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Chartered Accountants & Advisors

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SOUTH WEST COMMUNITY LEGAL CENTRE INC.

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

SOUTH WEST
COMMUNITY LEGAL CENTRE INC

BKR INTERNATIONAL

CHARTERED ACCOUNTANTS
AUSTRALIA NEW ZEALAND

Liability Limited by a Scheme approved under Professional Standards Legislation

Index

STATEMENT OF FINANCIAL POSITION

COMBINED STATEMENT OF PROFIT & LOSS

PROGRAM STATEMENT OF PROFIT & LOSS – DOCWGFSF

PROGRAM STATEMENT OF PROFIT & LOSS – DOJB

PROGRAM STATEMENT OF PROFIT & LOSS – DOJ - Shuttle

PROGRAM STATEMENT OF PROFIT & LOSS – FASS

PROGRAM STATEMENT OF PROFIT & LOSS – PPTVRO

PROGRAM STATEMENT OF PROFIT & LOSS – SWCLC

PROGRAM STATEMENT OF PROFIT & LOSS – TAES Tenancy

STATEMENT OF CASH FLOWS

STATEMENT OF CHANGES IN EQUITY

NOTES TO THE FINANCIAL STATEMENTS

STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE

AUDITORS INDEPENDENCE DECLARATION TO MANAGEMENT COMMITTEE

INDEPENDENT AUDITOR'S REPORT

SOUTH WEST COMMUNITY LEGAL CENTRE INC.
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	2026 $	2025 $
MEMBERS FUNDS		
Retained Earnings	129,107	133,934
Reserves	119,450	95,745
Closing Balance	**248,557**	**229,679**
Represented By:		
CURRENT ASSETS		
General Cheque Account	80,056	528,579
Cash Reserve	203,527	103,997
Debit Mastercard	4,942	4,970
Term Deposit	544,450	113,567
Petty Cash / Undeposited Funds	100	113
Security Bond	10,000	10,000
Accrued Income	46	455
GST Receivable	4,887	-
Sundry Debtors	-	191,255
Prepayments	25,172	65,195
	873,181	**1,018,131**
NON CURRENT ASSETS		
Office Furniture & Equipment	3,730	3,730
Less: Accumulated Depreciation	(1,849)	(527)
Computer Equipment	19,014	26,144
Less: Accumulated Depreciation	(17,525)	(23,796)
Motor Vehicle	41,803	66,145
Less: Accumulated Depreciation	(21,858)	(35,750)
Leasehold Improvements at Cost	30,497	30,497
Less: Leasehold Improvements Accumulated Depreciation	(10,969)	(4,869)
	42,845	**61,575**
TOTAL ASSETS	**916,025**	**1,079,706**
CURRENT LIABILITIES		
Creditors and Accrued Expenses	71,618	56,804
Unexpended Grants / Income in Advance	253,569	481,539
Accrued Wages	37,776	32,377
GST Payable	-	37,811
PAYG Liability	12,460	29,664
Provision for Annual Leave	68,952	67,852
Provision for Long Service Leave	30,419	15,280
Provision for Paid Parental Leave	15,022	-
Provision for Legal & Medical Costs	8,000	-
Provision for Retention	12,750	9,250
	510,564	**730,577**
NON CURRENT LIABILITIES		
Provision for Long Service Leave	120,154	101,450
Provision for Retention	36,750	18,000
	156,904	**119,450**
TOTAL LIABILITIES	**667,469**	**850,027**
NET ASSETS	**248,557**	**229,679**

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 2026

	2026 $	2025 $
INCOME		
Funding Received	1,771,503	1,609,964
Funding Brought Forward	312,395	275,858
Funding Carried Forward	(253,569)	(312,395)
Sundry Income and client contribution	2,562	1,067
Donations - Legal, Others	1,004	1,485
Interest Received	5,503	5,276
Gain on Disposal of Assets	11,646	236
Total Income	**1,851,045**	**1,581,490**
EXPENDITURE		
Rent and Room Hire	55,997	94,628
Premises Repairs & Maintenance	11,601	39,186
Premises Security	1,687	1,954
Utilities and Miscellaneous	3,024	2,464
Staff Training & Recruitment	19,439	13,513
Telecommunications	5,211	10,085
IT Expenditure	46,810	52,110
Office Overheads	33,138	7,250
Insurance	12,716	12,332
Accounting, Bank and FBT Fees	8,733	8,331
Library and Resources	88,376	19,955
Client Disbursements	622	916
Program, Planning & Promotion	63,424	30,527
Asset Expenses, including running costs	26,340	9,483
Depreciation	18,730	18,206
Other - Outreach Travel	5,204	6,136
Wages including Leave Provision Movement	1,295,084	1,128,679
Superannuation	136,032	119,147
Total Expenses	**1,832,167**	**1,574,902**
Net Surplus	**18,878**	**6,588**

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 2026

Account Name	2026
	$
DOCWGFSF - Safe Support project	
DOCWGFSF	
Income	
Funding Received	9,916
Funding Carried Forward	(9,916)
Total Income	-
Expense	
	-
Total Expense	-
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 2026

Account Name	2026 $
Dept of Justice Baseline	
DOJB	
Income	
Funding Received	1,051,952
Funding Brought Forward	178,351
Funding Carried Forward	(143,859)
Total Income	**1,086,444**
Expense	
Rent and Room Hire	34,801
Premises Repairs & Maintenance	7,216
Premises Security	1,012
Utilities & Miscellaneous	1,976
Staff Training & Recruitment	10,882
Telecommunications	3,130
IT Expenditure	32,164
Office Overheads	30,297
Insurance	7,504
Accounting, Bank & FBT Fees	5,234
Library & Resources	81,345
Client Disbursements	622
Program, Planning & Promotion	11,019
Asset Expenses, including running costs	21,187
Depreciation	15,420
Other - Outreach Travel	4,223
Wages including Leave Provision Movement	737,884
Superannuation	80,529
Total Expense	**1,086,444**
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2026

Account Name	2026 $
Dept of Justice Shuttle Grant	
DOJ - Shuttle	
Income	
Funding Received	187,859
Funding Brought Forward	72,056
Funding Carried Forward	(34,677)
Total Income	**225,238**
Expense	
Rent and Room Hire	6,091
Premises Repairs & Maintenance	1,262
Premises Security	195
Utilities & Miscellaneous	301
Staff Training & Recruitment	2,906
Telecommunications	600
IT Expenditure	4,212
Office Overheads	815
Insurance	1,500
Accounting, Bank & FBT Fees	1,002
Library & Resources	1,974
Program, Planning & Promotion	583
Asset Expenses, including running costs	5,153
Depreciation	939
Other - Outreach Travel	283
Wages including Leave Provision Movement	181,588
Superannuation	15,835
Total Expense	**225,238**
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 2026

Account Name	2026 $
FASS - Family Advocacy & Support	
FASS	
Income	
Funding Received	56,803
Funding Brought Forward	11,318
Funding Carried Forward	(10,467)
Total Income	**57,654**
Expense	
Rent and Room Hire	1,698
Premises Repairs & Maintenance	343
Premises Security	48
Utilities & Miscellaneous	84
Staff Training & Recruitment	566
Telecommunications	165
IT Expenditure	2,548
Office Overheads	225
Insurance	419
Accounting, Bank & FBT Fees	278
Library & Resources	682
Program, Planning & Promotion	155
Depreciation	279
Other - Outreach Travel	79
Wages including Leave Provision Movement	45,619
Superannuation	4,466
Total Expense	**57,654**
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 2026

Account Name	2026 $
PPTVRO - PPT VRO Support	
PPTVRO	
Income	
Funding Received	211,600
Total Income	**211,600**
Expense	
Rent and Room Hire	5,301
Premises Repairs & Maintenance	1,097
Premises Security	169
Utilities & Miscellaneous	262
Staff Training & Recruitment	1,773
Telecommunications	520
IT Expenditure	3,660
Office Overheads	715
Insurance	1,301
Accounting, Bank & FBT Fees	871
Library & Resources	1,773
Program, Planning & Promotion	49,076
Depreciation	829
Other - Outreach Travel	244
Wages including Leave Provision Movement	129,638
Superannuation	14,371
Total Expense	**211,600**
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2026

Account Name	2026 $
SWCLC - SWCLC	
SWCLC	
Income	
Sundry Income and client contribution	2,562
Donations - Legal, Others	1,004
Interest Received	5,503
Gain on Disposal of Assets	11,646
Total Income	**20,715**
Expense	
Office Overheads	-
Accounting, Bank & FBT Fees	14
Program, Planning & Promotion	1,823
Total Expense	**1,837**
Net Surplus	**18,878**

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2026

Account Name	2026 $
TAES - Tenancy Advocacy & Education	
TAES	
Income	
Funding Received	253,373
Funding Brought Forward	50,670
Funding Carried Forward	(54,650)
Total Income	**249,394**
Expense	
Rent and Room Hire	8,106
Premises Repairs & Maintenance	1,683
Premises Security	263
Utilities & Miscellaneous	401
Staff Training & Recruitment	3,312
Telecommunications	796
IT Expenditure	4,226
Office Overheads	1,086
Insurance	1,992
Accounting, Bank & FBT Fees	1,334
Library & Resources	2,602
Program, Planning & Promotion	767
Depreciation	1,263
Other - Outreach Travel	375
Wages including Leave Provision Movement	200,356
Superannuation	20,832
Total Expense	**249,394**
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from funding bodies		1,834,047	1,538,587
Receipts from customers		3,566	2,788
Payments to suppliers and employees		(1,773,133)	(1,382,160)
Interest Received		5,503	5,276
Net cash provided by operating activities	**2(b)**	69,983	164,491
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of assets		11,866	236
Payments for plant & equipment		-	(37,392)
Net cash provided by / (used in) investing activities		11,866	(37,156)
Net increase in cash held		81,849	127,100
Cash at the beginning of the financial year		751,227	624,127
Cash at the end of the financial year	**2(a)**	833,076	751,227

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 2026

	Retained Earnings $	Future Sustainability Reserve $	Fundraising Reserve $	Restricted Reserves	Total $
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**
Opening Retained Earnings 1 July 2025	133,933	95,461	285	-	229,679
Surplus for the year	18,878	-	-	-	18,878
Transfers to / (from) reserves	(23,704)	(95,461)	(285)	119,450	-
Balance 30 June 2026	**129,107**	**-**	**-**	**119,450**	**248,557**

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 2026

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. As of 1 July 2025, the Committee has resolved to implement an Asset Capitalisation Policy where any assets purchased with a value of $3,000.00 or less are expensed within the year of purchase.

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 30 June 2029.

Provision is made for paid parental leave based on the policy adopted by the Management Committee during the year ended 30 June 2026. To be eligible for paid parental leave, employees must be permanent employees and have completed 12 months of continuous service. The entitlement is based on 8 weeks paid parental leave which can be taken as 16 weeks half pay. The provision is calculated based on the probability of paid parental leave being taken in the next 12 months multiplied by the average earnings of all eligible employees. For the year ended 30 June 2026, the probability applied to the provision was 1 employee at an average of $15,022.

(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.

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

(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.

(g) Comparative Figures

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

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

NOTE 2 RECONCILIATION OF CASH

(a) Cash on Hand	2026 $	2025 $
Cheque Account	80,057	528,579
Cash Reserve	203,527	103,997
Debit Master Card	4,942	4,970
Term Deposit	544,450	113,567
Petty Cash / Undeposited Funds	100	113
	833,076	751,227

(b) Reconciliation of Net Cash to Surplus	2026 $	2025 $
Surplus from ordinary activities	18,878	6,588
Non-cash flows in surplus from ordinary activities:		
Depreciation	18,730	18,206
Gain on disposal of asset	(11,646)	(236)
Changes in assets and liabilities:		
Increase / (decrease) in receivables and other current assets	231,687	(240,520)
Increase / (decrease) in creditors and accruals	(39,910)	111,021
Increase / (decrease) in unexpended grants	(227,970)	205,681
Increase / (decrease) in provisions	80,214	63,516
Net cash provided by operating activities	69,983	164,256

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 01 September 2024 to occupy premises located at 7 Stirling Street, Bunbury WA 6230. Monthly lease payments are currently $3,923.40 excluding GST at 30 June 2026.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

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 2026, $253,569 of funding was unspent and required to be carried over to the following year.

Accordingly, a corresponding "Unexpended Grants" liability of $253,569 has been brought to account as at 30 June 2026, 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 2026 carried forward to the 2026/2027 year are as follows:

Unexpended Grants at 30 June 2026	**$**
DOCWGFSF	9,916
DOJB	143,859
DOJS	34,677
FASS	10,467
TAES	54,650
Total Unexpended Grants	253,569

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 - CONTINGENT LIABILITIES

South West Community Legal Inc. has recognised a provision of $8,000.00 in relation to a potential claim. The provision represents management's best estimate, based on the information available at the reporting date, of the amount expected to be required to settle the obligation.

The ultimate outcome of the matter remains uncertain and the final amount required to settle the obligation may differ from the provision recognised. To the extent that the ultimate amount payable exceeds the provision recognised, South West Community Legal Inc. may have an additional liability.

Due to the uncertainty associated with the outcome of the matter, the amount of any additional liability cannot presently be reliably estimated.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

NOTE 7 RESTRICTED RESERVES (PREVIOUSLY FUTURE SUSTAINABILITY RESERVE AND 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 strategy, the Board approved the establishment of a Future Sustainability Reserve and Fundraising Reserve within the 2019/2020 financial year. These reserves were to be utilised to meet non funded capital expenditure, fundraising expenses, 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.

During the year ended 30 June 2026, management restated equity reserves in line with new reserves policy. The Reserves are separately identified to ensure Restricted and Unrestricted Reserves are clearly defined. Restricted reserves are funds received or reserves held that must be spent on the purpose for which they were received or are held. They comprise grant funding that must be spent in accordance with the terms of the funding agreement. These funds include non-current employee entitlements.

At 30 June 2026, an amount of $23,704 from retained earnings, $95,461 from the Future Sustainability Reserve and $285 from the Fundraising Reserve was transferred to the newly formed Restricted Reserve, with the total restricted reserve balance at 30 June 2026 being $119,450. The restricted reserve is cash backed being maintained in a Term Deposit cash 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 2026 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:

Renae Isaacs-Guthridge
_____
Committee member

_____
Committee member

Dated this 27th day of October 2026

AMD
Chartered Accountants & Advisors

AMD. Works for me.

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 2026, 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 FCA
Director

Bunbury, WA

Dated this 23 day of October 2026

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 2026, 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 2026, and of its financial performance and its cash flows for the year then ended; and

ii) complying with the accounting policies described in Note 1, the *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, fundraising 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 2026, 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 FCA
Director

Level 1, 53 Victoria Street, Bunbury, Western Australia
Dated this 27 day of October 2026