# LawRight

**ABN 52 033 468 135**

## Financial Statements

**For the Year Ended 30 June 2026**

**LawRight**

**ABN 52 033 468 135**

# Contents

## For the Year Ended 30 June 2026


| | 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 | 18 |
| Independent Audit Report | 19 |

**LawRight**

**ABN 52 033 468 135**

# Committee Members' Report
## 30 June 2026

The committee members present their report on LawRight for the financial year ended 30 June 2026.

**General information**

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

| Names | Position | Appointed/Resigned |
|---|---|---|
| Tim Longwill (Partner, McCullough Robertson) | Member Legal Practice | |
| Stephen Knight (Partner, Minter Ellison) | Member Legal Practice | |
| Binari de Saram (Director, Legal Policy, Queensland Law Society) | QLS Representative | |
| Tania Boal (Principal \| Legal Practitioner Director, Murphy Schmidt) | Member Legal Practice, Secretary | |
| Andrew Crowe KC BCE (Barrister) | BAQ Representative | Resigned on 30/6/2026 |
| Jacqueline Wootton (Partner, Herbert Smith Freehills) | Member Legal Practice | Resigned (as President) on 7/11/2025 |
| Tony Denholder (Partner, Ashurst Perkins Coie) | Member Legal Practice, Treasurer | |
| Hamish Clift (Barrister) | Barrister Member, President | Appointed (as President) on 7/11/2025 |
| Salwa Marsh (Barrister) | Barrister Member | |
| Corin Morcom (Partner, Allens) | Member Legal Practice | Appointed on 7/11/2025 |

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

**Principal activities and significant changes in nature of activities**

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

There were no significant changes in the nature of LawRight's principal activities during the financial year.

**Operating result**

The surplus of the Association for the financial year after providing for income tax amounted to $297,368 (2025: deficit of $146,130).

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

Committee member:..... Committee member:.....

Dated: 29 October 2026

INDEPENDENT AUDIT SERVICES
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Level 1, Suite 1GA
199 George 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 2026, 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

Dated 29 October 2026

**LawRight**

**ABN 52 033 468 135**

# Statement of Profit or Loss and Other Comprehensive Income

## For the Year Ended 30 June 2026

| | Note | 2026 $ | 2025 $ |
|---|---|---|---|
| Revenue | 4 | **4,750,526** | 4,910,428 |
| Finance income | 5 | **18,336** | 22,042 |
| Other income | 4 | **17,988** | 7,200 |
| Employee benefits expense | | **(4,066,048)** | (4,455,967) |
| Depreciation and amortisation expense | | **(33,047)** | (33,411) |
| Telephone & Fax & Internet | | **(3,345)** | (3,388) |
| Accounting and audit fees | | **(12,723)** | (6,218) |
| Consultant Fees | | **(22,619)** | (26,033) |
| Computer Expenses | | **(214,616)** | (341,902) |
| Printing/Stationery & Photocopier | | **(2,764)** | (3,402) |
| Memberships and Subscriptions | | **(28,471)** | (24,189) |
| Events Related Expenses | | **(22,204)** | (29,689) |
| Other expenses | | **(68,178)** | (144,019) |
| Finance expenses | 5 | **(15,467)** | (17,580) |
| **Surplus before income tax** | | **297,368** | (146,128) |
| Income tax expense | | **-** | - |
| **Surplus for the year** | | **297,368** | (146,128) |
| **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** | | **297,368** | (146,128) |

The accompanying notes form part of these financial statements.

**LawRight**

**ABN 52 033 468 135**

# Statement of Financial Position

## As At 30 June 2026

| | Note | 2026 $ | 2025 $ |
|---|---|---|---|
| **ASSETS** | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 6 | **1,578,746** | 935,894 |
| Trade and other receivables | 7 | **65,000** | 1,305 |
| TOTAL CURRENT ASSETS | | **1,643,746** | 937,199 |
| NON-CURRENT ASSETS | | | |
| Trade and other receivables | 7 | **13,175** | 13,175 |
| Right-of-use assets | 9 | **151,558** | 184,605 |
| TOTAL NON-CURRENT ASSETS | | **164,733** | 197,780 |
| TOTAL ASSETS | | **1,808,479** | 1,134,979 |
| **LIABILITIES** | | | |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 10 | **239,180** | 281,863 |
| Contract liabilities | 8 | **483,500** | 698 |
| Lease liabilities | 9 | **32,303** | 28,587 |
| Employee benefits | 11 | **451,414** | 514,640 |
| TOTAL CURRENT LIABILITIES | | **1,206,397** | 825,788 |
| NON-CURRENT LIABILITIES | | | |
| Lease liabilities | 9 | **147,396** | 179,699 |
| Employee benefits | 11 | **6,386** | - |
| TOTAL NON-CURRENT LIABILITIES | | **153,782** | 179,699 |
| TOTAL LIABILITIES | | **1,360,179** | 1,005,487 |
| NET ASSETS | | **448,300** | 129,492 |
| **EQUITY** | | | |
| Retained earnings | | **448,300** | 129,492 |
| TOTAL EQUITY | | **448,300** | 129,492 |

The accompanying notes form part of these financial statements.

**LawRight**

**ABN 52 033 468 135**

# Statement of Changes in Equity
## For the Year Ended 30 June 2026

**2026**

| | Retained Earnings | Total |
|---|---|---|
| | $ | $ |
| **Balance at 1 July 2025** | **129,492** | **129,492** |
| Restatement due to prior period error | **21,440** | **21,440** |
| **Balance at 1 July 2025 restated** | **150,932** | **150,932** |
| Surplus for the year | **297,368** | **297,368** |
| Total other comprehensive income for the year | **-** | **-** |
| **Balance at 30 June 2026** | **448,300** | **448,300** |

**2025**

| | Retained Earnings | Total |
|---|---|---|
| | $ | $ |
| **Balance at 1 July 2024** | 275,260 | 275,260 |
| Deficit for the year | (146,128) | (146,128) |
| Total other comprehensive income for the year | - | - |
| **Balance at 30 June 2025** | 129,132 | 129,132 |

The accompanying notes form part of these financial statements.

**LawRight**

**ABN 52 033 468 135**

# Statement of Cash Flows

## For the Year Ended 30 June 2026

| | Note | 2026 $ | 2025 $ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | |
| Receipts from customers | | **5,209,758** | 4,942,017 |
| Payments to suppliers and employees | | **(4,541,188)** | (4,743,838) |
| Interest received | | **18,336** | 22,042 |
| Net cash provided by/(used in) operating activities | | **686,906** | 220,221 |
| **CASH FLOWS FROM FINANCING ACTIVITIES:** | | | |
| Payment of lease liabilities | | **(44,054)** | (42,771) |
| Net cash provided by/(used in) financing activities | | **(44,054)** | (42,771) |
| Net increase/(decrease) in cash and cash equivalents held | | **642,852** | 177,450 |
| Cash and cash equivalents at beginning of year | | **935,894** | 758,444 |
| Cash and cash equivalents at end of financial year | 6 | **1,578,746** | 935,894 |

The accompanying notes form part of these financial statements.

# Notes to the Financial Statements
## For the Year Ended 30 June 2026

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

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.

Material accounting policy information relating to the preparation of these financial statements are presented below, and are consistent with prior reporting periods unless otherwise stated.

### 2 Material Accounting Policy Information

#### (a) Revenue and other income

**Revenue from contracts with customers**

Revenue is recognised on a basis that reflects the transfer of control 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:

**Membership 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 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

### 2 Material Accounting Policy Information

#### (a) Revenue and other income

**Specific revenue streams**

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.

**Provisions relating to contracts with customers**

There are no provisions relating to contracts with customers.

**Financing component of contracts with customers**

There are no significant financing components in relation to the contracts with customers.

# Notes to the Financial Statements
## For the Year Ended 30 June 2026

### 2 Material Accounting Policy Information

**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).

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) Financial instruments**

**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*

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.

*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 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.

**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 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 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.

**Lessee accounting**

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, 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.

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.

**3 Critical Accounting Estimates and Judgments**

Those charged with governance 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.

**4 Other Revenue and Income**

**Revenue from continuing operations**

| | **2026** | **2025** |
|---|---|---|
| | **$** | **$** |
| Revenue from contracts with customers (AASB 15) | | |
| - Federal Government Grants (over time) | **1,191,000** | 1,627,356 |
| - State Government Grants (over time) | **3,041,748** | 2,697,025 |
| - Other Grants (over time) | **83,500** | 119,500 |
| - Member Subscription (over time) | **241,410** | 187,473 |
| | **4,557,658** | 4,631,354 |
| Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058) | | |
| - Events | **126,037** | 214,361 |
| - Donations | **66,831** | 64,713 |
| | **192,868** | 279,074 |
| **Total Revenue** | **4,750,526** | 4,910,428 |

| | **2026** | **2025** |
|---|---|---|
| | **$** | **$** |
| Other Income | | |
| - Qleave reimbursement | **13,754** | 5,313 |
| - other | **4,234** | 1,887 |
| | **17,988** | 7,200 |
| Total Revenue and Other Income | **4,768,514** | 4,917,628 |

# Notes to the Financial Statements
## For the Year Ended 30 June 2026

### 5 Finance Income and Expenses

**Finance income**

| | 2026 $ | 2025 $ |
|---|---|---|
| Interest income | | |
| - Assets measured at amortised cost | **18,336** | 22,042 |
| **Total finance income** | **18,336** | 22,042 |

**Finance expenses**

| | 2026 $ | 2025 $ |
|---|---|---|
| Interest expense on lease liability | **15,467** | 17,580 |
| **Total finance expenses** | **15,467** | 17,580 |

### 6 Cash and Cash Equivalents

| | 2026 $ | 2025 $ |
|---|---|---|
| Cash at bank and in hand | **1,278,746** | 635,894 |
| Short-term deposits | **300,000** | 300,000 |
| | **1,578,746** | 935,894 |

### 7 Trade and Other Receivables

| | 2026 $ | 2025 $ |
|---|---|---|
| CURRENT | | |
| Trade receivables | **65,000** | 21,500 |
| Provision for impairment | **-** | (21,440) |
| | **65,000** | 60 |
| Other receivables | **-** | 1,245 |
| **Total current trade and other receivables** | **65,000** | 1,305 |

| | 2026 $ | 2025 $ |
|---|---|---|
| NON-CURRENT | | |
| Deposit | **13,175** | 13,175 |
| **Total non-current trade and other receivables** | **13,175** | 13,175 |

### 8 Contract Balances

**Contract assets and liabilities**

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

| | Note | 2026 $ | 2025 $ |
|---|---|---|---|
| CURRENT | | | |
| Unspent donations | | - | 698 |
| Grants received in advance | (i) | **483,500** | - |
| **Total current contract liabilities** | | **483,500** | 698 |

(i) The contract liability represents the unspent grants received in advance, recognised as revenue when the related conditions are satisfied and eligible expenditures are incurred.

### 9 Leases

**Association as a lessee**

The Association has leases over its current office premise.

*Terms and conditions of leases*

The Association has entered the lease arrangement over its current business premise form 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.

Concessionary leases

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

**Right-of-use assets**

| | Buildings $ | Total $ |
|---|---|---|
| **Year ended 30 June 2026** | | |
| Balance at beginning of year | **184,605** | **184,605** |
| Depreciation charge | **(33,047)** | **(33,047)** |
| **Balance at end of year** | **151,558** | **151,558** |

# Notes to the Financial Statements
## For the Year Ended 30 June 2026

### 9 Leases

**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 |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| **2026** | | | | | |
| Lease liabilities | **44,054** | **169,617** | **-** | **213,671** | **179,699** |
| **2025** | | | | | |
| Lease liabilities | 44,054 | 189,834 | 25,158 | 259,046 | 208,286 |

### 10 Trade and Other Payables

| | 2026 | 2025 |
|---|---|---|
| | $ | $ |
| CURRENT | | |
| Trade payables | **5,301** | - |
| Sundry payables and accrued expenses | **233,879** | 281,863 |
| | **239,180** | 281,863 |

### 11 Employee Benefits

| | 2026 | 2025 |
|---|---|---|
| | $ | $ |
| Current liabilities | | |
| Long service leave | **36,699** | 119,748 |
| Annual leave | **414,715** | 394,892 |
| | **451,414** | 514,640 |

| | 2026 | 2025 |
|---|---|---|
| | $ | $ |
| Non-current liabilities | | |
| Long service leave | **6,386** | - |
| | **6,386** | - |

### 12 Financial Risk Management

| | 2026 | 2025 |
|---|---|---|
| | $ | $ |
| **Financial assets** | | |
| Held at amortised cost | | |
| Cash and cash equivalents | **1,578,746** | 935,894 |
| Trade and other receivables | **78,175** | 13,235 |
| Total financial assets | **1,656,921** | 949,129 |

| | 2026 | 2025 |
|---|---|---|
| | $ | $ |

# Notes to the Financial Statements
## For the Year Ended 30 June 2026

### 12 Financial Risk Management

| | | |
|---|---|---|
| **Financial liabilities** | | |
| Financial liabilities measured at amortised cost | **239,179** | 280,618 |
| Lease liabilities - current | **32,303** | 28,587 |
| Lease liabilities - noncurrent | **147,396** | 179,699 |
| **Total financial liabilities** | **418,878** | 488,904 |

### 13 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Association is $213,779 (2025: $310,933).

### 14 Auditors' Remuneration

| | 2026 | 2025 |
|---|---|---|
| | $ | $ |
| Remuneration of the auditor for: | | |
| - auditing or reviewing the financial statements | **6,500** | 6,200 |
| **Total** | **6,500** | 6,200 |

### 15 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2026 (30 June 2025: None).

### 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.

#### (b) Transactions with related parties

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

There are no related party transactions identified during the year.

#### (c) Loans to/from related parties

During the year, the Association did not provide or received any loans from related parties.

# Notes to the Financial Statements

## For the Year Ended 30 June 2026

### 17 Events After the End of the Reporting Period

The financial report was authorised for issue on 29 October 2026 by those charged with governance.

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

The acquittal template changed during the comparison periods. LawRight's self-contribution for 2024-25 was reported as Self Generated Income. The reported overspend in 2025-26 was covered by a self-contribution from LawRight's own funds.

#### (a) Use of Funds Legal Aid Queensland Core Funding

| | **2026** **$** | 2025 $ |
|---|---|---|
| **Income** | | |
| - Service Delivery Funding - State | **2,276,000** | 1,131,730 |
| -Homelessness Law Program QLD | **-** | - |
| - Service Delivery Funding - Commonwealth | **1,191,000** | 754,687 |
| Homeless Law Program Commonwealth | **-** | - |
| - Service Generated Income | **-** | 199,259 |
| - Indexation | **-** | 56,324 |
| - Relocation Sundry Funding | **-** | 18,665 |
| -Unmet Legal Need Funding-State | **-** | 116,758 |
| -Unmet Legal Need Funding - Commonwealth | **-** | 83,641 |
| -Commonwealth Pay disparity Funding | **-** | 112,297 |
| **Total income** | **3,467,000** | 2,473,361 |
| **Expenditure** | | |
| - Salaries and Wages | **2,645,974** | 2,038,178 |
| - Superannuation | **388,890** | 241,487 |
| - On Costs | **433,354** | 56,376 |
| - Other Operating Expenditure | **305,484** | 137,320 |
| **Total Expenditure** | **3,773,702** | 2,473,361 |
| Surplus/ (Deficit) | **(306,702)** | - |

# Notes to the Financial Statements
## For the Year Ended 30 June 2026

### 19 Use of Funds

#### (b) Use of Funds – Flood Funding

| | **2026** | 2025 |
|---|---|---|
| | **$** | $ |
| **Income** | | |
| - Flood Funding | **250,000** | 250,000 |
| - Service Generated Income | **-** | 43,380 |
| **Total income** | **250,000** | 293,380 |
| **Expenditure** | | |
| - Salaries | **208,471** | 213,805 |
| - Superannuation | **29,271** | 24,587 |
| - On costs | **23,306** | 6,791 |
| - Other costs | **22,994** | 48,197 |
| **Total expenditure** | **284,042** | 293,380 |
| Surplus/ (Deficit) | **(34,042)** | - |

#### (c) Use of Funds – Protection Visa

| | **2026** | 2025 |
|---|---|---|
| | **$** | $ |
| Income | | |
| -Funding Commonwealth | **-** | 418,000 |
| -Service Generated Income | **-** | 117,394 |
| Total income | **-** | 535,394 |
| Expenditure | | |
| - Salaries | **-** | 411,519 |
| - Superannuation | **-** | 47,324 |
| -On costs | **-** | 27,551 |
| -Other costs | **-** | 49,000 |
| Total expenditure | **-** | 535,394 |
| Surplus/ (Deficit) | **-** | - |

#### (d) Use of Funds Client Management System Transition

| | **2026** | 2025 |
|---|---|---|
| | **$** | $ |
| Income | | |
| - Program Income | **-** | 53,000 |
| Total income | **-** | 53,000 |
| Expenditure | | |
| - Other Operating Expenditure | **-** | 53,000 |
| Total Expenditure | **-** | 53,000 |
| Surplus/ (Deficit) | **-** | - |

**LawRight**

**ABN 52 033 468 135**

# 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*.

Responsible person .....  Responsible person .....

Dated: 29 October 2026

INDEPENDENT AUDIT SERVICES
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199 George Street
BRISBANE QLD 4000

## LawRight

# 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 2026, 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 material accounting policy information, 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 2026 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 - Simplified Disclosures 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.

**LawRight**

# Independent Audit Report to the members of LawRight

**Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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.

**INDEPENDENT AUDIT SERVICES**
**Chartered Accountants**



**Jiahui (Jeremiah) Thum**

Director
Brisbane, QLD
Dated: 29 October 2026