

31  
YEARS

# Annual Report

## 2017-2018



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# About SSRV

## About Us

Social Security Rights Victoria (SSRV) is an independent, state-wide community legal centre that specialises in social security and related law, policy and procedures. Our vision is for a fair and just society in which all people are able to receive a guaranteed adequate income in order to enjoy a decent standard of living. SSRV's contribution to this vision is the provision of legal services to vulnerable and disadvantaged Victorians and those who support them, which assist them to secure and protect their right to equitable social security entitlements.

## Our Values

### Respect

We engage respectfully with service users, partners, stakeholders, funders, colleagues and others.

### Empowerment

While recognising that people have varying capabilities, we work towards strengthening the capacity of individuals and communities to understand their rights and responsibilities, prevent or resolve legal problems and pursue their interests.

### Quality

We engage in continuous quality improvement and strive for excellence in our service.

### Integrity

We are fair, honest and accountable and our decisions are informed by credible evidence.

### Courage

We are bold, adaptive and innovative in pursuing our vision and purpose.

## Our Funding

SSRV is funded by the Australian Government Attorney General's Department and the Victorian Government, with the funding administered by Victoria Legal Aid. In 2017/2018, SSRV received new grants from the Victorian Government Department of Justice and Regulation. We continued to use project funding from the Victorian Legal Services Board which was received in the previous year. Deakin University made payment to SSRV towards the costs of providing the legal internships placements.

SSRV gratefully recognises our funding sources and we acknowledge their contributions to our services, and to client and community outcomes.

# Our People

## SSRV Board Members

Marianne De Leo  
*President*

Lyndall Grimshaw  
*Vice - President (until February 2018)*

Paul Garry  
*Treasurer*

Heather Bruer  
*Member (from April 2018)*

Trevor Carroll  
*Member (from April 2018)*

Tom Cobban  
*Member*

Kirsty Gregory  
*Member*

Agata Wierzbowski  
*Member*

Katy Woods  
*Member*



*Peter Horbury  
Manager - Operations and Information Services*

## SSRV Staff Members

Gillian Wilks  
*Director*

Vivienne Topp  
*Principal Lawyer (until April 2018)*

Janette Nankivell  
*Locum Principal Lawyer  
(May -September 2018)*

Peter Horbury  
*Manager - Operations and  
Information Services*

Denny Meadows  
**Community Lawyer**

Catherine McComish  
*Community Lawyer - VLSB Project*

Elizabeth Alexander  
*Community Lawyer - VLSB  
Project (until December 2017)*

Philippa McInerney  
*Community Lawyer - Worker  
Assistance Service Project*

Elizabeth Divers  
*Community Lawyer - Family  
Violence Project*

### **Short Term Projects**

Helen Yandell

Saskia Weerheim

Rohan Thwaites

### **Contractors**

Russell Smith

Wendy Foster

Ben Zika

## SSRV Volunteers

Catherine Glouteney  
Grace Innes  
James Joseph  
Denny Meadows  
Stephanie Moncur  
Eris O'Donnell  
Josh Shub  
Dermott Williams

## SSRV Pro Bono Supporters

Berrill & Watson Lawyers  
Hall and Wilcox  
Lisa James, Allens Linklaters  
Nola Karapanagiatidis, Barrister  
King & Wood Mallesons



*Heather Bruer and Tom Cobban, SSRV Board Members*



*Catherine McComish and Philippa McInerney, SSRV Community Lawyers*



*Elizabeth Divers, SSRV Community Lawyer*



*John Berrill (Berrill & Watson Lawyers), Pro Bono Partner and Katy Woods, SSRV Board Member*



Volunteering at SSRV has been challenging and rewarding. I am fortunate that I have been able to put both my skills as a lawyer and a customer service professional to some use to help people who really need as much assistance as our clients do.

**Eris O'Donnell, SSRV Volunteer**



*Eris O'Donnell, SSRV Volunteer*



*Deakin University Legal Interns - Shenaia, Gina, Sammy & Stacey*



*Vivienne Topp (Principal Lawyer) and Dermott Williams (Paralegal Volunteer)*

## Deakin Internship Program

SSRV continued to partner with Deakin University to offer internships to law students.



I started volunteering as a paralegal at Social Security Rights Victoria (SSRV) through a placement with Deakin University and decided to stay back. While undertaking the placement was an enriching experience, I have decided to remain with SSRV due to the social justice they contribute to society as well as the friendly working environment they create for us volunteers.

SSRV has assisted in widening my knowledge in law by teaching me about a law that is not usually taught within the university curriculum, social security law. Initially, my knowledge of social security law was scarce, however SSRV has made me acquainted and confident in social security issues. As SSRV deals predominantly with issues with Centrelink, I have also gained immense administrative knowledge on the Administrative Appeals Tribunal.

The working environment at SSRV is one of the main reasons I have decided to remain as a volunteer paralegal. The staff at SSRV are very supportive and eager help you grow in the legal sector. While all our work is supervised, being given an opportunity to engage with service users regarding their social security rights has gained me extensive exposure in working with community legal centres. Moreover, volunteering at SSRV has allowed me to further build on my analytical and interpersonal communication skills by constantly working with a diversity of people.

Working at SSRV has highlighted the importance of giving back to the community and aiding those that do not have the facility and means to access legal advice. It has been my pleasure to be a part of a team who acts on behalf of ensuring all individuals are entitled to adequate income.

**Shenaia Nanayakkara, Volunteer Paralegal**

# Our Year

## President's Report - Marianne De Leo

2017-2018 has been an important and eventful year for SSRV. A critical milestone was the launch of the SSRV Strategic Plan 2018-2021 in April 2018, which was the culmination of a great deal of work by Gillian and the Board. It sets out an ambitious vision to transform SSRV over the next three years, and how we deliver social security legal services to the most vulnerable in our community.

Of course, even more important was the work undertaken to bring this vision to life. I'm proud that our strategic priorities infused so many of SSRV's key decisions and actions this year, including:

- stronger engagement with Victoria Legal Aid and key sector partners,
- governance and policy improvements,
- strategic recruitment to the Board to bring new expertise into the organisation,
- remuneration review for our Director and Principal Lawyer positions and a commitment to increasing the competitiveness of senior remuneration over time.

SSRV was also successful in pursuing grants from the Victorian Government to enhance SSRV's work in resourcing other professionals to assist their clients with social security issues and to explore the intersection between family violence and social security. As we move into 2018-2019, SSRV is thrilled



to have received a \$200,000 grant from the Victorian Government/Federation of Community Legal Centres to work in partnership with the Financial and Consumer Rights Council to design, implement and evaluate a new integrated service between financial counsellors and social security law specialists.

While these are just some of this year's highlights, they are on top of the day-to-day achievements of Gillian and our team of wonderful staff and volunteers, who work so hard to deliver the best possible legal service to the community.

### Farewell's and welcomes

During the year we farewellled board members, Lyndall Grimshaw and Agata Wierzobowski, both of whom made an invaluable contribution to the organisation. We thank them again for all the time, skill and passion they both invested in SSRV over the years.

Sadly, at the Annual General Meeting



we will also say goodbye to Paul Garry, who is not renominating after four years as Treasurer of the SSRV Board. Thanks to Paul's wise stewardship, SSRV's finances and the organisation's financial administration and oversight are in a robust position. We're so grateful to Paul for his leadership, expertise and generosity to the organisation over this time, and wish him all the best in his next endeavours.

Katy Woods is also resigning from the Board at the Annual General Meeting due to the moving interstate. Katy has been a wonderful asset to the SSRV, providing valuable sector insight to the Board and mentoring and training support to SSRV staff. Katy's departure is a big loss and we'll miss her, but we wish her well with her new life in Sydney.

While farewells are always sad, they also provide an opportunity to welcome new faces. During the year, we were lucky enough to recruit Trevor Carroll and Heather Bruer to the Board, who bring a wealth of new experiences, skills and ideas that will strengthen our organisation.

We also welcomed Michael Tamblyn as the new Principal Lawyer in September, following Vivienne Topp's departure earlier this year. Michael brings a wealth of community legal sector experience to SSRV, and his recruitment marks the beginning of an exciting period of renewal for our legal practice.

### **Thank you**

I wish to sincerely thank each of our funding bodies. I also wish to acknowledge the remarkable generosity of John Berrill and Tom Cobban of Berrill & Watson, who have offered significant ongoing pro bono support to SSRV, Hall and Wilcox, and other pro bono

supporters who have contributed to SSRV's work. On behalf of the Board, thank you so much for everything you have done for this organisation and the people it serves.

And, of course, thank you to Gillian (Director), Vivienne, Janette, John and Michael (Principal Lawyer/s), SSRV staff and volunteers, and the Board for your wonderful work this year. With such a talented team in place, 2018-2019 is full of potential.

## Director's Report - Gillian Wilks

The National Partnership Agreement on Legal Assistance Services 2015-2020 (NPA), through which Commonwealth funding for legal assistance services is directed to the states and territories, and eventually to organisations such as SSRV, directs that these legal assistance services should be “targeted to priority clients with the greatest legal need (COAG, p.3)”. A key consideration in assessing legal need is financial disadvantage. The NPA recognises that people who are “in receipt of Centrelink benefits as their main source of income (COAG, p.15)” are financially disadvantaged.

To be eligible for social security benefits a person will usually have to be experiencing some form of ongoing or temporary vulnerability such as disability or unemployment or escaping from family violence. Financial disadvantage can make a person more vulnerable to legal problems. This is both because inadequate income can expose a person to associated issues such as those related to housing and debt, and also because they may not be able to afford to purchase legal assistance when legal issues do arise. These circumstances can be exacerbated when security of income is at risk. By definition and by the nature of their circumstances, social security recipients are a priority target group for legal assistance services.

The above, and a range of connected reasons, underpin SSRV's belief in the fundamental importance of ensuring that specialist social security law expertise and experience is developed and maintained in the community legal assistance sector. They also drive SSRV's



commitment to ensuring that members of the public who are experiencing legal issues associated with accessing and/or maintaining social security entitlements or meeting their obligations, and those who support them (such as health, financial counselling, community service, disability and legal professionals) are able to access this legal expertise and assistance. This reasoning also informs the value that SSRV places on working collaboratively and holistically with others to improve client outcomes, and to identify and address policy and systemic issues that create barriers to access and fairness.

In 2017-2018 SSRV has worked to ensure that firm foundations have been established and a vision for the future has been clearly articulated. With support from Fitzroy Legal Service, for which we are most grateful, SSRV is now operating effectively out of offices in the Fitzroy Town Hall. Grants from the Victorian Government and the Victorian Legal Service Board have enabled SSRV to increase the number of lawyers with expertise in social security law and practice, to more formally engage with and resource key stakeholders, and

to directly and indirectly increase the amount of services provided to vulnerable and disadvantaged Victorians. We have recruited to key positions on the Board and the staff, and we have thought about how we ensure that these roles remain attractive and competitive. SSRV has committed to continuous quality improvement and evidence based practice through engagement in the National Accreditation Scheme and the Federation of Community Legal Centres' Evaluation Capacity Building Project.

Lead by the SSRV Board, during the year a great deal of work has been put into determining SSRV's strategic directions and articulating these in the SSRV Strategic Plan 2018-2021. Critical to the plan have been considerations about how to most effectively and efficiently apply the current resources, and about how to access additional funding and develop resources to ensure that SSRV is viable and sustainable into the future.

During the year, SSRV staff, volunteers and pro bono partners offered a range of direct legal advice, casework and representation services to the public; provided advice, secondary consultation and referral services to other professionals; delivered community legal education and professional development to a variety of groups; and engaged with a many different stakeholders. SSRV also designed and implemented a number of special projects. More detailed information about the services provided and to whom they were delivered is outlined in the following sections of this annual report.

SSRV has maintained engagement with the wider legal assistance sector and broader issues during the year. This has included through involvement in the National Social Security Rights Network, the Federation of Community

Legal Centres Jurisdiction Planning & Access to Justice Working Group and the Outcomes Measurement Project Steering Committee, and participation in the Victoria Legal Aid led CLSP Reform consultation processes. We have also engaged with a range of other organisations through the Disability Support Pension Working Group, the Financial and Consumer Rights Council Centrelink Working Group, and participation in the Disability Resource Centres' Pathways to the Disability Support Pension Project steering committee.

My sincere thanks to Marianne De Leo and the SSRV Board, who have demonstrated great leadership, expertise and passion as they have guided SSRV's strategic positioning while supporting me to address the many challenges SSRV has faced during the year. SSRV's wonderful staff, contractors and volunteers have continued to work hard to try to meet the demand for high quality, specialist social security legal assistance services, all the while contributing to service development and innovative approaches to our work. The contribution, dedication and individual strengths that each person brings to their role and to the organisation is recognised and very much appreciated. Thank you to funders, project partners and to our pro bono supporters, and to the state and national peak bodies that support and resource the work of community legal centres.

I look forward to updating members and stakeholders on progress in implementing SSRV's 2018-2021 Strategic Plan in next year's report.

Council of Australian Governments (COAG), *National Partnership Agreement on Legal Assistance Services 2015-2020* <https://www.ag.gov.au/Legal-System/Legalaidprogrammes/Documents/NationalPartnershipAgreementOnLegalServices.pdf>



## ABOUT US

**Social Security Rights Victoria (SSRV)** is an independent, state-wide community legal centre that specialises in social security and related law, policy and procedure. Our vision is for a fair and just society in which all people are able to receive a guaranteed adequate income in order to enjoy a decent standard of living. SSRV's contribution to this vision is the provision of legal services to vulnerable and disadvantaged Victorians, and those who support them, which assist them to secure and protect their right to equitable social security entitlements.

## OUR VALUES

### Respect

We engage respectfully with service users, partners, stakeholders, funders, colleagues and others.

### Empowerment

While recognising that people have varying capabilities, we work towards strengthening the capacity of individuals and communities to understand their rights and responsibilities, prevent or resolve legal problems and pursue their interests.

### Quality

We engage in continuous quality improvement and strive for excellence in our service.

### Integrity

We are fair, honest and accountable, and our decisions are informed by credible evidence.

### Courage

We are bold, adaptable and innovative in pursuing our vision and purpose.

## STRATEGIC PRIORITIES 2018-2021

### ■ We continue to strengthen our expertise in social security law, and we use our knowledge and experience to provide high quality community legal services.

- Build our workforce of legally qualified and specialist trained/experienced paid and volunteer staff and pro bono partners.
- Promote SSRV to ensure that target clients and service providers are aware of and able to access SSRV's expertise and services.

### ■ We target our services at vulnerable and disadvantaged Victorians and to where they are most needed.

- Work closely with Victoria Legal Aid and other stakeholders to identify legal need and plan social security law service provision.
- Provide specialist social security law assistance as part of 'wrap around' legal and related client services.
- Explore the use of technology to enhance and extend our impact, including into regional and rural areas and to those with particular access needs.

### ■ We build the capacity and capability of other professionals, enabling them to better identify and assist people experiencing, or who may encounter, social security problems.

- Provide specialist legal advice and training to other professionals who assist people with social security law issues such as community legal centre workers and financial counsellors.
- Design and implement strategies that encourage and support sustained change to practice.

### ■ We highlight and address injustice, enhance service outcomes and build knowledge by engaging and collaborating with others.

- Build, maintain and leverage relationships with the community legal centre and broader legal assistance sector, other relevant sectors, clients and service users.
- Engage in sector planning and other reform processes to ensure that the legal needs of social security recipients are considered and addressed.
- Contribute to strong community legal centre and legal assistance sectors through participation in relevant activities.

### ■ Evidence informs our decisions, practice and advocacy.

- Strengthen our data collection and analysis, including in relation to the monitoring and evaluation of our activities.
- Engage in research and consultation to better understand issues and inform proposed responses.
- Ensure that the views of service users and target groups are elicited and considered.
- Undertake strategic litigation as appropriate.

### ■ We are a high performing and sustainable organisation.

- Advocate for increased recurrent funding to support the delivery of efficient, high quality client services and to provide competitive working conditions.
- Ensure strong and accountable governance and operational structures.
- Actively engage with the CLC accreditation process as a basis for continuous improvement, risk management and organisational learning.

# Our Services

SSRV provides legal information, advice, casework assistance and representation in relation to social security and family assistance issues. Initial intake is primarily via our telephone advice service.

## Advice, Casework & Representation

In the 2017/18 year the advice service operated Mondays to Wednesdays 9.30am-12.30pm (except public holidays and between Christmas and New Year). In the year SSRV provided 1,083 information, referral, advice and minor casework services. This assistance was provided to 929 individual clients. SSRV opened 41 new ongoing cases during the year and closed 50, some of which carried over from 2016-2017.

## Client Stories

### Disposal of Assets Case, Denny Meadows

A recent decision of the Administrative Appeals Tribunal (AAT) General Division (second level of appeal) (*Stavrinidis and Secretary Department of Social Services* decided 12 February 2018) found that an age pensioner (Mrs S) who put her daughter on the title of their new home was not caught by the gifting provisions of the Social Security Act. Social Security Rights Victoria successfully argued that the daughter's ongoing contribution over many years was adequate consideration for the joint share that she acquired.

Mrs S was the sole owner of a house that she lived in with her husband (until he died in 1993), her daughter and her daughter's children. That house was sold in 2015 and the proceeds were used to purchase a new house, into which the whole family moved. The daughter was made a joint owner of the new house even though she did not make a direct financial contribution to the purchase.

Centrelink decided that in making her daughter a joint owner of the new house Mrs S effectively gifted 50% of the property to her daughter. Centrelink applied the gifting provisions contained in s1123 of the Social Security Act to significantly reduce Mrs S's pension. For the gifting provisions to apply, two requirements must be met:

1. the destruction, disposal or diminishing in value of an asset and
2. this was done for no or inadequate consideration or to obtain a social security advantage.

The AAT accepted there was no suggestion that the Applicant ever intended to obtain a social security advantage. The main issue dealt with by the AAT was whether the daughter had provided adequate consideration for her half share of the new home.

Mrs S gave evidence, which was accepted by the AAT, that after the death of her husband, her daughter had “been like my husband” as she provided care for her and did things that her husband used to do, especially paying household bills. Mrs S’s daughter compiled a list of 12 items of her expenditures from the years 1991-2015 in the prior house. Included in the expenditures were \$7,000 paid towards her father’s funeral and maintenance costs. She also provided a list of 45 expenditures in 2015 in relation to the current house, including furniture. In addition the AAT accepted that the extent of the daughter’s past contributions was greater than could be recalled.

The AAT found that Mrs S and her daughter had a clear, if not explicit, understanding to live together in the new house and continue to both contribute to running the household, with corresponding benefits and burdens. Mrs S’s daughter became a joint owner in recognition of that understanding. The AAT was satisfied that what the daughter contributed to the household constituted adequate consideration for her half share and therefore it had not been gifted to her.

The AAT rejected a submission by the Department that the arrangement between Mrs S and her daughter was merely a “family arrangement” as it had a “financial and/or carer aspect”. The contributions by the Applicant’s daughter went well beyond “just what children do” or “what happens in families”.

The AAT also agreed that a constructive trust existed whereby the Applicant’s daughter acquired a half interest in the prior house in return for her contributions to it. As the proceeds of the sale of that house were applied to buying the new house, the daughter’s half share in the new house could never be a gift.

Reprinted with permission from *The Devil’s Advocate*, Financial and Consumer Rights Council Newsletter, 26 April 2018.

## Justine

Justine emigrated from the USA in the 1990s but moved back, and forth for a number of years, living in Central America and Mexico. Unfortunately, Justine developed depression and a number of other illnesses, making her life very difficult.

She wasn’t able to work and so applied for Disability Support Pension (DSP). Her application wasn’t successful. She applied for an Authorised Review Officer review which also wasn’t successful. She approached SSRV who assisted her at the Social Security and Child Support Division of the Administrative Appeals Tribunal (AAT) where her application again wasn’t successful.

Justine appealed to the General Division of the AAT. Prior to the hearing SSRV assisted Justine to obtain some more specific information. With this information Centrelink requested a report from the Health Advisory Practitioners Unit (HAPU). HAPU is a section in Centrelink that deals with complex medical reports. The HAPU report indicated that they believed that Justine met the DSP criteria and Centrelink agreed to pay her DSP without needing to go to the General Division of the AAT.

## Community Legal Education



*Peter Horbury - 'speed-dating' with financial counsellors, Financial and Consumer Rights Council Conference, September 2017.*

SSRV develops and delivers community legal education with the objective of improving the knowledge and access of a variety of groups to the social security system. Our program particularly targets professionals working in related areas such as financial counselling and community outreach. In the 2017-2018 year SSRV staff provided workshops/presentations to organisations such as:

- Community Information and Support Victoria
- Maroondah Community Assist
- Doncare
- Financial and Consumer Rights Council (Annual Conference)
- Melbourne University Student Legal Service
- and to a number of other community legal centres in conjunction with the special projects outlined later in this report.

## Law Reform and Policy

SSRV's involvement in law reform and policy during 2017-2018 was primarily via the National Social Security Rights Network. In the year SSRV contributed to submissions and research, including on:

- Social Security and Family Violence
- The Review of the National Partnership Agreement on Legal Assistance Services.



*Profiles Project Workshop, Loddon Campaspe Community Legal Centre, Bendigo, May 2018.*

## Special Projects

**Profiles of High Risk Social Security Recipients Project** - a 13 month project funded with a grant from the Victorian Legal Services Board. The purpose of the Project is to pilot a model for supporting generalist community legal centres to improve the ways in which they detect, assist and refer clients with social security law issues. A key component of the project has been the development of profiles of clients that are at high risk of experiencing a social security issue, as a basis for training, supported identification of and assistance to clients with social security matters.

Four generalist community legal centres - Springvale Monash, Brimbank Melton, Loddon Campaspe and Eastern have participated in the project. SSRV has worked closely with each centre to develop tailored training, resources, referral pathways and intake processes, and to target service areas that are most likely to encounter clients with social security issues. At the time of writing SSRV has completed two workshops with each of the participating centres, which have included legal and procedural content, case studies, and practice using the client profiles.



The feedback from the centres has been very positive, with many lawyers and workers reporting improved confidence in identifying and responding to social security issues. We are continuing to work together with each centre to embed lasting change within the centres, to enable more people in the community to access the help they need to have their social security rights and entitlements protected.

**Intersection between Family Violence and Social Security Project** - In January 2018, SSRV was successful in securing funding from the Victorian State Government to employ a Community Lawyer to undertake a two year project exploring the intersection between family violence and social security issues.

Working with Peninsula Community Legal Service, Fitzroy Legal Service, Homeless Law and Women's Legal Service Victoria, the project is looking to achieve three key outcomes. Firstly, identifying, mapping and documenting themes and issues arising in circumstances of family violence with a further focus on whether different client cohorts experience different issues or challenges which are unique in some way. Secondly, providing specialist social security law advice, case work, secondary consultation and referral pathways. Lastly, reflecting upon the learnings from the previous two areas and develop ways these could be shared with the non-legal sector, such as financial counsellors, family violence support workers and other community services organisations.

**Worker Assistance Service Project** - with a grant from the Victorian Government, SSRV has been strengthening and streamlining the assistance that it provides to other professionals and organisations who are helping clients with social security issues. This service is primarily delivered through a telephone advice service. In 2017-2018 over 130 assistance services were provided to workers, with demand continuing to grow.

**Disability Support Pension Toolkit** - this project was initiated in response to the very real issue many people contacting SSRV, and the workers supporting them, were experiencing in obtaining/providing the appropriate medical evidence to support applications for the Disability Support Pension. In consultation with representatives from disability, legal and medical organisations, and academics, a set of resources have been produced by pro bono partner, John Berrill. The Toolkit will be trialled with key stakeholders and rolled out in conjunction with training sessions over the next few months.

**Superannuation/Insurance Project** - in conjunction with the National Debt Helpline and Berrill & Watson Lawyers, SSRV identified people who may have been eligible for disability payments under insurance policies held as part of their superannuation. Those people who were interested were able to access further assessment to determine if they were eligible and assistance to make a claim where relevant. A number of people, who may not have otherwise been aware of their entitlements, have subsequently received insurance payments.

# Stakeholder Engagement

In addition to work with other organisations through special projects, SSRV staff engaged with a range of stakeholders including other community legal centres, funders, peak bodies and a various community sector organisations during the year. This included participation in/contributions to:

- National Social Security Rights Network - Board, members meetings, national conference, bi-annual meetings with Departments of Social Services and Human Services
- Federation of Community Legal Centres - Jurisdictional Planning and Access to Justice Working Group, Outcomes Measurement Project Steering Committee, Family Violence Working Group, Specialist/Generalist Project consultations, member's meetings
- Financial and Consumer Rights Council - Centrelink Working Group, State Conference
- Centrelink Community Liaison team
- Disability Resource Centre – Pathways to Disability Support Pension Project
- Victoria Legal Aid - CLSP Reform Project consultations, engagement regarding collaborative service planning
- Barwon Community Legal Service - engagement regarding collaborative service planning and staff secondment
- Disability Support Pension Project - engagement with a number of peak disability organisations, community legal centres and Victorian Legal aid, medical, academic and other organisations.

## Community Lawyer Secondment

*Barwon Community Legal Service often works with other Victorian and National Legal Centres. Last year over 9 weeks from August to October, an informal training secondment program was set up between BCLS and Social Security Rights Victoria. Our lawyer, Elsie Stokie, trekked to Melbourne for a day each week to experience a barrage of social security problems and learn as much as possible.*

*The highlights of the secondment included getting to know everyone at SSRV and learning a lot more about social security law, especially relating to Disability Support Pensions. Elsie even had the opportunity to represent a client in a second tier Administrative Appeals Tribunal hearing. This exposure to an organisation with such a high level of expertise in the area of Social Security has meant that Elsie brings back to our office a wealth of knowledge for clients and fellow staff members.*

*Elsie also enjoyed working in a different environment, taking adventures down Brunswick Street and sampling some of the marvelous food on sale at every second shop and finding out what it is like to be a commuter to the big smoke. Overall, Elsie found the program really positive and enjoyed the opportunity to experience the different surroundings and learn new things.*

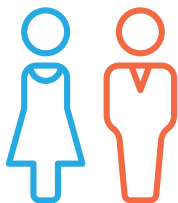
*Reprinted with permission from Barwon Community Legal Service Newsletter, February 2018.*



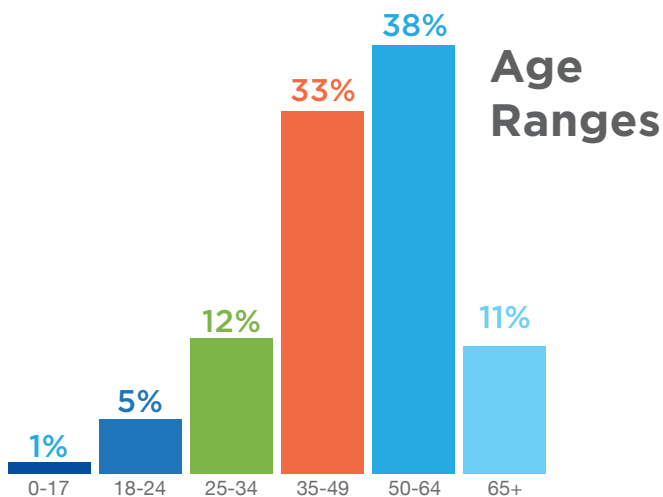
*Elsie Stokie, Barwon Community Legal Service, who undertook a secondment at SSRV*

# Our Clients

**58%**  
**FEMALE**

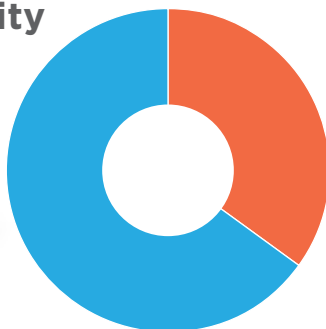


**42%**  
**MALE**



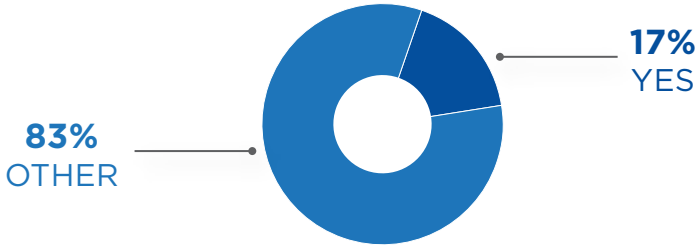
**Clients identifying  
as having a disability**

**65%**  
**OTHER**



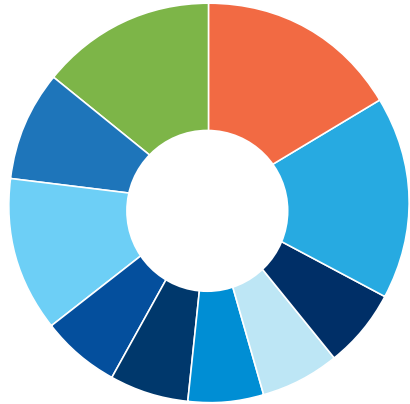
**35%**  
**YES**

## Clients reporting Family Violence



## Regional Local Government Areas

- Ballarat 17%
- Geelong 17%
- Yarra Ranges 14%
- Mornington Peninsula 13%
- Wellington 9%
- Macedon Ranges 6%
- Mildura 6%
- Mitchell 6%
- Moorabool 6%
- Shepparton 6%



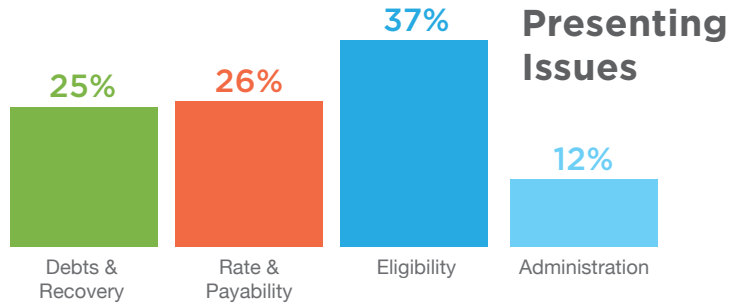
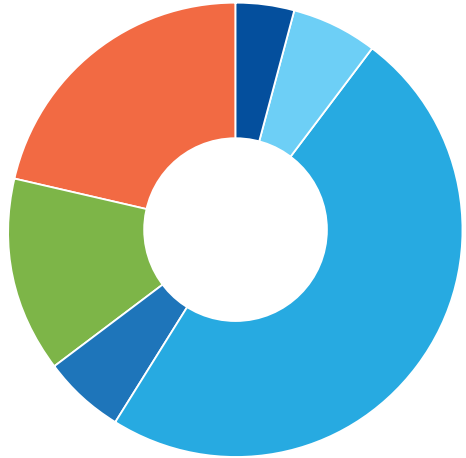
## Clients from Metro Local Government Areas

- Darebin 12%
- Moreland 12%
- Whittlesea 12%
- Casey 11%
- Hume 10%
- Brimbank 10%
- Wyndham 10%
- Kingston 8%
- Frankston 8%
- Port Phillip 7%



# Payment Types

- Disability 49%
- Newstart 21%
- Family 14%
- Age 6%
- Carer 6%
- Study 4%



## Rate Issues

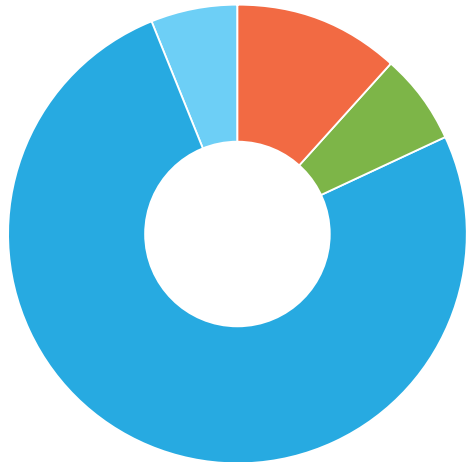
- Income Test 27%
- Waiting Periods 24%
- Assets 21%
- Rate 15%
- Cancellation 13%



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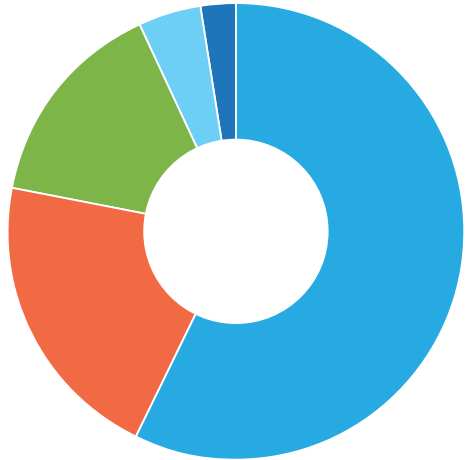
## Eligibility Issues

- Medical (DSP) 76%
- Activity Issues 12%
- Couple/Family 6%
- NZ/Residency 6%



## Overpayment Issues

- Existence 57%
- Unreasonable Recovery 21%
- Quantum 15%
- Waiver 5%
- Prosecution 2%



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## Administration Issues

- Review Process 26%
- CDDA 22%
- Delay 21%
- Job Services 11%
- General Treatment 11%
- Privacy 9%





# **Social Security Rights Victoria Inc**

Reg No. A0015471X

## **Financial Statements**

For the Year Ended 30 June 2018

**Social Security Rights Victoria Inc**

1545 100 Street

**Contents**

**For the Year Ended 30 June 2018**

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## Social Security Rights Victoria Inc

April 2018

### Statement by the Members of the Board of Management

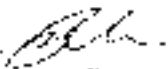
We, the Board of Management, confirm that the financial statements included in this report are true and correct, and that the information provided in this report is true and correct, and that the financial statements are true and correct.

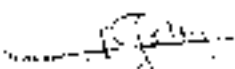
We, the Board of Management, confirm that the financial statements are true and correct.

We, the Board of Management, confirm that the financial statements are true and correct, and that the information provided in this report is true and correct.

We, the Board of Management, confirm that the financial statements are true and correct, and that the information provided in this report is true and correct.

This statement is made in accordance with the provisions of the Management Accounting Act 1998 (Vic) and the Management Accounting Regulations 1998 (Vic).

  
Michael J. Kelly  
Chairman

  
Michael J. Kelly  
Chairman

  
Michael J. Kelly  
Chairman

**Social Security Rights Victoria Inc**

Page 10 of 17

**Statement of Profit or Loss and Other Comprehensive Income  
for the Year Ended 30 June 2018**

	2018 \$	2017 \$
<b>Income</b>		
Fee - After government grants credit	287,413	219,467
Fee - After government grants	40,531	41,711
Interest income	82,125	10,567
Investment	1,374	1,178
	<u>382,595</u>	<u>273,023</u>
<b>Expenditure</b>		
Salaries	(285,246)	(261,127)
Employee contribution	(23,324)	(17,217)
Administration	(3,344)	-
Contingencies	(2)	(11)
Equipment	(8,241)	(8,414)
Marketing expenses	(5,598)	(6,117)
Printing	(28,752)	(4,714)
Other expenses	(75,762)	(1,112)
Depreciation	(3,345)	(5,311)
Travel and conference	(17,245)	(15,417)
Transfer	(1,224)	(11,141)
Travel and related	(1,196)	(1,538)
Other	(2,410)	(1,111)
Employee Superannuation	(1,311)	(24,569)
Depreciation	<u>(2,511)</u>	<u>(11,111)</u>
	<u>(541,929)</u>	<u>(541,929)</u>
<b>(Profit or Loss) for the year</b>	<u>(15,334)</u>	<u>(1,906)</u>
<b>Additional profit/expense after expenses for the year</b>	<u>(2,111)</u>	<u>(1,111)</u>

The above figures are stated in thousands of dollars

Social Security Rights Victoria Inc

15/06/2018

Statement of Financial Position

As At 30 June 2018

	2018	2017
Units	\$	\$
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	1 248,151	118,726
Trade and other receivables	1 5,630	10,207
Prepayments	1 2,732	1,275
<b>TOTAL CURRENT ASSETS</b>	<b>256,513</b>	<b>230,208</b>
<b>NON-CURRENT ASSETS</b>		
Investment in subsidiaries	1 50,746	1,812
<b>TOTAL NON-CURRENT ASSETS</b>	<b>50,746</b>	<b>1,812</b>
<b>TOTAL ASSETS</b>	<b>307,259</b>	<b>232,020</b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1 169,165	171,310
Provision for liabilities	1 52,333	17,158
<b>TOTAL CURRENT LIABILITIES</b>	<b>221,498</b>	<b>188,468</b>
<b>TOTAL LIABILITIES</b>	<b>221,498</b>	<b>188,468</b>
<b>NET ASSETS</b>	<b>85,761</b>	<b>43,552</b>
<b>MEMBERS' FUNDS</b>		
Reserves	44,269	42,353
<b>TOTAL MEMBERS' FUNDS</b>	<b>44,269</b>	<b>42,353</b>

This copy represents only the financial statements.

## Social Security Rights Victoria Inc

ABN 52 621 147 111

### Statement of Changes in Members' Funds For the Year Ended 30 June 2018

2018

	Related Expenses	Total
Balance at 1 July 2017	\$ -	\$ -
Contributions	47,563	47,563
Income	12,711	12,711
Balance at 30 June 2018	<u>60,274</u>	<u>60,274</u>
2017		
Balance at 1 July 2016	\$ -	\$ -
Contributions	47,545	47,545
Income	12,729	12,729
Balance at 30 June 2017	<u>60,274</u>	<u>60,274</u>

The accompanying notes form an integral part of this financial statement.

Social Security Rights Victoria Inc.

15/01/2019

**Statement of Cash Flows**  
**For the Year Ended 30 June 2018**

	2018	2017
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from the sale of an investment	193,311	414,211
Receipts from support services, grants, sponsorship, etc.	(231,240)	1,413,331
Net increase/decrease in cash	(37,929)	76
Net increase/decrease in cash	<u>3</u>	<u>414,287</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Exchange of cash for fixed equipment	(14,514)	11,111
Net increase/decrease in cash	<u>4</u>	<u>2,129</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Share issue (net of costs)	58,137	1,411
Change in cash equivalents and term deposits	(94,945)	(1,111)
Net increase/decrease in cash	<u>5</u>	<u>2,439</u>

For and on behalf of the directors: *[Signature]* *[Signature]*

## Notes to the Financial Statements

For the Year Ended 30 June 2018

The financial statements were prepared by management on an accrual basis and are prepared in accordance with the Australian Accounting Standards. The financial statements were prepared on a going concern basis.

Details of the accounting policies adopted in the preparation of these financial statements are as follows:

1. Basis of Preparation

### 1. Basis of Preparation

1.1 The financial statements of Management Society Inc were prepared on an accrual basis in accordance with the Australian Accounting Standards. The financial statements were prepared on a going concern basis. The financial statements were prepared in accordance with the Australian Accounting Standards.

1.2 The financial statements were prepared in accordance with the Australian Accounting Standards. The financial statements were prepared on a going concern basis. The financial statements were prepared in accordance with the Australian Accounting Standards.

1.3 The financial statements were prepared in accordance with the Australian Accounting Standards. The financial statements were prepared on a going concern basis. The financial statements were prepared in accordance with the Australian Accounting Standards.

1.4 The financial statements were prepared in accordance with the Australian Accounting Standards. The financial statements were prepared on a going concern basis. The financial statements were prepared in accordance with the Australian Accounting Standards.

### 2. Summary of Significant Accounting Policies

#### (a) Income Tax

Income tax expense is measured at the amount payable or receivable by the entity in the current period.

#### (b) Assets

Assets are measured at cost less accumulated depreciation and impairment losses. Assets are measured at cost less accumulated depreciation and impairment losses.

#### (c) Revenue and Expenses

Revenue and expenses are measured at the amount payable or receivable by the entity in the current period. Revenue and expenses are measured at the amount payable or receivable by the entity in the current period.

Revenue and expenses are measured at the amount payable or receivable by the entity in the current period. Revenue and expenses are measured at the amount payable or receivable by the entity in the current period.

Revenue and expenses are measured at the amount payable or receivable by the entity in the current period. Revenue and expenses are measured at the amount payable or receivable by the entity in the current period.

Revenue and expenses are measured at the amount payable or receivable by the entity in the current period. Revenue and expenses are measured at the amount payable or receivable by the entity in the current period.



## Social Security Rights Victoria Inc

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### Notes to the Financial Statements

For the Year Ended 30 June 2018

#### 2. Summary of significant Accounting Policies (continued)

##### (i) Revenue and other income recognition

Revenue is recognised when it is probable that the economic benefits will flow to the entity and the amount of revenue can be measured reliably.

##### (ii) Income and Federal Tax (GST)

Income tax expense and Federal tax expense are measured using the liability method based on the expected future tax payments to be made by the entity on taxable income.

Income tax is recognised as a liability or asset.

The expense of GST is recognised as a liability or asset depending on the nature of the supply and the nature of the input tax credits.

##### (iii) Property, plant and equipment

Property, plant and equipment is measured at cost and depreciated over its useful life.

Cost includes purchase price and other costs.

Property, plant and equipment is depreciated using the straight line method over its useful life.

##### (iv) Intangible assets

Intangible assets are recognised if they are identifiable and controlled by the entity and if the probable future economic benefits can be measured reliably.

Intangible assets are measured at cost and amortised over their useful life.

Intangible assets

Intangible assets are measured at cost and amortised over their useful life.

Intangible assets

Intangible assets are measured at cost and amortised over their useful life.

All of the enterprises, although they are not incorporated, are treated as if they were incorporated for the purposes of the financial statements. This means that the objectives

**Social Security Rights Victoria Inc**

1000 1000 0000

**Notes to the Financial Statements**

**For the Year Ended 30 June 2010**

**7 Summary of Significant Accounting Policies (continued)**

**(i) Financial Instruments (continued)**

**Cash and Cash Equivalents**

Cash and cash equivalents are defined as cash and cash equivalents held by the entity, including payments received in advance of the sale of goods. They do not include a term deposit, a financial investment or an investment in a financial instrument that is not a monetary asset.

Any cash and cash equivalents held at the end of the reporting period that are not held for the purpose of the acquisition of property, plant and equipment are classified as financial.

The Accounting Standards require the classification of cash and cash equivalents.

Cash and cash equivalents are measured at fair value, which is the amount for which an asset could be exchanged in the market place, less any costs that would be incurred in disposing of the asset.

**Financial Liabilities**

Financial liabilities are defined as liabilities that are financial in nature, such as a loan, a lease liability or a liability arising from a contract to transfer financial assets or to provide financial services.

Financial liabilities are measured at fair value, which is the amount for which an asset could be exchanged in the market place, less any costs that would be incurred in disposing of the asset.

**Financial Assets and Liabilities**

Financial assets and liabilities are measured at fair value, which is the amount for which an asset could be exchanged in the market place, less any costs that would be incurred in disposing of the asset.

**Financial Instruments (continued)**

Financial instruments are defined as financial instruments that are financial in nature, such as a loan, a lease liability or a liability arising from a contract to transfer financial assets or to provide financial services.

Financial instruments are measured at fair value, which is the amount for which an asset could be exchanged in the market place, less any costs that would be incurred in disposing of the asset.

Financial instruments are measured at fair value, which is the amount for which an asset could be exchanged in the market place, less any costs that would be incurred in disposing of the asset.

**(ii) Financial Instruments (continued)**

Financial instruments are defined as financial instruments that are financial in nature, such as a loan, a lease liability or a liability arising from a contract to transfer financial assets or to provide financial services.

## Notes to the Financial Statements

For the Year Ended 30 June 2018

### 2. Summary of Significant Accounting Policies

#### (a) Legal responsibilities

The Association is the Association of Public Health Nurses, Incorporated, a not-for-profit incorporated body governed by the provisions of the Public Health Act 1995, which is subject to the following provisions: The Association is a not-for-profit organisation incorporated in Victoria, Australia under the Public Health Act 1995.

#### (b) Adoption of new and revised accounting standards

The Association has adopted the standards issued by the Australian Accounting Standards Board, which are the Australian Accounting Standards, from 1 July 2018. The standards are available on the Australian Accounting Standards Board website.

#### (c) New Accounting Standards Interpretations

The Association has adopted the amendments to accounting standards issued by the International Financial Reporting Standards Board, which are the International Financial Reporting Standards, from 1 July 2018. The amendments are available on the International Financial Reporting Standards Board website.

Standard Name	Effective Date	Requirements	Impact
Amendments to the requirements for the presentation of financial statements	1 July 2018	<p>Requirement to present the financial statements in the order of liquidity, instead of the order of solvency, as required by the previous standard.</p> <p>Requirement to present the financial statements in the order of liquidity, instead of the order of solvency, as required by the previous standard.</p> <p>Requirement to present the financial statements in the order of liquidity, instead of the order of solvency, as required by the previous standard.</p>	<p>The Association has adopted the amendments to the requirements for the presentation of financial statements, which are the International Financial Reporting Standards, from 1 July 2018.</p> <p>The Association has adopted the amendments to the requirements for the presentation of financial statements, which are the International Financial Reporting Standards, from 1 July 2018.</p> <p>The Association has adopted the amendments to the requirements for the presentation of financial statements, which are the International Financial Reporting Standards, from 1 July 2018.</p>

**Notes to the Financial Statements**

For the Year Ended 30 June 2018

**2. Summary of Significant Accounting Policies (continued)**

**(a) New Accounting Standards and Interpretations (continued)**

Statement of Financial Position	Effect on 2018 Financial Position	Requirements	Impact
Amortisation expense on intangible assets	Decrease	<p>CS 1111 requires that an intangible asset is amortised over its useful life, which is the period over which the asset is expected to generate cash flows for the entity. The useful life is determined by the nature of the intangible asset and the extent of the expected cash flows attributable to the asset.</p> <p>CS 1111 requires that an intangible asset is amortised over its useful life, which is the period over which the asset is expected to generate cash flows for the entity. The useful life is determined by the nature of the intangible asset and the extent of the expected cash flows attributable to the asset.</p> <p>CS 1111 requires that an intangible asset is amortised over its useful life, which is the period over which the asset is expected to generate cash flows for the entity. The useful life is determined by the nature of the intangible asset and the extent of the expected cash flows attributable to the asset.</p>	<p>Decrease in the expense recognised in the profit or loss and performance indicators for the year ended 30 June 2018.</p>
CS 1111 (continued)	Decrease	<p>CS 1111 requires that an intangible asset is amortised over its useful life, which is the period over which the asset is expected to generate cash flows for the entity. The useful life is determined by the nature of the intangible asset and the extent of the expected cash flows attributable to the asset.</p> <p>CS 1111 requires that an intangible asset is amortised over its useful life, which is the period over which the asset is expected to generate cash flows for the entity. The useful life is determined by the nature of the intangible asset and the extent of the expected cash flows attributable to the asset.</p> <p>CS 1111 requires that an intangible asset is amortised over its useful life, which is the period over which the asset is expected to generate cash flows for the entity. The useful life is determined by the nature of the intangible asset and the extent of the expected cash flows attributable to the asset.</p>	<p>Decrease in the expense recognised in the profit or loss and performance indicators for the year ended 30 June 2018.</p>

## Social Security Rights Victoria Inc

Key Information

### Notes to the Financial Statements

For the Year Ended 30 June 2018

#### 1 Critical Accounting Estimates and Judgments

The accounting estimates, judgments and assumptions are applied in the preparation of these financial statements which require the use of judgment. The most significant areas are described in the following paragraphs.

Management has used its judgment in the preparation of the financial statements to determine the appropriate accounting for the following items:

Management estimates the amount of provisions for doubtful debts to be \$100,000.

#### Key estimates - provisions

The management is reporting that the provision for doubtful debts is \$100,000. The management has determined that the provision for doubtful debts is based on the management's judgment of the probability of the collection of the receivables. The management has determined that the provision for doubtful debts is based on the management's judgment of the probability of the collection of the receivables.

## Social Security Rights Victoria Inc.

Year ended 2015

### Notes to the Financial Statements For the Year Ended 30 June 2015

#### 4 Cash and Cash Equivalents

	2015	2014
	\$	\$
Cash at Balance Sheet Date	2,544	1,205
Short term deposits	243,411	154,149
Term deposits	3,221	1,754
	<u>249,176</u>	<u>157,108</u>

#### Reconciliation of cash

The reconciliation of cash and cash equivalents in the statement of financial position to the cash and cash equivalents in the statement of financial position is as follows:

	2015	2014
	\$	\$
	<u>249,176</u>	<u>157,108</u>

#### 5 Assets under Administration

Reconciliation of assets under administration for the year ended 30 June 2015:

Balance at start of year	15,913	11,664
Income earned on investments	2,181	811
Income earned on other assets	3,900	2,544
Income earned on other investments	12,315	7,144
Income earned on other investments	54,961	46,111
Income earned on other investments	7,225	1,111
Income earned on other investments	<u>68,281</u>	<u>56,721</u>

#### 6 Trade and Other Receivables

Trade receivables	6,602	7,119
Prepayments		
Due from other parties		
	<u>6,602</u>	<u>7,119</u>

The carrying amount of trade receivables is approximately equal to the fair value and is not subject to credit risk.

The carrying amount of trade receivables is approximately equal to the fair value and is not subject to credit risk.

## Notes to the Financial Statements For the Year Ended 30 June 2018

### 7. Property, plant and equipment

	2018	2017
	\$	\$
Land (note 10) - owned		
Land for the purpose of the purpose	21,000	21,000
Acquired and expensed	(21,000)	-
Land for the purpose of the purpose	-	-
Office equipment		
Acquired	12,113	12,113
Accumulated depreciation	(12,548)	(12,552)
Land for the purpose of the purpose	12,548	-
Equipment for the purpose	12,548	12,552
Accumulated depreciation	(12,548)	(12,552)
Land for the purpose of the purpose	4,581	4,581
Accumulated depreciation	(6,246)	(6,246)
Total property, plant and equipment	<u>16,346</u>	<u>1,905</u>

### 8. Trade and Other Payables

Accounts payable		
Trade payables		
Trade payables - interest free	-	1,000
Trade payables - interest free - legal and trust fees	41,008	21,500
Trade payables - interest free - legal and trust fees	927	467
Trade payables - interest free - legal and trust fees	23,557	-
Trade payables - interest free - legal and trust fees	28,554	-
Trade payables - interest free - legal and trust fees	12,537	-
Trade payables	<u>47,603</u>	<u>23,967</u>
	<u>172,952</u>	<u>172,952</u>

### 9. Employee Benefits

Current liabilities		
Employee benefits	46,171	46,171
Accruals	12,725	12,725
	<u>58,896</u>	<u>58,896</u>

## Notes to the Financial Statements

For the Year Ended 30 June 2015

### 10 Capital and Financial Commitments

Operating Leases	2014 \$	2013 \$
Minimum lease payments to be received over the operating leases		
- State Government	1	1,000
- Other Government Organisations	1	4,262
- Other Leases	1	
		5,262

The above information is presented with the 2014-2015 operating lease commitments in the table above. The above table does not include the operating lease commitments for the period 2013-2014.

### 11 Contingencies

The Company has not been notified by the Australian Taxation Office of any tax contingencies for the 2014-2015 year.

### 12 Events after the end of the Reporting Period

No events have occurred since the reporting period that have had a material effect on the financial position of the Company as at the reporting period. There are no events that have occurred since the reporting period that have had a material effect on the financial position of the Company as at the reporting period.

### 13 Employee Benefits

The Association is a long-term benefit plan with the Association for the purpose of providing benefits to employees who are eligible for the plan. The plan is a defined contribution plan. The Association is the sponsor of the plan. The Association is the sponsor of the plan. The Association is the sponsor of the plan.

The Association is a long-term benefit plan with the Association for the purpose of providing benefits to employees who are eligible for the plan. The plan is a defined contribution plan. The Association is the sponsor of the plan. The Association is the sponsor of the plan.

### 14 Statutory Information

The Association is a long-term benefit plan with the Association for the purpose of providing benefits to employees who are eligible for the plan. The plan is a defined contribution plan. The Association is the sponsor of the plan. The Association is the sponsor of the plan.



**Independent Auditor's Report  
To the Members of Social Security Rights Victoria Inc.****Report on the Audit of the Financial Report****Opinion**

We have audited the financial report, being a special purpose financial report, of Social Security Rights Victoria Inc. (the entity), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of Social Security Rights Victoria Inc., is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the entity's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**Basis for opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of matter regarding basis of accounting**

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Board of Trustees' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of Management and Those Charged with Governance for the financial report**

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines 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, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting



## Independent Auditor's Report To the Members of Social Security Rights Victoria Inc.

### *Auditor's responsibility for the audit of the financial report*

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

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



**Nexia Melbourne Audit Pty Ltd**  
Melbourne

**Dated: this 24th day of October 2018**



**Andrew S. Wehrens**  
Director



A0015471X

Social Security Rights Victoria (Inc) is a community legal centre specialising in social security advice and advocacy.

Find out more about Social Security Rights Victoria at [ssrv.org.au](http://ssrv.org.au)

Support our work by donating at: [ssrv.org.au/donate](http://ssrv.org.au/donate)  
Donations of \$2 and over to SSRV are tax deductible.

SSRV is a Public Benevolent Institution (PBI). Please give generously so that SSRV can continue to serve vulnerable and disadvantaged Victorians.

**Contact details:**

SSRV Inc.  
PO Box 4226 Fitzroy 3065

Telephone Information and Advice Line (03) 9481 0355 or 1800 094 164 (Toll free outside Melbourne) Mon-Wed 9.30am-12.30pm. Administration line 9481 0299. Worker Assistance Service line Mon-Thurs (03) 9481 0655.

E: [info@ssrv.org.au](mailto:info@ssrv.org.au)

W: [ssrv.org.au](http://ssrv.org.au)

Incorporation number: A0015461X