



Annual Report 2022-23



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 are chronically over-represented in prison.

In Queensland, First Nations people make up over 37% of the prison population despite representing less than 5% of the population. This is a 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.

Information about the rates of imprisonment of First Nations people across Queensland is available on pages 5 and 6 of this report.

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About Us

For over three decades, PLS has operated as a specialist community legal centre that provides legal advice and representation to people in prison on issues that arise because of 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 State and Federal Government.

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 eligibility requirements to achieve safe release; and
- obtaining access to rehabilitation.

Chairperson's Report

The 2022-2023 year has seen PLS continue to increase its service levels across almost all of its key deliverable objectives. PLS has maintained a significant case load, assisting more than 1,000 clients over the year. And it is a testament to the work of PLS' staff that in 90 percent of files opened, clients received positive outcomes.

It has been a common theme in reports of PLS Chairperson's over recent years that Queensland prisons are operating over their capacity. This is no longer just a troubling trend that might have resolved with the passage of time. It is now a disturbing and familiar reality. This has led to PLS helping increasing numbers of prisoners and their families, but it has, most unfortunately, led to increasing numbers of people who are unable to obtain assistance. Demand for PLS' services continues to travel in a problematic upward trajectory. It is particularly noteworthy that while PLS answered 1,085 calls on its advice line, it also missed 21,019 calls.

The valuable advice provided by PLS solicitors in person, by telephone and by video link continued over the past year, with over 4,600 services provided to people in prison by PLS staff.

PLS has continued to assist more First Nations people, whose needs in prison, and in the process of applying for parole, are often misunderstood or unrecognised. This is a key objective of PLS. In the 2022-2023 year, people who identified as First Nations made up 68 percent of PLS' clients.

One of the areas where, in my view, PLS continues to excel is in the area of legal and academic research. The team working at PLS have a direct and highly specialised experience in matters directly affecting prisoners and their families. Such specialisation includes the troublesome and technical area of parole. In this regard, PLS, together with Associate Professor Robin Fitzgerald, published a report on the suspension and cancellation of parole in Queensland. The publication was able to draw upon a sample of 51 PLS case files involving parole suspension decisions made by the Parole Board Queensland. This is a significant piece of research, which sheds light on serious shortcomings of the parole suspension regime in Queensland.

As with the 2021-2022 year, PLS either met or exceeded each of its service delivery targets in the 2022-2023 year, with the following table setting out the target and actual result:

Type of Service	Deliverable Target	Actual Delivery
<i>Discrete Assistance</i>		
Information	1,200	1,217
Referral	300	328
Legal Advice	2,200	2,247
<i>Community Legal Education</i>		
Resources	10	10
Activities	10	10
<i>Court and Other Representation Services</i>		
	70	73
<i>Law Reform and Stakeholder Engagement</i>		
	2	17

PLS has also continued to develop its fundraising CPD day, in partnership with Allens Linklaters. This year's event included a keynote address from the Honourable Justice Catherine Muir and presentations from Damien Atkinson OAM KC, Dr Danielle Harris and Anna Cappellano, among others.

PLS is again grateful to Moray & Agnew for their continued support in providing a secondee solicitor on a full-time basis. This partnership allows PLS extend its coverage, particularly to strategic and cutting-edge litigation for clients.

I am also grateful to the growing number of pro bono partners who provide assistance to PLS, including law firms, organisations and barristers. Without their support, PLS would be unable to serve so effectively its ever-growing client base, particularly with respect to court actions taken on behalf of those clients. I must also express my sincere gratitude to our volunteers, who assist us with a vast array of tasks, ranging from administrative tasks and research, to assistance with litigation, to returning calls from family members of people in prison. The time and responsibility taken on by our volunteer and pro bono partners is immense, as is the benefit they provide to our clients.

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 acknowledge and thank the Parole Board Queensland, with whom PLS works closely and with whom we have continued to maintain a strong working relationship. Such a relationship is beneficial for both of our organisations and the people we serve.

The Management Committee and PLS staff thank Vanessa Krulin who generously stepped in as acting principal solicitor for part of 2022. PLS is grateful for Vanessa's leadership and expertise.

Thanks are also owed to Mandy Kaur who was acting director during that time, ensuring PLS continued to run smoothly.

Finally, on behalf of the Management Committee, I would like to again express my gratitude and congratulations to our director, Helen Blaber, and the PLS staff for their dedication and hard work. The volume and complexity of work that the PLS team performs is extraordinary. There is not only legal complexity to the work, but real emotional complexity also. The dedication, determination and empathy with which PLS staff members undertake their work is truly remarkable. The achievements of PLS over the past year are theirs.

Samuel Lane
Chairperson

Annual Snapshot



1037
Clients



1217
Informations



738
Legal Tasks



64
In-Person
Advices



132
Advice Video
Conferences



284
Advice Letters



1765
Advice Calls



2247
Advices



328
Facilitated
Referrals



20
CLE Activities



17
Law Reform &
Stakeholder
Engagement



73
Closed Files



4640
Services

Over the past year, we spent 400 hours answering our advice line. Despite this we missed over 21,000 calls.

**For every call
we answer,
we miss 19.**



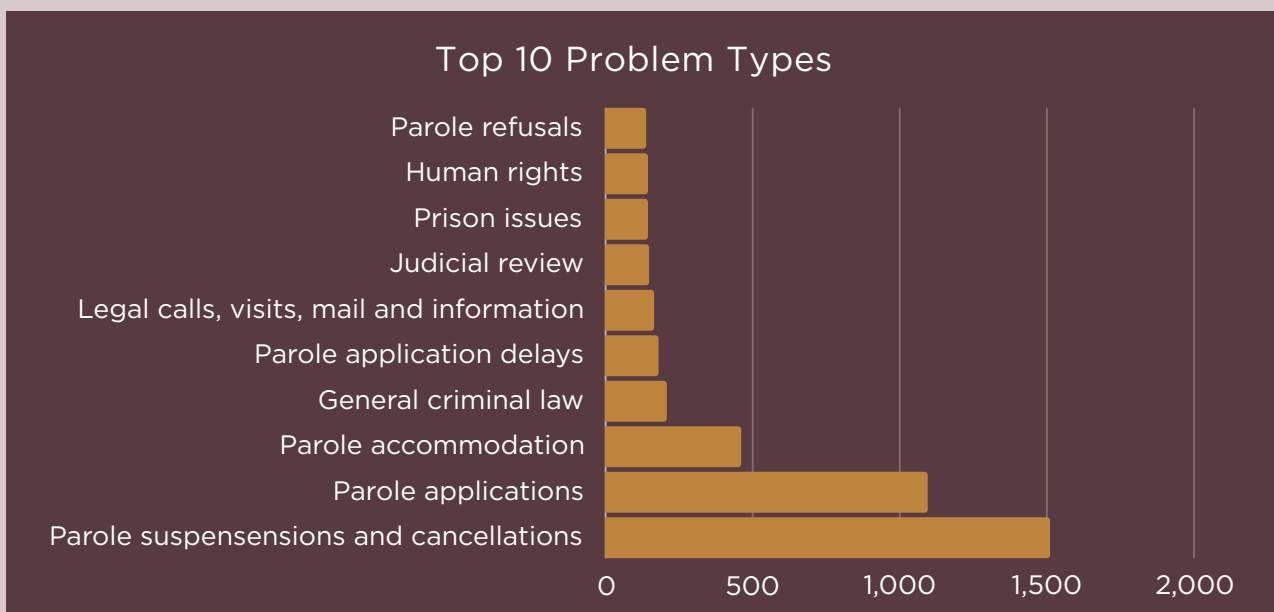
9 out of 10 of our cases achieved a positive outcome



Our clients:

Age Group	All services	Representation
Up to 17 years old	Less than 1%	Less than 1%
18 to 24 years old	11%	12%
25 to 34 years old	41%	30%
35 to 49 years old	39%	49%
50 to 64 years old	8%	7%
Over 64 years old	1%	2%

Characteristic	Our clients	Prison population
Identified as First Nations	68%	36.5%
Reported a disability	62%	29%
Reported limited or no literacy	40%	63%
Female	14%	9.2%
Imprisoned in Central and North Queensland	47%	37.1%



A growing need...

First Nations people in prison:

Correctional Centre (CC)	First Nations Prisoners
Arthur Gorrie CC	25%
Borallon Training and CC	32%
Brisbane CC	22%
Brisbane Women's CC	39%
Capricornia CC	51%
<i>Low Custody</i>	43%
Helena Jones CC	16%
Lotus Glen CC	73%
<i>Low Custody</i>	70%
Maryborough CC	32%
Numinbah CC	21%
Palen Creek CC	8%
Southern Queensland CC	44%
Townsville CC	62%
Townsville Women's CC	66%
<i>Low Custody</i>	44%
Wolston CC	17%
Woodford CC	24%

6,344

Qld Prison Population as at July 2013

10,264

Qld Prison Population as at June 2023

62%

Growth Over the Last Decade

Average figures over 2022-23:

Number of people incarcerated	9,832
Number of women incarcerated	904
Number of First Nations people incarcerated	3,591
Number of people incarcerated in Central and North Queensland	3,929
Number of prisoners in high security facilities	9,159
Proportion of people incarcerated who are sentenced	64.28%
Proportion of people incarcerated who are unsentenced	35.72%

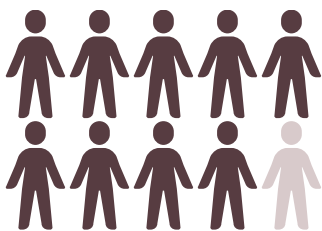
Casework Report

PLS has continued to provide comprehensive and high quality legal representation to the most disadvantaged people in Queensland's prisons.

We provide holistic representation to our clients, which is focused on achieving meaningful outcomes for them while building a strong professional relationship and ensuring they are supported throughout the process.

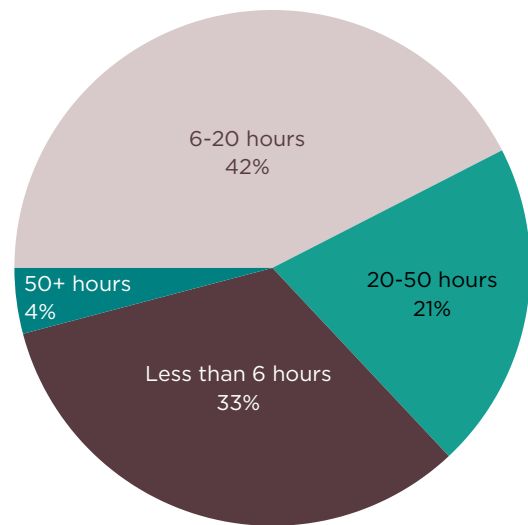
In 2022-23, we finalised 73 casework files on a range of legal matters including parole, prison complaints and human rights. As a small team of solicitors, the demand for representation has continued to outweigh the number of people that we can service.

9 out of 10 of our cases achieved a positive outcome



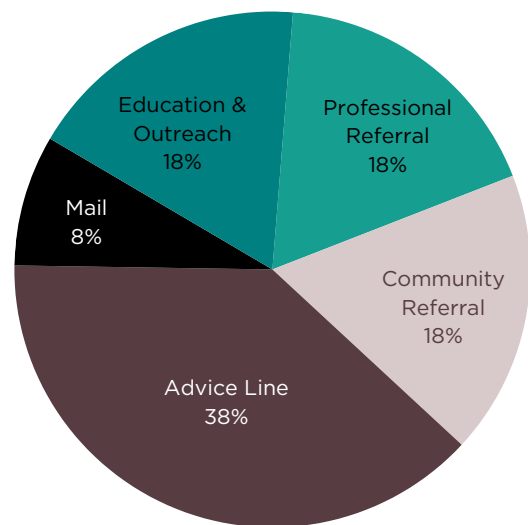
Most of our files (75%) involved up to 20 hours of legal work, with a quarter of all representation matters entailing more than 20 hours of work by our solicitors. The work undertaken as part of a file can range from providing written submissions to a decision maker, such as Queensland Corrective Services or the Parole Board Queensland, to filing court proceedings.

Hours worked per file



Many of our casework clients first connect with PLS through our free advice line (38%), as well as through letters, prison outreach, and enquiries from family and friends.

How clients connect with us



Parole representation: assisting people to obtain supported release on parole

Parole processes in Queensland can often be complicated, with most communication between the Parole Board Queensland and people in prison occurring in writing. This means that when people in prison are invited to make submissions in response to adverse parole decisions, many are unable to respond.

This can result in unfair outcomes for all prisoners, but disproportionately impacts First Nations prisoners, prisoners with disability and prisoners with limited education and/or literacy. PLS represents people who are disadvantaged in prison and helps them to achieve positive outcomes that would not occur without legal representation.

In 2022-23, 74% of our casework files related to parole matters, covering a range of areas including parole applications, preliminary parole refusals, final parole refusals, parole suspensions, parole cancellations, parole conditions, human rights, and judicial review.

By assisting clients to not only obtain release on parole but understand the requirements of their parole order, PLS supports them to successfully reintegrate into the community and reduce their risk of re-offending.

Through our prison casework, we have addressed systemic issues and improved our clients' conditions of detention. This includes complaints and advocacy relating to solitary confinement, healthcare and leave of absences.

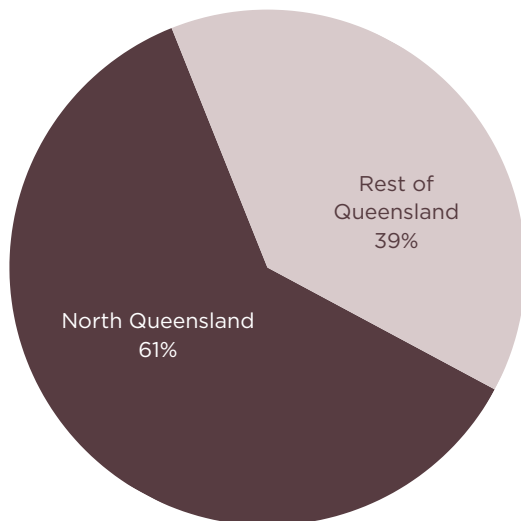
By providing legal representation to those facing these issues, PLS aims to address systemic issues and promote a more just and humane prison environment.

Human rights advocacy

Our casework has a strong human rights focus and our team continue to explore new ways to achieve results for our clients, with 72% of all files relying on human rights protections, a 12.5% increase from last year.

The most common human right relied on in our advocacy was the right to liberty and security of person, followed by the right to family life and the cultural rights of Aboriginal and Torres Strait Islander people.

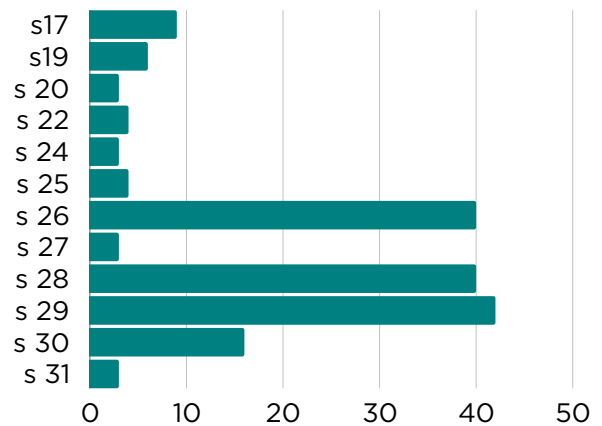
Where our parole files come from



Prison complaints: advocating for people to receive better treatment in prison

In the past year, PLS has continued to advocate for the rights and well-being of people within the Queensland prison system, with 19% of all casework relating to prison matters.

Human rights relied on (%)



- s17** Protection from torture & inhuman or degrading treatment
- s19** Freedom of movement
- s20** Freedom of thought, conscience, religion & belief
- s22** Peaceful assembly & freedom of association
- s24** Property rights
- s25** Privacy and reputation
- s26** Protection of families and children
- s27** Cultural rights - generally
- s28** Cultural rights - Aboriginal & Torres Strait Islander
- s29** Right to liberty and security of person
- s30** Humane treatment when deprived of liberty
- s31** Fair hearing

Case Studies

Billy - Human rights complaint results in release from solitary confinement

Billy (not his real name) is a young Aboriginal man with mental health diagnoses who was being held in solitary confinement due to concerns for his safety in the mainstream prison population. Billy sought PLS' help with getting out of solitary confinement because he was struggling to cope without having human contact.

PLS made urgent submissions to the prison authority about the adverse impacts that solitary confinement was having on Billy's mental health and his human rights. Despite these submissions, Billy was placed on another order to remain in solitary confinement conditions with no assurances being made about alternative placement arrangements, which would end his solitary confinement.

PLS lodged an urgent human rights complaint with the QHRC on Billy's behalf about his placement in prolonged solitary confinement and the delay in transferring him to a prison where he could be safe. The QHRC accepted the complaint on an expedited basis.

Within 7 days of lodging the human rights complaint, Billy was removed from solitary confinement and placed into the mainstream prison population with appropriate protections in place to manage his safety. Billy has now successfully reintegrated back into the prison population.

Sally - Urgent lifting of parole suspension to participate in family court proceedings and maintain housing

Sally (not her real name) was in prison on a parole suspension. She called the PLS advice line seeking urgent help with being released because she had a custody hearing in the family court taking place the following week. She was worried that if she was not released prior to the family court hearing, she would not only lose shared custody of her children, but she would also her Department of Housing property (which depended on her having shared custody).

PLS urgently gathered the details of her family court matter from her family lawyer, who confirmed that Sally was very unlikely to be granted shared custody of her children if she was still in prison when the court hearing occurred the following week. PLS then made urgent submissions to the PBQ on the same day as Sally's call to our prison advice line. Our submissions raised Sally's family and living circumstances and requested immediate reconsideration of her parole suspension, noting the human rights implications if she was not re-released.

The PBQ urgently reconsidered Sally's parole suspension and reinstated her parole the day before the family court hearing, so that she was able to attend.

John - Compassionate leave for First Nations man to attend Sorry Business

PLS was contacted by a First Nations Elder seeking assistance with obtaining a compassionate Leave of Absence (LOA) for John (not his real name) to attend his mother's funeral in North Queensland and engage in Sorry Business. Sorry Business is an important period of mourning for Aboriginal people that involves responsibilities and obligations to attend funerals and participate in other cultural events, activities or ceremonies.

First Nations prisoners face significant financial barriers to obtaining compassionate leave for Sorry Business because correctional staff escorts are required for temporary absences from prison. The cost of LOAs is particularly high for prisoners who need to return home for Sorry Business in remote communities.

John's community had managed to raise almost half of the cost for John to attend an LOA for his mother's funeral. PLS made urgent submissions to the relevant prison seeking approval for John to be granted a compassionate LOA and for Queensland Corrective Services to cover the remaining cost. PLS raised cultural considerations under both the Corrective Services Act 2006 (Qld) and the Human Rights Act 2019 (Qld).

The prison approved John's compassionate LOA request on the same day it was made by PLS and agreed to cover the additional cost that could not be met by his community. This enabled John to attend his mother's funeral and engage in Sorry Business.

Cameron - Reversing a parole refusal

Cameron (not his real name) is an Aboriginal man from North Queensland who has limited literacy. He is also the father of a young son.

Cameron's parole was refused because he had not completed a substance abuse program in custody. He had been unable to complete the program because of delays accessing programs in prison and through no fault of his own. Cameron was willing to do the program in the community and had provided a plan to the Parole Board Queensland (PBQ) for him to complete the program on parole if released. Cameron had no breaches and was classified as low security.

PLS made submissions to the PBQ advocating for Cameron's parole refusal to be reconsidered. The PBQ reconsidered its decision but still refused Cameron's parole.

PLS was concerned the PBQ may not have properly considered when Cameron would get access to the program in custody or the impact of the decision on his and his family's human rights. As such, PLS requested a statement of reasons for the parole refusal so that advice could be provided to Cameron about his prospects of challenging the decision through judicial review.

The PBQ did not provide a statement of reasons within the prescribed timeframe. PLS wrote to the PBQ advising that if the statement of reasons was not provided quickly, we would prepare and file a court application, compelling the PBQ to provide reasons. Following this, the PBQ reconsidered Cameron's parole refusal and PLS' earlier submissions advocating for his release. On reconsideration, the PBQ decided to release Cameron on parole.

Darren - Judicial review of parole suspension based on confidential information

Darren (not his real name) was due to be released on court ordered parole. Prior to his release, the Parole Board Queensland (PBQ) suspended his parole order due to confidential information that it deemed was not in the public interest to disclose. The PBQ invited Darren to make submissions in response to this decision.

Darren made submissions to the PBQ about his release plans. The PBQ decided to cancel his parole order. Once again, the PBQ relied on confidential information that it deemed was not in the public interest to disclose.

PLS made submissions for Darren in response to the cancellation decision, raising concerns about the lack of information provided to him. The PBQ considered PLS' submissions but decided not to change its decision to cancel his parole order. At this point, the PBQ informed Darren that it had been relying on information about phone calls he made from prison, along with confidential information.

PLS filed a judicial review application challenging Darren's parole cancellation decision. The application argued the decision to cancel Darren's parole order did not properly consider his human rights and the initial cancellation document to Darren was not valid as it did not contain sufficient information to enable him to respond.

Before the judicial review application proceeded to hearing, the PBQ reconsidered the cancellation decision and decided to release Darren on his original court ordered parole order (with amendments).

Toby - Human rights complaint results in policy review of health care in prison

Toby (not his real name) is a young man who was involved in a devastating accident where he suffered severe burns and fractures throughout his face and body. Following the accident, Toby's parole was suspended, and he was incarcerated.

Toby was doubled up in a prison cell and did not receive consistent access to medical treatment and pain medication, despite persistent requests. His prison medical records showed that he collapsed from pain and his burns became infected, requiring treatment in the Emergency Department.

PLS made a complaint to the Queensland Human Rights Commission (QHRC) on Toby's behalf. PLS also made urgent submissions to the Parole Board Queensland (PBQ) on Toby's behalf seeking his release. As a result, Toby was released on parole before his human rights complaint had progressed. However, he wanted to try and help others by advocating for improvements to the provision of health care in prison.

PLS advocated for Toby in a conciliation conducted by the QHRC, seeking policy changes aimed at improving health care standards in prison. The parties did not reach a resolution and the QHRC prepared a report on the unresolved complaint. In that report, the QHRC made recommendations to the relevant public entities about the provision of health care and accommodation in prison. In response, the public entity agreed to commence an internal review of the compatibility of their policies and procedures with human rights.

The QHRC decided to publish their report* about Toby's complaint to promote understanding, acceptance, and public discussion of human rights and the Human Rights Act 2019 (Qld).

**Find the report here: https://www.qhrc.qld.gov.au/__data/assets/pdf_file/0018/44064/Prisoner-accomodation-and-medication-report-proposed-publication-version.pdf*

Volunteer & Pro Bono Contributions

PLS receives significant pro bono support from law students, members of the private legal profession and barristers. This support enables PLS to provide more services to people who are disadvantaged in prison.

Secondment: Moray & Agnew

PLS has very 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 Referrals

Due to PLS' limited resources and the high demands of an expanding prison population, we are unable to provide legal representation to every person in prison with a meritorious case.

We continue to 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. Our service and clients benefit greatly from these relationships.

We acknowledge the following law firms who have accepted pro-bono referrals from PLS during this financial year:

- Gilshenan & Luton
- Bell Criminal Lawyers

- Lenton Migration Law
- Mulcahy Ryan Lawyers
- Fuller & White Solicitors
- Wallace O'Hagan Lawyers
- Samuta McComber Lawyers
- Holding Redlich

Pro Bono Partner Spotlight: Gilshenan & Luton

We would like to particularly acknowledge our ongoing relationship with Gilshenan and Luton (G&L). G&L began taking on pro bono matters for us in 2021 and has provided invaluable assistance to clients whose cases have merit, but we do not have capacity to service ourselves.

G&L has undertaken complex legal work including providing submissions to the PBQ in relation to parole applications, refusals, and suspensions, achieving positive outcomes for their clients. In the last financial year G&L accepted eight referrals from PLS, spending a total of 163.6 hours (over 21 days) on our referred matters.

Ella Eberhardt Lawyer, Gilshenan & Luton Legal Practice

I have had the privilege of acting for a small number of PLS clients on a pro bono basis over the last year in relation to their applications for parole. Even from this small amount of work one can easily glean the sorry state of the system, and how many people languish in prison well past their eligibility date because they simply cannot access legal representation or community support.

It has been incredibly rewarding to help those who seem to be stuck in limbo, at the whim of a system they often don't understand and are powerless to fix. It is a sobering yet crucial reminder of the importance of the work the PLS does in ensuring access to justice and procedural fairness. I hope to be involved for many years to come.

Volunteer Community Clinic

Due to the physical and systemic barriers associated with imprisonment, people who are disadvantaged in prison often find it difficult to seek assistance themselves and rely on others to contact PLS on their behalf.

In addition to accepting professional referrals, PLS runs 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 every Monday night, during which volunteer lawyers call community members and explain prison and parole processes that impact their loved ones.

The community clinic is also a vital intake point for PLS. Where a person facing problems in prison is brought to our attention through community enquiries the clinic volunteers gather information for PLS lawyers to assess if they meet our eligibility criteria for legal representation.

This program is made possible through the efforts of our volunteer lawyers, whose participation is organised through a roster managed by our dedicated volunteer, Rachel Tomassen. We extend our heartfelt appreciation to Rachel for taking on the additional responsibility of coordinating the clinic as well to our team of volunteer lawyers - Meka Larsen, Kelsea Read, Samantha Breach, Adam Moschella, Dan Murphy, Catherine Gabriel, Madeline Wood and Hamish Swanson.

This year, 204 community calls were made by our volunteers and 18% of all clients who received legal representation from PLS were initially connected with us via our community enquiries procedures.

Otis - Community clinic referral

Otis (not his real name) is a First Nations man from a remote community North Queensland with limited literacy. He was sentenced to 18 months' imprisonment and was given a parole eligibility date. His full-time sentence was due to expire one year after being sentenced.

Several months after Otis lodged his parole application, he received a six-page preliminary refusal letter from the Parole Board Queensland (PBQ). This letter advised that the PBQ considered he was unsuitable for release because he had outstanding treatment needs and he should complete a rehabilitation program in custody.

Otis could not read or respond to the preliminary refusal letter. His mother contacted PLS seeking assistance on his behalf, advising that Otis' child had recently passed away and he needed to be released to engage in Sorry Business.

PLS made enquiries with the prison about whether Otis could complete the recommended rehabilitation program in custody before his full-time sentence expired. They advised PLS there was insufficient time left on his sentence to give him access to the program, and for this reason, he would not be provided access rehabilitation in custody. PLS then made enquiries with the local Aboriginal Community Controlled Health Service who confirmed they could provide Otis with rehabilitation in the community.

PLS made submissions to the PBQ on behalf of Otis which showed he would have greater access to rehabilitative services in the community on parole compared to remaining in custody where the program was unavailable to him.

PLS also advanced human rights considerations which favoured Otis' release, including his and his community's cultural rights.

The PBQ reversed their preliminary parole refusal and released Otis on parole where he received access to rehabilitation in the community as a condition of his release.

Volunteer 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 information and legal assistance. This year, PLS received 440 letters from prisoners seeking assistance.

Due to the quantity of mail received, PLS solicitors cannot provide tailored advice in response to every request received and we rely on volunteers and students to help us respond to some of the mail received through our mail clinic.

Our volunteer mail clinic prepared 188 letters that were sent in response to mail received.

Through the mail clinic, volunteers provide prisoners with PLS factsheets and other resources to empower prisoners to self-advocate regarding the legal issues they face in prison.

Special recognition must be given to our volunteer law student, Oscar Kawamata, who helped manage the mail clinic responsibilities until January 2023. After Oscar's departure to pursue an associateship, the Mail Clinic is now operated by volunteers and students, overseen by PLS solicitor Katrina Davidson.

Harper Law Student

I have been a student volunteer at PLS since the start of 2023. Since beginning, I have developed a great appreciation for the assistance that PLS provides to some of the most vulnerable people in our community. I have primarily assisted with prisoners held in solitary confinement. This experience, while sometimes frustrating, is extremely gratifying as it provides an opportunity to assist vulnerable people who are often overlooked by the community. Being able to provide this assistance is vital as it reminds prisoners that, despite their situation, they are not alone and are entitled to fight for their rights. It is extremely rewarding to take part in an organisation that continues to work to protect individuals regardless of countless institutional barriers. Volunteering at PLS confirms my belief that the law can be used as a tool for affirmative action.

Dan Community Clinic Lawyer

I first got involved with PLS as a student. Helping out as a volunteer lawyer for the Community Clinic has been a great opportunity to stay involved and offer minor assistance to community members who are often the sole advocate for a person in prison. I appreciate the conversations I'm able to have with the loved ones of those affected by a system that too often fails to deliver fair outcomes. It is a useful reminder of the reality of prison. PLS is a tiny organisation, performing a critical service and I am grateful for the chance to help in any way I can.

Maddi
Community Clinic Lawyer

I have been volunteering as a solicitor with PLS since 2021. It started out as a way for me to learn more about the parole system and very quickly turned into an incredibly rewarding and enlightening experience. My role as a volunteer solicitor is to offer advice and assistance to the family members of persons incarcerated in a Queensland Correctional Centre. In my experience, the family members seeking advice have always been polite and appreciative for even taking the time to call them. Providing advice on complex matters or dealing with particularly vulnerable prisoners and family members has its challenges, however volunteering is something that I always look forward to. The work that PLS does is so important and my small part in the organisation has shown me why it is so important that places like PLS continue to operate.

Proposed extensions to emergency declarations

During 2022-23, attempts were made to introduce legislation which would extend the power of the Commissioner of Queensland Corrective Services to make emergency declarations for up to 90 days, instead of the 3-day limit on declarations previously contained in the Corrective Services Act 2006 (Qld).

Emergency declarations give the Commissioner broad powers to limit activities in prisons and restrict access to prisons. During the height of the COVID-19 pandemic, emergency declarations saw prisoners placed in "de-facto solitary confinement" and face substantial difficulties accessing legal services, which often prolonged their imprisonment. Access to health services, phone calls with families, activities and rehabilitation programs were also significantly restricted. The proposed extensions of emergency declarations were unique to prisons and had not been suggested for other areas of the community.

PLS made written and oral submissions to the state government about the lack of justification for the 90-day extension and the adverse effects of the emergency declarations. The 90-day period for emergency declarations was subsequently reduced to a period of 21 days.

Standards for Inspectors of Detention Services

In 2022, the new Inspector of Detention Services (the Inspector) was established to improve places of detention in Queensland with a focus on promoting and upholding the humane treatment of detainees and preventing detainees from being subjected to harm, including torture and cruel, inhuman or degrading treatment.

During 2023, the Inspector developed inspection standards for places of detention.

Law Reform & Stakeholder Engagement

PLS engages in law reform and strategic advocacy to advance the interests of people who are disadvantaged in prison. We do this by encouraging meaningful debate and participating in government inquiries, law reform processes and stakeholder engagement opportunities. This year PLS exceeded our law reform engagement target and made effective submissions which saw meaningful changes to proposed laws and policies to better protect prisoners' interests.

PLS engaged in extensive consultation with the Inspector about the development of these standards, focusing on solitary confinement as an area of PLS' expertise and strategic focus. PLS made specific recommendations aimed at both eliminating and reducing the use of solitary confinement in Queensland.

The standards have now been completed and incorporate many of PLS' recommendations. We are pleased to report they contain robust safeguards that will help to encourage a reduction in the use of solitary confinement and the length of periods of isolation in places of detention in Queensland.

Queensland Parole System Review 2

In 2016, the Queensland Parole System Review (QPSR) was completed, which examined the effectiveness, transparency and adequacy of parole decision making to address risk and increase successful completion of parole and reintegration into the community. A comprehensive report detailing the findings and recommendations of the QPSR was published in 2017.

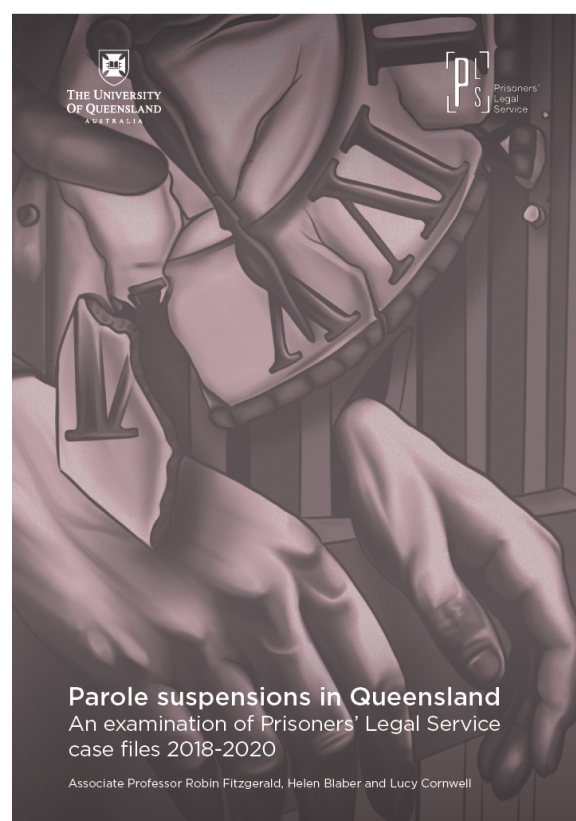
One of the recommendations was that a further review into the parole system should be conducted after a period of 5 years.

In 2022, the Queensland Government announced that a second review into the Queensland Parole System would take place (QPSR2). The focus of the QPSR2 was to review the action taken since the QPSR was completed and whether there have been improvements to enhance public safety and outcomes for prisoners, including by reducing reoffending.

PLS consulted with the QPSR2 review team and made written submissions advocating for significant changes to the law and parole system to improve fairness and enhance prisoners' participation in parole decision making processes.

PLS' submissions contained 16 recommendations and provided 21 de-identified PLS case studies to illustrate the need for reform. We look forward to receiving information about the outcome of the QPSR2.

Joint Research Project



Cover art by Emily Davidson

The actual effects of imprisonment in Queensland are often misunderstood or fail to receive adequate attention to create much needed change. As a result, PLS is committed to collecting, presenting and sharing information to help promote the need for evidence-based reform aimed at preventing the harm which prison causes to individuals and society as a whole.

Over the last decade, PLS has observed an alarming increase to the number of parole suspensions being issued in Queensland, despite legal reforms introduced to reduce their occurrence. The suspension and cancellation of parole are major contributors to Queensland's growing prison population, including the over-representation of First Nations people in prison.

Parole suspensions disrupt reintegration efforts and can raise a prisoner's risk of reoffending as they lose stability and protective factors that they had developed in the community. Prisoners who receive parole suspensions are generally re-released back onto parole after spending several months in custody, raising questions about whether the suspension was necessary.

Due to concerns about the increasing number of suspensions in Queensland, PLS invited Associate Professor Robin Fitzgerald from the University of Queensland to undertake a joint research project to investigate the basis for suspension decisions and the trajectory of the decision-making process. The study draws on a sample of 51 parole suspension decisions made by the Parole Board Queensland (PBQ) where prisoners received legal representation from PLS.

The key findings of this report included:

- Suspensions were often issued for low-level contraventions or offences which did not require that a prisoner be immediately returned to custody to protect community safety.
- The commission of further offences on parole were often low-level and often resulted in sentencing outcomes that did not involve imprisonment, for example fines, probation and wholly suspended sentences.
- There was evidence that cultural obligations of First Nations people could serve as precipitating reasons for parole suspensions.
- Reviews of suspensions were deferred pending sentencing outcomes when prisoners had been charged with new offences. This resulted in double handling as the consequences for new offences were determined by both the sentencing courts and the Parole Board. Inconsistent outcomes were determined by the courts and the Parole Board for the same behaviours.
- Significant delays occurred before final decisions were made to either lift suspensions or issue cancellations.
- Reasons for suspensions in the sample were often confounded with unassessed and/or unmet support needs relating to disability, literacy, alcohol or drug dependency and housing.
- The case studies in the sample highlighted that the parole suspension process is difficult for prisoners to navigate. As a result of significant support needs, prisoners can miss or misunderstand communication about the administration of their suspensions and also the conditions of their parole release.

The findings of this report are not intended to be representative of all parole suspensions and do not capture each of the different factors which can influence suspension decisions. However, it provides an overview of identified patterns within a PLS sample of suspension decisions following implementation of reforms aimed at reducing the number of suspensions. The report makes three recommendations to reduce the number of parole suspensions, create more equitable outcomes for disadvantaged parolees and reduce the time prisoners spend in custody before receiving a final parole decision. These changes are aimed at promoting prisoners' successful reintegration into the community which will enhance community safety. PLS is grateful to Associate Professor Fitzgerald for working with PLS on this important research and to the Honourable Walter Sofronoff KC who wrote the Foreword to the report.

Community Legal Education

PLS provides community legal education (CLE) to people in prison through face-to-face education sessions and the preparation and dissemination of legal information resources. Legal education plays a pivotal role in empowering people in prison to understand their legal rights and navigate complex processes, such as parole applications and suspensions. CLE is particularly important in prison given the demand for PLS' services significantly outweighs what our resources can provide.

Our legal education resources are equally critical in ensuring that those supporting and working with incarcerated people are well educated about issues commonly faced by people in prison. Our resources serve to educate professionals on the most effective approaches to resolving legal issues and seeking assistance.

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 could deliver legal information in a culturally appropriate way and make it accessible to people with limited literacy.

The funding was initially provided for three week-long visits in Townsville prisons to be completed by 2021.

Unfortunately, COVID-19 restrictions and PLS relocating to a new office caused some delays. In recognition of the importance of providing face-to-face visits, the LAQCLEF kindly extended our funding for this project, which was completed in March 2023.

Two solicitors visited Townsville prisons over a total period of 12 days and provided the following services:

- 40 education sessions conducted reaching 412 participants
- 355 in-person individual advice sessions provided
- 158 follow up legal tasks completed for individuals we met
- 20 files opened to provide in-depth legal representation
- 690 total services provided to prisoners who connected with PLS

By conducting in person visits, we connected with people who would not otherwise contact PLS. For example:

- Some prisoners only felt comfortable talking to PLS with a peer support person or another incarcerated family member present;
- Education sessions with First Nations women from remote communities were conducted in yarning circles in the presence of a First Nations peer support worker; and
- Some prisoners had been unable to get through on the free PLS telephone advice line and could not use the free postage system to seek assistance due to limited education and/or literacy.

By meeting with prisoners face to face, we overcame the barriers that typically prevent people experiencing disadvantage in prison from receiving information and assistance. We also developed relationships with service providers and established processes for facilitated referrals for prisoners at TCC who required legal representation with parole.

This project was highly successful at increasing PLS' presence in Townsville with the following notable increases in services recorded for prisoners at TCC since the project commenced:

- 337% increase in PLS services at TCC
- 18 times more referrals received for prisoners at TCC
- calls made to the PLS advice line from TCC increased from 4% to 30%
- 90% of all files opened as a result of TCC visits were for First Nations clients
- 60% of all services delivered as a result of TCC visits were for First Nations people

Following the success of this project, PLS is planning future prison education sessions in North Queensland, with plans to invite other service providers to attend.

Human rights and criminal justice system

Each year in June, PLS runs our flagship fundraising event which provides continuing professional development for lawyers on *Human Rights and the Criminal Justice System*. This event highlights developments in human rights law and provides practical information to help practitioners to achieve positive outcomes for vulnerable people in the criminal justice system.



Hon Justice Catherine Muir

This year, we were honoured to receive a keynote address from the Honourable Justice Catherine Muir who spoke about the many challenges faced by transgender people in prison.

We are grateful to all our speakers, including Anna Cappellano, Dr Danielle Harris, Laura Reece, Damien Atkinson OAM KC and Taryn McBurney and Stephanie Long. These speakers covered a diverse range of topics including youth justice, trauma informed work with people from refugee backgrounds, dangerous prisoner legislation and domestic and family violence law.

The event was a great success and over \$27,000 was raised for PLS. We extend our sincere thanks to everyone who attended in person and virtually, and for your continued support for PLS.

This fundraiser is made possible through the ongoing support of Allens Linklaters who host and sponsor the event. We extend our sincere thanks to Natalie Lazarus and the team at Allens Linklaters, such an undertaking would not be possible for PLS without your invaluable support. We also thank Mitree Vongphakdi and Daniel Song who both kindly volunteered their time to help make the event a success.

Prison News

PLS publishes and distributes a two page *Prison News* circular several times each year to equip people in prison with awareness, knowledge and skills to help address common legal problems encountered in prison. Prison News also provides people in prison with legal updates on issues that impact them. Throughout the year, PLS distributed over 12,000 copies of Prison News to all prisons across Queensland, on topics including Parole, Discrimination, Applying for Supreme Court Bail and the new Inspector of Detention Services.

Our Management Committee

Samuel 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 Falcongren

Legal Aid Queensland

Lars Falcongren 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 A/Deputy Public Defender 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/Office Manager (Full Time)
Acting Director (July - October 2022)

Angelene Counter

Solicitor (Full Time)

Katrina Davidson

Solicitor (4 days/week)

Natalie McIntosh

Secondee (Full Time)

Alice Muir

Paralegal (Part Time)



With thanks to

Vanessa Krulin

Acting Principal Solicitor
(July - October 2022)

Lucy Cornwell

Paralegal
(until January 2022)



Marnie Ball

Paralegal
(until January 2022)



Acknowledgements

Barristers

Hon Walter Sofronoff KC
 Stephen Keim SC
 Saul Holt KC
 Damien Atkinson OAM KC
 Angus Scott KC
 Kylie Evans SC
 Laura Reece
 Gavin Rebetzke
 Anna Cappellano
 Paula Morreau
 Matt Black
 Rachael Taylor
 Carl Tessman
 Emily Lewsey
 Zoë Brereton

Volunteer Solicitors

Rachel Tomassen
 Adam Moschella
 Catherine Gabriel
 Madeline Wood
 Victoria Lenton
 Meka Larsen
 Kelsea Read
 Samantha Breach
 Dan Murphy
 Hamish Swanson
 Mitree Vongphakdi
 Kate Dowse
 Lachlan Blake
 Georgia Starky
 Lillian Burgess

Volunteer Students

Harper Tunney
 Rachel Li
 Annabelle Khoo
 Harper Graf
 Oscar Kawamata
 Dina Getova
 Daniel Song
 Riley Arthur

Organisations

Allens Linklaters
 Bell Criminal Lawyers
 Clayton Utz
 Fuller & White Solicitors
 Gilshenan & Luton
 Holding Redlich
 Lenton Migration Law & Consultancy
 Legal Aid Queensland
 Minter Ellison
 Moray & Agnew
 Mulcahy Ryan Lawyers
 Queensland Program of Assistance to
 Survivors of Torture and Trauma
 Red Cross Sisters for Change
 Samuta McComber Lawyers
 Sisters Inside
 Synapse
 UQ Pro Bono Centre

UQ Clinic Students

Maximilien Jeanneret-Gris
 Paris Stoker
 Emma van Baarle
 Alexandra Nash
 Adam Veneran
 Kamila Curtis
 Jesse Hyden
 Madeleine Skeen
 Kendra Ciccotti

Funding Bodies



Australian Government



Queensland Government

Financial Statements

for the Year Ended
30 June 2023

1.

PRISONER'S LEGAL SERVICE INC.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

PRISONER'S LEGAL SERVICE INC.

	<u>2023</u>	<u>Note</u>	<u>2022</u>
Revenue	635,068.11	2	649,468.17
Other Income	46,303.60	2	274,121.17
Employee benefits expense	(488,028.94)		(478,410.70)
Depreciation and amortisation expense	(31,005.00)		(55,196.12)
Insurance	(657.57)		(1,902.72)
Motor vehicle and travel expenses	(3,676.74)		(2,448.65)
Property Expenses	(63,879.82)		(7,632.16)
Staff training and development expenses	(2,691.36)		(3,751.65)
Audit, legal and consultancy fees	(4,867.39)		(3,500.00)
Client support services expense	(14,727.66)		(134,693.23)
Other operating costs	(44,114.79)		(64,007.74)
Current year surplus before income tax	27,722.44		172,046.37
Income tax expense	-		-
Net current year surplus	27,722.44		172,046.37
Other comprehensive income	-		-
Total comprehensive income for the year	\$27,722.44		\$172,046.37
Total comprehensive income attributable to members of the entity	\$27,722.44		\$172,046.37

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2023

The accompanying notes form part of these financial statements.

2.

PRISONER'S LEGAL SERVICE INC.
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	<u>2023</u>	<u>2022</u>	<u>Retained Surplus</u>	<u>Revaluation Surplus</u>	<u>Financial Assets Reserve</u>	<u>Total</u>
ASSETS						
Current Assets						
Cash at Bank (Note 3)	789,074.65	801,768.42				
Debtors & Prepayments	26,768.42	396.00				
Total Current Assets	<u>815,843.07</u>	<u>802,164.42</u>				
Non-Current Assets						
Property, Plant and Equipment (Note 4)	8,504.00	12,755.00				
Right-of-Use Assets (Note 5)	167,740.00	-				
Total Non-Current Assets	<u>176,244.00</u>	<u>12,755.00</u>				
TOTAL ASSETS	<u>\$992,087.07</u>	<u>\$814,919.42</u>				
LIABILITIES						
Current Liabilities						
Creditors & Accruals	39,745.15	38,671.49				
Provision for Employee Entitlements	180,138.88	179,564.43				
Provision - Professional Indemnity Excess	2,500.00	2,500.00				
Contract Liability	17,527.68	41,043.58				
Lease Liability	40,666.00	-				
Total Current Liabilities	<u>280,577.71</u>	<u>261,779.50</u>				
Non-Current Liabilities						
Lease Liability	130,647.00	-				
Total Non-Current Liabilities	<u>130,647.00</u>	<u>-</u>				
TOTAL LIABILITIES	<u>411,224.71</u>	<u>261,779.50</u>				
NET ASSETS	<u>\$580,862.36</u>	<u>\$553,139.92</u>				
MEMBERS FUNDS						
Retained Surplus	580,862.36	553,139.92				
TOTAL MEMBERS' FUNDS	<u>\$580,862.36</u>	<u>\$553,139.92</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 2023

	<u>Retained Surplus</u>	<u>Revaluation Surplus</u>	<u>Financial Assets Reserve</u>	<u>Total</u>
Balance at 1 July 2021	381,093.55	NIL	NIL	381,093.55
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	553,139.92	NIL	NIL	553,139.92
Balance at 1 July 2022	553,139.92	NIL	NIL	553,139.92
Comprehensive Income				
Surplus for the year attributable to members of the entity	27,722.44	-	-	27,722.44
Total comprehensive income attributable to members of the entity	<u>27,722.44</u>	<u>-</u>	<u>-</u>	<u>27,722.44</u>
Balance at 30 June 2023	580,862.36	NIL	NIL	580,862.36

The accompanying notes form part of these financial statements.

PRISONER'S LEGAL SERVICE INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Contract Revenue	594,556.68	555,234.00
Interest	7,995.53	229.27
Other Income	53,443.60	281,725.17
Payments to Employees and Administration	(645,508.58)	(688,120.65)
Net cash provided by (used in) operating activities	\$10,487.23	\$149,067.79

CASH FLOWS FROM INVESTING ACTIVITIES

Payment for purchase of plant & equipment

Net cash provided by (used in) investing activities

	-	-
	\$NIL	\$NIL

CASH FLOWS FROM FINANCIAL ACTIVITIES

Repayment of Lease Liabilities

Net cash provided by (used in) financing activities

	23,181.00	53,610.12
	\$23,181.00	\$53,610.12

Net increase/(decrease) in cash held

Cash at beginning of the reporting period

Cash at end of the reporting period

	(12,693.77)	95,457.67
	801,768.42	706,310.75
	\$789,074.65	\$801,768.42

Reconciliation of Net Surplus/Deficit to Net Cash Provided by (Used in) Operating Activities

Operating Result	27,722.44	172,046.37
- Depreciation	26,831.00	54,467.12
- Interest on Right of use asset	4,174.00	729.00
- (Increase)/Decrease in Debtors	(26,372.42)	(396.00)
- Increase/(Decrease) in Payables	1,073.66	(8,824.08)
- Increase/(Decrease) in Provisions	574.45	17,050.28
- Increase/(Decrease) in Contract Liability	(23,515.90)	(86,004.90)
Net cash provided by (used in) operating activities	\$10,487.23	\$149,067.79

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 2023

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 Bequests

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 2023

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:

<u>Class of Fixed Assets</u>	<u>Depreciation Rate</u>
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.

PRISONER'S LEGAL SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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.

Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the Entity to further its objectives (commonly known as peppercorn/concessionary 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 2023

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 2023

2. REVENUE AND OTHER INCOME

	<u>2023</u>	<u>2022</u>
Revenue		
Revenue from Government Contracts	597,658.90	538,141.37
Department of Justice & Attorney-General	597,658.90	538,141.37
Other Revenue		
Non-Recurrent Funding	20,413.68	103,097.53
Interest	7,995.53	229.27
Clinic Fees	9,000.00	8,000.00
TOTAL REVENUE	635,068.11	649,468.17
Other Income		
Donations	1,498.50	11,028.38
Membership	250.00	431.36
Legal Costs Recovered	14,523.49	231,147.98
Sundry Income	30,031.61	31,513.45
TOTAL OTHER INCOME	46,303.60	274,121.17
TOTAL REVENUE AND OTHER INCOME	\$681,371.71	\$923,589.34

3. CASH AT BANK

General Account	76.14	288,837.90
Cash Management Account	29,502.42	25,417.72
Cash Reserve Account	728,725.96	482,395.07
Term Deposit	5,000.00	5,000.00
Term Deposit	24,433.75	-
Debit Card Account	1,336.38	117.73
Total Cash at Bank	\$789,074.65	\$801,768.42

4. PROPERTY, PLANT AND EQUIPMENT

Motor Vehicles - at cost	-	24,594.00
Less Accumulated Depreciation	-	(24,594.00)
Furniture & Fittings - at cost	10,044.00	10,044.00
Less Accumulated Depreciation	(10,044.00)	(10,044.00)
Plant & Equipment - at cost	40,943.00	40,943.00
Less Accumulated Depreciation	(32,439.00)	(28,188.00)
TOTAL FIXED ASSETS	8,504.00	12,755.00
	\$8,504.00	\$12,755.00

10.

**PRISONER'S LEGAL SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5. RIGHT-OF-USE ASSETS

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

	<u>2023</u>	<u>2022</u>
RIGHT-OF-USE ASSETS		
Leased Buildings	190,320.00	-
Accumulated Depreciation	(22,580.00)	-
	\$167,740.00	\$NIL

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

Depreciation Charge related to Right-Of-Use Assets	22,580	50,216
Interest Expense on Lease Liabilities	4,174	729

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 2023 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

1 November 2023

Date

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 2023, 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 2023 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.

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 2023

PRISONER'S LEGAL SERVICE INC.
SUPPLEMENTARY INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL

	2023	2022
<u>INCOME</u>		
Surplus/(Loss) brought forward	30,992.69	13,900.06
Department of Justice & Attorney-General		
- State Funding	339,400.00	324,217.00
- Commonwealth Funding	234,743.00	231,017.00
- Relocation Costs	20,413.68	-
	<u>625,549.37</u>	<u>569,134.06</u>
Interest Received	7,286.68	86.89
Membership & Donations	250.00	250.91
Sundry Income	8,876.45	9,261.72
TOTAL INCOME	<u>\$641,962.50</u>	<u>\$578,733.58</u>
<u>LESS EXPENDITURE</u>		
Salaries and Wages	480,029.27	401,322.60
Relocation Expenses	20,485.71	-
Other Operating Expenditure	133,970.73	146,418.29
TOTAL EXPENSES	<u>634,485.71</u>	<u>547,740.89</u>
NET SURPLUS/(DEFICIT) FOR YEAR	<u>\$7,476.79</u>	<u>\$30,992.69</u>



PRISONERS' LEGAL SERVICE
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