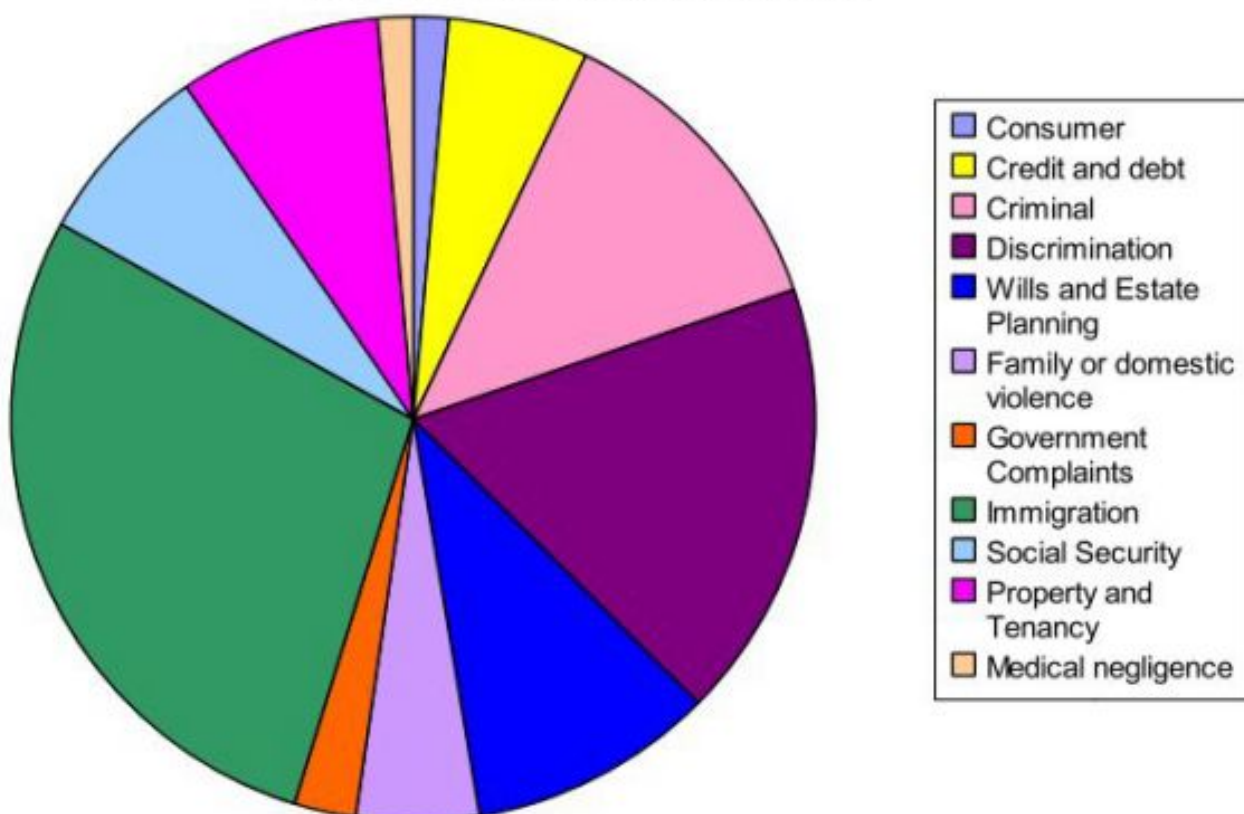
The HALC stall at the 2009 Mardi Gras Fair Day: Shehzad and Mina.

## What type of matters did HALC deal with in the year?

The service profile shows the type of cases dealt with by HALC in 2008-2009.

Problem Type	No.	Percentage
Consumer	4	1.41%
Credit and debt	16	5.65%
Criminal	36	12.72%
Discrimination	50	17.66%
Wills & Estate Planning	28	9.89%
Family or domestic violence	14	4.94%
Government Complaints	7	0.24%
Immigration	80	28.26%
Social Security	21	7.42%
Property & Tenancy	23	8.12%
Medical negligence	4	1.41%

Service Profile for the Year 2008-2009





## Thank you for your support and assistance this year:

AIDS Council of New South Wales (ACON)  
 Albion Street Centre  
 Anti-Discrimination Board of NSW (ADB)  
 Attorney-General's Department of the Australian Government  
 Australian Federation of AIDS Organisations (AFAO)  
 Australasian Society for HIV Medicine (ASHM)  
 Bobby Goldsmith Foundation (BGF)  
 Community Legal Centres NSW  
 Community Support Network (CSN)  
 Consumer Credit Legal Centre  
 Gadens  
 Health Care Complaints Commission (HCCC)  
 Hepatitis C Council of New South Wales  
 Heterosexual HIV/AIDS Service (Pozhets)  
 Human Rights and Equal Opportunity Commission (HREOC)  
 Hunter New England Area Sexual Health Services  
 Law and Justice Foundation of NSW  
 Law Society of NSW  
 Legal Aid NSW  
 Lismore Sexual Health Services  
 Multicultural HIV/AIDS and Hepatitis Service (MHAHS)  
 National Association of Community Legal Centres (NACLC)  
 National Association of People With HIV/AIDS (NAPWA)  
 NSW Department of Health  
 Philips Fox DLA  
 Positive Life NSW  
 Public Interest Law Clearing House (PILCH)  
 Sacred Heart Hospice  
 St Vincent's Hospital  
 Taylor & Scott Lawyers

David Buchanan	Helen Park	Noeline Rudland
Michael Kirby	John Williams	Ian Jordan
Justice Bell	Rachel Teo	Lucy Gray
Mary Egan	Alexandra Stratigos	William Klaasen
Elizabeth Gardner	Lawrence Kariithi	Nadine Behan
Joline Li	Jonathan Baskin	Lachlan Riches
Grace Mak	Joseph Borg	Iain Brady
James Nicholas	Quentin Fry	Carl Piraino
Ajaratu Thomas	Nicholas Behr	Penelope Purcell
Divya Chatterjee	Adria Poljak	Denis Fuelling
Mina Aresh	Marcus Lee	Tess Ziems
Thomas Costa	Anna Rains	

# HIV/AIDS Legal Centre Incorporated

(an incorporated association)

ABN 39 045 530 926

## Audited Financial Report 30 June 2009

# Contents

HIV/AIDS Legal Centre Incorporated

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# Corporate Information

HIV/AIDS Legal Centre Incorporated

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**Committee Members**

L Riches (President)  
I Jordan (Secretary)  
N Behan  
D Fuelling  
P Purcell  
T Ziems

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**Association Secretary**

Ian Jordan

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**Registered Office and  
Principle Place of Business**

9 Commonwealth Street  
Surry Hills NSW 2010

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**Auditors**

Steven J Miller & Co  
Chartered Accountants

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# Committees' Report

## HIV/AIDS Legal Centre Incorporated

Your committee members present this financial report to the members of the association for the year ended 30 June 2009.

### Directors

The names of the committee members in office during the year and until the date of this report are:

	Date appointed	Date of cessation	Committee	
			A	B
L Riches (President)	19 Dec 07		8	12
I Jordan (Secretary)	1 Jan 07		10	12
N Behan	19 Dec 07		11	12
D Fuelling	25 Feb 09		2	4
L Gray	19 Dec 07	17 Nov 08	6	6
W Klaasen	19 Dec 07	24 Nov 08	0	6
C Piraino	24 Jan 08	24 Nov 08	0	6
P Purcell	17 Nov 08		3	6
T Ziems	28 Jan 09		3	6

A Number of meetings attended

B Number of meetings held during the time the director held office during the year

### Principal activities

The association's principal activities during the year were the provision of legal services for HIV/AIDS related legal matters. There were no significant changes in the nature of the activities of the company during the year.

### Operating result

The deficit for the year amounted to **\$2,784** (2008: surplus of \$19,474).

### Dividends

The association's constitution prohibits the declaration or payment of dividends.

### Review of operations

During the year the association continued to provide legal services for HIV/AIDS related legal matters. With the increase in grant revenue the organisation was able to expand its operations.

### Environmental issues

The association's operations are not regulated by any particular and significant environmental regulation under a law of the Commonwealth or State.

### Significant changes in the state of affairs

There have been no significant changes in the state of affairs of the association for the year ended 30 June 2009.

# Committees' Report

HIV/AIDS Legal Centre Incorporated

## **After balance date events**

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction, or event of a material and unusual nature that in the opinion of the committee members, is likely to affect significantly the operations of the association, the results of those operations, or the state of affairs of the association in subsequent financial years.

## **Future developments**

The association will continue to carry on the principal activities as noted above. There are no likely developments in the activities in future years which will affect the results and therefore require disclosure except for likely changes to governance brought about by the coming into operation of the Associations Incorporation Act 2009 and its associated regulations.

## **Committee members' benefits**

Since the end of the previous financial year no committee member of the association has received or become entitled to receive any benefit because of a contract made by the association with the committee member or with a firm of which the committee member is a member, or with an entity in which the committee member has a substantial interest. In addition, Nadine Behan was contracted during the year to provide consultancy services to the association, however, these services were not provided until the 2010 financial year, and accordingly no remuneration was paid to her during the 2009 financial year.

## **Proceedings on behalf of the entity**

No person has applied for leave of Court to bring proceedings on behalf of the entity or intervene in any proceedings to which the entity is a party for the purpose of taking responsibility on behalf of the entity for all or any part of those proceedings.

## **Indemnification and insurance of directors and officers**

The association has paid an insurance premium to insure all committee members and certain officers of the association. The liabilities insured include costs and expenses that may be incurred in defending civil or criminal proceedings that may be brought against the committee members and officers in their capacity as committee members and officers of the association.

Signed in accordance with a resolution of the directors.



**LACHLAN RICHES**  
President

Sydney  
Dated 27/10/09

# Income Statement

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

	Note	2009 \$	2008 \$
<b>Revenue</b>	4	281,105	153,089
<b>Expenses</b>			
Employee benefits expense	5	(245,330)	(110,667)
Depreciation and amortisation expenses	5	(1,089)	(182)
Accounting and audit		(16,039)	(5,964)
Administration expenses		(19,290)	(11,096)
Office overheads		(2,141)	(5,706)
		-----	-----
<b>Net (deficit)/surplus for the year</b>		(2,784)	19,474
		=====	=====

The above income statement should be read in conjunction with the accompanying notes.

# Balance Sheet

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

	Note	2009 \$	2008 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	6	84,344	48,111
Trade and other receivables	7	2,107	1,537
Inventories	8	2,544	-
Prepayments		455	92
		-----	-----
Total current assets		89,450	49,740
		-----	-----
<b>Non-current assets</b>			
Plant and equipment	9	6,714	4,171
Intangibles	10	1,171	-
		-----	-----
Total non-current assets		7,885	4,171
		-----	-----
<b>TOTAL ASSETS</b>		<b>97,335</b>	<b>53,911</b>
		=====	=====
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	11	26,757	8,051
Government grants	12	22,816	-
Provisions	13	12,562	7,137
		-----	-----
Total current liabilities		62,135	15,188
		-----	-----
<b>Non-current liabilities</b>			
Provisions	13	1,894	2,633
		-----	-----
Total non-current liabilities		1,894	2,633
		-----	-----
<b>TOTAL LIABILITIES</b>		<b>64,029</b>	<b>17,821</b>
		=====	=====
<b>NET ASSETS</b>		<b>33,306</b>	<b>36,090</b>
		=====	=====
<b>EQUITY</b>			
Accumulated funds		33,306	36,090
		=====	=====

The above balance sheet should be read in conjunction with the accompanying notes.

# Statement of Changes in Equity

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

	2009 \$	2008 \$
<b>Balance at 1 July</b>	36,090	16,616
Net (deficit)/surplus for the year	(2,784)	19,474
<b>Balance at 30 June</b>	<u>33,306</u> =====	<u>36,090</u> =====

The above statement of changes in equity should be read in conjunction with the accompanying notes.



# Cash Flow Statement

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

	Note	2009 \$	2008 \$
<b>Cash flows from operating activities</b>			
<i>Receipts</i>			
Interest received		1,497	349
Receipts from grants		328,379	153,740
Receipts from donors		1,375	12,428
Receipts from customers		1,521	602
<i>Payments</i>			
Other suppliers		(78,309)	(29,355)
Wages and salaries		(213,427)	(114,171)
<b>Net cash inflow from operating activities</b>	15	41,036	23,593
<b>Cash flows from investing activities</b>			
Payments for plant and equipment	9	(3,439)	(4,353)
Payments for intangibles	10	(1,364)	-
<b>Net cash outflow from investing activities</b>		(4,803)	(4,353)
<b>Net increase in cash and cash equivalents held</b>		36,233	19,240
Cash and cash equivalents at the beginning of the financial year		48,111	28,870
<b>Cash and cash equivalents at the end of the financial year</b>	5	84,344	48,111

The above cash flow statement should be read in conjunction with the accompanying notes.

# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

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# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

## 1 Corporate information

The financial report of the HIV/AIDS Legal Centre Incorporated for 30 June 2009 was authorised for issue in accordance with a resolution of the committee members.

The HIV/AIDS Legal Centre Incorporated is an incorporated association under the Associations Incorporation Act 1984 (NSW), incorporated and domiciled in Australia.

## 2 Summary of significant accounting policies

### (a) Basis of preparation

The financial report is a special purpose financial report, which has been prepared in Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the *Associations Incorporation Act 1984*.

The report has been prepared on an accruals basis and is based on historical costs. It does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The financial report is presented in Australian dollars.

### (b) Significant accounting judgements, estimates and assumptions

The presentation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

#### Significant accounting estimates and assumptions

The key estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of certain assets and liabilities within the next annual reporting period are:

# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

## 2 Summary of significant accounting policies continued

### (b) Significant accounting judgements, estimates and assumptions continued

#### **Provisions for employee benefits**

Provisions for employee benefits payable after 12 months from the reporting date are based on future wage and salary levels, experience of employment departures, and periods of service. The amount of these provisions would change should any of these factors change within the next 12 months.

#### **(c) Taxation**

##### **Income tax**

The association has received a private ruling from the Australian Taxation Office (ATO) and is exempt from income tax.

##### **Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST except where the amount of GST is not recoverable from the ATO, in which case it is recognised as part of the cost of acquisition of an asset or as part of an item of expense.

Receivables and payables are recognised inclusive of GST.

The net amount of GST recoverable from or payable to the ATO is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from or payable to the ATO is classified as operating cash flows.

#### **(d) Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short term deposits with an original maturity of three months or less. For the purposes of the cash flow statement, cash and cash equivalents as defined above, net of any outstanding bank overdrafts.

# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

## 2 Summary of significant accounting policies *continued*

### (e) Depreciation of plant and equipment

Each class of plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation and less any impairment losses recognised after the date of revaluation.

Items of plant and equipment are depreciated over their useful lives to the association from the time the asset is held ready for use. Depreciation is calculated on a straight line basis over the expected useful economic lives of the assets as follows:

The useful life for each class of depreciable asset are:

Computer equipment	5-10 years
Furniture and fittings	6-10 years
Website	3 years

#### Impairment

The carrying values of plant and equipment are reviewed for impairment at each reporting date, with recoverable amounts being estimated when events or changes in circumstances indicate that the carrying values may be impaired.

The recoverable amount of plant and equipment is the higher of fair value less costs to sell and value in use. Depreciated replacement cost is used to determine value in use. Depreciated replacement cost is the current replacement cost of an item of plant and equipment less, where applicable, accumulated depreciation to date, calculated on the basis of such cost.

Impairment exists when the carrying value of an asset exceeds the estimated recoverable amount. The asset is then written down to its recoverable amount.

Impairment losses are recognised in the income statement.

#### De-recognition and disposal

An item of plant and equipment is derecognised upon disposal or when the item is no longer used in the operations of the association. Any gain or loss arising from the de-recognition is recognised in the income statement.



# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

## 2 Summary of significant accounting policies *continued*

### **(f) Employee benefits**

Employee benefits comprise wages and salaries, annual and long service.

Liabilities for wages and salaries expected to be settled within 12 months of balance date are recognised as other payables in respect of employees' services up to the reporting date. Liabilities for annual and maternity leave in respect of employees' services up to the reporting date which are expected to be settled within 12 months of balance date are recognised in the provision for annual leave. Both liabilities are measured at the amounts expected to be paid when the liabilities are settled.

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees, up to the reporting date using the projected unit credit method. Consideration is given to anticipated future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currencies that match, as closely as possible, to the estimated future cash flows.

### **(g) Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed are net of goods and services tax (GST). Revenue is recognised for the major business activities as follows:

#### Revenue from grant funding

Grant funding is received based on payment schedules contained in a funding agreement between the funding bodies and the association and is recognised in the calendar year for which it is intended under the terms of the agreement due to the conditional nature of the funding. Any funding not spent on the planned activities agreed between the parties at the start of each calendar year is required to be repaid.

#### Interest income

Revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

#### Donations

All donations are brought to account as income in the year that they are received.

# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

## 2 Summary of significant accounting policies continued

### **(h) Trade and other receivables**

Trade receivables are recognised and carried at original invoice amount less allowance for doubtful receivables. Trade receivables are due for settlement no more than 30 days from the date of recognition.

Collectibility of trade receivables is reviewed on an ongoing basis. Receivables which are known to be uncollectible are written off. An allowance for doubtful receivables is established when there is objective evidence that the association will not be able to collect all amounts due according to the original terms of receivables. The amount of the allowance is recognised in the income statement.

### **(i) Trade creditors and other payables**

Trade creditors and other payables represent liabilities for goods and services provided to the association prior to the end of the financial year that are unpaid. These amounts are usually settled in 30 days. The notional amount of the creditors is deemed to reflect fair value.

### **(j) Comparative figures**

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

### **(k) New standards and interpretations not yet adopted**

The following standards, amendments to standards and interpretations have been identified as those which may impact the association in the period of initial application.

Revised AASB 101 *Presentation of Financial Statements* (2007) becomes mandatory for the association's financial report for the year ending 30 June 2010. Revised AASB 101:

- introduces the term 'total comprehensive income' which is defined as the change in equity during a period resulting from transactions other than those changes resulting from transactions with owners in their capacity as owners.
- allows for the presentation of total comprehensive income in either a single statement of comprehensive income or in an income statement and a separate statement of comprehensive income.

# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

## 3 Financial risk management

The association's activities expose it to a variety of financial risks (including fair value interest rate risk and price risk), credit risk, liquidity risk and cash flow interest rate risk. The association's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the association.

### *Credit risk*

The association has no significant concentrations of credit risk.

	2009 \$	2008 \$
<b>4 Revenue</b>		
<b>From continuing operations</b>		
Grants received		
Legal Aid NSW – State	78,313	107,787
Legal Aid NSW – Commonwealth	65,233	31,976
Legal Aid NSW – Public Purpose Fund	130,000	-
Legal Aid NSW – One-off Funding	20,000	-
City of Sydney – Project	4,981	-
Less: Unexpended grants – 30 June 2009		
City of Sydney – Project	(2,816)	-
Legal Aid NSW – One-off Funding	(20,000)	-
	275,711	139,763
<b>Other revenue</b>		
Donations	1,375	12,428
Interest received	1,497	349
Sundry income	2,522	549
	5,394	13,326
<b>Total revenue</b>	281,105	153,089

# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

	Note	2009 \$	2008 \$
--	------	------------	------------

## 5 Expenses

The surplus includes the following specific expenses:

### *Depreciation and amortisation expense*

Website	2(e)	193	-
Plant and equipment	2(e)	896	182
		-----	-----
		1,089	182
		=====	=====

### *Employee benefits expense*

Annual leave provided		8,550	-
Long service leave (written-back)/provided		(740)	2,633
Recruitment and relocation		1,741	-
Salaries and wages		210,927	96,883
Sick leave (written-back)/provided		(624)	624
Staff training		4,552	664
Superannuation		20,248	8,991
Workers compensation insurance		676	872
		-----	-----
		245,330	110,667
		=====	=====

## 6 Cash and cash equivalents

Cash at bank and on hand	78,842	42,561
Short term deposits	5,502	5,550
	-----	-----
	84,344	48,111
	=====	=====

### (a) Reconciliation to cash at the end of the year

The above figures are reconciled to cash at the end of the financial year as shown in the statement of cash flows as follows:

Balance per statement of cash flows	84,344	48,111
	=====	=====

# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

	2009 \$	2008 \$
<b>7 Trade and other receivables</b>		
<b>Current</b>		
Sundry receivables	2,107	1,537
	=====	=====
<b>8 Inventories</b>		
<b>Current</b>		
Inventory held for distribution	2,544	-
	=====	=====
<b>9 Plant and equipment</b>		
<b>Computer equipment</b>		
Computer equipment - at cost	5,056	2,525
Accumulated depreciation	(789)	(131)
	-----	-----
Total computer equipment	4,267	2,394
	-----	-----
<b>Furniture and fittings</b>		
Furniture and fittings - at cost	2,736	1,828
Accumulated depreciation	(289)	(51)
	-----	-----
Total furniture and fittings	2,447	1,777
	-----	-----
<b>Total plant and equipment</b>	6,714	4,171
	=====	=====

## Reconciliations

Reconciliation of the carrying amount of  
plant and equipment at the beginning and  
end of the current financial year:

	Computer \$	Furniture & fittings \$	Total \$
Carrying – 1 July	2,394	1,777	4,171
Additions	2,531	908	3,439
Depreciation	(658)	(238)	(896)
	-----	-----	-----
Carrying – 30 June	4,267	2,447	6,714
	=====	=====	=====



# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

	2009 \$	2008 \$
<b>10 Intangibles</b>		
<b>Website development</b>		
Website development - at cost	1,364	-
Accumulated amortisation	(193)	-
	-----	-----
Total website development	1,171	-
	-----	-----
<b>Total intangibles</b>	1,171	-
	=====	=====

## Reconciliations

Reconciliation of the carrying amount of  
plant and equipment at the beginning and  
end of the current financial year:

	2009 \$	2008 \$
Carrying amount – 1 July	-	-
Additions	1,364	-
Depreciation	(193)	-
	-----	-----
Carrying amount – 30 June	1,171	-
	=====	=====

## 11 Trade and other payables

### Current

Trade creditors	4,637	200
Sundry creditors and accruals	22,120	7,851
	-----	-----
	26,757	8,051
	=====	=====

## 12 Government grants

### Current

Unexpended grants	22,816	-
	=====	=====

# Notes to the Financial Statements

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

	2009 \$	2008 \$
<b>13 Provisions</b>		
<b>Current</b>		
Annual leave	12,562	4,012
Equipment	-	2,500
Sick leave	-	625
	-----	-----
	12,562	7,137
	=====	=====
<b>Non-current</b>		
Long service leave	1,894	2,633
	=====	=====

## 14 Auditor's remuneration

The auditor of the HIV/AIDS Legal Centre Incorporated is Steven J Miller & Co. (2008: KM Yap and Company)

### Assurance services

#### Audit services

Audit of the financial report	5,500	1,850
	=====	=====

## 15 Reconciliation of (deficit)/surplus from ordinary activities to net cash inflow from operating activities

(Deficit)/surplus from ordinary activities	(2,784)	19,474
Adjustment from prior year	-	6,333
<i>Depreciation and amortisation expense</i>		
Website	193	-
Plant and equipment	896	182
<b>Changes in operating assets and liabilities</b>		
(Increase)/decrease in trade and other receivables	(570)	-
(Increase)/decrease in prepayments	(363)	596
(Increase)/decrease in inventories	(2,544)	-
(Decrease)/increase in trade and other payables	18,706	954
(Decrease)/increase in income in advance and unexpended	22,816	-
(Decrease)/increase in employee benefits	4,686	(3,946)
	-----	-----
<b>Net cash inflow from operating activities</b>	41,036	23,593
	=====	=====

# Certificate by Members of the Committee

In the opinion of the committee the financial report as set out on pages 6 to 20:

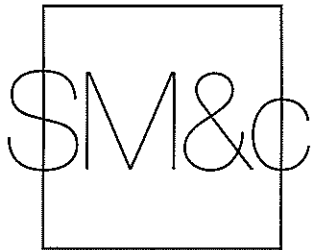
- 1 Presents a true and fair view of the financial position of HIV/AIDS Legal Centre Incorporated as at 30 June 2009 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
- 2 At the date of this statement, there are reasonable grounds to believe that the HIV/AIDS Legal Centre Incorporated will be able to pay its debts as and when they fall due.

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

A handwritten signature in black ink, appearing to read 'Lachlan Riches', with a long, sweeping horizontal line extending to the right.

**LACHLAN RICHES**  
President

Sydney  
Dated 27/10/09



# Independent Audit Report

To the members of the HIV/AIDS Legal Centre Incorporated

## **Report on the financial report**

I have audited the accompanying financial report of the HIV/AIDS Legal Centre Incorporated which comprises the balance sheet as at 30 June 2009 and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

### *Committee's responsibility for the financial report*

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretation) and the Associations Incorporation Act 1984. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### *Auditor's responsibility*

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Steven J Miller & Co  
Chartered Accountants  
2A Rofe St Leichhardt  
PO Box 297 Leichhardt NSW 2040  
Tel (61+2) 9560 3777  
Fax (61+2) 9560 5925  
service@stevenjmiller.com.au  
www.stevenjmiller.com.au  
ABN 23 690 541 177



# Independent Audit Report

To the members of the HIV/AIDS Legal Centre Incorporated

## *Independence*

In conducting my audit, I have complied with the independence requirements of Australian professional ethical pronouncements.

## *Auditor's opinion*

In my opinion:

The financial report of the HIV/AIDS Legal Centre Incorporated is in accordance with the Associations Incorporation Act 1984 including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2009 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Act 1984.



**STEVEN J. MILLER & CO**  
Chartered Accountant



**S J MILLER**  
Principal

Sydney

Dated 28 / 10 / 09



# Disclaimer


## HIV/AIDS Legal Centre Incorporated

The additional financial data presented on pages 25 is in accordance with the books and records of the association which have been subjected to the auditing procedures applied in my statutory audit of the association for the year ended 30 June 2009. It will be appreciated that my statutory audit did not cover all details of the additional financial information. Accordingly, I do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

In accordance with my firm's policy, I advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the association) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.



**STEVEN J. MILLER & CO**  
Chartered Accountant



**S J MILLER**  
Principal

Sydney

Dated 28, 10, 09

# Detailed Income Statement

for the year ended 30 June 2009  
HIV/AIDS Legal Centre Incorporated

	2009 \$	2008 \$
<b>INCOME:</b>		
Donations	1,375	12,428
Grants received	275,711	139,763
Interest received	1,497	349
Sundry income	2,522	549
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<b>Total revenue</b>	<b>281,105</b>	<b>153,089</b>
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<b>EXPENSES:</b>		
Amortisation	193	-
Annual leave provided	8,550	-
Audit and accounting	14,155	5,964
Bank charges	149	88
Bookkeeping	1,884	-
Communications	456	197
Depreciation	896	182
General expenses	1,116	1,971
Insurance	1,596	2,175
Interest paid	-	427
Library	3,351	2,324
Long service leave (written-back)/provided	(740)	2,633
Memberships	1,812	958
Office expenses	2,141	5,707
Practicing certificate	570	470
Program and planning	3,407	2,347
Repairs and maintenance	2,999	68
Travel and accommodation	3,834	70
Salaries	210,927	96,883
Sick leave (written-back)/provided	(624)	624
Staff training	4,552	664
Staff recruitment	1,741	-
Superannuation	20,248	8,991
Workers compensation insurance	676	872
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<b>Total expenses</b>	<b>283,889</b>	<b>133,615</b>
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<b>NET (DEFICIT)/SURPLUS</b>	<b>(2,784)</b>	<b>19,474</b>
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The above detailed income statement should be read in conjunction with the disclaimer

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HIV/AIDS Legal Centre Inc.