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AN OVERVIEW OF THE YEAR

This year HALC has continued to provide legal services in any matters with a nexus to HIV or viral hepatitis, and where the issues are relevant to the client being enabled to participate in the community on a meaningful and equal basis. The service approaches its mission in line with that of the National HIV Strategy to promote the health and wellbeing of all people with HIV. The practice encourages responsive, adaptive and evidence based action. In this way HALC provides legal services relevant to the overarching goal and specific objectives of the National HIV Strategy.

HALC has maintained a service which is readily available throughout the week via telephone, email or direct contact at the office.

HALC provided outreach services to people in hospital, custody, immigration detention and in rural and regional areas on an as needed basis. Hospital and outreach visits continue to be a very valuable service to clients and families of people with HIV.

HALC continues to deliver services to clients located in remote, rural and regional areas, predominantly by way of telephone and email communication. Lack of funding and resources affects HALC's ability to deliver face to face work regionally and rurally. Matter types for clients in rural and regional areas include estate planning, migration, discrimination and insurance, and include ongoing representation and court work.

All four solicitors at HALC are registered migration agents. Appropriate training is undertaken every year to ensure compliance with all professional obligations.

Links with healthcare providers (in both the Sydney area and beyond) continue to be excellent, and continue to form one of the main referral pathways for clients. Relationship building and maintenance is actively pursued with service providers, social workers, allied healthcare workers, and medical professionals, including by way of training delivery, in-service attendances and through informal connections. For many client matters, the support provided by the client's treating team plays a crucial role in the successful outcome of matters.

HALC also participates in community engagement through the delivery of community and professional legal education to people with HIV, solicitors and migration agents, and professionals who work in the HIV sector. HALC staff have presented at conferences and participated on panels throughout Australia and internationally at the International AIDS Conference in Durban South Africa.

HALC continues to utilise and maintain a referral list of practitioners who are able to assist on matters outside of HALC's knowledge base. Pro bono counsel assist on a number of matters including public interest/test case matters in a range of jurisdictions. HALC's MoU with Kemp Strang to utilise Kemp Strang staff in a volunteer capacity to deliver casework for the 'migration project' allows HALC to reach more clients. The partnership between Kemp Strang and HALC was a shortlisted

finalist for the Probono Partnership Award, in recognition of the unique nature of the partnership. Kemp Strang lawyers, who do not ordinarily work in migration law, are supervised by HALC staff to work on client matters.

HALC's broad practice areas, its high levels of ongoing casework, and its ability to obtain specialist advice put it in a unique position to identify systemic issues, and then follow through to ensure genuine change.

HALC has exceeded its targets and this level of service delivery, critical to an effective HIV-legal service, is impossible without a significant volunteer program.

HALC's volunteer program is now entirely self-sustainable, with funding raised through year-round donation drives as well as an end of year internet-based crowdfunding campaign paying for operational and supervision costs. The volunteer program has generated capacity for HALC to take on some interstate matters where there is particular community value or individual jeopardy, in recognition of the fact that no other funded service exists in Australia. A common theme among these interstate clients is a lack of necessary specialist knowledge among existing service providers, with clients often approaching HALC as a last resort. Interstate matters have included immigration, discrimination in provision of services, employment discrimination and insurance.



2016 - 2017 SNAPSHOT

4 SOLICITORS & 7 VOLUNTEERS [daily]

950
CLIENTS

769 cases



**98 COURT/TRIBUNAL
REPRESENTATIONS**

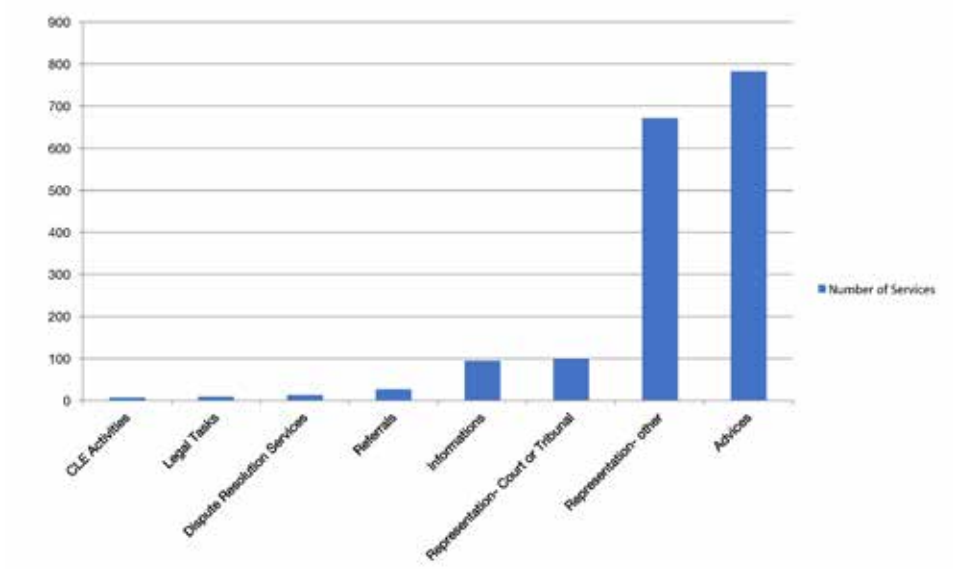


**94
INFORMATION REQUESTS**

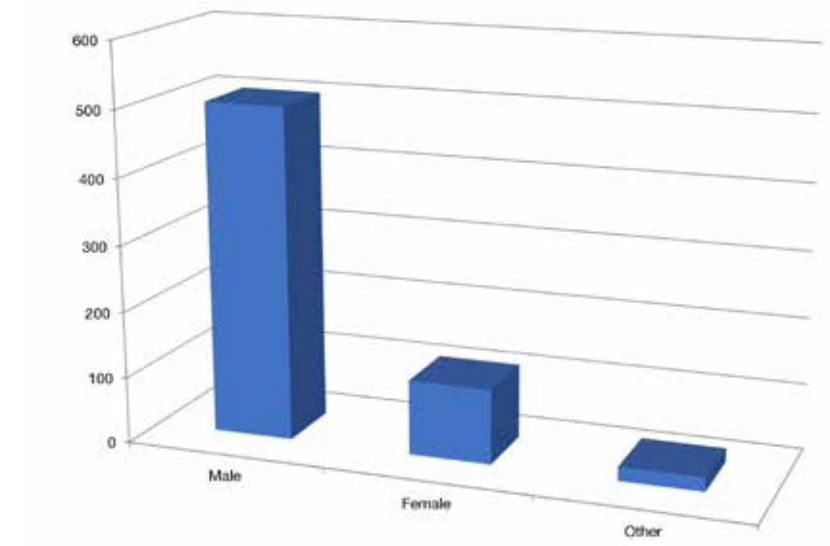
**782
ADVICES**

An Overview of the Year cont.

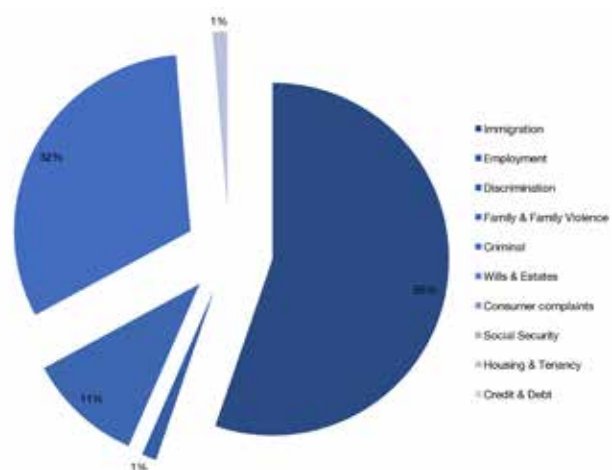
SERVICES PROVIDED BY SERVICE TYPE



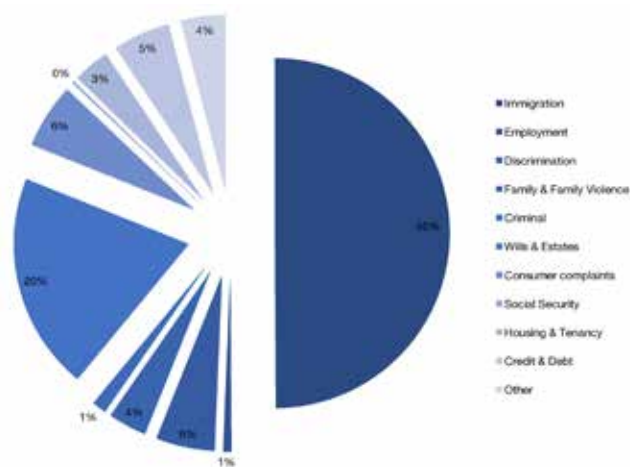
CLIENTS BY GENDER IDENTITY



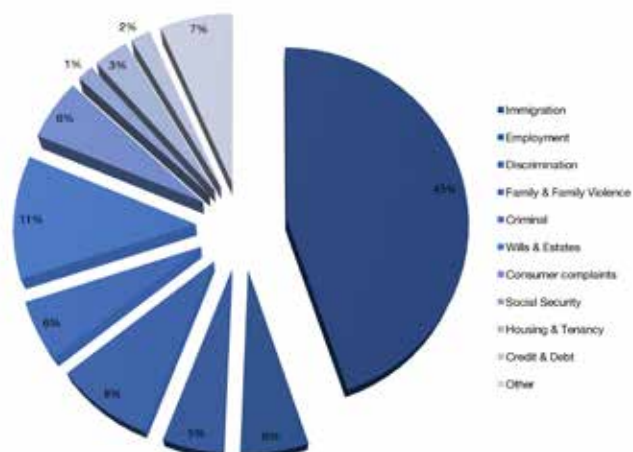
COURT/ TRIBUNAL REPRESENTATION BY PROBLEM TYPE



OTHER REPRESENTATION BY PROBLEM TYPE



ADVICE BY PROBLEM TYPE



PRINCIPAL SOLICITORS' REPORT

This year the HIV/AIDS Legal Centre continues to progress work towards our vision to see an end to the HIV/AIDS crisis through providing free and comprehensive legal services to anyone in NSW with a HIV-related legal problem; undertaking community legal education; and engaging in law reform activities in areas relating to HIV/AIDS.

We are proud of the huge number of outcomes we have achieved for clients this year and that the volume of work has exceeded our targets. This level of success would not be possible without the dedication and commitment of HALC staff and volunteers. Our staff of just four solicitors (Alex, Melissa, Suzanne and Vik) is able to deliver a tremendous amount of work in conjunction with our team of wonderful volunteers, and we are extremely proud of the level of service delivery we produce on a shoe-string budget! We thank the staff and volunteers for their hard work, good humour and commitment over the year, it is this dedication that results in life changing and successful outcomes for our clients.

Due to the continued development of staff and volunteer skills and capacity, we have been able to assist clients in all facets of their legal matters from start to finish including running complex litigation proceedings. This year we have seen more than 900 clients, ran more than 750 cases and provided over 750 advices.

At least 98 cases have involved at least one attendance at courts or tribunals in a range of different jurisdictions. This year we have represented clients in the Federal Court of Australia, the Federal Circuit Court, District Court, Local Court, Administrative Appeals Tribunal, Australian Human Rights Commission, NSW Civil and Administrative Tribunal, and the Queensland Civil and Administrative Tribunal. Our litigation work has helped to continue to work towards systemic changes to not only, hopefully, achieve a positive outcome for the individual client but to also address the ongoing entrenched stigma and discrimination towards people with HIV and viral hepatitis.

We have also continued to reach and educate more people with HIV through our community and continuing legal education that we delivered throughout the year and through community stakeholder engagement. Not only have we had the opportunity to provide education to the community and professionals on HIV and the law within NSW, but we have also contributed to the education of medical and public health students, and contributed to national and international discussion on HIV and the law.

HALC is among just a few centres of a similar nature worldwide and the only one of its kind in Australia and we are proud that we continue to test and progress the laws that affect the daily lives of people with HIV and viral hepatitis and ensure that people with HIV and viral hepatitis can participate in the community on an equal basis with others – a challenge that continues to exist in 2017.

Alexandra Stratigos & Melissa Woodroffe



ABOUT US

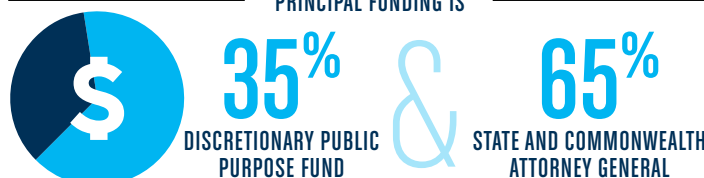
Our Vision, Our Mission, Our Values

To see an end to the HIV crisis.

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

To provide high quality legal services whilst displaying an appreciation of, and sensitivity to, the special needs of people with an HIV related legal matter.

PRINCIPAL FUNDING IS



HALC CONTINUES TO SUPPLEMENT ITS CORE FUNDING FROM ALTERNATIVE SOURCES (17%)

THIS ENABLES US TO EMPLOY **4 LAWYERS**



\$23,311

IN DONATIONS FROM CLIENTS AND HALC SUPPORTERS

THIS YEAR WE GENERATED

\$14,461

IN SERVICE GENERATED INCOME

\$6,731

MAKES UP THE BALANCE OF OUR INCOME



Our Funding

Our principal funding source is a discretionary allocation of monies from the NSW Public Purpose Fund (35 % of our income), with monies from the State and Federal Attorney Generals contributing a further 65%. We were also informed by NSW Legal Aid that our core funding is secure and this is a reflection of the ongoing success of the centre and the services delivered to vulnerable men, women and children with HIV.

HALC continues to supplement its core funding from alternative sources to include grants, speaker fees, fundraising campaigns and donations from the community (17%). This enables us to continue to employ 4 solicitors.

We are reliant upon the support of our generous donors and the community, without this support we would not be able to do all that we do and this year we received \$23,311 in donations from clients and HALC supporters. This was achieved through fund raising campaigns and from individuals approaching us independently to donate.

Our work also allows us to accrue service generated income through the collection of legal fees recovered through successful litigation. This year we generated \$14,461 in service generated income.

Other revenue such as speakers fees, expense recovered, and disbursements recovered makes up the balance of our income (\$6,731)

OUR WORK

The HIV/AIDS Legal Centre (HALC) is a specialist community legal centre that provides high quality legal services to people with a HIV/AIDS-related legal matter. HALC's vision is to see an end to the HIV/AIDS crisis and does so by providing free and comprehensive legal assistance to anyone in NSW with a HIV-related legal problem; undertaking community legal education; and engaging in law reform activities in areas relating to HIV/AIDS.

The Situation Today

While HIV is now considered a chronic, manageable condition, the social stigma and discrimination associated with the condition remain a fact of life for many with HIV. A complex array of social factors associated with HIV in Australia exacerbate the effect of this social stigma – a third of people with HIV live below the poverty line, half have difficulty meeting basic expenses like food, rent and medication. One-half of the population have been diagnosed with a mental health condition, and/or live with at least one other major health problem.

The Changing Nature of the Epidemic

Medical advances mean that more and more people live with HIV today, while the population as a whole is ageing. HIV-associated cognitive issues are becoming more common, with estimates that 1 in 3 people with HIV suffer some form of neurocognitive impairment. The population is more diverse and dispersed than ever before, with over half the population expected to live outside NSW by 2020. Steady increases in incidence rates have been recorded in almost every state and territory, with greater than proportionate increases among heterosexual, non-Anglo-Saxon, Aboriginal and Torres Strait Islander People and people living in regional and remote area sub-populations. This brings different and new complexities, particularly in relation to societal issues such as stigma and discrimination.

To deal with these particular issues, we adopted a different service delivery model to most other community legal centres. Rather than a triage service that provides initial advice and referral, we focus on ongoing casework and routinely run longer and more complex matters in order to achieve genuine, systemic change.

What we do

HALC provides legal information, advice, advocacy and court representation for people with HIV and HCV related legal problems, and to those most at risk. HIV-related work remains the bulk of HALC's work, with HCV legal work generally restricted to strategic casework (such as discrimination or privacy breaches).

The 7th National HIV Strategy 2014-2017, released in July 2014, continues to recognise an increased role for advancement of legal and human rights protections to reduce HIV prevalence and morbidity. The identified human rights issues for HIV are discrimination and stigma, harm reduction, the criminalization of HIV transmission and the intersection with that and public health laws, and principles of mutual responsibility.

HALC is actively engaged in supporting the objectives of the National Strategy but not confined to those core human rights issues alone. HALC's role also addresses the broader health and social impacts of HIV and its prevention among core communities at risk and we have identified a number of areas that are not listed in the National Strategy which continue to impact upon the daily lives of people with HIV and viral hepatitis.

We routinely advise and represent HIV positive people and those at most risk in respect of: housing, debt, criminal law, mental health, social security, family law, discrimination, end of life planning, insurance, employment, immigration and privacy matters among others.

COMMUNITY ENGAGEMENT, LAW REFORM AND COMMUNITY LEGAL EDUCATION ACHIEVEMENTS



As well as providing direct legal assistance and representation to clients who are referred to the Centre, HALC staff delivered a range of seminars, workshops and resources to answer these questions (and more!).

As the only specialist HIV legal centre in Australia, HALC is ideally placed to contribute to law reform in areas affecting people with HIV. HALC has coal-face experience of the legal issues faced by people with HIV, to inform advocacy for law reform. This year saw the ongoing statutory review of the Public Health Act 2010 (NSW), with HALC preparing detailed submissions in respect of a number of proposed amendments, and participating in community forums.

Here are some highlights from the year



International HIV/AIDS Conference AIDS2016 – Durban, South Africa

Two staff members were awarded scholarships by the International AIDS Society to attend and participate in the International AIDS Conference (AIDS2016) held in Durban, South Africa. HALC presented a poster on the landmark High Court case of *Zaburoni v The Queen* [2016] HCA 12, in which HALC represented the applicant, and participated in a panel discussion on criminal transmission of HIV. The conference is the largest HIV/AIDS conference in the world, and a fantastic opportunity to meet and establish collaborations with similar organisations working internationally.



National Summit on HIV and Public Health Orders

HALC was invited to present at and participate in a 2-day conference on HIV and Public Health Orders for people with HIV. The conference was attended by health care professionals from all states and territories and served as a valuable opportunity to share challenges and update on successful outcomes for clients in a national forum.



University of Sydney Guest lectures

HALC continues its annual presentation of guest lectures on HIV and the law at the University of Sydney, as part of the Masters in Public Health degree, and to medical students as part of their medical degree. Engaging with healthcare professionals in the early stages of their training is crucial to ensuring a workforce that is able to work with people with HIV in a respectful and non-discriminatory manner, and understand the challenges faced by people with HIV. It is always rewarding to see the engagement of the students with the topic, as evidenced by the questions and discussions that arise from the lectures.



Sexual transmission of HIV and the Law: an Australian medical consensus statement

HALC participated in a national HIV working group resulting in the publication of this consensus statement on sexual transmission of HIV and the law in Australia. The statement gives an overview of the recent significant medical and scientific advances in HIV treatment in Australia providing clarity about the low risk of transmission of HIV (or even no risk when a person with HIV is on treatment and has an undetectable viral load). The statement is similar to one produced in Canada, and is designed to inform law enforcement agencies, courts and the government when considering matters relating to the criminalisation of HIV transmission.

Highlights from the year cont.



Bench TV presentations

HALC appeared in two Bench TV presentations, which provide continuing professional development for the legal profession in Australia. The first was a joint presentation, where Alex Stratigos and David Buchanan SC discussed the implications of the High Court decision in *Zaburoni v The Queen* [2016] HCA 12, in which HALC represented the applicant. In the second, Melissa Woodroffe and Vicki Gibb, Manager of the Counselling Service for people with HIV at Clinic 16, Royal North Shore Hospital discussed the ongoing legal challenges faced by people with HIV.



Mardi Gras 2017

Staff and volunteers marched proudly with our community legal centre colleagues at the Sydney Mardi Gras Parade in March.



Training for healthcare professionals and community

HALC contributed seminars and presentations to a variety of healthcare professionals about the rights and responsibilities of people with HIV, the duties of clinicians in relation to patients with HIV and provided updates on changes to public health laws. These sessions also serve to build upon and expand our relationships within the wider HIV community, which is vital given that the majority of clients are referred to HALC.

These included a session to clinicians, nurses and social workers at the Royal Prince Alfred Hospital; a workshop for nurses organised by the Australasian Society for HIV Medicine (ASHM); a seminar on migration issues for the staff of the Multicultural HIV and Hepatitis Service at Royal Prince Alfred Hospital; and a training session on migration issues for staff of the Sex Worker Outreach Project (SWOP).

In addition, HALC continues to reach out to people with HIV by providing information sessions and resources about their rights. These included a series of seminars on wills and end of life planning presented to people with HIV in Sydney, Newcastle and Kiama in collaboration with colleagues at ACON; presenting at an annual workshop organised by Redfern Health Centre for heterosexual people living with HIV; and participation in the Aboriginal Medical Service event on World Aids Day "Getting to Zero". HALC also authored the 'HIV and the Law' Chapter and contributed to the Health Law chapter for the latest edition of the NSW Law Handbook.

DISCRIMINATION... IN THIS DAY AND AGE?

The number of new HIV diagnoses in Australia has remained stable over the past five years. In 2016 the proportion of all people in Australia who are living with HIV was 0.13%. People now living with HIV infection have gotten close to the same life expectancy as someone without HIV infection, as HIV treatment coverage among those diagnosed increased. Further, the corresponding increase in the proportion of people on treatment with suppressed viral load has reduced the risk of onward transmission to zero. And yet, the stigma and discrimination that surrounds the condition continues. We continue to assist clients to address the fallout from the stigma that remains.

At the workplace...

A person's basic right to work is challenged when trying to seek a placement as a nurse (only those health care workers who perform exposure prone procedures have to know and disclose their HIV status). For our client, even though his position did not include EPPs, on learning the client's HIV status, withdrew their offer of employment stating "this would limit scope of work the client could perform". Our client faced losing his job in a profession he had trained hard for as well as his visa.

Another, after completing extensive studies was denied an opportunity to fulfil his practical placement as an aged care nurse; the education institution as well as the nursing homes, on the basis of our client's HIV status, rejected him as being unsuitable. The education institution was concerned; they sought clarification [from the nursing homes] as to "whether there were Department of health Policies on placement of students who identify as HIV positive". Our client was facing exclusion from graduating as the practical training was a necessary component.

One worker was stood down from employment at a disability care facility, forced to use his annual leave and then take leave without pay, until the impact of his "condition" could be determined.

When accessing goods & services....

A woman's right to access affordable standard IVF service is denied due to her HIV status, despite her overall excellent health, undetectable viral load and near normal CD4 count. Our client was turned away "sorry we can't treat you as we don't treat patients with HIV here". The doctors said "a HIV positive patient falls outside the low-cost standardised treatment model because of the requirement for specialised, individualised care". No specialised treatment was required, only the universal standards that must be adhered to when treating any patient. Our client was turned away from not one, but two fertility clinics.

Similarly a man seeking treatment for balding was turned away and told "the doctor is apprehensive about treating HIV positive patients the risk is too high". Our client is fully compliant with his treatment; he has an undetectable viral load and CD4 count seen to be within the healthy range of a person who does not have HIV. He doesn't smoke, rarely drinks, maintains a healthy diet and exercises regularly; there is nothing in his health profile to suggest that he poses any risk or requires any kind of specialised medical care or procedures. Unfortunately our client was too distressed by the way he was rejected, he felt he had no other choice but to use a different less successful procedure.

Then there is Insurance, something we all complain about but a necessary safeguard, yet so many of our clients are denied cover because of their HIV status. One client was denied death cover and income protection simply on the basis of his HIV status, without question or investigation as to his health or well-being... just because he was HIV positive. Another was invited to apply and assured income protection cover, then flatly denied because he ticked the box HIV positive. The insurance industry is not regulated; legislation allows insurers to lawfully discriminate on the basis of outdated statistical data and a claim to unjustifiable hardship.

HIV disproportionately affects populations that are already at risk of harm and exclusion from social services. Without the specialist HIV-legal services, these stories would have been different.

Our client got his visa and kept his employment as a nurse; the other one finished his practical placement and graduated with qualifications in aged care; another was reinstated in his position and back-paid. Our prospective mother is receiving her IVF treatment and was compensated for the humiliation she was put through. These are the success stories; there are those like insurance where the battle continues. And these are but a few of the battles we fight on behalf of our clients who come to us dejected, disappointed and very disillusioned. It does not even begin to take into account the numerous calls we get from clients whose employers are merely seeking advice as to whether they need to be treated "differently" and or who need to provide "clearance" to do the simplest of tasks.

So where to from here... as a community we continue to advise, educate, conciliate, mediate and litigate - one matter at a time.

In the words of a client: "thank you for all your help... after dealing with such a "!!@**" (him not me) - you provide an invaluable service".

Suzanne Castellanos,
Centre Coordinator/Solicitor

“

**... YOU PROVIDE AN
INVALUABLE SERVICE.**

”

TAKING IT TO THE NEXT LEVEL – JUDICIAL REVIEW OF ADMINISTRATIVE DECISIONS

A key role of community legal centres and one of the corner stones of social justice advocacy is to ensure that in decision making, the Government does not exceed the power afforded to it by parliament and the Constitution.

HALC is one of the few community legal centres in Australia that undertakes litigation to hold government departments to account for unlawful administrative decisions that affect exceptionally vulnerable clients. In the last financial year, HALC initiated or acted in 8 judicial review applications ranging from matters at the Federal Circuit Court to the Full Federal Court of Australia.

Some of these cases involved decisions by Ministers and independent tribunals where they made errors of law by failing to consider relevant information and material. Some concerned government departments and Tribunals making decisions not complying with more technical legal requirements, whereas others dealt with issues of bias and the impact on clients of facing either indefinite detention or returning to face persecution in their countries of origin having been found to engage Australia's protection obligations on the basis of their HIV status and/or sexuality.

One example of these cases involved a couple who applied for a Partner visa. The visa applicant was HIV positive, and wished to join his wife in Australia. There is a health waiver available for this visa, however, the Department of Immigration refused the visa, not accepting that there were sufficient compelling and compassionate circumstances that mitigated the cost to the community of the applicant's health condition. The Administrative Appeals Tribunal affirmed the decision of the Department. HALC lodged an application with the Federal Circuit Court of Australia, and the respondent conceded that the Tribunal had failed to consider a number of aspects of the applicant's evidence, including that he had experienced significant stigma and discrimination due to his HIV status in China, including being denied essential medical treatment at a major hospital. The Tribunal's decision was quashed by the Court and remitted to the Tribunal to decide according to law. Following a second hearing, the Tribunal found in favour of the applicant and his visa was recently granted by the Department of Immigration and Border Protection.

“

We are so happy and excited. After such a long struggle we finally reached a good result. Without HALC this would never have happened, we indeed appreciate everything you have done for us, it has changed our life ”.

In addition, we have initiated proceedings at the Federal Court of Australia challenging two separate personal decisions of the Minister for Immigration and Border Protection, including grounds relating to apprehended bias. One of these matters was resolved in favour of our client, the other is being considered on appeal to the full Federal Court.

Acting for clients in judicial review applications is an important part of HALC's work, and we are thankful to all the barristers who give their time to advise and/or represent our clients in such matters. This support enables us to hold our elected representatives accountable to the rule of law and ensuring that all in our community have equal access to justice.

Vikas Parwani,
Solicitor

OUR VOLUNTEERS



Our volunteers are at the core of HALC's service delivery model; we focus on ongoing casework and routinely run longer and more complex matters in order to achieve genuine, systemic change as part of HALC's vision to see an end to the HIV/AIDS crisis.

We are fortunate to continuously attract bright, capable up and coming legal professionals. What we offer is experience... hands on client-facing legal work. Our volunteer program is about an exchange between the centre and our volunteers, providing volunteers with a real opportunity to learn and grow as legal professionals. Under supervision they draft, interview, deliver advice, attend hearings; they work directly with clients through the progression of matters.

In the 2016-2017 year, 26 Volunteers gave of their time to support HALC. These are some of their experiences...



I was lucky enough to work at HALC as a volunteer paralegal. Before embarking on my journey in the workplace, I did not completely comprehend just how many HIV related legal matters existed. HALC has not only exposed me to the positive impact they have on the community at large but the extent to which each of us individually can make a change in helping people through their most vulnerable times.

I have learnt a large amount about Immigration Law and the significant issues that the HIV community faces when wanting to migrate to Australia. The lawyers have provided me with exceptional and practical skills which have created a solid foundation for my future career in the legal field.

I have assisted in providing advice to people who wish to work and live in Australia to people who are seeking protection. One significant case which I was privileged to work on was assisting a young woman in seeking protection from her home country Zimbabwe. Her association with HIV made her vulnerable if she had to return. The stigma and discrimination she would experience would have been of detriment to her mental and physical wellbeing as well as her safety and ability to subsist. She would have been subject to serious danger if she had to return to Zimbabwe as a young woman with no familial support. Hearing the client's stories in regards to her contraction of HIV as well as the mental and physical abuse she experienced because of the political conflict in Zimbabwe was eye opening.

HALC has allowed its volunteers to step in the shoes of people who have various legal problems and has given us the opportunity to make a change for people who are truly in need.

Kristi Glastras,
Final year law student



During my time at HALC I have been provided with many and varied legal tasks. My most memorable experiences have involved my work representing HIV positive clients with their criminal matters. For many of these clients, being HIV positive has both directly and indirectly played a role in the commission of an offence. Recent diagnosis, HIV related mental health conditions, other health complications, all go to the sense of purposelessness our clients often feel.

That said, the relationship between HIV infection and drug use is well documented, and many of our criminal matters involve possession charges, and while having HIV does not excuse our client's conduct, it does explain the sense of purposelessness some of our clients feel.

Fortunately, for each of the cases I have defended, the magistrate has, among other factors, taken into consideration the client's HIV status and enabled a plea of guilty and dismissed the charges without proceeding to record a conviction. This has been good news for our clients as it means keeping a clean record and all of the benefits that extend from that.

Jacqui Gin,
Volunteer Solicitor



As a volunteer at the HIV/AIDS centre I have been exposed to a variety of legal matters and given valuable opportunities to develop my legal skills, first as a paralegal and now as a volunteer solicitor.

My first case at HALC was a discrimination matter where the client had been refused IVF services on the basis of her HIV status. Two different IVF service providers refused to treat the client, regardless of the fact that she would not require any differential treatment to that of a HIV negative patient. This case highlighted to me the pervasive HIV related stigma and discrimination that still exists. I was surprised to learn that despite the advancements in HIV treatment, such discrimination exists even in health care environments.

This is a particularly memorable case as it was my first experience attending conciliation. The process required ongoing discussions with the IVF service providers. Fortunately, we were successful in this instance and our client was able to access the important IVF services she required as well as obtain some financial compensation.

Since this first matter, I have drafted detail complaints across an array of issues where clients have been disadvantaged due to their HIV status when trying to access services. These experiences have made me acutely aware of the broader issues that people with HIV still face despite the advances in treatment.

Volunteering at HALC has been an incredibly rewarding experience and I feel lucky to have contributed to the important work that the centre does.

Alysha Prakash,
PLT placement



While working at HALC I have had the opportunity to work on a number of interesting and worthwhile matters. For instance, I have been working upon securing the early release of superannuation and the payout of an insurance claim for a person who became partially paralysed as a result of his HIV. This person cannot work and needs to access his funds to modify his house and living arrangements.

On his behalf we have been in a fight with his superannuation fund and insurance provider to have his claim paid out. The insurer has been reluctant to meet their obligations despite the client's obvious disability and the matter has demonstrated to me how hard the insurance process can be for a person without assistance especially for a person with a disability.

Through the teams efforts we have been able to secure agreement from his Superannuation fund to allow him access to his cumulated superannuation so he will be able to make the necessary modifications to his house.

While we have not yet succeeded in securing the funds owed from the insurance company we continue to fight to secure his rights and plan to soon take the matter before the Superannuation Complaints Tribunal if the insurer does not fulfil its obligations.

This is just one of the matters where we are fighting to uphold the rights of people with HIV and where we are helping to make an enormous difference in the lives of people living with HIV.

It has been a unique privilege for me to be able to contribute to this and the important work that HALC does.

Darren Lawless,
PLT Placement

ACKNOWLEDGEMENTS

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Co-Principal Solicitor

Melissa Woodroffe
Co-Principal Solicitor

Suzanne Castellas
Centre Coordinator/Solicitor

Vikas Parwani
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Anita Sadiq

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Daniel Jaszcyk

Darren Lawless

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Eileen Sisavanh

Emma Scott

Georgina Dodd

Ida Nguyen

Jacqui Gin

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Jessica Sheridan

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Jisoo Mok

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Koko Aung

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Sophie Swart

Barristers and pro bono solicitors

We gratefully acknowledge the significant support, advice and expertise contributed by barristers and solicitors in private practice. This includes providing pro bono representation for clients in

Liz Austin

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Madeleine Bridgett

Luise Bristow

David Buchanan

Indraveer Chatterjee

Susan Cirillo

Lisa D'Ambra

Sefakor Dokli

Peggy Dwyer

Yan Gao

Zac Gazzard

Charles Gregory

Eraine Grotte

Cameron Jackson

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Stephen Lawrence

Patricia Lowson

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Anthony Sissian

David Straton

Michael Swanson

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halc

HIV/AIDS Legal Centre Incorporated
(an incorporated association)

ABN 39 045 530 926



ANNUAL FINANCIAL REPORT

30 June 2017

Corporate Information

HIV/AIDS Legal Centre Incorporated

	Name	Special Responsibilities
Committee Members	G Gahl S Castellas M Frommer D Schilling K Stefanova A Stratigos C Ward M Woodroffe	President Secretary Treasurer
Registered Office and Principal Place of Business	414 Elizabeth Street Surry Hills NSW 2011	
Public Officer	Gregory Gahl	Public Officer
Auditors	Steven J Miller & Co Chartered Accountants	

Statement of Surplus or Deficit and Other Comprehensive Income

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

	Note	2017 \$	2016 \$
Revenue	4	448,605	461,445
Other income	4	3,429	5,787
Administration expenses		(64,722)	(82,422)
Employee benefits expenseP	4.2	(317,381)	(344,499)
Depreciation expense		(1,523)	(1,655)
Office overheads		(3,415)	(6,333)
Programs and planning		(13,026)	(395)
Surplus before income tax		51,967	31,928
Income tax expense	3.6	-	-
Surplus for the year		51,967	31,928
Other comprehensive income for the year, net of income tax		-	-
Total comprehensive income for the year		51,967	31,928

This statement should be read in conjunction with the notes to the financial statements.

Statement of Financial Position

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

	Note	2017 \$	2016 \$
Assets			
Current			
Cash and cash equivalents	5	283,283	212,159
Trade and other receivables	6	1,950	200
Other assets	7	1,449	-
Current assets		286,682	212,359
Non-current			
Property, plant and equipment	8	6,789	5,066
Non-current assets		6,789	5,066
Total assets		293,471	217,425
Liabilities			
Current			
Trade and other payables	9	22,789	21,400
Provisions	10	61,552	44,317
Current liabilities		84,341	65,717
Non-current			
Provisions	10	19,755	14,300
Total liabilities		104,096	80,017
Net assets		189,375	137,408
Equity			
General funds - unrestricted		189,375	137,408
Total equity		189,375	137,408

This statement should be read in conjunction with the notes to the financial statements.

Statement of Changes in Equity

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

	General funds	Total equity
	\$	\$
Balance at 1 July 2015	105,480	105,480
Surplus for the year	31,928	31,928
Other comprehensive income	-	-
Total comprehensive income for the year	31,928	31,928
Balance at 30 June 2016	137,408	137,408
Balance at 1 July 2016	137,408	137,408
Surplus for the year	51,967	51,967
Other comprehensive income	-	-
Total comprehensive income for the year	51,967	51,967
Balance at 30 June 2017	189,375	189,375

This statement should be read in conjunction with the notes to the financial statements.

Statement of Cash Flows

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

	Note	2017 \$	2016 \$
Operating activities			
Receipts from:			
• Interest income		1,732	2,761
• Government grants		386,762	404,613
• Donors		29,799	66,869
• Customers		32,055	34,312
Payments to clients, suppliers and employees:			
• Other suppliers		(108,250)	(165,520)
• Wages & salaries		(267,728)	(323,068)
Net cash provided by operating activities		74,370	19,967
Investing activities			
Purchases of plant and equipment		(3,246)	(1,670)
Net cash used in investing activities		(3,246)	(1,670)
Net change in cash and cash equivalents		71,124	18,297
Cash and cash equivalents, beginning of year		212,159	193,862
Cash and cash equivalents, end of year		283,283	212,159

This statement should be read in conjunction with the notes to the financial statements.

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

1 General information and statement of compliance

The financial report includes the financial statements and notes of HIV/AIDS Legal Centre Incorporated.

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012.

HIV/AIDS Legal Centre Incorporated is a not-for-profit entity for the purpose of preparing the financial statements.

The financial statements for the year ended 30 June 2017 were approved and authorised for issuance by the Committee members.

2 Changes in accounting policies

2.1 New and revised standards that are effective for these financial statements

A number of new and revised standards became effective for the first time to annual periods beginning on or after 1 July 2016.

AASB 2014-3 Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations

The amendments to AASB 11 Joint Arrangements state that an acquirer of an interest in a joint operation in which the activity of the joint operation constitutes a 'business', as defined in AASB 3 Business Combinations, should:

- apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except principles that conflict with the guidance of AASB 11. This requirement also applies to the acquisition of additional interests in an existing joint operation that results in the acquirer retaining joint control of the joint operation (note that this requirement applies to the additional interest only, i.e. the existing interest is not re-measured) and to the formation of a joint operation when an existing business is contributed to the joint operation by one of the parties that participate in the joint operation
- provide disclosures for business combinations as required by AASB 3 and other Australian Accounting Standards.

AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation

The amendments to AASB 116 prohibit the use of a revenue-based depreciation method for property, plant and equipment. Additionally, the amendments provide guidance in the application of the diminishing balance method for property, plant and equipment.

The amendments to AASB 138 present a rebuttable presumption that a revenue-based amortisation method for intangible assets is inappropriate. This rebuttable presumption can be overcome (i.e. a revenue-based amortisation method might be appropriate) only in two (2) limited circumstances:

- the intangible asset is expressed as a measure of revenue, for example when the predominant limiting factor inherent in an intangible asset is the achievement of a revenue threshold (for instance, the right to operate a toll road could be based on a fixed total amount of revenue to be generated from cumulative tolls charged); or
- when it can be demonstrated that revenue and the consumption of the economic benefits of the intangible asset are highly correlated.

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

2.1 New and revised standards that are effective for these financial statements continued

AASB 2014-9 Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements

The amendments introduce the equity method of accounting as one of the options to account for an entity's investments in subsidiaries, joint ventures and associates in the entity's separate financial statements.

AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101

The Standard makes amendments to AASB 101 Presentation of Financial Statements arising from the IASB's Disclosure Initiative project. The amendments:

- clarify the materiality requirements in AASB 101, including an emphasis on the potentially detrimental effect of obscuring useful information with immaterial information
- clarify that AASB 101's specified line items in the statement(s) of surplus or deficit and other comprehensive income and the statement of financial position can be disaggregated
- add requirements for how an entity should present subtotals in the statement(s) of surplus and deficit and other comprehensive income and the statement of financial position
- clarify that entities have flexibility as to the order in which they present the notes, but also emphasise that understandability and comparability should be considered by an entity when deciding that order
- remove potentially unhelpful guidance in AASB 101 for identifying a significant accounting policy.

None of these amendments specifically affect the association and if adopted, would not have a material impact on the association.

3 Summary of accounting policies

3.1 Overall considerations

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

3.2 Revenue

Revenue comprises revenue from the sale of goods, services income, government grants, fundraising activities and client contributions. Revenue from major activities and services is shown in Note 4.

Revenue is measured by reference to the fair value of consideration received or receivable by the Association for goods supplied and services provided, excluding sales taxes, rebates, and trade discounts.

Revenue is recognised when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably, and when the criteria for each of the Association's different activities have been met. Details of the activity-specific recognition criteria are described below.

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

3 Summary of accounting policies continued

3.2 Revenue continued

Government grants

A number of the association's programs are supported by grants received from the Federal, State and Local governments. If conditions are attached to a grant which must be satisfied before the Association is eligible to receive the contribution, recognition of the grant as revenue is deferred until those conditions are satisfied.

Where a grant is received on the condition that specified services are delivered, to the grantor, this is considered a reciprocal transaction. Revenue is recognised as services are performed and at year-end until the service is delivered.

Revenue from a non-reciprocal grant that is not subject to conditions is recognised when the Association obtains control of the funds, economic benefits are probable and the amount can be measured reliably. Where a grant may be required to be repaid if certain conditions are not satisfied, a liability is recognised at year end to the extent that conditions remain unsatisfied.

Where the Association receives a non-reciprocal contribution of an asset from a government or other party for no or nominal consideration, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

Client contributions

Fees charged for care or services provided to clients are recognised when the service is provided.

Donations

Donations collected, including cash and goods for resale, are recognised as revenue when the Association gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Interest income

Interest income is recognised on an accrual basis using the effective interest rate method. Dividend income are recognised at the time the right to receive payment is established.

3.3 Operating expenses

Operating expenses are recognised in surplus or deficit upon utilisation of the service or at the date of their origin.

3.4 Intangible assets

Recognition of other intangible assets:

Acquired intangible assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and install the specific software.

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

3 Summary of accounting policies continued

3.4 Intangible assets continued

Subsequent measurement

All intangible assets are accounted for using the cost model whereby capitalised costs are amortised on a straight-line basis over their estimated useful lives, as these assets are considered finite. Residual values and useful lives are reviewed at each reporting date. In addition, they are subject to impairment testing. The following useful lives are applied:

- Software: 3-5 years

Amortisation has been included within depreciation and amortisation.

Subsequent expenditures on the maintenance of computer software and brand names are expensed as incurred.

When an intangible asset is disposed of, the gain or loss on disposal is determined as the difference between the proceeds and the carrying amount of the asset, and is recognised in profit or loss within other income or other expenses.

3.5 Plant and equipment

Each class of plant and equipment is 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 lives for each class of depreciable asset are:

Computer equipment	4-10 years
Furniture and fittings	6-10 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 statement of surplus or deficit and other comprehensive income.

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

3.5 Plant & equipment continued

De-recognition & 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 statement of surplus or deficit and other comprehensive income.

3.6 Taxation

Income Tax

The association is a public benevolent institution for the purposes of Australian taxation legislation and is therefore exempt from income tax. This exemption has been confirmed by the Australian Taxation Office. The association holds deductible gift recipient status.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

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.

3.7 Cash and cash equivalents

Cash and cash equivalents in the statement of financial position 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 statement of cash flows, cash and cash equivalents as defined above, net of any outstanding bank overdrafts.

3.8 Employee benefits

Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries, non-monetary benefits and accumulating sick leave. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The Association's liabilities for annual leave and long service leave are included in other long-term benefits as they are not expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

3 Summary of accounting policies continued

3.9 Provisions, contingent liabilities and contingent assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

Any reimbursement that the association can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

3.10 Economic dependence

The committee members present the financial statements which report a surplus of \$51,967 for the year ended 30 June 2017 and net assets of \$189,375 as at 30 June 2017.

The association's ability to continue as a going concern in the ensuing financial year and subsequent financial years is dependent upon the association's ability to continuously source grant funding, donations and fundraising and services income.

3.11 Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Impairment

In assessing impairment, management estimates the recoverable amount of each asset or cash-generating unit based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain assets.

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

3 Summary of accounting policies continued

3.11 Significant management judgement in applying accounting policies continued

Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

3.12 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.

Collectability 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 statement of surplus or deficit and other comprehensive income.

3.13 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.

4 Revenue

The Association's revenue may be analysed as follows for each major product and service category:

	Note	2017 \$	2016 \$
Revenue			
Donations and fundraising		23,311	41,612
Disbursements recovered		1,256	3,693
Grant income	4.1	386,762	367,830
Interest received		1,732	2,761
Legal fee and service income		30,289	12,196
Legal Aid application support		6,487	25,257
Publication fees		500	10,200
Parental leave fund		-	657
		448,605	461,445
Other income			
Interest income		1,732	2,761
Sundry income		1,697	3,026
		3,429	5,787
Total revenue and other income		452,034	467,232

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

4 Revenue continued

4.1 Grant income

	Note	2017 \$	2016 \$
Legal Aid NSW – State		100,102	96,765
Attorney Generals Department – Commonwealth		151,346	148,053
Legal Aid NSW – Public Purpose Fund		135,314	123,012
Grant income		386,762	367,830

4.2 Employee benefits expense

	Note	2017 \$	2016 \$
Wages and salaries		267,728	323,068
Parental leave fund		-	657
Superannuation		26,655	32,043
Movements in employee benefits provisions		22,690	(13,046)
Staff training and development		308	1,777
Total employee benefits expense		317,381	344,499

5 Cash and cash equivalents

Cash and cash equivalents consist the following:

	Note	2017 \$	2016 \$
Cash on hand & at bank		283,283	212,159
Cash and cash equivalents		283,283	212,159

5.1 Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled in the statement of financial position as follows:

	Note	2017 \$	2016 \$
Cash and cash equivalents		283,283	212,159

6 Trade and other receivables

	Note	2017 \$	2016 \$
Trade receivables		1,886	200
Insurance refund receivable		64	-
		1,950	200

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

7 Other assets

	Note	2017 \$	2016 \$
Prepayments:			
Office insurance		693	-
Association insurance		451	-
Personal accident insurance		305	-
		1,449	-

8 Plant and equipment

Details of the association's plant and equipment and their carrying amount are as follows:

	Computer equipment \$	Office furniture and equipment \$	Total \$
2017			
Balance 1 July 2016	16,491	4,572	21,063
Additions	3,246	-	3,246
Disposals	-	-	-
Balance 30 June 2017	19,737	4,572	24,309
Depreciation and impairment			
Balance 1 July 2016	12,967	3,030	15,997
Amortisation/depreciation	1,105	418	1,523
Disposals	-	-	-
Balance 30 June 2017	14,072	3,448	17,520
Carrying amount 30 June 2017	5,665	1,124	6,789
2016			
Balance 1 July 2016	14,821	4,572	19,393
Additions	1,670	-	1,670
Disposals	-	-	-
Balance 30 June 2016	16,491	4,572	21,063
Depreciation and impairment			
Balance 1 July 2016	11,730	2,612	14,342
Amortisation/depreciation	1,237	418	1,655
Disposals	-	-	-
Balance 30 June 2016	12,967	3,030	15,997
Carrying amount 30 June 2016	3,524	1,542	5,066

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

9 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2017 \$	2016 \$
Current:			
Accrued charges		12,490	11,085
ATO payables		5,857	5,037
Trade creditors		5,497	5,259
GST refundable		(1,055)	19
		22,789	21,400

10 Provisions

Current & non-current provisions are as follows

	Note	2017 \$	2016 \$
Current:			
Annual leave		61,552	44,317
Non-current:			
Long service leave		19,755	14,300
Total		81,307	58,617

11 Related party transactions

The Association's related parties include the Executive Members of HIV/AIDS Legal Centre Incorporated's Committee Members. The Members did not receive any remuneration during the 2017 financial year.

11.1 Transactions with key management personnel

Key management of the Association are the Executive Members of HIV/AIDS Legal Centre Incorporated's Committee and members of the Executive Council. Key management personnel remuneration includes the following expenses:

	2017 \$	2016 \$
Total key management personnel remuneration	254,292	244,387

Notes to the Financial Statements

For the year ended 30 June 2017
HIV/AIDS Legal Centre Incorporated

12 Commitments for expenditure

Commitments for lease expenditure are summarised as follows

	Note	2017 \$	2016 \$
Operating leases – Office			
Within 1 year		21,154	20,922
After 1 year but within 5 years		63,464	83,688
		84,618	104,610

13 Contingent liabilities

There are no contingent liabilities that have been incurred by the association in relation to 2017 or 2016.

14 Post-reporting date events

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

15 Member's guarantee

The association is incorporated under the Associations Incorporation Act 2009. If the association is wound up, the constitution states that each member is required to contribute a maximum of any unpaid amount in respect of membership fee of the association which is determined by its Committee.

Responsible Entities' Declaration

In the opinion of the Committee members of HIV/AIDS Legal Centre Incorporated:

- (a) The financial statements and notes of HIV/AIDS Legal Centre Incorporated are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including;
 - (i) Giving a true and fair view of its financial position as at 30 June 2017 and of its performance for the financial year ended on that date; and
 - (ii) Complying with Australian Accounting Standards and Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the *Australian Charities and Not-for-profits Commission Act 2012*;
- (b) There are reasonable grounds to believe that HIV/AIDS Legal Centre Incorporated will be able to pay its debts as and when they become due and payable. (Refer Note 3.10)

Signed in accordance with a resolution of the responsible entities.


 GREGORY GAHL
 President

Sydney

Date 23/10/2017



Independent Auditor's Report

To the members of
HIV/AIDS Legal Centre Incorporated

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of HIV/AIDS Legal Centre Incorporated, which comprises the statement of financial position as at 30 June 2017, the statement of surplus or deficit and other comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Committee members' declaration.

In my opinion, the financial report of HIV/AIDS Legal Centre Incorporated 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 association's financial position as at 30 June 2017 and of its financial performance and cash flows for the year then ended; and
- (b) Complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2017, but does not include the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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approved under
the Professional
Standards
Legislation

Independent Auditor's Report

To the members of
HIV/AIDS Legal Centre Incorporated

Committee members' Responsibility for the Financial Report

The Committee members of the association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the Committee members determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, committee members are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibility for Audit of the Financial Report

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by committee members.
- Conclude on the appropriateness of the committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. My conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

Independent Auditor's Report

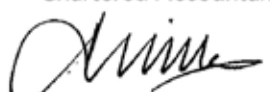
To the members of
HIV/AIDS Legal Centre Incorporated

Auditor's Responsibility for Audit of the Financial Report continued

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.


STEVEN J MILLER & CO
Chartered Accountants


S J MILLER
Registered Company
Auditor No 4286

Sydney

Dated 31/10/17

halc

www.halc.org.au