

LawRight
ABN 52 033 468 135

Financial Statements

For the Year Ended 30 June 2025

Contents

For the Year Ended 30 June 2025

	Page
Financial Statements	
Committee members' Report	1
Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012	2
Statement of Profit or Loss and Other Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to the Financial Statements	7
Responsible Persons' Declaration	21
Independent Audit Report	22

Committee Members' Report
30 June 2025

The committee members present their report on LawRight for the financial year ended 30 June 2025.

General information

The names of the committee members in office at any time during, or since the end of, the year are:

Names	Position
Tim Longwill (Partner, McCullough Robertson)	Member Legal Practice Member
Stephen Knight (Partner, Minter Ellison)	Legal Practice
Binari de Saram (Manager and Solicitor, Legal Policy, Queensland Law Society)	QLS Representative
Tania Boal (Partner, Murphy Schmidt)	Member Legal Practice, Secretary
Andrew Crowe (Barrister)	BAQ Representative
Jacqueline Wootton (Partner, Herbert Smith Freehills Kramer)	Member Legal Practice, President
Tony Denholder (Partner, Ashurst)	Member Legal Practice, Treasurer
Hamish Clift (Barrister)	Barrister Member
Salwa Marsh (Barrister)	Barrister Member

Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activity of LawRight during the financial year was to provide legal referral and direct services.

No significant changes in the nature of the Association's activity occurred during the financial year.

Operating results and review of operations for the year

Operating result

The deficit of the Association for the financial year amounted to \$ (146,128)(2024: Loss \$ (329,049)).

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2022:

Committee member: 

Committee member: 

Dated 4 November 2025



INDEPENDENT AUDIT SERVICES

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Level 4, Suite 4QD, 33 Queen
Street BRISBANE QLD 4000

LawRight

ABN 52 033 468 135

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Lawright

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 in section 60-40 of the *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.

INDEPENDENT AUDIT SERVICES Chartered Accountants

Jiahui (Jeremiah) Thum
Director
Brisbane, QLD

Date: 4 November 2025

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2025

		2025	2024
	Note	\$	\$
Revenue	4	4,910,429	3,087,290
Finance income	5	22,042	18,526
Other income	4	7,199	5,500
Employee benefits expense		(4,455,967)	(3,153,814)
Finance expenses	5	(17,580)	(19,452)
Depreciation and amortisation expense		(33,411)	(33,047)
Telephone & Fax & Internet		(3,388)	(3,760)
Auditor's remuneration		(6,218)	(6,000)
Consultants Fees		(26,033)	(6,435)
Computer Expenses		(341,902)	(147,294)
Printing/ Stationery & Photocopier		(3,402)	(1,817)
Memberships and Subscriptions		(24,189)	(24,939)
Events Related Expenses		(29,689)	(5,962)
Other expenses		(144,019)	(37,845)
Deficit before Income tax		(146,128)	(329,049)
Income tax expense		-	-
Deficit for the year		(146,128)	(329,049)
Other comprehensive income, net of income tax			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met		-	-
Total comprehensive income for the year		(146,128)	(329,049)

The accompanying notes form part of these financial statements.

Statement of Financial Position

As At 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	935,894	758,444
Trade and other receivables	7	1,305	25,694
TOTAL CURRENT ASSETS		<u>937,199</u>	<u>784,138</u>
NON-CURRENT ASSETS			
Trade and other receivables	7	13,175	13,175
Property, plant and equipment	9	-	363
Right-of-use assets	10	184,605	217,652
TOTAL NON-CURRENT ASSETS		<u>197,780</u>	<u>231,190</u>
TOTAL ASSETS		<u><u>1,134,979</u></u>	<u><u>1,015,328</u></u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	281,863	252,128
Contract liabilities	8	698	5,098
Lease liabilities	10	28,587	25,191
Employee benefits	12	514,640	249,005
TOTAL CURRENT LIABILITIES		<u>825,788</u>	<u>531,422</u>
NON-CURRENT LIABILITIES			
Lease liabilities	10	179,699	208,286
TOTAL NON-CURRENT LIABILITIES		<u>179,699</u>	<u>208,286</u>
TOTAL LIABILITIES		<u><u>1,005,487</u></u>	<u><u>739,708</u></u>
NET ASSETS		<u><u>129,492</u></u>	<u><u>275,620</u></u>
EQUITY			
Retained earnings		<u>129,492</u>	<u>275,620</u>
TOTAL EQUITY		<u><u>129,492</u></u>	<u><u>275,620</u></u>

The accompanying notes form part of these financial statements.

Statement of Changes in Equity
For the Year Ended 30 June 2025**2025**

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2024	275,620	275,620
Deficit for the year	(146,128)	(146,128)
Total other comprehensive income for the period	-	-
Balance at 30 June 2025	129,492	129,492

2024

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2023	604,669	604,669
Deficit for the year	(329,049)	(329,049)
Total other comprehensive income for the period	-	-
Balance at 30 June 2024	275,620	275,620

Statement of Cash Flows

For the Year Ended 30 June 2025

	2025	2024
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	4,942,017	3,101,255
Payments to suppliers and employees	(4,743,838)	(3,437,286)
Interest received	22,042	18,526
Net cash provided by/(used in) operating activities	220,221	(317,505)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of interest (AASB 16)	(17,580)	(19,452)
Repayment of lease liabilities	(25,191)	(22,687)
Net cash provided by/(used in) financing activities	(42,771)	(42,139)
Net increase/(decrease) in cash and cash equivalents held	177,450	(359,644)
Cash and cash equivalents at beginning of year	758,444	1,118,088
Cash and cash equivalents at end of financial year	935,894	758,444

6

Notes to the Financial Statements

For the Year Ended 30 June 2025

The financial report covers LawRight as an individual entity. LawRight is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2025 were to provide Legal referral and direct services.

The functional and presentation currency of LawRight is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Member Subscription

Revenue from the provision of membership subscriptions is recognised on a straight-line basis over the financial year.

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant, it is probable that the economic benefits gained from the grant will flow

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Specific revenue streams

to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Lawright receives nonreciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations

The revenue recognition policies for the principal revenue streams of the Association are:

Donation

Donations and bequests are recognised as revenue when received.

Interest Revenue

Interest is recognised using the effective interest method.

Statement of financial position balances relating to revenue recognition

Contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or the before payment is due, the Association presents the contract as a contract asset, unless the Association's rights to that amount of consideration are unconditional, in which case the Association recognises a receivable.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Association presents the contract as a contract liability.

Contract cost assets

The Association recognises assets relating to the costs of obtaining a contract and the costs incurred to fulfil a contract or set up / mobilisation costs that are directly related to the contract provided they will be recovered through performance of the contract.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Statement of financial position balances relating to revenue recognition

Costs to obtain a contract

Costs to obtain a contract are only capitalised when they are directly related to a contract and it is probable that they will be recovered in the future. Costs incurred that would have been incurred regardless of whether the contract was won are expensed, unless those costs are explicitly chargeable to the customer in any case (whether or not the contract is won).

The capitalised costs are amortised on a straight line basis over the expected life of the contract.

Set-up / mobilisation costs

Costs required to set up the contract, including mobilisation costs, are capitalised provided that it is probable that they will be recovered in the future and that they do not include expenses that would normally have been incurred by the Association if the contract had not been obtained. They are recognised as an expense on the basis of the proportion of actual output to estimated output under each contract. If the above conditions are not met, these costs are taken directly to profit or loss as incurred.

Costs to fulfil a contract

Where costs are incurred to fulfil a contract, they are accounted for under the relevant accounting standard (if appropriate), otherwise if the costs relate directly to a contract, the costs generate or enhance resources of the Association that will be used to satisfy performance obligations in the future and the expected to be recovered then they are capitalised as contract costs assets and released to the profit or loss on a systematic basis consistent with the transfer to the customer of the goods or services to which the asset relates.

Provisions relating to contracts with customers

There is no provisions relating to contracts with customers.

Financing component of contracts with customers

There is no significant financing component in relation to the contracts with customers.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

(b) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Summary of Significant Accounting Policies

(c) Goods and services tax (GST)

Receivables and payable are stated inclusive of GST.

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

(d) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Furniture, Fixtures and Fittings	5% to 15%
Computer Equipment	25%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(e) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(g) Leases

At inception of a contract, the Association assesses whether a lease exists.i.e., does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Summary of Significant Accounting Policies

(g) Leases

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(h) Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

(i) Economic dependence

LawRight is dependent on the grant funding for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the grant funding will not continue to support LawRight.

(j) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2025, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association or refer to Note for details of the changes due to standards adopted.

3 Critical Accounting Estimates and Judgments

Those Responsible persons make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

Notes to the Financial Statements

For the Year Ended 30 June 2025

4 Revenue and Other Income

Revenue from continuing operations

	2025	2024
	\$	\$
Revenue from contracts with customers (AASB 15)		
- Federal Government Grats (overtime)	1,627,356	1,088,707
- State Government Grants (overtime)	2,697,025	1,483,984
- Other Grants (overtime)	119,500	153,500
- member subscription (over time)	187,473	160,287
	<u>4,631,354</u>	<u>2,886,478</u>
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- events/ donations	279,075	200,812
	<u>279,075</u>	<u>200,812</u>
Total Revenue	<u>4,910,429</u>	<u>3,087,290</u>

	2025	2024
	\$	\$
Other Income		
- other income	7,199	5,500
Total	<u>7,199</u>	<u>5,500</u>

5 Finance Income and Expenses

Finance income

	2025	2024
	\$	\$
Interest income		
- Assets measured at amortised cost	22,042	18,526
Total finance income	<u>22,042</u>	<u>18,526</u>

Notes to the Financial Statements

For the Year Ended 30 June 2025

5 Finance Income and Expenses

Finance expenses

	2025	2024
	\$	\$
Interest expense on lease liability	17,580	19,452
Total finance expenses	17,580	19,452

6 Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank and in hand	635,894	458,444
Short-term deposits	300,000	300,000
	935,894	758,444

7 Trade and Other Receivables

	2025	2024
	\$	\$
CURRENT		
Trade receivables	60	27,110
Other receivables	1,245	(1,416)
Total current trade and other receivables	1,305	25,694

	2025	2024
	\$	\$
NON-CURRENT		
Deposits	13,175	13,175
Total non-current trade and other receivables	13,175	13,175

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2025

8 Contract Balances

Contract assets and liabilities

The Association has recognised the following contract assets and liabilities from contracts with customers:

(a) Current contract liabilities

	2025	2024
	\$	\$
CURRENT		
Unspent donations	698	5,098
Total current contract liabilities	698	5,098

9 Property, plant and equipment

	2025	2024
	\$	\$
PLANT AND EQUIPMENT		
Office equipment		
At cost	20,831	20,831
Accumulated depreciation	(20,831)	(20,468)
Total office equipment	-	363
Total plant and equipment	-	363
Total property, plant and equipment	-	363

Notes to the Financial Statements

For the Year Ended 30 June 2025

10 Lease

Association as a lessee

The Association has a lease over its current office premise.

Terms and conditions of the lease

The Association has entered the lease arrangement over its current business premise from 30 January 2023 to 29 January 2028. The rent is subject to a fixed increase of 3% per year. A bank guarantee of \$13,175 was provided. The lease includes a renewal option to allow the Association to renew for up to another 3 years to 29 January 2031.

The Association has elected to measure the right of use asset arising from the concessionary lease at cost which is based on the associated lease liability.

Right-of-use assets

	Buildings \$	Total \$
Year ended 30 June 2025		
Balance at beginning of year	217,652	217,652
Depreciation charge	(33,047)	(33,047)
Balance at end of year	184,605	184,605

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$	1 - 5 years \$	> 5 years \$	Total undiscounted lease liabilities \$	Lease liabilities included in this Statement Of Financial Position \$
2025					
Lease liabilities	44,054	189,834	25,158	259,046	208,286
2024					
Lease liabilities	42,770	184,305	74,741	301,816	233,477

11 Trade and Other Payables

	2025 \$	2024 \$
CURRENT		
Sundry payables and accrued expenses	281,863	252,128
Total	281,863	252,128

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Notes to the Financial Statements

For the Year Ended 30 June 2025

12 Employee Benefits

	2025	2024
	\$	\$
Current liabilities		
Long service leave	119,748	20,088
Annual leave	394,892	228,917
	<u>514,640</u>	<u>249,005</u>

13 Financial Risk Management

	2025	2024
	\$	\$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	935,894	758,444
Trade and other receivables	14,480	38,869
Total financial assets	<u>950,374</u>	<u>797,313</u>
Financial liabilities		
Financial liabilities measured at amortised cost	281,863	252,128
Lease liabilities - current	28,587	25,191
Lease liabilities - Non current	179,699	208,286
Total financial liabilities	<u>490,149</u>	<u>485,605</u>

14 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Association is \$ 310,933 (2024: \$ 273,640).

15 Auditors' Remuneration

	2025	2024
	\$	\$
Remuneration of the auditor for:		
- auditing the financial statements	6,200	6,000
Total	<u>6,200</u>	<u>6,000</u>

16 Related Parties

(a) The Association's main related parties are as follows:

Key management personnel - refer to Note 14.

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

There are no related party transactions identified during the year.

Notes to the Financial Statements

For the Year Ended 30 June 2025

17 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

18 Statutory Information

The registered office and principal place of business of the company is:

LawRight
PO Box 12217
George Street
QLD 4003

19 Use of Funds

(a) Use of Funds Legal Aid Queensland Core Funding

	2025	2024
	\$	\$
Income		
- Service Delivery Funding QLD	1,131,730	1,065,520
-Homelessness Law Program QLD	-	33,359
- Service Delivery Funding Commonwealth	754,687	741,989
Homeless Law Program Commonwealth	-	23,897
- Service Generated Income	199,259	290,088
- Indexation	56,324	43,419
- Relocation Sundry Funding	18,665	16,686
-Unmet Legal Need Funding-State	116,758	-
-Unmet Legal Need Funding - Commonwealth	83,641	-
-Commonwealth Pay disparity Funding	112,297	-
Total income	2,473,361	2,214,958
Expenditure		
- Salaries and Wages	2,038,178	1,830,096
- Superannuation	241,487	191,980
- On Costs	56,376	59,548
- Other Operating Expenditure	137,320	133,334
Total Expenditure	2,473,361	2,214,958
Surplus/ (Deficit)	-	-

Notes to the Financial Statements

For the Year Ended 30 June 2025

19 Use of Funds

(b) Use of Funds – Flood Funding

	2025	2024
	\$	\$
Income		
- Flood Funding	250,000	250,000
- Service Generated Income	43,380	8,162
Total income	293,380	258,162
Expenditure		
- Salaries	213,805	180,180
- Superannuation	24,587	19,782
- On costs	6,791	6,600
- Other costs	48,197	51,600
Total expenditure	293,380	258,162
Surplus/ (Deficit)	-	-

(c) Use of Funds – Protection Visa

	2025	2024
	\$	\$
Income		
-Funding Commonwealth	418,000	113,300
-Service Generated Income	117,394	-
Total income	535,394	113,300
Expenditure		
- Salaries	411,519	81,658
- Superannuation	47,324	8,982
-On costs	27,551	4,300
-Other costs	49,000	18,360
Total expenditure	535,394	113,300
Surplus/ (Deficit)	-	-

(d) Use of Funds Client Management System Transition


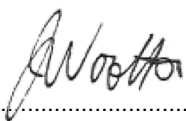
	2025	2024
	\$	\$
Income		
- Program Income	53,000	-
Expenditure		
- Other Operating Expenditure	53,000	-
Total Expenditure	53,000	-

Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Committee member:  Committee member: 

Dated 4 November 2025



INDEPENDENT AUDIT SERVICES

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Level 4, Suite 4QD, 33 Queen
Street BRISBANE QLD 4000

LawRight

ABN 52 033 468 135

Independent Audit Report to the members of LawRight Report on the Audit of the Financial Report

Opinion

We have audited the financial report of LawRight, 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 changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the financial report of LawRight has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2025 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

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 Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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.

Responsibilities of Responsible Entities for the Financial Report

The responsible persons of the Registered Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the Registered Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Registered Entity'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 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 based on the 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 our auditor's report.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

INDEPENDENT AUDIT SERVICES

Chartered Accountants



Jiahui (Jeremiah) Thum
Director

Brisbane, QLD
Date: 4 November 2025