



**Pilbara Community**

LEGAL SERVICE

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

Pilbara Community Legal Service Inc.

ABN 43 336 581 511

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**FOR THE YEAR ENDED 30 JUNE2026**

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## **BOARD OF MANAGEMENT'S DECLARATION FOR THE YEAR ENDED 30 JUNE 2025**

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The Board of Management (the Board) of the Association declare that:

The financial statements, comprising the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, and Statement of Cash Flows and accompanying notes, are in accordance with the Associations Incorporation Act 2015 (WA) and:


- a. Comply with Australian Accounting Standards - AASB1060: General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and the Australian Charities and Not-for-profits Commission Act 2012; and
- b. Give a true and fair view of its financial position and of its performance for the financial year ended 30 June 2025.

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



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**Emma Dumbrell**  
**Treasurer**



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**Brian Howarth**  
**Chairperson**

Dated this day of 11 November 2025

**CERTIFICATE BY THE BOARD OF MANAGEMENT  
FOR THE YEAR ENDED 30 JUNE 2025**

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I, Emma Dumbrell of 39 Oleander Place, Wickham WA 6720 and

I, Brian Howarth of 11 Marrimarri Parade, Baynton WA 6714 certify that:

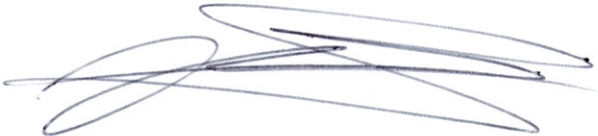
- a. We attended the annual general meeting of the Association held on 19 November 2025; and

The financial statements for the year ended 30 June 2025 were submitted to the members of the Association at the annual general meeting.



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**Emma Dumbrell**  
**Treasurer**



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**Brian Howarth**  
**Chairperson**

Dated this day of 19 November 2025

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2025**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		<b>\$</b>	<b>\$</b>
<b>Income</b>			
<u>Operating activities:</u>			
Grants and donations	3	<b>4,542,584</b>	4,012,381
<u>Non-operating activities:</u>			
Interest received	3	<b>17,755</b>	13,661
Other gains / (losses)	3	<b>104,357</b>	-
Other income	3	<b>72,175</b>	38,012
<b>Total Income</b>		<b>4,736,871</b>	4,064,054
<b>Expenses</b>			
<u>Operating activities:</u>			
Advertising, promotion and event costs	4(a)	<b>(51,443)</b>	(23,147)
Depreciation expenses	4(b)	<b>(194,274)</b>	(114,183)
Employee benefits expenses	5(a)	<b>(3,221,289)</b>	(2,978,289)
Office and administration expenses	4(c)	<b>(515,292)</b>	(585,348)
Other program operating expenses	4(d)	<b>(156,904)</b>	(138,834)
Rent and variable outgoings	4(e)	<b>(243,414)</b>	(200,225)
Travel and motor vehicle expenses	4(f)	<b>(252,960)</b>	(111,201)
<u>Non-operating activities:</u>			
Bad debts		-	(237)
Other expenses		<b>(412)</b>	20
<b>Total Expenses</b>		<b>(4,635,988)</b>	(4,151,444)
<b>Current year surplus before income tax</b>		<b>100,883</b>	(87,390)
Income tax expense	1(b)	-	-
<b>Current year surplus after income tax</b>		<b>100,883</b>	(87,390)
<b>Other comprehensive income</b>			
Other comprehensive income	9(a)	<b>285,355</b>	-
<b>Total other comprehensive income for the year</b>		<b>285,355</b>	-
Total comprehensive profit/(loss) attributable to members of the association		<b>386,238</b>	(87,390)

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 30 JUNE 2025**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		<b>\$</b>	<b>\$</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6	2,385,204	1,822,413
Accounts receivable and other debtors	7	11,506	10,626
Other current assets	8	245,570	155,111
<b>Total Current Assets</b>		<u>2,642,280</u>	<u>1,988,150</u>
<b>Non-Current Assets</b>			
Property, plant and equipment	9	3,146,198	2,585,782
<b>Total Non-Current Assets</b>		<u>3,146,198</u>	<u>2,585,782</u>
<b>TOTAL ASSETS</b>		<u>5,788,478</u>	<u>4,573,932</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and other payables	10	210,310	198,783
Contract and other liabilities	11	1,460,633	710,675
Employee provisions	5(b)	183,898	100,989
<b>Total Current Liabilities</b>		<u>1,854,841</u>	<u>1,010,447</u>
<b>Non-Current Liabilities</b>			
Employee Provisions	5(b)	15,337	31,423
<b>Total-Non-Current Liabilities</b>		<u>15,337</u>	<u>31,423</u>
<b>TOTAL LIABILITIES</b>		<u>1,870,178</u>	<u>1,041,870</u>
<b>NET ASSETS</b>		<u>3,918,300</u>	<u>3,532,062</u>
<b>EQUITY</b>			
Retained surplus		3,632,945	3,532,062
Revaluation surplus		285,355	-
<b>TOTAL EQUITY</b>		<u>3,918,300</u>	<u>3,532,062</u>

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2025**

	<b>Retained Surplus</b>	<b>Revaluation Surplus</b>	<b>Total Equity</b>
	<b>\$</b>		<b>\$</b>
<b>At 1 July 2023</b>	3,619,450	-	3,619,450
Net deficit for the year	(87,390)	-	(87,390)
<b>Total comprehensive loss attributable to members of the association for the year</b>	(87,390)	-	(87,390)
<b>At 30 June 2024</b>	3,532,060	-	3,532,060
	<b>Retained Surplus</b>	<b>Revaluation Surplus</b>	<b>Total Equity</b>
	<b>\$</b>		<b>\$</b>
<b>At 1 July 2024</b>	3,532,062	-	3,532,062
Net surplus for the year	100,883	-	100,883
Other comprehensive surplus for the year	-	285,355	285,355
<b>Total comprehensive surplus attributable to members of the association for the year</b>	100,883	285,355	386,238
<b>At 30 June 2025</b>	3,632,945	285,355	3,918,300

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2025**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>			
Operating grants received and other service income		4,627,777	4,053,053
Donations received	3	5,204	-
Payments to suppliers, contractors & employees		(3,522,268)	(3,966,652)
Interest received	3	17,755	13,661
<b>Net cash used in operating activities</b>		<b>1,128,468</b>	<b>100,062</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	9(a)	(565,678)	(94,518)
<b>Net cash used in investing activities</b>		<b>(565,678)</b>	<b>(94,518)</b>
<b>Net increase in cash and cash equivalents</b>		<b>562,791</b>	<b>5,544</b>
Cash and cash equivalents at the beginning of the year		1,822,413	1,816,869
<b>Cash and cash equivalents at the end of the year</b>	6	<b>2,385,204</b>	<b>1,822,413</b>

This statement is to be read in conjunction with the accompanying notes.



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

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

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### 1. STATEMENT OF MATERIAL ACCOUNTING POLICIES

This note provides a list of the material accounting policies adopted in the preparation of these financial statements to the extent they have not already been disclosed in the other notes below. These policies have been consistently applied to all the years presented, unless otherwise stated.

The financial statements for the year ended 30 June 2025 were approved and authorised for issue by the Board of Directors on 19 November 2025.

#### a) Basis of Preparation

These are general purpose financial statements that have been prepared for the purposes of complying with the Australian Accounting Standard 1060 – Simplified Disclosures of the Australian Standards Board (AASB), the *Associations Incorporation Act 2015* (WA) and the *Australian Charities and Not for Profits Commission Act 2012*. The Association is a not-for-profit entity for the purpose of preparing the financial statements.

#### b) Basis of Measurement

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs modified by the measurement at fair value of selected noncurrent assets, financial assets and financial liabilities.

#### c) Functional and Presentation Currency

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

#### d) Comparative Information

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

#### e) 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.

Whilst the Association is dependent on ongoing receipt of financial assistance from State and Federal Government bodies to continue delivering charitable programs, it has achieved an operating surplus and it has a working capital surplus.

Based on these facts Management and the Board considers the going concern basis of preparation to be appropriate.

#### f) Financial Instruments

##### Recognition of Financial Assets and Liabilities

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the financial instrument. For financial assets, this is the date that the Association commits itself to either the purchase or sale of the asset.

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

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### Derecognition of Financial Assets and Liabilities

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

### **g) Critical Accounting Estimates and Judgements**

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:

### Revenue Recognition Performance Obligations Under AASB 15

For the purpose of measurement, AASB 15: Revenue from Contracts with Customers is applied to all grants and agreements that are considered by Management to be enforceable and have specified conditions and criteria. Where AASB 15 does not apply, AASB 1058 or the relevant Australian Accounting Standard is applied to measure the revenue of the Association. (Refer to Note 3).

### **h) Income Tax**

No provision for income tax has been raised as the Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

### **i) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST except:

- i. where the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- ii. receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financial activities, which are recoverable from, or payable to, the taxation authority, are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

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

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### **2. CHANGES IN ACCOUNTING POLICIES**

#### **a) New and Amended Accounting Standards and Interpretations Adopted by the Association**

There are no new standards and amendments being adopted or applied by the Association for the annual reporting period commencing 1 July 2024.

#### **b) Voluntary Change in Accounting Policy Adopted by the Association**

In the current year the Association has voluntarily changed the recognition and measurement method used for land and buildings in the financial report from the cost method to the revaluation method.

#### **c) New and Amended Accounting Standards and Interpretations Not Yet Adopted by the Association**

At the date of authorisation of the financial statements there are no relevant new or amended accounting standards and interpretations that have been issued and not yet adopted by the Association

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

### 3. REVENUE AND OTHER INCOME

	2025	2024
	\$	\$
<b>Income</b>		
<u>Grants and donations:</u>		
Grant Income	4,537,380	4,012,381
Donations	5,204	-
	<b>4,542,584</b>	4,012,381
<u>Other gains / (losses)</u>		
Disposal / sale of property, plant and equipment	104,357	-
<u>Other income:</u>		
Rental income	21,118	22,631
Other income	51,057	15,381
	<b>72,175</b>	38,012
Interest received	17,755	13,661
	<b>89,930</b>	51,673
<b>Total Income</b>	<b>4,736,871</b>	4,064,054

#### a) Revenue Recognition

Revenue is recognised and measured at the fair value of the consideration received or receivable to the extent it is probable that the economic benefits will flow to the Association and the revenue can be reliably measured.

#### Operating Grants

When the Association receives operating grant revenue it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15. When both of these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for consideration received in respect of unsatisfied performance obligations and reports these amounts as 'Deferred service income' under 'Contract and other liabilities' in the statement of financial position (refer Note 11); and
- recognises revenue as it satisfies its performance obligations over the grant period.

Similarly, if the Association satisfies a performance obligation before it receives the consideration, the Association recognises either a contract asset or a receivable in its statement of financial position, depending on whether something other than the passage of time is required before the consideration is due.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- recognises the grant revenue and other revenue in accordance with AASB 1058; recognised at their fair value when the income is received;
- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example, AASB 9, AASB 16, AASB 116 and AASB 138);

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

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- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions or revenue); or
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

### Capital Grant

When the Association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions or revenue) recognised under other Australian Accounting Standards. The Association recognises income in profit or loss when or as the Association satisfies its obligations under the terms of the grant.

### *Donations*

Donations collected, including cash, are recognised as revenue when the Association gains control or economic benefits are probable, and the amount of the donation can be measured reliably.

### *Interest Revenue*

Interest income is recognised using the effective interest rate method.

All revenue is stated net of Goods and Services Tax ("GST").

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

### 4. EXPENSES

#### a) Advertising, Promotion and Event Costs

	2025	2024
	\$	\$
Advertising and promotion expenses	(27,703)	(11,833)
Functions and events	(23,740)	(11,314)
	<u>(51,443)</u>	<u>(23,147)</u>

Advertising and promotional expenditures incurred to promote activities of the Association and hosting community events.

#### b) Depreciation Expenses

	2025	2024
	\$	\$
Depreciation	(194,274)	(114,183)
	<u>(194,274)</u>	<u>(114,183)</u>

#### c) Office and Administration Expenses

	2025	2024
	\$	\$
Accounting	395	(26,255)
Audit	(11,950)	(11,500)
Consulting fees	(107,815)	(59,206)
Insurance	(91,785)	(220,680)
IT and computer support services	(107,068)	(87,642)
Legal fees	(160)	(7,620)
Memberships and subscriptions	(29,802)	(25,051)
Office and administration expenses	(58,180)	(47,306)
Office cleaning	(37,978)	(34,968)
Printing and document management	(26,502)	(26,247)
Recruitment costs	(16,287)	(21,776)
Telephone and internet	(28,160)	(17,096)
	<u>(515,292)</u>	<u>(585,347)</u>

Office and administration expenses are recognised in the profit or loss upon utilisation of the service or at the date of their origin.

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

**d) Other Program Operating Expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Client disbursements	(38,514)	(46,859)
Goldfields Community Legal Centre Inc.	(118,390)	(91,976)
	<u>(156,904)</u>	<u>(138,835)</u>

**e) Rent and Variable Outgoings**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Property costs	(185,274)	(159,145)
Repairs and maintenance	(16,707)	(12,564)
Utilities	(41,433)	(28,516)
	<u>(243,414)</u>	<u>(200,225)</u>

**f) Travel and Motor Vehicle Costs**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Travel expenses	(203,537)	(66,718)
Motor vehicle expenses	(49,424)	(44,483)
	<u>(252,961)</u>	<u>(111,201)</u>



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

**5. EMPLOYEE BENEFITS EXPENSE**

**a) Expenses Recognised for Employee Benefits**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Employee benefits provision	(66,823)	16,154
Fringe benefits expense	(27,262)	(12,182)
Other employee expenses	(8,180)	(2,971)
Staff training and development	(59,584)	(21,728)
Superannuation	(345,016)	(306,042)
Wages and salaries	(2,714,424)	(2,651,520)
	<b>(3,221,289)</b>	<b>(2,978,289)</b>

**b) Liabilities Recognised for Employee Benefits**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Employee provisions</b>		
<b>Current Liabilities</b>		
Provision for annual leave entitlements	144,819	76,370
Provision for long service leave entitlements	39,079	24,619
	<b>183,898</b>	<b>100,989</b>
<b>Non Current Liabilities</b>		
Provision for long service leave entitlements	15,337	31,423
<b>Total Provisions</b>	<b>199,235</b>	<b>132,412</b>

**Analysis of employee provisions - annual leave entitlements**

	<b>\$</b>
Opening Balance 1/7/2024	76,370
Additional provisions raised during the year	325,573
Amounts used or impaired during the year	(257,125)
Closing Balance 30/06/2025	<b>144,818</b>

**Analysis of employee provisions - long service leave entitlements**

	<b>\$</b>
Opening Balance 1/7/2024	56,042
Additional provisions raised during the year	12,587
Amounts used or impaired during the year	(14,212)
Closing Balance 30/06/2025	<b>54,417</b>

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

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### **c) Employee Provisions – Annual Leave and Long Service Leave Entitlements**

The provision for employee benefits represents amounts accrued for annual leave and long service leave.

#### Measurement

Provisions for employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

#### Current Liabilities

Employee annual leave and long service leave entitlements are classified as current liabilities where the Association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlements; irrespective of when the actual settlement is expected to take place.

#### Non-Current Liabilities

The Association presents employee leave entitlements as non-current liabilities in the statement of financial position where the Association has an unconditional right to defer settlement for at least 12 months after the reporting period. The employee entitlements classified as non-current liabilities represents the provision of long service leave for employees who have not yet reached the service period to be entitled to the leave.

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

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**6. CASH AND CASH EQUIVALENTS**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Cash at bank	1,862,928	1,322,413
Short-term investment - Term deposit	522,276	500,000
<b>Cash and cash equivalents</b>	<b>2,385,204</b>	<b>1,822,413</b>

- i. Cash and cash equivalents include cash on hand and deposits held at-call with banks.
- ii. Cash at bank is primarily non-interest bearing.

**a) Reconciliation of Cash**

Cash at the end of the financial year as shown in the statement of cash flows is reconciled in the statement of financial position as follows:

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	2,385,204	1,822,413

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

### 7. ACCOUNTS RECEIVABLE AND OTHER DEBTORS

	2025	2024
	\$	\$
<b>Current</b>		
Accounts receivable <sup>(i)</sup>	8,766	2,200
Other debtors		
Rental bonds	2,740	-
GST receivable	-	8,426
	2,740	8,426
	11,506	10,626

- i. Account receivables are generally received on 30-day settlement terms and are recognised and carried at original invoice amount less an allowance for impairment. Account receivables are non-interest bearing.

Collectability of account receivables is reviewed on an ongoing basis. Individual debts that are known to be uncollectible are written off when identified. Accounts receivable and other debtors include amounts due in the ordinary course of business.

- ii. The carrying amount of the accounts receivable and other receivables are considered a reasonable approximation of fair value as the financial assets (which are measured at amortised cost) are expected to be paid within six to twelve months, such that the effect of any difference between the effective interest rate applied and the estimated current market rate is not significant. All of the Association's accounts receivable and other receivables have been reviewed for indicators of impairment.

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

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**8. OTHER ASSETS**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Accrued Income <sup>(i)</sup>	39	4,599
Gift Cards	10,000	15,000
Prepayments	235,531	135,512
	<u>245,570</u>	<u>155,111</u>

- i. Accrued income comprises interest receivable on term deposits pending maturity.

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

**9. PROPERTY, PLANT & EQUIPMENT**

Details of the Association's property, plant and equipment and their carrying amounts are as follows:

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Land and Buildings</b>		
At cost	2,614,000	2,432,223
Accumulated depreciation	(6,145)	(93,200)
	<u>2,607,855</u>	<u>2,339,023</u>
<b>Leasehold Improvements</b>		
At cost	156,151	152,814
Accumulated depreciation	(105,788)	(100,961)
	<u>50,363</u>	<u>51,853</u>
<b>Plant and Equipment</b>		
At cost	343,941	377,192
Accumulated depreciation	(254,242)	(277,997)
	<u>89,699</u>	<u>99,195</u>
<b>Motor Vehicles</b>		
At cost	504,704	346,797
Accumulated depreciation	(106,423)	(251,086)
	<u>398,281</u>	<u>95,711</u>
<b>Total Property, Plant and Equipment</b>	<u>3,146,198</u>	<u>2,585,782</u>

- i. All depreciation, revaluation, and impairment charges (or reversals if any) are included within 'Depreciation expenses' and 'Impairment of non-financial assets'.

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

**a) Movement in Carrying Amounts**

	<b>Land and Buildings</b>	<b>Leasehold Improvements</b>	<b>Plant and Equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Carrying amount</b>					
<b>Balance 1 July 2023</b>	2,316,338	56,704	104,790	127,615	2,605,447
Additions	55,541	0	38,977	0	94,518
Depreciation expense	(32,856)	(4,851)	(44,572)	(31,904)	(114,183)
<b>Balance 30 June 2024</b>	<b>2,339,023</b>	<b>51,853</b>	<b>99,195</b>	<b>95,711</b>	<b>2,585,782</b>
<b>Carrying amount</b>					
<b>Balance 1 July 2024</b>	<b>2,339,023</b>	<b>51,853</b>	<b>99,195</b>	<b>95,711</b>	<b>2,585,782</b>
Additions	18,319	3,337	39,318	504,704	565,678
Disposals	-	-	(5,077)	(91,266)	(96,343)
Revaluations	285,355	-	-	-	285,355
Depreciation expense	(34,842)	(4,827)	(43,737)	(110,868)	(194,274)
<b>Balance 30 June 2025</b>	<b>2,607,855</b>	<b>50,363</b>	<b>89,699</b>	<b>398,281</b>	<b>3,146,198</b>

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

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### **b) Impairment, Depreciation Methods and Useful Lives**

Land and buildings are recognised using the revaluation method less depreciation for buildings. All other property, plant and equipment is recognised at historical cost less depreciation.

All assets, excluding freehold land and buildings are depreciated over their estimated useful lives or, in the case of leasehold improvements and certain leased plant and equipment, the shorter lease term as follows:

- Buildings: 15-40 years
- Plant and equipment: 3-15 years
- Leasehold improvements: Life of lease
- Motor vehicles: 3-5 years

Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably.

The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss.



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

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### 10. ACCOUNTS PAYABLE AND OTHER PAYABLES

Accounts payable and other payables are carried at the transaction price minus principal repayments. They represent liabilities for goods and services provided to the Association prior to the end of the financial year that are unpaid and arise when the Association becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Accounts payable <sup>(i)</sup>	22,915	5,440
Accrued expenses	96,550	83,826
Other payables <sup>(ii)</sup>	90,845	109,517
	<u>210,310</u>	<u>198,783</u>

- i. Accounts payable are non-interest bearing and are normally settled on 30-day terms.
- ii. Other payables at reporting date relate to employee entitlement and tax obligations including but not limited to superannuation payable, PAYG-Withholding and GST obligations.

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

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### 11. CONTRACT AND OTHER LIABILITIES

The carrying values of deferred income are considered to be a reasonable approximation of fair value due to their short-term nature.

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Grant income received in advance <sup>(i)</sup>	100,328	7,032
Deferred service income <sup>(ii)</sup>	1,302,466	670,095
Brokerage funds <sup>(iii)</sup>	57,839	33,547
	<b>1,460,633</b>	<b>710,674</b>

- i. Grant income received in advance is recognised when payments received relate to funding periods or contracted arrangements after 30 June 2025 (2024: 30 June 2024).
- ii. Deferred service income represents grant payments received in advance of performance (contract liabilities) that are expected to be recognised as revenue after 30 June each year.
- iii. Brokerage funds represent the balance of unused designated funding provided under contractual grant agreements for specific program expenses.

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

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**12. LEASES**

**a) Amounts Recognised in the Statement of Profit or Loss**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Short-term leases expense	135,752	118,225

**b) Total Future Lease Payments at the End of the Reporting Period**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
No later than 1 year	74,515	111,840
Between 1 to 5 years	-	-
Greater than 5 years	-	-
Total future lease payments	<u>74,515</u>	<u>111,840</u>

Future lease payments are less than the lease expense recognised, as they exclude short-term and periodical leases which are expensed as incurred rather than included in lease commitments.

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

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### 13. COMMITMENTS

There were no outstanding commitments, which are not disclosed in the financial statements as at 30 June 2025.

### 14. RELATED PARTY DISCLOSURES

There were no related party transactions in the 2025 financial year (2024: Nil)

### 15. KEY MANAGEMENT PERSONNEL COMPENSATION

The totals of remuneration paid to key management personnel (KMP) of the Association during the year are as follows:

	2025	2024
	\$	\$
Key management personnel compensation	190,590	191,360

### 16. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The Association does not have any contingent liabilities as at 30 June 2025 (2024: Nil).

### 17. SUBSEQUENT EVENTS

The Board are not aware of any other matters or circumstances at the date of the report, other than those referred to in this report or the financial statements or notes thereto, that has significantly affected or may significantly affect the operations, the results of operations or the state of affairs of the Association in subsequent financial years.

### 18. AUDITOR'S REMUNERATION

	2025	2024
	\$	\$
<u>Remuneration of the auditor:</u>		
Audit of the financial statements - Moore Australia	11,950	11,500
Grant acquittal services - Moore Australia	-	6,230
	11,950	17,730

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

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### 19. FINANCIAL RISK MANAGEMENT

The Association's financial instruments consist mainly of deposits with banks, accounts receivable and payables.

The totals for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements are as follows:

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Financial assets</b>		
Cash and cash equivalents	2,385,204	1,822,413
Accounts receivable and other debtors	11,506	10,626
<b>Total financial assets</b>	<b>2,396,710</b>	<b>1,833,039</b>
<b>Financial liabilities</b>		
Accounts payable and other payables	210,310	198,783
<b>Total financial liabilities</b>	<b>210,310</b>	<b>198,783</b>

#### Financial Assets Pledged as Collateral

No financial assets have been pledged as security for any financial liability.

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

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### 20. ASSOCIATION DETAILS

The registered office of the Association is:

Units 52-54  
5 -15 Sharpe Avenue  
Karratha WA 6714

The principal places of business are:

Karratha Office

Units 52-54  
5-15 Sharpe Avenue  
Karratha WA 6714

South Hedland Office

Units 7 & 9  
2 Leake Street  
South Hedland WA 6722

Roebourne Office

2 Padbury Street  
Roebourne WA 6718

Newman Office

Offices 18-20  
4/46 Iron Ore Parade  
Newman WA 6753

#### a) Principal Activities of the Association

Pilbara Community Legal Service (PCLS) is a Community Legal Centre which provides legal services and valuable community services that help people through difficult and complex situations. PCLS is one of the few community legal centres in Australia that has grown to be a holistic community service with other services complementing the legal service to assist people in their time of need.

These services include financial counselling, tenancy and homelessness support, domestic violence advocacy, outreach and victim support, community migrant settlement, Redress support, family law advice, wills and deceased estates, and criminal injuries compensation.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PILBARA COMMUNITY LEGAL SERVICES INC.**

### **Report of the Audit of the Financial Report**

#### **Opinion**

We have audited the financial report of Pilbara Community Legal Services 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, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policy information, Board of Management's declaration and the certification by the Board of Management.

In our opinion, the accompanying financial report of the Association is in accordance with the *Associations Incorporation Act 2015 (WA)* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- (ii) that the financial records kept by the Association are such as to enable financial report to be prepared in accordance with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

#### **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 Division 80 of the *Associations Incorporation Act 2015 (WA)*, Section 60-40 of the ACNC Act and the ethical requirements of the Accounting Professional & 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 confirm that the independence declaration required by the ACNC Act, *Associations Incorporation Act 2015 (WA)* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), which has been given to the Board Members, would be in the same terms if given to the Board members as at the time of this auditor's report.

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

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PILBARA COMMUNITY LEGAL SERVICES INC. (CONTINUED)**

### **Responsibilities of the Board of Management for the Financial Report**

The Board of Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2*, the *Associations Incorporation Act 2015 (WA)*, the ACNC Act and for such internal control as the Board determines 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 of Management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Management Committee 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 is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the 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 Standard Board website at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our audit report.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of Section 60-45(3)(b) of the ACNC Act, in our opinion there are no deficiency, failure or shortcoming in respect of the matters referred to in Section 60-30(3)(b),(c) or (d) of the ACNC Act.

  
GREG GODWIN  
PARTNER  
MOORE AUSTRALIA AUDIT (WA)  
CHARTERED ACCOUNTANTS

Signed at Perth this 11<sup>th</sup> day of November 2025.