

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025



SOUTH WEST

COMMUNITY LEGAL CENTRE INC

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SOUTH WEST COMMUNITY LEGAL CENTRE INC.
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	2025 \$	2024 \$
MEMBERS FUNDS		
Retained Earnings	133,934	127,345
Reserves	95,745	95,746
Closing Balance	229,679	223,091
Represented By:		
CURRENT ASSETS		
General Cheque Account	528,579	411,257
Cash Reserve	103,997	102,784
Debit Mastercard	4,970	486
Term Deposit	113,567	109,505
Petty Cash	113	95
Security Bond	10,000	3,217
Accrued Income	455	-
Sundry Debtors	191,255	7,135
Prepayments	65,195	16,033
	1,018,131	650,512
NON CURRENT ASSETS		
Office Furniture & Equipment	3,730	39,266
Less: Accumulated Depreciation	(527)	(39,266)
Computer Equipment	26,144	56,840
Less: Accumulated Depreciation	(23,796)	(55,297)
Demonstration Equipment	-	6,794
Less: Accumulated Depreciation	-	(6,794)
Motor Vehicle	66,145	66,145
Less: Accumulated Depreciation	(35,750)	(25,299)
Leasehold Improvements at Cost	30,497	-
Less: Leasehold Improvements Accumulated Depreciation	(4,869)	-
	61,575	42,389
TOTAL ASSETS	1,079,706	692,901
CURRENT LIABILITIES		
Creditors and Accrued Expenses	56,804	11,242
Unexpended Grants / Income in Advance	481,539	275,858
Accrued Wages	32,377	16,663
GST Payable	37,811	6,437
PAYG Liability	29,664	11,294
Provision for Annual Leave	67,852	62,339
Provision for Long Service Leave	15,280	11,280
Provision for Retention	9,250	-
	730,577	395,113
NON CURRENT LIABILITIES		
Provision for Long Service Leave	101,450	74,697
Provision for Retention	18,000	-
	119,450	74,697
TOTAL LIABILITIES	850,027	469,810
NET ASSETS	229,679	223,091

The accompanying notes form part of these financial statements.

SOUTH WEST COMMUNITY LEGAL CENTRE INC
COMBINED STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2025

	2025 \$	2024 \$
INCOME		
Funding Received	1,609,964	1,399,884
Funding Brought Forward	275,858	63,492
Funding Carried Forward	(312,395)	(275,858)
Boosting Apprenticeship Payment	-	1,169
Wages Subsidy Income	-	5,500
Sundry Income and client contribution	1,067	4,351
Donations	1,485	3,842
Interest Received	5,276	5,213
Gain on Disposal of Asset	236	-
Total Income	1,581,490	1,207,593
EXPENDITURE		
Rent and Room Hire	94,628	53,241
Premises Repairs & Maintenance	39,186	8,472
Premises Security	1,954	1,969
Utilities and Miscellaneous	2,464	2,390
Staff Training & Recruitment	13,513	17,874
Telecommunications	10,085	9,828
IT Expenditure	52,110	65,999
Office Overheads	7,250	36,085
Insurance	12,332	8,812
Accounting, Bank and FBT Fees	8,331	6,388
Library and Resources	19,955	22,098
Client Disbursements	916	825
Program, Planning & Promotion	30,527	36,931
Asset Expenses, including running costs	9,483	3,180
Depreciation	18,206	4,212
Other - Outreach Travel	6,136	5,090
Wages including Leave Provision Movement	1,128,679	804,537
Traineeship	-	28,762
Superannuation	119,147	76,518
Total Expenses	1,574,902	1,193,211
Net Surplus	6,588	14,382

The accompanying notes form part of these financial statements.

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2025

Account Name	2025 \$
Dept of Justice Baseline	
DOJB	
Income	
Funding - General	934,185
Funds/Grants Brought Forward	194,850
Funds/Grants Carried Forward	(178,351)
Donations	300
Sundry Income	909
Total Income	951,893
Expense	
Rent and Room Hire	56,466
Premises Repairs & Maintenance	27,925
Premises Security	1,059
Staff Training & Recruitment	8,830
IT and Telecommunications	45,193
Office Overheads	3,955
Insurance	7,887
Accounting	5,312
Library and Resources	17,918
Travel and Accommodation - Conf/Training	1,449
Program Planning & Promotion	65
Asset Expenses	4,421
Depreciation	5,194
Wages	688,859
Superannuation	76,853
Records Management	507
Total Expense	951,893
Net Surplus	-

The accompanying notes form part of these financial statements..

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2025

Account Name	2025
	\$
Dept of Justice Shuttle Grant	
DOJ - Shuttle	
Income	
Funding - General	209,921
Funds/Grants Brought Forward	41,979
Funds/Grants Carried Forward	(72,056)
Total Income	179,843
Expense	
Rent and Room Hire	6,177
Premises Repairs & Maintenance	2,669
Premises Security	115
Staff Training & Recruitment	754
IT and Telecommunications	3,307
Office Overheads	436
Insurance	863
Accounting	581
Library and Resources	3,001
Travel and Accommodation - Conf/Training	3,082
Program Planning & Promotion	8
Asset Expenses	396
Wages	144,828
Superannuation	13,587
Records Management	39
Total Expense	179,843
Net Surplus	-

The accompanying notes form part of these financial statements..

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2025

Account Name	2025
	\$
FASS	
FASS	
Income	
Funding - General	44,550
Funds/Grants Brought Forward	14,809
Funds/Grants Carried Forward	(11,318)
Total Income	48,041
Expense	
Rent and Room Hire	9,515
Premises Repairs & Maintenance	2,282
Premises Security	101
Staff Training & Recruitment	781
IT and Telecommunications	2,830
Office Overheads	363
Insurance	741
Accounting	498
Library and Resources	935
Travel and Accommodation - Conf/Training	137
Program Planning & Promotion	6
Asset Expenses	338
Depreciation	311
Wages	29,168
Records Management	33
Total Expense	48,041
Net Surplus	-

The accompanying notes form part of these financial statements..

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2025

Account Name	2025
	\$
PPTOUT - Outreach	
PPTOUT	
 Income	
Funding - General	140,000
Total Income	140,000
 Expense	
Rent and Room Hire	10,998
Premises Repairs & Maintenance	3,818
Premises Security	463
Staff Training & Recruitment	1,155
IT and Telecommunications	4,723
Office Overheads	619
Insurance	1,235
Accounting	830
Library and Resources	1,554
Travel and Accommodation - Conf/Training	5,195
Program Planning & Promotion	139
Asset Expenses	566
Depreciation	11,380
Wages	88,099
Superannuation	9,171
Records Management	56
Total Expense	140,000
 Net Surplus	 -

The accompanying notes form part of these financial statements..

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2025

Account Name	2025 \$
PPT VRO Support	
PPT VRO	
 Income	
Funding - General	115,000
Total Income	115,000
 Expense	
Rent and Room Hire	5,296
Premises Repairs & Maintenance	2,287
Premises Security	101
Staff Training & Recruitment	644
IT and Telecommunications	2,835
Office Overheads	497
Insurance	742
Accounting	498
Library and Resources	22,937
Travel and Accommodation - Conf/Training	140
Program Planning & Promotion	6
Asset Expenses	340
Depreciation	624
Wages	70,596
Superannuation	7,423
Records Management	34
Total Expense	115,000
 Net Surplus	 -

The accompanying notes form part of these financial statements..

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2025

Account Name	2025 \$
SWCLC	
SWCLC	
 Income	
Bank Interest	5,276
Donations	1,185
Sundry Income	158
Gain on Disposal of Asset	236
Total Income	<u><u>6,854</u></u>
 Expense	
Office Overheads	236
Bank Charges	30
Total Expense	<u><u>266</u></u>
 Net Surplus	<u><u><u>6,588</u></u></u>

The accompanying notes form part of these financial statements..

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2025

Account Name	2025
	\$
TAES - Tenancy Advocacy & Education	
Tenancy	
Income	
Funding - General	166,309
Funds/Grants Brought Forward	24,220
Funds/Grants Carried Forward	(50,670)
Total Income	139,858
Expense	
Rent and Room Hire	6,177
Premises Repairs & Maintenance	2,669
Premises Security	115
Staff Training & Recruitment	1,350
IT and Telecommunications	3,307
Office Overheads	436
Insurance	863
Accounting	581
Library and Resources	1,671
Travel and Accommodation - Conf/Training	1,234
Program Planning & Promotion	8
Asset Expenses	396
Depreciation	697
Wages	108,202
Superannuation	12,113
Records Management	39
Total Expense	139,858
Net Surplus	-

The accompanying notes form part of these financial statements..

SOUTH WEST COMMUNITY LEGAL CENTRE INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from funding bodies		1,729,710	1,415,335
Receipts from customers		(188,570)	13,607
Payments to suppliers and employees		(1,382,160)	(1,175,807)
Interest Received		5,276	5,213
Net cash provided by operating activities	2(b)	<u>164,256</u>	<u>258,347</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceed from sale of assets		236	-
Payments for plant & equipment		(37,392)	(41,802)
Net cash (used in) investing activities		<u>(37,156)</u>	<u>(41,802)</u>
Net increase in cash held		127,100	216,545
Cash at the beginning of the financial year		<u>624,127</u>	<u>407,582</u>
Cash at the end of the financial year	2(a)	<u><u>751,227</u></u>	<u><u>624,127</u></u>

The accompanying notes form part of these financial statements.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Retained Earnings \$	Future Sustainability Reserve \$	Fundraising Reserve \$	Total \$
Opening Retained Earnings 1 July 2023	112,963	95,461	285	208,709
Surplus for the year	14,382	-	-	14,382
Transfers to / (from) reserves	-	-	-	-
Balance 30 June 2024	127,345	95,461	285	223,091
Opening Retained Earnings 1 July 2024	127,345	95,461	285	223,091
Surplus for the year	6,588	-	-	6,588
Transfers to / (from) reserves	-	-	-	-
Balance 30 June 2025	133,933	95,461	285	229,679

The accompanying notes form part of these financial statements.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Constitution, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015*. The Management Committee has determined that the association is not a reporting entity.

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

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

(a) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at reporting date.

Revenue from grant funding, provided under contractual arrangements is taken up on a proportionate basis net of GST, over the period to which the funding relates.

Grant funds received in advance at balance date are recognised as a liability within the balance sheet and carried forward to the next accounting period – refer Note 4 for further details.

(b) Taxation

The Australian Taxation office has endorsed South West Community Legal Centre Inc. as a Public Benevolent Institution and it is eligible for the following concessions:

- i) GST concession;
- ii) FBT rebate; and
- iii) Income taxation exemption.

No change in its tax status as a result of activities undertaken during the year is likely.

(c) Non Current Assets

Assets are recorded at cost within the asset register and depreciated over their useful lives.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

(d) Employee Entitlements

Provision is made for annual leave at nominal rates, excluding leave loading and on-costs, estimated to be payable to employees on the basis of statutory and contractual requirements. Leave loading and on-costs have been provided for in the budget and it is the Management Committee's assessment that these costs do not represent the actual cost to the organisation.

Long service leave entitlement is thirteen weeks after seven years of service. The provision for long service leave is recorded at nominal rates, exclusive of on-costs. Long service leave is classified as current for employees with greater than seven years service, and non-current for employees with less than seven years service.

Provision is made for employee retention based on a retention bonus policy approved by the Management Committee on the 10 December 2024. This retention provision is effective 1 January 2025 to 31 December 2027.

(e) Goods and Services Tax (GST)

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

Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(f) Grant Acquitted

For the purpose of acquitting grants provided by funding bodies, South West Community Legal Centre Inc. has adopted the following policies:

Grant income is acquitted after allowing for the following costs:

- Cost including labour and on costs directly associated with a specific grant;
- Administration and other related overhead costs (after excluding costs which are abnormal both in nature and value and therefore not representative of an appropriate level of costs that would be expected to be incurred) not related to a specific grant are allocated over the relevant grants, based on a proportion of the level of each grant and related income compared to total income.

Such allocations are reduced to take into consideration the lower level administrative burden a grant is likely to produce, such as in the case of capital grants.

Representations of management and internal documentation are used in determining to which grants a cost may be directly or indirectly attributed.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

(g) Comparative Figures

Where required, comparative figures are adjusted to conform to changes in presentation for the current financial year

NOTE 2 RECONCILIATION OF CASH

(a) Cash on Hand	2025	2024
	\$	\$
Cheque Account	528,579	411,257
Cash Reserve	103,997	102,784
Debit Master Card	4,970	486
Term Deposit	113,567	109,505
Petty Cash	114	95
	<u>751,227</u>	<u>624,127</u>

(b) Reconciliation of Net Cash to Surplus	2025	2024
	\$	\$
Surplus from ordinary activities	6,588	14,382
Non-cash flows in surplus from ordinary activities:		
Depreciation	18,206	4,212
Gain on disposal of asset	(236)	-
Changes in assets and liabilities:		
Increase / (decrease) in receivables and other current assets	(240,520)	14,197
Increase / (decrease) in creditors and accruals	111,021	(13,736)
Increase / (decrease) in unexpended grants	205,681	212,366
Increase / (decrease) in provisions	63,516	26,927
Net cash provided by operating activities	<u>164,256</u>	<u>258,347</u>

NOTE 3 LEASING COMMITMENTS

Unit 5 & 7, 7 Stirling Street, Bunbury WA 6230

South West Community Legal Centre Inc. entered into a lease agreement commencing 25 September 2024 to occupy premises located at 7 Stirling Street, Bunbury WA 6230. Monthly lease payments are currently \$3,772.50 excluding GST.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

NOTE 4 UNEXPENDED GRANTS / INCOME IN ADVANCE

Where grants are carried forward at 30 June to a subsequent financial year, a corresponding liability is recognised in the balance sheet, in relation to Unexpended Grants.

As at 30 June 2025, \$481,539 of funding was unspent and required to be carried over to the following year.

Accordingly, a corresponding "Unexpended Grants / Income in Advance" liability of \$481,539 has been brought to account as at 30 June 2025, recognising that these funds are to be carried forward to the subsequent financial year, and expended in accordance with grant funding requirements. Unexpended grants / income in advance held as at 30 June 2025 carried forward to the 2025/2026 year are as follows:

	\$
<u>Unexpended Grants</u>	
DOJB	178,351
FASS	11,318
TENANCY	50,670
DOJS	72,056
Total Unexpended Grants	312,395
<u>Income in Advance</u>	
Law Society PPT	105,800
DMIRS	63,344
TOTAL	481,539

NOTE 5 ECONOMIC DEPENDENCIES

The ongoing operation of the South West Community Legal Centre Inc. is dependent upon the continued financial support by way of grants and contributions from the Commonwealth Government, the Western Australian Government, the Law Society Public Purposes Trust and other funding bodies.

NOTE 6 FUTURE SUSTAINABILITY RESERVE

The South West Community Legal Centre Inc. Board believes the principles of financial sustainability are central to the long term security and viability of the association. To achieve strategy, the Board approved the establishment of a Future Sustainability Reserve within the 2019/2020 financial year. This reserve may be utilised to meet non funded capital expenditure, the capacity to undertake strategic research and innovation, or the ability to meet unforeseen expenditure that cannot legitimately be absorbed by funding without compromising service delivery.

The Future Sustainability Reserve is administered by the Board and requires approval, in all instances to support expenditure of these funds, all spending for the Future Sustainability Reserve requires a clear rationale for approving the expenditure and a clear demonstration that alternative financial solutions cannot be procured from traditional sources.

During the year ended 30 June 2025, no funds were transferred to the Future Sustainability Reserve with total reserve balance at 30 June 2025 being \$95,461. The Future Sustainability Reserve is cash backed being maintained in the term deposit cash asset held.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

NOTE 8 FUNDRAISING RESERVE

The South West Community Legal Centre Inc. Board believes the principles of financial sustainability are central to the long term security and viability of the association, to achieve its strategy, the Board approved the establishment of a Fundraising Reserve within the 2019/2020 financial year. This reserve may be utilised to meet fundraising expenses, non-funding capital expenditure, the capacity to undertake strategic research and innovation or the ability to meet unforeseen expenditure that cannot legitimately be absorbed by funding without compromising service delivery.

The Fundraising Reserve is administered by the Board and requires approval, in all instances to support the expenditure of these funds. All spending from the Fundraising Reserve requires a clear rationale for approving the expenditure and a clear demonstration that alternative financial solutions cannot be procured from traditional sources.

During the year ended 30 June 2025, no funds were transferred to the Fundraising Reserve with total reserve balance at 30 June 2025 remaining \$285. The Fundraising Reserve is cash backed being maintained in the term deposit asset held.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.
STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE**

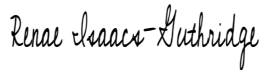
The Management Committee have determined that the association is not a reporting entity.

The Management Committee have determined that this special purpose financial report should be prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012, the Association Incorporations Act (WA) 2015* and the accruals basis of accounting as outlined in Note 1 to the financial statements.

In the opinion of the Management Committee:

1. The financial statements and notes of South West Community Legal Centre Inc. are in accordance with the *Associations Incorporation Act (WA) 2015* and the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - a) Giving a true and fair view of its financial position at 30 June 2025 and of its financial performance and cash flows for the year ended on that date;
 - b) Complying with the accounting policies described in Note 1 to the financial statements and the *Australian Charities and Not-for-profits Commission Regulations 2022*; and
2. There are reasonable grounds to believe that South West Community Legal Centre Inc. will be able to pay its debts as and when they fall due and payable.

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



Committee member



Committee member

Dated this 23rd day of October 2025



AMD



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

Independent Member of

B K R
INTERNATIONAL

AUDITOR'S INDEPENDENCE DECLARATION TO THE MANAGEMENT COMMITTEE OF SOUTH WEST COMMUNITY LEGAL CENTRE INC.

I declare that to the best of my knowledge and belief, during the year ended 30 June 2025, there have been no contraventions of:

- i) The auditor independence requirements as set out in Section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* and section 80 of the *Associations Incorporation Act (WA) 2015* in relation to the audit; and
- ii) Any applicable code of professional conduct in relation to the audit.

AMD Chartered Accountants

MARIA CAVALLO
Director

Bunbury, WA

Dated this 20th day of October 2025

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SOUTH WEST COMMUNITY LEGAL CENTRE INC.**

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the financial report of South West Community Legal Centre Inc. (the association) which comprises the statement of financial position as at 30 June 2025, the statement of profit and loss, the statement of cash flows and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies, and the declaration by the Management Committee.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report has been prepared in accordance with the *Associations Incorporation Act (WA) 2015* and Division 60 of the *Australian Charities and Not-for-profits Commissions Act 2012*, including:

- i) giving a true and fair view, in all material respects, of the financial position of South West Community Legal Centre Inc. as at 30 June 2025, and of its financial performance and its cash flows for the year then ended; and
- ii) complying with Australian Accounting Standards to the extent described in Note 1 Associations Incorporation Act (WA) 2015 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Qualified Opinion

As is common for organisations of this type, it is not practicable for South West Community Legal Centre Inc. to maintain an effective system of internal control over administrative fees, donations, fund raising activities and other income until their initial entry in the accounting records. Accordingly, our audit in relation to income was limited to amounts recorded in the financial records.

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 South West Community Legal Centre Inc. in accordance with the *Associations Incorporation Act (WA) 2015*, the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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 South West Community Legal Centre Inc. to meet the requirements of the *Associations Incorporation Act (WA) 2015*, and the *Australian Charities and Not-for-profits Commissions Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis of Matter- Economic Dependency

We draw attention to Note 5 to the financial statements which outlines the ongoing operation of South West Community Legal Centre Inc. is dependent upon the continued receipt of funding and contributions. Our opinion is not modified in respect of this matter.

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in South West Community Legal Centre Inc. annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act (WA) 2015*, the *Australian Charities and Not-for-profits Commissions Act 2012* and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing South West Community Legal Centre Inc.'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 management either intend to liquidate South West Community Legal Centre Inc. or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing South West Community Legal Centre Inc.'s financial reporting process.

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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the 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 entity'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 registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

AMD Chartered Accountants



MARIA CAVALLO
Director

Level 1, 53 Victoria Street, Bunbury, Western Australia

Dated this 23 day of October 2025