

ANNUAL REPORT 2021-2022

Prisoners' Legal
Service

PLS acknowledges the Traditional Owners of country throughout Australia and recognises their continuing connection to land, waters and culture. We pay our respects to Elders past and present, and acknowledge that sovereignty was never ceded in Australia.

First Nations people continue to be chronically over-represented in the prison population.

This is a national crisis and an indictment on our criminal justice system. We acknowledge the relationship between incarceration and inter-generational trauma, loss of culture, poverty, and discrimination.

About us

For over three decades, PLS has operated as a specialist community legal centre exclusively dedicated to providing legal advice and representation to people in prison on issues that arise as a result of their imprisonment.

PLS is accredited by Community Legal Centres Australia, the national peak body for the community legal sector. We receive our operational funding from the Queensland and Australian Governments.



Our Mission

Over the years, we have navigated many changes to the criminal justice system, however our purpose has always remained the same: **to help people who are vulnerable in prison.**

We work towards achieving this purpose by focusing on the following issues:

- human rights violations;
- the use of solitary confinement;
- satisfying parole requirements to achieve safe release; and
- obtaining access to rehabilitation.

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The Year in Review



1106
clients



1652
informations



614
legal tasks



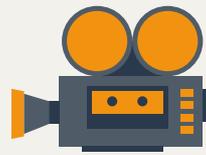
2226
advices



375
advice letters



1648
advice calls



93
advice video calls



110
in-person advices



80
files completed



26
CLE activities



4
law reform and
stakeholder engagement



22
volunteers

Top 10 Problem Types



Chairperson's Report

Like the 2020-2021 year, 2021-2022 has continued to require PLS to adapt to increased demand for its services, as the number of people detained in Queensland correctional facilities remains close to the highest population level on record. Although the number of people incarcerated has declined from the peak numbers of 2021, many of Queensland's prisons continue to operate significantly over capacity.

PLS focuses on delivering services to those who face the most disadvantage in prison. It remains a key objective of PLS to reach more First Nations people, whose needs in prison, and in the process of applying for parole, are often misunderstood or unrecognised. This financial year, PLS also increased its focus on using the *Human Rights Act 2019* (Qld).

With these goals in mind, the following achievements are particularly significant:

64% of PLS files relied on human rights protections, an increase of 190% from last year

68% of PLS clients identified as First Nations people, an increase of 21% from last year

This year, PLS also introduced a strategic data plan to improve awareness of client needs and create a more comprehensive and evidence-based understanding of the disadvantage faced by people in prison. One of the outcomes from implementing this plan is the use of more refined definitions when recording the identification of disability. In recognising the barriers around self-disclosure of personal information in prison, PLS staff use a range of techniques to collect this data. This includes taking proactive steps to review sentencing remarks and medical records in addition to providing a safe environment for our clients to self-report.

Using this new process, we recorded the following information about clients who received PLS legal representation:

66% had a psycho-social disability

23% had an intellectual disability and/or sustained a head injury (including an acquired brain injury)

13% had a physical disability and/or chronic health condition

In many cases, PLS clients had been unable to successfully navigate prison and parole processes until legal assistance was provided. Further information about the demographics of PLS' clients and casework is reported on pages 4 to 9.

While implementing strategic improvements, PLS exceeded service delivery targets for its core funding provided by the Queensland Government and Commonwealth Government under the Legal Assistance Services Program. PLS continued to provide legal advice to people via a telephone advice line service, which in the past year reached 1400 people. This free advice line is one of the most important ways people in prison can access PLS and was the first point of contact for 36% of all files opened.

PLS also delivered additional services for First Nations people and people with disability who had parole orders suspended where domestic and family violence played a role in their return to custody, using dedicated COVID-19 funding for frontline legal assistance services provided by the Commonwealth Government.

This year has also seen success in many litigious matters pursued by PLS on behalf of its clients. In the 2021-2022 year, PLS pursued 14 court actions on behalf of clients, of which 8 were commenced in this 2021-2022 year.

Perhaps even more significant, though, was PLS' involvement as the solicitors in the matter of *Owen-D'Arcy v Chief Executive, Queensland Corrective Services*. This case was the first judicial review application by a prisoner in Queensland that included a human rights complaint under the Human Rights Act. The successful outcome obtained by PLS in this case is indicative of the work that PLS does at the cutting-edge of jurisprudence in Queensland.

PLS has also continued to develop its fundraising CPD event on Human Rights and the Criminal Justice System, in partnership with Allens Linklaters. This year's event included a keynote address from the Honourable Justice Soraya Ryan and presentations from Stephen Keim SC and Lex Wotton, among others.

PLS has continued to enjoy the support of a secondee solicitor from Moray & Agnew. This is a partnership that has seen PLS extend its coverage, including across strategic litigation for clients.

I would like to acknowledge and thank my predecessor, Mr Matt Woods, who served his last year as PLS' Chairperson in the 2020-2021 year. PLS and I benefit greatly from his sustained leadership over many years, and I am grateful for his ongoing support as a member of the Management Committee.

It would be remiss of me not to mention and express my sincere gratitude to our volunteers, who assist us with a vast array of tasks, ranging from administrative duties to assistance with litigation preparation.

I would also like to acknowledge and thank our pro bono counsel and solicitors, without whom the vast majority of court actions for clients would not proceed. Our volunteer and pro bono partners take on a great deal of responsibility for PLS and our clients. The dedication and time they offer our clients is immense. I would also like to thank other agencies with whom we have worked closely over the last year, including LawRight, Legal Aid Queensland, Sisters Inside, QAI and ATSILS.

I would also like to thank the Parole Board Queensland with whom we have maintained a strong working relationship. Such a relationship is, in my view, both productive and necessary, for the benefit of both of our organisations.

Finally, on behalf of the Management Committee, I would like to thank and congratulate our director and staff for their dedication and hard work. While PLS is only a small organisation, it serves many. It is only because of your great and tireless work that PLS can do so. Thank you.

Samuel Lane
Chairperson

Client Characteristics

Our clients	Prison population
68% identified as First Nations	32% of the Queensland prison population identified as First Nations
78% reported a disability	29% of the Australian prison population reported a disability
44% reported limited or no literacy	63% of the Australian prison population had an education level of year 8 or below
23% were female	9% of the Queensland prison population are female
34% were imprisoned in Central and North Queensland	31% of the Queensland prison population are imprisoned in Central and North Queensland
13% had limited Spoken English language skills	18% of the Australian prison population were born overseas

**Data from PLS representation services*

8 out of 10 of our cases achieved a positive outcome



Casework Report

PLS has continued to deliver effective and high-quality advocacy for our clients across the State about decisions which impact their liberty and their conditions of detention.

Because our service is so small and the demand is so high, we can only provide legal representation to a limited number of people who meet our eligibility criteria. We focus on providing representation to people who experience the most disadvantage in prison who are facing the most serious legal problems.

PLS legal representation falls into three categories:

- Parole
- Prison conditions
- Some types of visa cancellations

In 2021-22, PLS completed 80 files, including 12 court proceedings.



80
Files
completed



12
Supreme Court
proceedings
completed



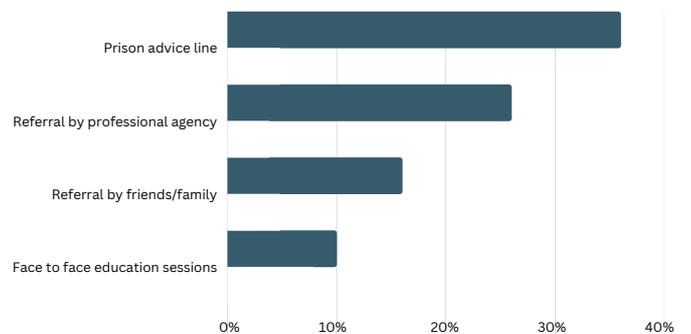
42%
of our parole files were
for people imprisoned
in North Queensland

Accessing PLS

PLS helps people in all of the prisons across Queensland, including in North Queensland where First Nations people make up over 68% of the prison population. We have increased our presence in Regional and North Queensland with 42% of all parole files being undertaken for people incarcerated in Rockhampton, Townsville and Mareeba Correctional Centres.

In recognition of the physical and systemic barriers that prevent many people in prison from accessing help, PLS continues to promote our accessibility throughout the State, including by visiting prisons, adapting our telephone advice line hours, fostering relationships with stakeholders and running a community clinic for family members who can seek help on behalf of people in prison.

How our clients connected with us



Human Rights Advocacy

Over the past year our advocacy using the Human Rights Act 2019 (Qld) has increased significantly with 64% of all files involving human rights submissions. We have referenced the Act in advocating for our clients to be released on parole, lodged complaints with the Human Rights Commission and piggy backed human rights arguments onto judicial review applications filed in the Supreme Court of Queensland.

Parole Delays Crisis

In our last Annual Report, we reported on the increasing number of people contacting us about delays they were experiencing in receiving decisions on parole applications. This crisis continued into the end of 2021 and in 2022, we delivered 853 services relating to parole application delays, which was 17% of our total services. We have also advocated for systemic changes to the parole decision making process to address the causes of these delays.

In early 2021, PLS participated in a review commissioned by the Queensland Government to examine the efficiencies and practices of the Parole Board. While the final report has not been released to the public, the government has released a statement about a review being conducted into the parole system by former District Court Judge, Mr Milton Griffin KC.

In October 2021, our Director/Principal Solicitor appeared at a Parliamentary Committee to oppose legal reforms which temporarily extended Parole Board timeframes for making decisions on parole applications. She also advocated for reforms to the parole suspension process highlighting the significant numbers of people being returned to custody for lengthy periods as a result of inadequate post-release supports.



PLS Director/Principal Solicitor Helen Blaber speaking at a parliamentary committee hearing on parole delays

In November 2021, Michael Berkman MP shared a story of one of PLS' clients to the Queensland Parliament during the second reading speech about the reforms:

The client was an Aboriginal man from Cherbourg. He cannot read or write. He was given an immediate parole eligibility date by the court in November 2020 and lodged his parole application in December 2020. While waiting for a decision he received multiple letters from the Parole Board telling him that his application would be considered within 10 days. Over 300 days past and he received no decision. During that period three of his close family members passed away. He was unable to attend their funerals or engage in his cultural obligations around Sorry Business. Missing their funerals compounded his pre-existing trauma and loss as well as that of his community.

Due to his illiteracy and his inability to pay the court filing fee associated with judicial review proceedings for out-of-time parole decisions, he remained in prison until he made contact with the Prisoners' Legal Service. After multiple attempts to communicate with the Parole Board urging a decision to be made, PLS helped him file a judicial review application for the board's failure to make a decision and the Parole Board released him shortly after that application was filed. By the time he was released he had been eligible for parole for 387 days and more than a year had passed since he first applied. Putting aside the personal impact of that delay—and it honestly feels crass to monetise this—it cost \$111,000 to keep him in prison during that period.

Unfortunately, these reforms came into force as law on 10 December 2021, despite PLS' and other stakeholders' concerns. PLS will continue to engage with government about changes to the parole system and ensure the experiences of our clients are heard.

Case Studies

Reuniting child with mother

Michelle (not her real name) is an Aboriginal woman who has a psycho-social disability. Michelle was pregnant when she was arrested and applied to have her child accommodated with her in prison. She contacted PLS on our telephone advice line shortly after giving birth to her daughter.

Michelle had been verbally informed by prison authorities that her application to have her daughter accommodated with her in prison had been refused. However, she had not been provided with information about why her application was refused. PLS obtained instructions to act on Michelle's behalf to try and overturn this decision, so she would not be separated from her newborn child.

PLS made urgent submissions to prison authorities seeking reconsideration of the decision. We raised natural justice arguments relating to the failure to provide Michelle with an opportunity to be heard on the adverse factors relied on to refuse her application and human rights concerns around the separation of a mother and child.

In the absence of a written decision, PLS also commenced information gathering about why Michelle's application had been refused, including by liaising with prison authorities, support services and child safety. The information provided suggested the refusal was based on a combination of Michelle's behaviour in custody, the fact she had other children in care (calling into question her parenting capacity) and miscommunication about whether child safety authorities were supportive of the child being placed with Michelle.

PLS verbally advocated with child safety authorities to ensure that a temporary protection order was not made while we were advocating for reconsideration of the decision to refuse Michelle's application to have her child accommodated with her in custody. Child safety confirmed they were supportive of the child being with Michelle, provided the application was approved by the prison. PLS provided this information to prison authorities who reconsidered their decision and decided that Michelle's newborn daughter could be accommodated with her.

Lifting parole suspension in time for Sorry Business

Ben (not his real name) is an Aboriginal man who was connected with PLS by his partner, who made an online enquiry on his behalf via our website. Ben was in custody on a parole suspension and his sister had recently passed away. As the oldest male in his family, Ben had cultural obligations to take part in the funeral.

Ben had previously made submissions in response to his parole suspension and submitted a proposed community address for the Parole Board Queensland's (PBQ) consideration. He had recently learned that the PBQ had considered his submissions and decided not to lift his parole suspension. His proposed address was also no longer available.

PLS urgently liaised with prison staff and the relevant regional parole office to ensure that a new address was submitted and assessed for Ben as a priority. This ensured that a suitable address was before the PBQ for consideration.

PLS then made submissions to the PBQ about Ben's situation and identified the human rights implications should his matter not be heard before the funeral. The PBQ urgently sat on Ben's matter and decided to lift his parole suspension. Ben was released the afternoon before the funeral. He was able to attend and engage in Sorry Business.

Ending woman's solitary confinement

Kathy (not her real name) is a young Aboriginal woman with a background of trauma and diagnoses of Foetal Alcohol Spectrum Disorder and Post Traumatic Stress Disorder. She was referred to PLS by Sisters Inside due concerns about her prolonged placement in solitary confinement.

At the time of connecting with PLS, Kathy had been held in solitary confinement for a consecutive period of nearly 16 months. She had been placed into solitary confinement because she was deemed a risk due to an assault that had occurred in custody. While some minor steps were being taken to transition Kathy back to the general prison population, her prolonged placement in solitary confinement was greatly impacting her mental health and wellbeing. She provided PLS with instructions to try and help her come out of solitary confinement as soon as possible.

PLS made submissions to prison authorities on Kathy's behalf raising concerns about the negative impacts of solitary confinement on her mental health and wellbeing. We raised legal arguments relating to human rights and indirect racial discrimination. Approximately 3 weeks after PLS' submissions were made, Kathy was removed from solitary confinement and reintegrated into the general prison population.

Overcoming literacy and language barriers to lift parole suspension

Ali (not his real name) is a young man who is a refugee. He is unable to read and write in English and has limited spoken English. He was referred to PLS from Legal Aid as he had been returned to custody on a suspension of his court ordered parole and did not understand why. PLS obtained his documents from the PBQ and contacted Ali with an interpreter. We explained the reason he had been returned to custody was that he failed to report on parole.

PLS obtained Ali's instructions about why he had not reported on parole and made submissions to the PBQ on his behalf in response to his suspension. We explained to the PBQ that as Ali had limited English comprehension, he did not understand his obligations on court ordered parole. We also provided the PBQ with information about his family circumstances, including that he had a young son and his wife was pregnant with their second child and needed his support.

The PBQ reconsidered and decided to lift Ali's parole suspension. He was released back on parole to stay with his wife and family. PLS also explained Ali's parole conditions to him through an interpreter, so that he understood his obligations going forward.

Advocating for adjustments to accommodate disability needs in prison

Harry (not his real name) is a young man who has been diagnosed with bipolar disorder, depression and anxiety. He also reported suffering from Post-Traumatic Stress Disorder as result of traumatic experiences he endured as a child, including institutional and community based sexual abuse. Due to his mental health conditions and experiences of sexual assault taking place in institutions, Harry had been unable to provide urines sample required for random drug testing in prison. He particularly struggled with removing his clothes to provide samples while under close supervision from male prison officers.

Under the legislation, a prisoner is automatically deemed to have given a positive drug sample if they fail to provide a urine sample, unless they have a reasonable excuse. Harry's failures to provide samples had resulted in him being issued with numerous breaches of discipline. Harry's breaches were listed on his prison record which would affect his application for parole.

PLS advocated on Harry's behalf by making submissions to prison authorities that he had a reasonable excuse for not complying with the standard drug testing procedure and requested that alternative testing methods be utilised. We also raised legal arguments relating to human rights and discrimination.

Following PLS' submissions, prison authorities provided a written assurance that Harry would be permitted to provide his urine sample under CCTV surveillance rather than in the presence of prison officers. This meant Harry was able to provide samples and prevented further breaches of discipline from being issued against him.

Parole litigation, natural justice, and public interest immunity

James (not his real name) is a 35-year-old father who has a psycho-social disability. He was arrested when his court ordered parole order was indefinitely suspended. The reasons the PBQ gave for suspending his parole order included that he tested positive for drugs, reported late and had not provided evidence of his Mental Health Care Plan to his parole officer. The PBQ also relied on confidential information which it determined was not in the public interest to disclose.

James subsequently lodged a judicial review application about the delay in the PBQ making a final decision on his parole suspension. The PBQ then decided to cancel his parole order and he amended his judicial review application to challenge the decision to cancel his parole order.

The Judge hearing his judicial review application noted concerns that James had not received any legal advice and adjourned the court hearing so that James could get legal advice, particularly around the PBQ's reliance on confidential information and potential issues of bias. At the request of the Judge, PLS was contacted by the PBQ to provide legal advice to James.

The PBQ agreed to disclose the confidential information to PLS, if we gave an undertaking not to disclose it to James. PLS engaged counsel to view the confidential information and provide advice on the prospects of challenging the cancellation decision.

Counsel viewed the confidential material and determined there were prospects to challenge the decision. PLS instructed counsel to provide submissions about the PBQ's failure to afford James procedural fairness by not disclosing the confidential information to him. We also raised other new grounds of review. The day before the final hearing, the PBQ decided to:

- revoke the cancellation decision;
- disclose all the confidential information to James (with minor redactions);
- allow James' to make further submissions to the PBQ; and
- schedule his matter before a differently constituted PBQ.

The court application was then discontinued. PLS continued acting for James by making submissions to the PBQ advocating for him to be released on parole. We provided an extensive relapse prevention plan and support letters addressing the concerns of the PBQ. The PBQ decided to lift the suspension and release him on parole.

Successful human rights challenge to prolonged solitary confinement

For several years, PLS has maintained a strategic focus on helping people detained in solitary confinement due to the psychological harms associated with this practice. This year, the Supreme Court of Queensland handed down a landmark decision in PLS run litigation regarding the human rights implications of prolonged solitary confinement.

The case concerned a prisoner who had been held in solitary confinement without interval for over 7 years. Despite his positive institutional behaviour over many years, there were no concrete plans detailing how he would be ever reintegrated into the general prison population. PLS filed judicial review proceedings challenging a decision which confirmed his ongoing placement in solitary confinement. For the first time, PLS was able to use the *Human Rights Act 2019* (Qld) to 'piggy back' rights based arguments onto judicial review proceedings, which have traditionally been confined to challenging procedural errors in decision making.

The *Human Rights Act 2019* (Qld) imposes two main obligations on public entities. First, they must make decisions that are compatible with human rights. Second, in making such decisions, they must give proper consideration to relevant human rights. In this case, it was held that the decision maker had not complied with either of these obligations in extending the prisoner's solitary confinement. This was because they had not acted compatibly with, nor properly considered, the prisoner's right to humane treatment when deprived of liberty. As a result, the court declared that the decision was unlawful.

The court also held the decision was incompatible with the right to humane treatment when deprived of liberty because it imposed a hardship on the prisoner that went *'beyond the hardship or constraint that all prisoners [experience] by virtue of being deprived of their liberty'*. This hardship was not justified for two reasons. First, the decision maker had not relied on any evidence for concluding that there was no less restrictive and reasonably available alternative to his solitary confinement. Second, although the decision was limited to imposing a further 6 months of solitary confinement, the decision maker had not given any weight to the fact that he had already been held in isolation for more than 7 years.

The decision places a significant burden on public entities to justify the limitation imposed on human rights when making orders that result in prolonged solitary confinement. The court found that once it has been established that human rights have been limited, *'it is for [the decision maker] to explain why there is no reasonable alternative'*, and the bar for doing so is high: *'[it] cannot be discharged simply by the decision-maker reciting that he or she held a particular belief without providing any basis for that belief.'*

This decision provides a powerful precedent which PLS has used in its advocacy to help prisoners in prolonged solitary confinement achieve successful transitions back into the general population.



Volunteer and Pro Bono Contributions

PLS services are significantly enhanced by the volunteer and pro bono support we receive from law students, members of the private legal profession and barristers.

Secondment

PLS has been fortunate to retain pro bono support from Moray & Agnew Lawyers, through our full time secondee solicitor, Natalie McIntosh. Natalie primarily works on cases relating to human rights and conditions of detention including solitary confinement, an area upon which PLS maintains a strategic focus. We are so grateful to Moray & Agnew for their continued support and generosity.

Pro Bono

PLS' limited resources make it impossible for us to provide legal representation to every person in prison with a legal case that has merit. We develop relationships with private law firms who accept pro-bono referrals from PLS for people who are disadvantaged in prison who we assess as having cases with legal merit.

Parole

We are very grateful for our relationships with some of Queensland's leading criminal law firms who accept direct referrals from PLS for pro bono parole casework.

We particularly acknowledge our ongoing relationship with Gilshenan and Luton (GNL) who accepted 8 referrals from PLS this year to help prisoners experiencing disadvantage within the parole system, primarily First Nations people. They undertook complex legal work ranging from providing submissions to the PBQ to lodging judicial review proceedings in the Supreme Court to achieve positive parole outcomes for their clients.

Fisher Dore Lawyers also agreed to take on a lengthy matter following a pro bono referral from PLS for an elderly prisoner with a disability who was subject to a complex "no body no parole" hearing. We particularly acknowledge Adam Moschella from Fisher Dore and Laura Reece of counsel for dedicating a significant number of pro bono hours to represent this prisoner to achieve a successful outcome.

We would also like to acknowledge Fuller & White Solicitors and Emily Lewsey of counsel who took over carriage of a parole case for a First Nations man with limited literacy when a conflict of interest arose for PLS. Their invaluable assistance resulted in his grant of release on parole.

Immigration

Victoria Lenton, Director and Principal Solicitor of Lenton Migration Law has continued to provide her specialist expertise and guidance to PLS through pro bono support, including by reviewing PLS submissions on behalf of refugees facing complex visa cancellations.

Victoria's firm, Lenton Migration Law has also accepted on several pro bono referrals from PLS this year to provide legal representation to people in prison in circumstances where PLS does not have the capacity or resources to assist. We are immensely grateful to Victoria for sharing her knowledge and experience with our service.

We thank each of these firms for their contribution and acknowledge the positive and significant impact of their assistance on helping some of the most vulnerable members of our community.

Community Clinic

Many people who are experiencing particular disadvantage in prison may not be able to reach out for help and often rely heavily on their support networks to obtain access to services. For this reason, we run a call back service for community members who contact PLS seeking assistance on behalf of friends and family members who are in prison. The clinic runs for 2 hours every Monday night, during which volunteer lawyers call community members and explain legal processes that impact their loved ones. The community clinic is also a vital intake point for PLS to assess whether we should reach out to people in prison who meet our eligibility criteria for assistance with casework.

Our community clinic is completed each week by a volunteer lawyer through a roster coordinated by one of our wonderful volunteers, Rachel Tomassen. We are so grateful to Rachel for taking on the additional responsibility of coordinating this clinic and to our team of lawyers Adam Moschella, Samantha Breach, Catherine Gabriel, Madeline Wood and Hamish Swanson.

This year, 172 community calls were made by our volunteers and 16% of all clients who received PLS representation were initially connected with us via our community enquiries procedures.

Mail Clinic

Lack of access to the internet and community-based services means that people in prison must rely on the postal system as one of the primary means of seeking assistance. This year, PLS received 769 letters from prisoners seeking assistance and we have continued to rely on volunteers to help us respond to mail through our mail clinic.

We would like to particularly acknowledge our amazing law student volunteer, Oscar Kawamata. Since January 2022, Oscar has singlehandedly undertaken volunteer mail clinic duties under supervision of PLS staff.

JATL Gala 2021



Justice Burns speaking at the JATL Gala

On 28 October 2021, UQ's Justice and the Law Society (JATL) held their Annual Fundraising Gala at Birrunga Gallery to raise funds for PLS. The event was sold out and raised approximately \$7000.

We were fortunate to have Justice Burns deliver the Keynote speech for the night, entitled 'A voice from the inside - the Prisoners' Legal Service in Queensland'. In the speech, Justice Burns spoke about his own experiences as a criminal defence lawyer visiting Boggo Road Gaol, the global prison reform movement and the work of PLS.

Of PLS, Justice Burns said,

'...the Prisoners Legal Service has not only been responsible for bringing about much-needed reforms, it has performed a vital role in the provision of legal advice and representation for prisoners across the State and, through all the ups and downs in the criminal justice system of the past three or so decades, they have never lost focus on their prime objective, that is, to help people who are vulnerable in prison.'

The night was generously sponsored by Gilshenan and Luton Legal Practice, Shine Lawyers and Samuta McComber Lawyers. We extend our sincere thanks to JATL, Justice Burns, the event's sponsors, the local businesses who donated raffle prizes, and all those who attended the night to support the work of PLS.

Volunteer Stories

Rachel Tomassen | Volunteer Clinic Coordinator / Volunteer Lawyer

PLS provide an exceptional, unique service, but they do it with very limited funding. Volunteers are critical to the essential running of their centre, and it has been extremely rewarding for me to be involved in the coordination of passionate people to help do this work. PLS are already busy enough with the most vulnerable clients to find time to also call back everyone who needs advice – but that’s what the Community Call Back Clinic is for. Every week, a volunteer solicitor hones their understanding of administrative law while speaking with the worried relatives of someone who is incarcerated, as well as just providing them with a calming voice and a helping hand to guide them in the right direction. It reminds us that we are all just people stuck in various awful situations, and a little compassion and kindness both as a person and as a solicitor goes a long way.

Oscar Kawamata | UQ Clinic Student (2021) / Mail Clinic Volunteer (2022)

I started volunteering at PLS in 2021 as UQ Clinic Student and found the experience to be incredibly rewarding. In 2022, I have stayed on to volunteer for the Mail Clinic, and answering the letters we receive from prisoners is always a highlight of my week. One reason is that providing prisoners with resources means I am making a small contribution to promoting equal access to justice. More important for me, however, is the vital role I think the Mail Clinic plays in allowing prisoners to know they are not alone, and that they can be heard by and connected with the world outside prison.

Hamish Swanson | Volunteer Lawyer, Community Clinic

I have been volunteering as a solicitor with PLS since the start of the year. We assist with community phone clinics and our primary task is to speak to individuals who have family members and friends who may be in prison or subject to probation or parole orders. We answer their questions, explain the processes involved when someone goes to prison and provide advice about issues such as parole conditions and what to write when making requests to Queensland Corrections. In doing so, it has become clear to me that having a loved one incarcerated is one of the most challenging experiences of anyone’s life. Providing these individuals support is incredibly rewarding at a personal level and it has reinforced to me the value of the work PLS does. It seems that it is often the lone voice of some of the most vulnerable people in our State.

Community Legal Education

PLS has continued to provide community legal education (CLE) to people in prison through the provision of education sessions and legal information resources. Legal education plays a pivotal role in enabling people in prison to understand their legal rights and advocate for themselves given the demand for PLS' services significantly outweighs what our resources can provide.

Our legal education resources are also critical in ensuring that those supporting and working with people in prison are educated about issues commonly faced by people in prison and the most effective ways they can resolve legal issues and receive help. A snapshot of some of our key CLE activities for this financial year are detailed below.

Townsville Outreach

PLS was grateful to receive funding from Legal Aid Queensland's Community Legal Education Fund (LAQCLEF) to conduct outreach parole education sessions in Townsville Correctional Centres. The purpose of the project is to reduce the barriers that prevent First Nations and other hard to reach prisoners from understanding their legal rights and accessing help with parole. By meeting people in prison face to face, we can deliver information about parole in a culturally appropriate way and make it accessible to people experiencing disadvantage.

The funding was initially provided for three week-long visits in Townsville prisons to be completed by 2021. Unfortunately, PLS had only been able to conduct one visit in 2019 before the implementation of COVID-19 restrictions prevented further visits. In recognition of the importance of providing face to face visits, the LAQCLEF graciously extended our funding for this project.

In April 2022, we were able to resume the visits and 2 PLS lawyers spent 4 days in Townsville Men's and Women's Correctional Centres. During this visit, we were able to dispel common myths about parole, by explaining parole decision making timeframes and the different types of judicial review. We conducted education sessions, provided legal advice and met with local service providers who support people in prison. We achieved a huge amount in a short space of time:

Snapshot: Four days in Townsville with two PLS lawyers



24 education sessions delivered to over 250 prisoners

102 in-person individual advice sessions provided



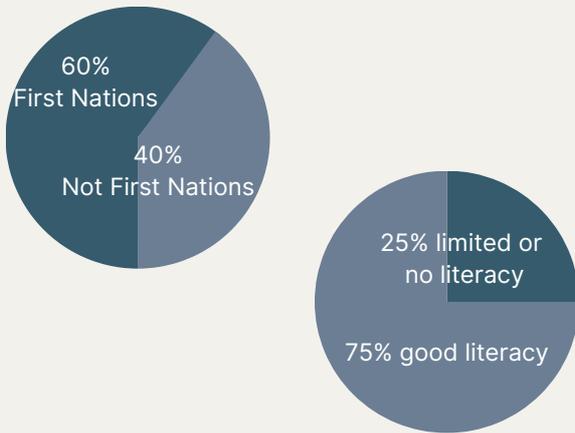
69 follow-up legal tasks completed for individuals we met with

6 files opened to provide in-depth legal representation



4 meetings with service providers

Profile of prisoners we met with:



By conducting these visits, we connected with people who would not otherwise contact PLS. For example, some prisoners only felt comfortable receiving legal advice with a peer support person present. Advice sessions with First Nations women from remote communities were conducted in group circles in the presence of a First Nations peer support worker. The benefits of being physically present in the prison cannot be overstated and we have received an increase in referrals from Cultural Liaison Officers and support workers in the region since conducting this visit.

Case study

Parole Cancellation & Human Rights

Linda (not her real name) is a young Aboriginal woman who had sustained significant physical injuries in the community. She had been returned to prison as result of a parole cancellation which meant she was separated her from her young children. Due to her injuries, Linda was unable to prepare show cause submissions to the PBQ to explain why her cancellation should be lifted.

During a yarning circle with PLS at Townsville Women's Correctional Centre, Linda asked for help with preparing submissions to try and get her parole cancellation lifted. The legal timeframe for her to respond to the decision was due to expire in 8 days.

PLS obtained instructions from Linda to assist with trying to get her parole cancellation lifted. We obtained her documents from the PBQ and worked with her family to arrange accommodation and source community-based services that would help to meet her support needs.

PLS then made urgent submissions to the PBQ which provided important context to explain the circumstances that led to her parole cancellation. PLS presented a new supported release plan to demonstrate Jess was suitable for safe release on parole. As her return to prison was preventing Linda from caring for her children and accessing culturally appropriate support services, PLS also raised legal arguments about unjustified limits being placed on Linda's human right to protection of her family unit and on her cultural rights as an Aboriginal woman. PLS' submissions were successful, and Linda's cancellation was lifted so that she was released and could resume caring for her children.

Factsheet Publications

During this financial year, PLS created a new range of factsheets and information kits on common issues faced by people in prison. This involved updating our pre-existing resources and creating new resources to capture the wide range of legal issues we commonly receive enquires about. As people in prison have limited access to the outside world and cannot access the internet, our resources serve as an important first step in helping them to understand what type of legal problem they have and how they can receive help.



Factsheets ready to be mailed

We now have a total of 28 factsheets and information kits available on various legal issues relating to parole, prison issues and visa cancellations.

With the assistance of Queensland Corrective Services, PLS posted hard copies of our newly updated resources to be placed in all prison libraries throughout Queensland. PLS also sent out thousands of invites through our prison newsletter that people in prison could use to request free delivery of any factsheets or information kits on topics of interest. PLS' records indicate that at least 200 requests for factsheets were actioned within the 21-22 financial year. This figure does not capture the total of requests actioned or the actual number of factsheets that were sent in response to requests. The costs of creating and circulating our new resources were generously met by a grant from the Gambling Community Benefit Fund.

These resources are also available for free download from our website so that they can be easily accessed by family members of people in prison and other stakeholders.

Human Rights and the Criminal Justice System

In partnership with Allens Linklaters, PLS presented its second CPD fundraising event in June 2022 on Human Rights and the Criminal Justice System. This event has proven to be a valuable opportunity to provide meaningful and cutting-edge information to practitioners working with people in the criminal justice system, while also raising much needed funds for PLS.

This year's event was a great success and over \$26,000 was raised. We extend our sincere thanks to everyone who attended in person and virtually, and for your continued support for PLS.

This year, we were honoured to receive a keynote address from Her Honour Justice Soraya Ryan who spoke about the important role that legal professionals can

play in facilitating the effectiveness of Queensland's criminal justice system by providing support to those in prison who would otherwise have nowhere else to turn for legal assistance. Additionally, we are immensely grateful to all of our speakers, including Zoe Bereton, Kylie Evans, Samuel Lane, Bridget Burton, Adam Moschella, Rachel Smith, Stephen Keim SC, Adam Schickerling, Jennifer Cullen, Lex Wotton and Stewart Levitt.



PLS staff with Lex Wotton at our CPD Event

Finally, we would like to extend our sincere thanks to Meg Hogan and the team at Allens Linklaters for again hosting and running this event for PLS. Such an undertaking would not be possible for PLS without their invaluable support.

Our Management Committee

Sam Lane - Chairperson *Higgins Chambers*

Samuel Lane is a barrister at Higgins Chambers. Samuel joined our Management Committee in 2019. Samuel holds a Masters in International Human Rights and has experience in human rights, administrative and criminal law matters.

Ben Tuckett - Secretary *LawRight*

Ben Tuckett is the Managing Lawyer of LawRight's Court and Tribunal Services. Ben has previously worked as a solicitor in LawRight's Self Representation Service, Public Interest Referral Service, and their Queensland Law Society and Bar Pro Bono Referral Scheme. Ben joined the Management Committee in 2019.

Matilda Alexander - Treasurer *Queensland Advocacy for Inclusion*

Matilda Alexander is the CEO of Queensland Advocacy for Inclusion, a community legal centre for people with disabilities. Matilda has a lengthy history in the community legal sector including at Prisoners' Legal Service and LGBTI Legal Service. She teaches Prison Law at Griffith University and has previously worked at the Queensland Human Rights Commission and Legal Aid Queensland.

Matt Woods *Woods Prince Lawyers*

Matt Woods is a partner in the firm Woods Prince Lawyers. He has practised in private practice for many years and been involved with PLS for over 25 years.

Mark Thomas *Queensland University of Technology*

Mark Thomas is a barrister and associate lecturer at the QUT Faculty of Law. Mark was previously a labour economist with the Commonwealth Government and volunteers at the Caxton Legal Centre. He has also been involved in other community legal centres such as the LGBTI Legal Service.

Samantha Cooper *Community Legal Centres Queensland*

Samantha Cooper is a proud Gumbaynggirr woman from the mid-north coast of NSW. She is CLCQ's Sector Sustainability Coordinator. Samantha previously worked as the Aboriginal Policy Project Officer at Legal Aid Queensland implementing the First Nations Strategic Plan for reducing the overrepresentation of Aboriginal and Torres Strait Islander people in the justice systems. Samantha joined the Management Committee in 2020.

Lars Falcongreen *Legal Aid Queensland*

Lars Falcongreen joined PLS as a volunteer in 1997 during his university study for his Bachelor of Arts and Laws degree. He was called to the Queensland Bar in 2000 and has worked mainly in the area of criminal defence. He is currently Defence Counsel at Legal Aid Queensland. He joined the Management Committee in May 2005.

Our Team



Helen Blaber

(Director/Principal Solicitor, Full Time)

Mandy Kaur

(Finance Officer / Administrator)

Angelene Counter

(Solicitor, Full Time)

Katrina Davidson

(Solicitor, 4 days/week)

Natalie McIntosh

(Seconded, Full Time)

Lucy Cornwell

(Paralegal / Administrator, Part Time)

Marnie Ball

(Paralegal / Administrator, Part Time)

Thank you

Moray & Agnew

We are especially thankful to Moray & Agnew for their support in providing us with a fulltime secondeed solicitor, Natalie McIntosh, who joined PLS in October 2020. Natalie brings broad experience in family, immigration and criminal law and supports our prison law and visa cancellation work.

Rachana Rajan

Solicitor
Until August 2021

Mitree Vongphakdi

Paralegal / Research & Publications Officer
Until September 2021

Acknowledgements

Volunteer Students

Oscar Kawamata
Sophie Priebbenow
Ezekiel Lubbock
Lois Min
Zoe Bellos
Heidi Moc
Sophie Sanderson
Alice Muir
Niall McKenna

Volunteer Solicitors

Rachel Tomassen
Adam Moschella
Catherine Gabriel
Madeline Wood
Hamish Swanson
Samantha Breach
Victoria Lenton
Kate Dowse
Lilly Burgess
Lachlan Blake
Georgia Starky
Kurt McDonald
Sarah Pascoe

Funding



Australian Government



Queensland Government

Barristers

Stephen Keim SC
Saul Holt KC
Kylie Evans
Paula Morreau
Matt Black
Gavin Rebetzke
Rachael Taylor
Carl Tessman
Zoe Brereton

Organisations

Allens Linklaters
Moray & Agnew
Lenton Migration Law & Consultancy
Gilshenan & Luton
Fuller & White Solicitors
Fisher Dore Lawyers
Sisters Inside
Synapse
Legal Aid Queensland
Aboriginal & Torres Strait Islander Legal Service
Queensland Law Society
UQ Justice and the Law Society
UQ Pro Bono Centre

UQ Clinic Students

Eleanor Hilston
Oscar Kawamata
Spencer Hayward
Matisse Reed
Hamish McDougall
Murray Rissik
Minh-Chau Tran
Zachary Sudiro
Mandy Shircore (supervisor)

Financial statements for the year ended 30 June 2022

1.

PRISONER'S LEGAL SERVICE INC.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

PRISONER'S LEGAL SERVICE INC.

	Note	2022	2021
Revenue	2	649,468.17	793,134.22
Other Income	2	274,121.17	111,084.66
Employee benefits expense		(478,410.70)	(572,699.21)
Depreciation and amortisation expense		(55,196.12)	(56,047.00)
Insurance		(1,902.72)	(2,478.35)
Motor vehicle and travel expenses		(2,448.65)	(2,953.85)
Property Expenses		(7,632.16)	(7,122.60)
Staff training and development expenses		(3,751.65)	(14,210.10)
Audit, legal and consultancy fees		(3,500.00)	(3,600.03)
Client support services expense		(134,693.23)	(74,109.71)
Other operating costs		(64,007.74)	(67,351.81)
Current year surplus before income tax		172,046.37	103,646.22
Income tax expense		-	-
Net current year surplus		172,046.37	103,646.22
Other comprehensive income		-	-
Total comprehensive income for the year		\$172,046.37	\$103,646.22
Total comprehensive income attributable to members of the entity		\$172,046.37	\$103,646.22

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2022

The accompanying notes form part of these financial statements.

2.

PRISONER'S LEGAL SERVICE INC.
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	2022	2021
ASSETS		
Current Assets		
Cash at Bank (Note 3)	801,768.42	706,310.75
Debtors & Prepayments	396.00	-
Total Current Assets	<u>802,164.42</u>	<u>706,310.75</u>
Non-Current Assets		
Property, Plant and Equipment (Note 4)	12,755.00	17,006.00
Right-of-Use Assets (Note 5)	-	48,274.00
Total Non-Current Assets	<u>12,755.00</u>	<u>65,280.00</u>
TOTAL ASSETS	<u>\$814,919.42</u>	<u>\$771,590.75</u>
LIABILITIES		
Current Liabilities		
Creditors & Accruals	38,671.49	47,495.57
Provision for Employee Entitlements	179,564.43	160,159.10
Provision - Professional Indemnity Excess	2,500.00	2,500.00
Contract Liability	41,043.58	127,048.48
Lease Liability	-	50,939.00
Total Current Liabilities	<u>261,779.50</u>	<u>388,142.15</u>
Non-Current Liabilities		
Employee Provisions	-	2,355.05
Total Non-Current Liabilities	<u>-</u>	<u>2,355.05</u>
TOTAL LIABILITIES	<u>261,779.50</u>	<u>390,497.20</u>
NET ASSETS	<u>\$553,139.92</u>	<u>\$381,093.55</u>
MEMBERS FUNDS		
Retained Surplus	553,139.92	381,093.55
TOTAL MEMBERS' FUNDS	<u>\$553,139.92</u>	<u>\$381,093.55</u>

The accompanying notes form part of these financial statements.

3.

PRISONER'S LEGAL SERVICE INC.
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	Retained Surplus	Revaluation Surplus	Financial Assets Reserve	Total
Balance at 1 July 2020	277,447.33	NIL	NIL	277,447.33
Comprehensive Income				
Surplus for the year attributable to members of the entity	103,646.22	-	-	103,646.22
Total comprehensive income attributable to members of the entity	<u>103,646.22</u>	<u>-</u>	<u>-</u>	<u>103,646.22</u>
Balance at 30 June 2021	<u>381,093.55</u>	<u>NIL</u>	<u>NIL</u>	<u>381,093.55</u>
Balance at 1 July 2021	<u>381,093.55</u>	<u>NIL</u>	<u>NIL</u>	<u>381,093.55</u>
Comprehensive Income				
Surplus for the year attributable to members of the entity	172,046.37	-	-	172,046.37
Total comprehensive income attributable to members of the entity	<u>172,046.37</u>	<u>-</u>	<u>-</u>	<u>172,046.37</u>
Balance at 30 June 2022	<u>553,139.92</u>	<u>NIL</u>	<u>NIL</u>	<u>553,139.92</u>

The accompanying notes form part of these financial statements.

PRISONER'S LEGAL SERVICE INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Contract Revenue	555,234.00	843,625.18
Interest	729.27	329.38
Other Income	281,725.17	142,115.66
Payments to Employees and Administration	(688,120.65)	(718,328.84)
Net cash provided by (used in) operating activities	\$149,067.79	\$267,741.38
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for purchase of plant & equipment	-	21,257.00
Net cash provided by (used in) investing activities	\$NIL	\$NIL
CASH FLOWS FROM FINANCIAL ACTIVITIES		
Repayment of Lease Liabilities	53,610.12	51,739.00
Net cash provided by (used in) financing activities	\$53,610.12	\$51,739.00
Net increase/(decrease) in cash held	95,457.67	211,228.38
Cash at beginning of the reporting period	706,310.75	495,082.37
Cash at end of the reporting period	\$801,768.42	\$706,310.75
Reconciliation of Net Surplus/Deficit to Net Cash Provided by (Used in) Operating Activities		
Operating Result	172,046.37	103,646.22
- Depreciation	54,467.12	53,782.00
- Interest on Right of use asset	729.00	2,265.00
- (Increase)/Decrease in Debtors	(396.00)	41,514.00
- Increase/(Decrease) in Payables	(8,824.08)	(6,776.80)
- Increase/(Decrease) in Provisions	17,050.28	32,973.62
- Increase/(Decrease) in Contract Liability	(86,004.90)	56,820.34
Net cash provided by (used in) operating activities	\$149,067.79	\$284,224.38

The accompanying notes form part of these financial statements.

PRISONER'S LEGAL SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirement of the Associations Incorporated Act (Qld) and Australian Charities and Not-for-Profits Commission Act 2012. The committee has determined that the association is not a reporting entity.

The report is also prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(a) Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Operating Grants, Donations and Requests

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

Capital Grant

When the entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The entity recognises income in profit or loss when or as the entity satisfies its obligations under the terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

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

(b) Income Tax

Prisoner's Legal Service Inc. is a Public Benevolent institution endorsed with the Australian Taxation Office (ATO), the Office of the Registrar of Indigenous Corporations (ORIC) and the Australian Charities and Not-for-Profits Commission as a public benevolent institution.

PRISONER'S LEGAL SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(c) Property, Plant and Equipment

Plant and Equipment are carried at cost less, where applicable, any accumulated depreciation.

Depreciation is calculated on the prime cost basis and is brought to account over the estimated economic lives of all fixed assets commencing from the time the asset is held ready for use.

The depreciation rates used are as follows:

Class of Fixed Assets	Depreciation Rate
Plant and Equipment	20%

(d) Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over to recoverable amount is recognized in the income and expenditure statement.

(e) Employee Provisions

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

(f) Cash and Cash Equivalents

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

(g) Leases

The Entity as Lessee

At inception of a contract, the entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

ZIG ZAG YOUNG WOMEN'S RESOURCE CENTRE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(g) Leases (cont'd)

The Entity as Lessee (cont'd)

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessional Leases

For leases that have significantly below-market terms and conditions principally to enable the Entity to further its objectives (commonly known as peppercorn/concessional leases), the Entity has adopted the temporary relief under AASB 2018-8.

(h) Goods and Services Tax (GST)

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

(i) Comparative Figures

Comparative figures, where necessary, have been reclassified in order to comply with the presentation adopted in the figures reported for the current financial year.

PRISONER'S LEGAL SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(j) Economic Dependence

Prisoner's Legal Service Inc. is dependent on government funding to operate. As at the date of the report the committee has no reason to believe the government will not continue to support the organisation.

(k) Significant Management Judgement in Applying Accounting Policies

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

PRISONER'S LEGAL SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND OTHER INCOME

	2022	2021
Revenue		
Revenue from Government Contracts		
Department of Justice & Attorney-General	538,141.37	542,340.59
	<u>538,141.37</u>	<u>542,340.59</u>
Other Revenue		
Non-Recurrent Funding	103,097.53	198,293.82
Financial Counselling Foundation	-	46,170.43
Interest	229.27	329.38
Clinic Fees	8,000.00	6,000.00
	<u>649,468.17</u>	<u>793,134.22</u>
TOTAL REVENUE		
	<u>1,187,610.54</u>	<u>1,335,474.81</u>
Other Income		
Donations	11,028.38	535.50
Membership	431.36	555.00
Legal Costs Recovered	231,147.98	16,483.00
Sundry Income	31,513.45	33,343.16
Government Stimulus	-	60,168.00
	<u>274,121.17</u>	<u>111,084.66</u>
TOTAL OTHER INCOME		
	<u>\$923,589.34</u>	<u>\$904,218.88</u>
3. CASH AT BANK		
General Account	288,837.90	12,617.05
Cash Management Account	25,417.72	18,320.65
Cash Reserve Account	482,395.07	669,209.96
Term Deposit	5,000.00	5,000.00
Debit Card Account	117.73	1,163.09
	<u>\$801,768.42</u>	<u>\$706,310.75</u>
4. PROPERTY, PLANT AND EQUIPMENT		
Motor Vehicles - at cost	24,594.00	24,594.00
Less Accumulated Depreciation	(24,594.00)	(24,594.00)
	<u>-</u>	<u>-</u>
Furniture & Fittings - at cost	10,044.00	10,044.00
Less Accumulated Depreciation	(10,044.00)	(10,044.00)
	<u>-</u>	<u>-</u>
Plant & Equipment - at cost	40,943.00	40,943.00
Less Accumulated Depreciation	(28,188.00)	(23,937.00)
	<u>12,755.00</u>	<u>17,006.00</u>
TOTAL FIXED ASSETS	<u>\$12,755.00</u>	<u>\$17,006.00</u>

PRISONER'S LEGAL SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5. RIGHT-OF-USE ASSETS

i) AASB 16 related amounts recognised in the Balance Sheet:

	<u>2022</u>	<u>2021</u>
RIGHT-OF-USE ASSETS		
Leased Buildings	-	146,708
Accumulated Depreciation	-	98,434
	-	48,274
TOTAL RIGHT-OF-USE ASSETS	<u>\$NIL</u>	<u>\$48,274</u>

ii) AASB 16 related amounts recognised in the Statement of Profit or Loss:

Depreciation Charge related to Right-Of-Use Assets	50,216	49,531
Interest Expense on Lease Liabilities	729	2,265

11.

PRISONER'S LEGAL SERVICE INC.

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial Statements.

1. In the opinion of the committee the financial report as set out on pages 1 to 10 are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and:

- (i) Comply with the Australian Accounting Standards applicable to the entity; and
- (ii) Give a true and fair view of the association's financial position as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

2. At the date of this statement, there are reasonable grounds to believe that Prisoner's Legal Service Inc. will be able to pay its debts as and when they fall due.

This Declaration is signed in accordance with Subs 60.15(2) of the Australian Charities and Not-for-Profits Commission Regulation 2013.


 Chairperson


 Treasurer

Treasurer

23/11/22
 Date



LEVEL 1 488 LUTWYCHE ROAD
 LUTWYCHE QLD 4030

PO Box 108
 LUTWYCHE QLD 4030

TELEPHONE: (07) 3357 8382
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 EMAIL: info@haywards.com.au

PARTNERS:
 GREG DORICE
 PETER GIBSON
 PHIL ROBINSON

12.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

PRISONER'S LEGAL SERVICE INC.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Prisoner's Legal Service Inc., which comprises the statement of financial position as at 30 June 2022, the statement of profit & loss and other comprehensive income, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of Prisoner's Legal Service Inc. has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD).

- 1) Giving a true and fair view of the associations financial position as at 30 June 2022 and of its performance for the year then ended; and
- 2) 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 of the ACNC Act and ethical requirements of the Accounting Professional and Ethical Standards Board's APES110: code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

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

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD), and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

20 October 2022

**PRISONER'S LEGAL SERVICE INC.
SUPPLEMENTARY INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

Department of Justice & Attorney-General
GPO Box 140
BRISBANE QLD 4001

**PRISONER'S LEGAL SERVICE INC.
COVID-19 FRONTLINE LEGAL ASSISTANCE SERVICES
FOR THE YEAR ENDED 30 JUNE 2022**

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL

	2022	2021
INCOME		
Surplus/(Loss) brought forward		74,657.68
EXPENSES		74,657.68
Operating Expenses	13,900.06	10,490.65
Superannuation	324,217.00	318,868.00
Wages & Salaries	231,017.00	226,882.00
	569,134.06	556,240.65
UNEXPENDED GRANT FOR YEAR		
	86.89	308.52
	250.91	525.00
	9,261.72	420.46
TOTAL INCOME	\$578,733.58	\$557,494.63
LESS EXPENDITURE		
Salaries and Wages	401,322.60	402,563.33
Other Operating Expenditure	146,418.29	141,031.24
TOTAL EXPENSES	547,740.89	543,594.57
NET SURPLUS/(DEFICIT) FOR YEAR	\$30,992.69	\$13,900.06

CERTIFICATE OF COMPLIANCE

This is to certify that the grant funds received by this organisation for the above project have been used for the purpose for which they were provided and that conditions included in the Variation Agreement-Funding and Service details (Funding Schedule 3).

Sandra Lane
CHAIRPERSON 9 December 2022

AUDITOR'S REPORT

In our opinion, the Statement of Income & Expenditure has been drawn up to present fairly the relevant financial transactions for the year ended 30 June 2022.

PETER GESCH - PARTNER

20 October 2022

LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- 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 the committee 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.

PETER GESCH
HAYWARDS CHARTERED ACCOUNTANTS
Level 1 / 488 Lutwyche Road
LUTWYCHE QLD 4030

Dated this 20th day of October 2022

Contact us

People in prison can connect with PLS free of charge in the following ways:

Telephone advice line

Lotus Glen, Townsville and Capricornia
Thursdays 9-11am and 12-2pm

All other prisons in Queensland
Tuesdays 9-11am and 12-2pm

Post

Use a blue envelope and address it to:
PLS
GPO Box 257
Brisbane 4001

Referral

Professionals, friends and family can make referrals for people in prison by completing our online enquiry form at:

<https://plsqld.com/contact-us/>



Prisoners' Legal Service

ABN: 15 677 129 750

GPO Box 257
Brisbane QLD 4001

plsqld.com

