

WOMEN'S LEGAL SERVICE WA INC.

ABN: 44551144230

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025



Women's
Legal Service WA
Justice for women

Women's Legal Service WA Inc
30 June 2025 Financial Report

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Women's Legal Service WA Inc
30 June 2025 Financial Report

STATEMENT OF FINANCIAL POSITION
AS AT 30 June 2025

	Note	30 June 2025 \$	30 June 2024 \$
ASSETS			
Current Assets			
Cash and cash equivalents	2	2,006,081	2,261,595
Financial Asset	3	944,748	914,216
Trade and other receivables	4	51,982	108
Prepayments		38,778	20,359
Total Current Assets		3,041,589	3,196,278
Non-current Assets			
Property, plant and equipment	5	181,760	246,755
Right of use asset	6	112,495	158,417
Total Non-current Assets		294,255	405,172
TOTAL ASSETS		3,335,844	3,601,450
LIABILITIES			
Current Liabilities			
Trade and other payables	7	350,340	564,704
Lease liability	8	40,314	52,596
Provisions	9	153,096	152,127
Deferred income	10	2,049,647	2,063,544
Total Current Liabilities		2,593,397	2,832,971
Non-current Liabilities			
Lease liability	8	80,832	117,615
Provisions	9	75,386	54,744
Total Non-current Liabilities		156,218	172,359
TOTAL LIABILITIES		2,749,615	3,005,330
NET ASSETS		586,229	596,120
EQUITY			
Retained earnings		586,229	596,120
TOTAL EQUITY		586,229	596,120

The above Statement of Financial Position should be read in conjunction with the accompanying notes

Women's Legal Service WA Inc
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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 June 2025

		30 June 2025	30 June 2024
		\$	\$
Income			
Grant Income	11	4,263,654	3,119,536
Interest Received		34,487	18,589
Donations		47,723	11,607
Other		1,512	12,767
Total Income		4,347,376	3,162,499
Expenses			
Communications		18,054	11,318
Depreciation		136,956	73,821
Employment Expenses		3,408,921	2,595,669
Finance & Accounting Fees		26,863	23,026
Insurance		7,950	7,410
Interest Expense		10,170	5,328
Library, Resources & Subscriptions		79,708	56,704
Office Overheads		111,143	92,203
Other Premises Costs		86,150	91,123
Programming and Planning		254,210	17,360
Staff Recruitment		3,068	3,257
Staff Training		42,503	21,511
Sundry Expenses		36,413	7,444
Travel		135,158	103,684
Total Expenses		4,357,267	3,109,858
Net (Deficit) Surplus		(9,891)	52,641
Other comprehensive income/(loss)		-	-
Total other comprehensive income/(loss)		(9,891)	52,641

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes

Women's Legal Service WA Inc
30 June 2025 Financial Report

STATEMENT OF CHANGES IN EQUITY
AS AT 30 June 2025

	Retained Earnings
	\$
Balance at 1 July 2023	543,479
Profit for the year	52,641
Balance at 30 June 2024	<u>596,120</u>
Balance at 1 July 2024	596,120
Loss for the year	(9,891)
Balance at 30 June 2025	<u>586,229</u>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes

Women's Legal Service WA Inc
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 June 2025

	Note	30 June 2025 \$	30 June 2023 \$
Cash flows from operating activities			
Receipts from grants, donations and other income		4,247,118	4,186,722
Payments to suppliers and employees		(4,431,482)	(2,591,563)
Interest received		34,487	18,589
Net cash from/(used) in operating activities	12	<u>(149,877)</u>	<u>1,613,748</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(21,755)	(219,947)
Lease repayments		(53,350)	(31,136)
Purchase of term deposits		(30,532)	(813,618)
Net cash used in investing activities		<u>(105,637)</u>	<u>(1,064,701)</u>
Net increase/(Decrease) in cash and cash equivalents		(255,514)	549,047
Cash at the beginning of the financial year		2,261,595	1,712,548
Cash at the end of the year	2	<u>2,006,081</u>	<u>2,261,595</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes

Women's Legal Service WA Inc
30 June 2025 Financial Report

Notes to the Financial Statements

1. Statement of Material Accounting Policies

The Board has determined that the Women's Legal Service WA Inc (the "Association") is not a reporting entity because there are no users who are unable to command the compilation of reports to satisfy their information needs. These financial statements have been prepared to meet the reporting requirements of the *Western Australian Associations Incorporation Act 2015* and the *Australian Charities and Not for Profits Commission (ACNC) Act 2012*.

The financial statements for the year ended 30 June 2025 were approved and authorised for issue by the Board of Directors on 27 October 2025.

These financial statements are therefore a special purpose report prepared in accordance with the measurement and recognition requirements of Australian Accounting Standards and the following disclosure requirements. The following Australian Accounting Standards have been deemed applicable:

AASB 101 Presentation of Financial Statements
AASB 107 Statement of Cash Flows
AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1048 Interpretation of Standards
AASB 1054 Australian Additional Disclosures
AASB 110 Events After the Reporting Date
AASB 124 Related Parties

Basis of Measurement

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The amounts presented in the financial statements have been rounded to the nearest dollar.

Functional and Presentation Currency

These financial statements are presented in Australian dollars, which is the Association's functional currency.

Use of Estimates and Judgement

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

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

Going Concern

The financial report has been prepared on the going concern basis, which contemplates the continuation of normal business activity and the realisation of assets and the settlement of liabilities in the ordinary course of business.

For the year ended 30 June 2025, the Association incurred a deficit of \$9,891 (2024: net surplus \$52,641), and has a net working capital surplus of \$448,191 (2024: \$363,307).

The Association is dependent on both the Commonwealth and WA State Governments for the majority of the revenue utilised in delivering its programs and business. Funding agreements with relevant government departments are for fixed terms with expiry dates from June 2026 to June 2030. The Board have no reason

Notes to the Financial Statements (continued)

1. Statement of Material Accounting Policies

to believe that the above governments will discontinue their support of the Association and accordingly these financial statements have been prepared on a going concern basis, which assumes that the Group will be able to realise its assets and meet its liabilities as and when they become due and payable.

Financial Instruments:

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted). Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to the Statement of Profit or Loss and Other Comprehensive Income immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted. Trade receivables are initially measured at the transaction price.

Financial Assets:

AASB 9, allows Financial assets to be subsequently measured at:

- amortised cost;
- fair value through other comprehensive income (debt instruments);
- fair value through other comprehensive income (equity – no recycling); or
- fair value through profit or loss,

based on the two primary criteria, being:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- it gives rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

The Association only has financial assets that are measured at amortised cost including trade and other receivables and cash at bank (including term deposits).

Trade and Other Receivables

Trade receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment.

At the end of each reporting period, the carrying values of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. An expected credit loss is recognised when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents exclude deposits that are not readily convertible to known amounts of cash including amounts generally recognised as deposits that are held for a period exceeding 90 days. Consequently, term deposits with terms exceeding 90 days are recognised as receivables.

Notes to the Financial Statements (continued)

1. Statement of Material Accounting Policies

Financial Liabilities

Financial liabilities (including trade payables) are subsequently measured at amortised cost using the effective interest method. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in the Statement of Profit or Loss and Other Comprehensive Income over the relevant period. The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount of initial recognition. A financial liability cannot be reclassified.

Property, Plant and Equipment

Property, plant and equipment are measured at cost less depreciation and any impairment losses. All assets are depreciated over their useful lives to the Association. Depreciation commences from the time the asset is available for its intended use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The carrying value of plant, property and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Employee Benefits

A provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the balance sheet if the Association does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Revenue Recognition

To determine whether and when to recognise revenue, the Association follows a 5-step process:

- (1) Identifying the contract with a customer;
- (2) Identifying the performance obligations;
- (3) Determining the transaction price;
- (4) Allocating the transaction price to the performance obligations; and
- (5) Recognising revenue when/as the performance obligation(s) are satisfied.

The Association's main revenue sources and accounting policies are listed below:

Notes to the Financial Statements (continued)

1. Statement of Material Accounting Policies

Grant Revenue Contracts: Federal and State Grants

Revenue is measured with respect to the ability to meet the sufficiently specific criteria under the new accounting standard *AASB 15 Revenue from Contracts with Customers*. If revenue or grant funding is a result of a contract with customer with enforceable rights, and obligations that are sufficiently specific, revenue would be recognised in accordance with AASB 15 rather than *AASB 1058 Income for Not-For-Profit Entities*.

Government grants are recognised in the period in which the sufficiently specific criteria are met. Where government grants include amounts that are contractually required to be paid, in full, to sub-contractors, no income or expenses are recognised. If the agreement is not enforceable and/or does not contain sufficiently specific performance obligations, revenue is recognised on receipt in accordance with *AASB 1058 Income for Not for Profit Entities*. Furthermore, if the contract contains a requirement to return unspent funds such amounts are recognised as a provision in accordance with *AASB 137 Provisions, Contingent Asset and Liabilities*.

Capital Grants

The Association may receive cash or other financial assets to construct or acquire a non-financial asset (e.g. IT equipment) for its own use i.e. a capital grant. Such capital grants can be received from Government departments, private sector entities or individuals. The Association initially recognises a liability representing the Association's obligation to acquire or construct the non-financial asset. The liability in relation to acquiring or constructing the non-financial asset is initially measured at the carrying amount of the financial asset received from the transferor that is not attributable to related amounts for performance obligations under AASB 15, contributions by owners, etc. The liability is recognised until such time when (or as) the entity satisfies its obligations under the transfer.

Donations

Donation Income is recognised on receipt.

Leases

The Association, as a lessee, will assess whether a contract is, or contains, a lease under AASB 16. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. If the contract is assessed to be, or contains, a lease, the Association will recognise a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, and subsequently at cost less any accumulated depreciation and impairment losses and adjusted for certain re-measurements of the lease liability.

(i) Measurement of Lease Liability:

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, and the Association's incremental borrowing rate. Generally, the Association uses its incremental borrowing rate as the discount rate. The lease liability is subsequently increased by the interest cost on the lease liability, offset by lease payments made. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, a change in the estimate of the amount expected to be payable under a residual value guarantee, or as appropriate, changes in the assessment of whether a purchase or extension option is reasonably certain to be exercised or a termination option is reasonably certain not to be exercised.

(ii) Measurement of Right-of-Use Asset:

The Right of Use Asset is initially measured at cost comprising the initial measurement of the lease liability. Subsequent to initial recognition the right of use asset is amortised over the shorter of the asset's useful life and the lease term on a straight-line basis.

Women's Legal Service WA Inc
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Notes to the Financial Statements (continued)

1. Statement of Material Accounting Policies

Recognition exemption - Short-term leases and leases of low-value assets

The Association has elected not to recognise right-of-use assets and lease liabilities for short-term leases with a lease term of 12 months or less and leases for low-value assets. The Association will recognise the payments associated with these leases as an expense on a straight-line basis over the lease term.

Goods and Service 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 Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of the acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

New and Amended Accounting Standards

In the current year, the Association has adopted all the new and revised Standards and Interpretations issued by the Australian Accounting Standards (the AASB) that are relevant to its operations and effective for reporting periods beginning on or after 1 July 2024. The adoption of these new and revised Standards and the Interpretations did not have any effect on the financial position or performance of the Association.

Certain Australian Accounting Standards and Interpretations have recently been issued or amended but are not yet effective and have not been adopted by the Association for the annual reporting period ended 30 June 2025. The Board has not early adopted any of these new or amended standards or interpretations. The Association has not yet fully assessed the impact of these new or amended standards (to the extent relevant to the Fund) and interpretations.

Women's Legal Service WA Inc
30 June 2025 Financial Report

Notes to the Financial Statements (continued)

2. Cash and Cash Equivalents

	30 June 2025	30 June 2024
	\$	\$
Cash at Bank	2,005,681	2,261,195
Petty Cash	400	400
	2,006,081	2,261,595

3. Financial Asset

	30 June 2025	30 June 2024
	\$	\$
Term Deposits	944,748	914,216
	944,748	914,216

4. Trade and Other Receivables

	30 June 2025	30 June 2024
	\$	\$
Other receivables	51,982	108
	51,982	108

5. Property, Plant and Equipment

	30 June 2025	30 June 2024
	\$	\$
Assets		
Computers & IT at cost	167,753	150,338
Computers & IT accumulated depreciation	(121,470)	(87,428)
Furniture & Equipment at cost	18,633	14,293
Furniture & Equipment accumulated depreciation	(12,995)	(12,010)
Phone at cost	4,846	4,846
Phone accumulated depreciation	(4,843)	(4,629)
	51,924	65,410
Leasehold Improvements		
Leasehold Improvements at cost	192,961	192,961
Leasehold Improvements accumulated depreciation	(63,125)	(11,616)
	129,836	181,345
Total Property, Plant, And Equipment	181,760	246,755

Women's Legal Service WA Inc
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Notes to the Financial Statements (continued)

6. Right of Use Asset

	30 June 2025	30 June 2024
	\$	\$
Right to Use Premises at 445 Hay Street, Perth ⁽ⁱ⁾	311,220	306,852
Right to Use Premises accumulated depreciation	(198,725)	(148,435)
	112,495	158,417

- (i) During the previous year the Association exercised the 5 year option to extend the lease on the 445 Hay Street premises. In addition to the current office lease, the Association entered into a 2 year lease for additional office space on the 445 Hay Street premises.

7. Trade and Other Payables

	30 June 2025	30 June 2024
	\$	\$
Trade Creditors	30,862	212,234
PAYG Payable	68,133	48,770
Superannuation Payable	33,243	51,894
Other Current Liabilities	85,363	62,978
GST Liabilities	125,142	188,828
Credit Card	7,597	-
	350,340	564,704

8. Lease Liability

	30 June 2025	30 June 2024
	\$	\$
Current Liability to Rent Premises ⁽ⁱⁱ⁾	40,314	52,596
Non-current Liability to Rent Premises ⁽ⁱⁱ⁾	80,832	117,615
	121,146	170,211
Balance at 1 July	170,211	168,192
Lease 5 year Option Renewal	-	(7,211)
Revaluation – Rent Increase	4,284	40,367
Rental Repayments	(63,520)	(36,465)
Interest Expense	10,171	5,328
Balance at 30 June	121,146	170,211

- (ii) In the last financial year the Association has a lease over the 445 Hay Street premises. The initial lease expired in January 2024 and the Association exercised the 5 year option to extend the lease to January 2029 in financial year 2029. The Association in December 2023 entered into a second lease agreement for additional office space on the same floor as the current office. This lease term is 2 years and expires in December 2025.

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Notes to the Financial Statements (continued)

9. Provisions

	30 June 2025	30 June 2024
	\$	\$
Provision for Annual Leave	153,096	152,127
Provision for Long Service Leave	75,386	54,744
	<u>228,482</u>	<u>206,871</u>

10. Deferred income

	30 June 2025	30 June 2024
	\$	\$
<i>Contract liabilities</i>		
BHP & Pilbara Minerals	529,740	364,689
Department of Employment & Workplace Relations	724,049	574,350
Department of Health	360,000	510,000
Department of Justice	410,938	439,962
Hope Armadale Hub	24,920	7,575
Lotterywest	0	166,968
	<u>2,049,647</u>	<u>2,063,544</u>

Contract liabilities have been recognised for payments received prior to balance date where the performance obligations are not satisfied at the reporting date.

11. Grant Income

	30 June 2025	30 June 2024
	\$	\$
BHP & Pilbara Minerals	520,893	334,674
Department of Employment & Workplace Relations	429,797	5,016
Department of Health	510,000	360,000
Department of Justice	2,361,538	1,864,213
Financial Counsellor Grant	145,000	142,944
Hope Armadale Hub	128,958	110,432
Lotterywest	166,968	292,257
Other	500	10,000
Total Grants	<u>4,263,654</u>	<u>3,119,536</u>

Women's Legal Service WA Inc
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Notes to the Financial Statements (continued)

12. Reconciliation of cash flows from operating activities	30 June 2025	30 June 2024
	\$	\$
Profit/(loss) for the period	(9,891)	52,641
Non-cash flows from ordinary activities		
Depreciation	136,956	73,821
(Increase)/Decrease in Trade & Other Receivables	(51,874)	25,854
(Increase)/Decrease in Prepayments	(18,419)	1,982
Increase/(Decrease) in Trade & Other Payables	(214,363)	342,313
Increase/(Decrease) in Contract Liability	(13,897)	1,016,958
Increase/(Decrease) in Provisions	21,611	100,179
Net Cash from operating activities	<u>(149,877)</u>	<u>1,613,748</u>

13. Commitments and Contingencies

There are no commitments or contingencies that would have an impact on the financial statements other than those disclosed in this financial report.

14. Events after balance sheet date

There have been no matters or circumstances that have arisen since 30 June 2025 that have or may significantly affect the operations, results or state of affairs of the Association.

15. Key Management Personnel Disclosures and Related Party Transactions

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Association directly or indirectly, including any director (whether executive or otherwise) of the Association, is considered key management personnel.

The totals of remuneration paid to key management personnel of the Association during the year is as follows:

	30 June 2025	30 June 2024
	\$	\$
Key management personnel remuneration	428,947	399,986
Number of key management personnel	4	4

Women's Legal Service WA Inc
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Notes to the Financial Statements (continued)

15. Key Management Personnel Disclosures and Related Party Transactions – cont.

Related party Transactions

The Association's main related parties are as follows:

Key Management Personnel:

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Association, directly or indirectly, including any director (whether executive or otherwise) of the Association, is considered key management personnel.

Other Related Parties:

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel, either individually or collectively with their close family members.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

	30 June 2025	30 June 2024
	\$	\$
Purchases from Other Related Parties	-	-

Women's Legal Service WA Inc
30 June 2025 Financial Report


Statement by Members of the Board

The Board has determined 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.

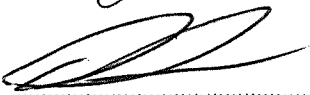
The Board declares that:

1. The financial statements and notes present fairly the Association's financial position as at 30 June 2025 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. In the Board's opinion there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board and signed for on behalf of the Board by:


.....
Sarah Van Gent, Chairperson

27/10/25
.....
Date


.....
David Vlahov, Treasurer

27/10/25
.....
Date



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strength in numbers

**AUDITOR'S INDEPENDENCE DECLARATION UNDER DIVISION 60 OF AUSTRALIAN
CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE BOARD OF WOMEN'S LEGAL SERVICE WA INC.**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there have been:

- i) No contraventions of the auditor independence requirements as set out *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- ii) No contraventions of any applicable code of professional conduct in relation to the audit.

*Armada Audit
& Assurance*

Armada Audit & Assurance Pty Ltd

Marcia Johnson CA
Director
Dated, Perth 27 October 2025

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT TO MEMBERS OF WOMEN'S LEGAL SERVICE WA INC.

Opinion

We have audited the attached financial report of Women's Legal Service WA Inc. (the Association), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of cash flows and statement of changes in equity for the year then ended and notes to the financial statements, including a summary of significant accounting policies, and the statement by the members of the board.

In our opinion, the accompanying financial report of Women's Legal Service WA Inc. is in accordance with the *Associations Incorporated Act 2015 (WA)* and *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) Giving a true and fair view of the Association's financial position as at 30 June 2025 and of its financial performance and cash flows for the year then ended; and
- b) Complying with Australian Accounting Standards to the extent described in Note 1 to the financial report.

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 *Associations Incorporated Act 2015 (WA)*, *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 (including Independence Standards)* ("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 for the purpose of fulfilling the financial reporting responsibilities under the *Associations Incorporated Act 2015 (WA)* and *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



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strength in numbers

Responsibilities of Board Members for the Financial Report

The Board Members of the Association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the needs of the members, *the Associations Incorporated Act 2015* and the *Australian Charities and Not-for-profits Commission Act 2012*. The Board Members' responsibility also includes such internal control as they determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board Members are responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board Members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

This description forms part of this auditor's report.

*Armada Audit
& Assurance*

Armada Audit & Assurance Pty Ltd

Marcia Johnson CA
Director

Dated Perth, 27 October 2025

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