



Aboriginal Legal Service of Western Australia Limited
ACN 617 555 843

Financial Report 2023

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Directors' Report

In respect of the financial report of the Aboriginal Legal Service of Western Australia Limited ("ALSWA" or "the company") of the financial year ended 30 June 2023.

1. Responsible Directors

The following persons were directors of the Aboriginal Legal Service of Western Australia during the financial year:

- Mr Preston Thomas
- Mr Michael Blurton
- Ms Kathy Watson
- Mr Donald Abdullah
- Mr Paul Baron
- Ms Colleen Hayward (resigned 15/11/2022)
- Mr Clinton Quartermaine (resigned 18/11/2022)
- Ms Selina King (appointed 23/02/2023)
- Ms Vanessa Kickett (appointed 23/02/2023 resigned 12/6/2023)

2. Directors' details

Preston Thomas was appointed as an Initial Elected Director on registration of the Company as a public company limited by guarantee on 10 March 2017 and was re-elected on 18 November 2021 as the Chairman of the Board. He previously has been a member of the Executive Committee since 2006. He is from Laverton and has lived in Kanpa Community for over 20 years.

Preston has also had a long affiliation with the organisation. Preston is deeply committed to the issues facing our people and will support the vital work undertaken by the Company for the benefit of the Aboriginal and Torres Strait Islander people.

Michael Blurton was appointed a Co-Opted director on 18 November 2021. He previously served for 5 years as an Initial Elected Director and Chairman on registration of the Company as a public company limited by guarantee on 10 March 2017 and as an Executive Committee member for 13 years. He is a Ballardong Noongar man from the wheat belt town of Quairading. His involvement with the organisation spans back to the 1970s when he worked as a field/court officer. Michael supports and promotes the vital role that the Company plays in striving for justice and support for Aboriginal and Torres Strait Islander people within the legal justice system.

Kathy Watson was appointed as an Initial Elected Director on registration of the Company as a public company limited by guarantee on 10 March 2017 and was re-elected on 18 November 2021. She had previously

been an Executive Committee Member since 2011. Kathy is from Broome in the west Kimberley. She is passionate about legal issues for our community, she would like to see more cultural input into court matters, particularly within court districts.

Donald Abdullah was appointed as an Initial Elected Director on registration of the company as a public company limited by guarantee on 10 March 2017 and was re-elected on 21 November 2019. He previously had been an Executive Committee member since 2015. He is a Wongi man from Esperance on the south east coast of Western Australia. Donald is dedicated to supporting Aboriginal and Torres Strait Islander People and feels strongly about keeping our young people out of prison. He is also supportive of women who face domestic violence and providing guidance on legal matters.

Colleen Hayward has been a Co-Opted director of the board since 18 December 2019 and reappointed on 18 December 2021. She is a Noongar Aboriginal woman. Colleen has served on various boards and committees contributing to policies and programs of Aboriginal health, education, training, housing and employment. She had previously served as the deputy CEO of the Aboriginal Legal Service of Western Australia Inc.

Paul Baron was elected as a director on 18 November 2021. He has previously served as a Co-Opted Director for 5 years on the registration of the Company as a public company limited by guarantee on 10 March 2017 and prior to this as a long standing Executive Committee member. He is a Yamatji man from Carnarvon.

Clinton Quartermaine was appointed as a director on 12 November 2020. He is an Aboriginal man from Wagin, Western Australia of the Williams family. He attended and received formal education in Carnarvon WA and also studied and lectured at Curtin University. Clinton has served on many boards in many industries including legal, medical and media. He has experience developing partnerships between the Aboriginal community and Carnarvon Shire Council and police service.

Vanessa Kickett was appointed as a Co-opted director on 23 February 2023. She has extensive experience and involvement with Aboriginal engagement, native title and heritage matters. A member of the Whadjuk Noongar community. Vanessa is also the Deputy CEO of the South West Aboriginal Land and Sea council. Vanessa resigned on 12 June 2023.

Selina King Was appointed on 23 February 2023 by the board to fill a casual vacancy of elected directors. She lives in Broome, her mother is Karrijarn and father is Nyikina.



She will be eligible for election as an elected director at the next annual general meeting.

3. Principal Activities

ALSWA is a public company incorporated under the *Corporations Act 2001*.

The principal activity is to provide legal service to disadvantaged and under-privileged Aboriginal and Torres Strait Islander People of Western Australia.

4. Results

The Company’s total comprehensive loss for the year was \$656,099 (2021: income \$102,090)

5. Review of Operations

The Company’s revenue for the year ended 30 June 2023 was \$21,199,791 (2022: 18,836,252), a 12.55% increase over the previous year.

6. Change in State of Affairs

During the year the company entered into or commenced provision of services in relation to the following government grants:

- Vulnerable Women’s Funding
- Youth Engagement Program Expansion
- Therapeutic Children’s Court Pilot Program
- Coronial Inquiry Funding
- Family Domestic Violence Armadale Hub

7. Contribution in Winding Up

The Company is incorporated under the *Corporations Act 2001* as a public company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the Company. As 30 June 2023, the total amount that members of the Company are liable to contribute if the Company is wound up is \$1,220 (2022: \$1,060).

8. Future Developments

The Company plans to continue with its principal activities as noted above in the foreseeable future.

9. Insurance of Officers

During the financial year the Company paid a premium of \$24,591 to insure the directors, secretary and officers of the Company. The liabilities insured are the legal and ancillary costs that may be incurred in defending civil or

criminal proceedings that may be brought against the officers in the capacity as officers of the Company. During the year the company has been required to lodge claims to recover expenses in relation to court and consultant fees.

10. Directors’ Meetings

The number of meetings of directors held during the year and the number of meetings attended by each director is as follows:

	No. meetings entitled to attend	No. meetings attended
Michael Blurton	8	8
Kathy Watson	8	8
Colleen Hayward	3	3
Preston Thomas	8	8
Paul Baron	8	8
Donald Abdullah	8	8
Clinton Quartermaine	4	4
Selina King	3	3
Vanessa Kickett	2	2

11. Events Subsequent to Balance Date

No other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect:

- The Company’s operations in future financial years
- The results of those operations in future years
- The Company’s state of affairs in future financial years.

12: Environmental Regulations

The Company complies with the Environmental Protection Act 1996. It has not contravened any of its regulations during the financial year.

13. Independent Auditor’s Independence Declaration

The lead auditor’s independence statement is set out on page 3 and forms part of the directors’ report for the year ended 30 June 2023.

This report is made in accordance with a resolution of the Board.

Chairman
Perth, Western Australia
Date: 28 September 2023

AUDITOR'S INDEPENDENCE DECLARATION ABORIGINAL LEGAL SERVICE OF WESTERN AUSTRALIA LIMITED

In accordance with the Section 307 of the Corporations Act 2001, I am pleased to provide the following declaration of independence to the directors of the Aboriginal Legal Service of Western Australia Limited. As audit partner of the Aboriginal Legal Service of Western Australia Limited for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.



HALL CHADWICK AUDIT (WA) PTY LTD



MICHAEL HILLGROVE CA
Director

Dated this 28th day of September 2023
Perth, Western Australia

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF THE ABORIGINAL LEGAL SERVICE OF WESTERN AUSTRALIA LIMITED

Report on the Financial Statements

Opinion

We have audited the financial statements of the Aboriginal Legal Service of Western Australia Limited (ALSWA), which comprises of the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year ended, notes comprising a summary of significant accounting policies and the director's declaration.

In our opinion, the accompanying financial statements of ALSWA is in accordance with the Corporations Act 2001, including:

- a) Giving a true and fair view of the Company's financial position as at 30 June 2023, and of its financial performance and its cash flows for the year then ended; and
- b) Complying with Australian Accounting Standards and the Corporations Regulations 2001.

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibility section of our report.

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

Independence

We are independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the code) that are relevant to our audit of the financial statements in Australia and the auditor independence requirements of the Corporations Act 2001.

Director's Responsibility

The directors are responsible for the financial statements preparation that gives a true and fair view, in accordance with Australian Accounting Standards and the Corporations Act 2001 and have determined that the basis of preparation is appropriate to meet the requirements. The director's responsibility also includes such internal control as the directors determine necessary to enable the preparation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using a going concern basis of accounting unless the board intend to liquidate or cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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, individual or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statements.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.

The procedures selected depend on the auditor's judgement, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the board, as well as evaluating the overall presentation of the financial statements.

We conclude on the appropriateness of the board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We obtain sufficient appropriate audit evidence regarding the financial information or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



HALL CHADWICK AUDIT (WA) PTY LTD



MICHAEL HILLGROVE CA
Director

Dated this 28th day of September 2023
Perth, Western Australia

**Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2023**

	<u>Note</u>	<u>2023</u> \$	<u>2022</u> \$
Revenue	2	21,199,791	18,836,252
Depreciation and amortisation expenses		902,077	768,835
Electricity & gas expense		62,515	88,532
Employee benefits expense		17,273,964	14,774,913
Information Technology		128,083	121,696
Impairment expense/(increment)		(136,656)	384,018
Interest expense		31,393	41,942
Library resources		174,138	145,139
Office expenses		48,733	38,424
Other expenditure		1,335,963	1,164,494
Property expenses		233,530	185,208
Rent		446,451	431,874
Lease expenses		254,269	192,141
Telephone & internet		163,026	147,149
Training		37,478	274,562
Travel & accommodation		900,926	479,618
Profit/(loss) before income tax		(656,099)	(402,293)
Income tax		-	-
Profit/(loss) after income tax attributable to the members of ALSWA		(656,099)	(402,293)
Other comprehensive income		-	-
Fair value movement land and buildings	8(a)	-	504,383
Income tax relating to components of other comprehensive income		-	-
Total comprehensive income for the period		(656,099)	102,090

The above statement should be read in conjunction with the accompanying notes.

**Statement of Financial Position
As at 30 June 2023**

	<u>Note</u>	<u>2023</u> \$	<u>2022</u> \$
Current Assets			
Cash and cash equivalents	5	17,845,218	11,362,756
Other financial assets	6	2,775,774	2,639,118
Receivables	7	653,990	936,179
Total Current Assets		<u>21,274,982</u>	<u>14,938,053</u>
Non-Current Assets			
Property, plant and equipment	8	4,612,097	4,782,080
Total Non-Current Assets		<u>4,612,097</u>	<u>4,782,080</u>
Total Assets		<u>25,887,079</u>	<u>19,720,133</u>
Current Liabilities			
Accounts Payables	9	1,500,707	791,189
Provisions	10	4,436,463	4,211,817
Unexpended grants	11	9,029,303	2,926,372
Lease liabilities	12	320,407	515,672
Total Current Liabilities		<u>15,286,880</u>	<u>8,445,050</u>
Non-Current Liabilities			
Provisions	13	277,978	389,615
Lease liabilities	14	420,818	328,126
Total Non-Current Liabilities		<u>698,796</u>	<u>717,741</u>
Total Liabilities		<u>15,985,676</u>	<u>9,162,791</u>
Net Assets		<u>9,901,403</u>	<u>10,557,342</u>
Equity			
Members funds	15	1,220	1,060
Retained earnings		6,099,928	6,756,027
Asset revaluation reserve	8(a)	1,238,128	1,238,128
Discretionary reserves	16	2,562,127	2,562,127
Total Equity		<u>9,901,403</u>	<u>10,557,342</u>

The above statement should be read in conjunction with the accompanying notes.

**Statement of Changes in Equity
For the year ended 30 June 2023**

	Note	2023	2022
		\$	\$
Retained earnings			
Balance at the beginning of the financial year		6,756,027	7,158,320
Profit/(loss) after tax for the year		(656,099)	(402,293)
Balance at the end of the financial year		<u>6,099,928</u>	<u>6,756,027</u>
Discretionary reserves			
Balance at the beginning of the financial year		<u>2,562,127</u>	<u>2,562,127</u>
Balance at the end of the financial year	16	<u>2,562,127</u>	<u>2,562,127</u>
Members contribution			
Balance at the beginning of the financial year		1,060	730
Additional members contribution for the year		160	330
	15	<u>1,220</u>	<u>1,060</u>
Asset revaluation reserve			
Balance at the beginning of the financial year		1,238,128	733,745
Increase in during year		-	504,383
Balance at the end of the financial year	8(a)	<u>1,238,128</u>	<u>1,238,128</u>
Total equity at the end of the financial year		<u>9,901,403</u>	<u>10,557,342</u>

The above statement should be read in conjunction with the accompanying notes.

Statement of Cash Flows
For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Cash flows from operating activities			
Grants received		29,031,298	21,022,294
Payments to suppliers and employees		(22,524,758)	(19,576,397)
Interest received		79,580	21,879
Interest paid		294,648	(41,942)
Rent received		(31,393)	72,612
Sundry income		469,292	698,072
Net cash provided by operating activities	21	<u>7,318,667</u>	<u>2,196,518</u>
Cash flows from investing activities			
Payment for the purchase of property, plant & Equipment		(201,282)	(302,909)
Payment for the purchase of other financial assets		-	(1,000,000)
Net cash used in investing activities		<u>(201,282)</u>	<u>(1,302,909)</u>
Cash flows from financing activities			
Repayment lease liability		(635,083)	(522,330)
Members contribution		160	330
Net cash used in financing activities		<u>(634,923)</u>	<u>(522,000)</u>
Net increase in cash and cash equivalents held		6,482,462	371,609
Cash and cash equivalents at beginning of the financial year		11,362,756	10,991,147
Cash and cash equivalents at the end of the financial year	5	<u>17,845,218</u>	<u>11,362,756</u>

The above statement should be read in conjunction with the accompanying notes.

1. Summary of significant accounting policies

The financial statements are general purpose financial statements that have been prepared in accordance with the *Corporations Act 2001*, Australian Accounting Standards including Australian Accounting Interpretation and other authoritative pronouncements of the Australian Accounting Standards Board.

The financial report covers the Aboriginal Legal Service of Western Australia Limited (the "Company"). The Company is a not for profit company incorporated and domiciled in Western Australia.

The following summary of the material accounting policies adopted by the Company in the presentation of the financial report, and have been consistently applied, unless otherwise stated.

(a) Basis of Preparation

The accounting policies set out below have been consistently applied to all years presented.

Reporting Basis and Convention

The financial report has been prepared on an accrual basis and under the historical cost convention and does not take in account current valuations of non-current assets, except for land and buildings that are measured at revalued amounts or fair value as explained in accounting policy 1(k) below.

Going Concern

The financial report has been prepared on a going concern basis.

The Company is dependent upon the ongoing receipt of Commonwealth Government grants (Commonwealth Department of Attorney General) and community and corporate donations to ensure the ongoing continuance of its programs. At the date of this report, the directors have no reason to believe that this financial support will not continue. Covid-19 disrupted the operation of magistrate courts throughout the state restricting the delivery of frontline legal and advocacy services and general operations of the company. Necessitating employees to practice social distancing and alternative working arrangements to work from home and the avoidance of non-essential travel. The company assessed its eligibility to apply for the Job Keeper salary rebate and secured Covid-19 funding from the Commonwealth Attorney General's Department. The directors have assessed the Covid-19 risk to operations and believe that the company has implemented appropriate operational policy and secured its cashflow and is a going concern.

(b) Foreign currency translation

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the Primary economic environment in which the Company operates ("the functional currency").

The financial statements are presented in Australian dollars which is the Aboriginal Legal Service of Western Australia's functional and presentation currency.

(c) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. The Company recognises revenue when; the amount can be reliably measured; the Collection is probable and when criteria for each of the Company's different activities have been met and described as follows:

(i) Government grants

A number of the Company's activities are supported by grants received from federal, state and local governments or agencies. Grants are recognised on a systematic basis over the period in which the Company recognises as expenses the related costs or which the grants are intended to compensate. Specifically the wage subsidy received under the Job Keeper Scheme are presented as other income in the profit and loss.

If conditions are attached to a grant, which must be satisfied before the Company is eligible to receive the contribution, recognition of the grant as revenue is deferred until those conditions are satisfied.

Where a grant is received on the condition that specified services are delivered to the grantor, this is considered a reciprocal transaction. Revenue is recognised as services performed and at year-end a liability is recognised until the service is delivered.

Where a grant is required to be repaid if certain conditions are not satisfied, a liability is recognised at year-end to the extent that conditions remain unsatisfied.

(ii) Sale of goods

A sale is recorded when goods have been despatched to a customer and associated risks have passed to the carrier or customer.

(iii) Provision of services

Revenue from the provision of services is recognised in the period in which the customer obtains the benefit of the service.

1. Summary of significant accounting policies (continued)

(iv) Gifts and donations

Gifts and donations are recognised at their fair value when the Company obtains control, economic benefits are probable and the amount of the donation can be reliably measured.

(v) Interest income

Interest income is recognised on an accrual basis using the effective interest method.

(v) Dividend income

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be reliably measured).

(d) Operating expenses

Operating expenses including expenses relating to the grants, are recognised on an accrual basis.

(e) Income Tax

The Company is exempt from paying income tax under Div.50 of the *Income Tax Assessment Act 1997*.

(f) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

(g) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments that are readily convertible to know amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

(h) Trade and other receivables

Trade receivables are recognised at original invoice value and subsequently measured at amortised cost, less provision for doubtful debts. Trade receivables are generally settled in 30-60 days.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off. A provision for doubtful receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of receivables.

(i) Financial assets

Financial assets are classified into the following specified categories: financial assets 'at fair value through profit or loss' (FVTPL), 'held-to-maturity' investments, 'available-for-sale' (AFS) financial assets and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Financial assets at FVTPL

Financial assets are classified as at FVTPL when the financial asset is (i) contingent consideration that may be paid by an acquirer as part of a business combination to which IFRS 3 applies, (ii) held for trading, or (iii) it is designated as at FVTPL.

A financial asset is classified as held for trading if:

- it has been acquired principally for the purpose of selling it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Group manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument.

Financial assets at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'other gains and losses' line item.

1. Summary of significant accounting policies (continued)

(j) Property, Plant and equipment

(i) Revaluation Basis

Land held for use in production or administration is stated at re-valued amounts. Re-valued amounts are fair market values based on appraisals prepared by external professional valuers' once every three years or more frequently if market factors indicate a material change in fair value. The last external valuation date for each property is set out in Note 8.

Any revaluation surplus arising upon appraisal of land is recognised in other comprehensive income and credited to the revaluation reserve in equity. To the extent that any revaluation decrease or impairment loss has previously been recognised in profit or loss, a revaluation increase is credited to profit or loss with the remaining part of the increase recognised in other comprehensive income. Downward revaluations of land are recognised upon appraisal or impairment testing with the decrease being charged to other comprehensive income to the extent of any revaluation surplus in equity relating to this asset and any remaining decrease recognised in profit or loss. Any revaluation surplus remaining in equity on disposal of the asset is transferred to retained earnings.

As no finite useful life for land can be determined, related carrying amounts are not depreciated.

(ii) Cost basis

All other property, plant and equipment are stated at historical cost less depreciation. 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 Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

The depreciable amounts of all fixed assets, other than freehold land, are depreciated over their estimated useful lives using the straight-line method.

Leasehold improvements are amortised over the unexpired period of the lease or the lease or the useful life, whichever is the shorter.

The following estimate of useful lives has been applied:

- Buildings: 25 years
- Furniture & fittings: 5 years
- Improvement residential properties: 5 years
- Motor vehicles: 4 years
- Capital & leasehold improvements: 4 years
- Computer equipment: 3 years

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the income statement. When re-valued assets are sold, it is the Company's policy to transfer the amounts included in other reserves in respect of those assets to retained earnings.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated cash flows, discounted at the effective interest rate. The amount of the provision is recognised in the income statement.

(iii) Low value asset capitalization

Low value asset items costing less than \$2,000 are expensed immediately.

(k) Impairment of assets

At each reporting date, the Company reviews the carrying value of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and the value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable value of an individual asset, the group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(l) Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. These amounts are unsecured and are usually paid within 30 – 60 days of recognition. These are presented as current liabilities unless payment is not due within 12 months after the reporting period.

1. Summary of significant accounting policies (continued)

(m) Borrowings

Borrowings are initially recognised at fair value, net of transactions costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

(n) Employee benefits

(i) Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits expected to be settled within 12 months of the reporting date are recognised in other payables in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Annual leave expected to be settled within the 12 months of the reporting date are recognised in current liabilities as a provision.

(ii) Long service leave and sick leave

The liability for long service and sick leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are estimates of the probability of payout based on length of employee service and past historic trends.

(iii) Retirement benefit obligations

Contributions to the defined contribution fund are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Liabilities recognised for salaries and wages are recognised in payables. Unpaid liabilities recognised for annual leave, long service leave and sick leave entitlement are recognised in provisions.

(o) Provisions, contingent liabilities and contingent assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

Any reimbursement that the Company can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

(p) Unexpended grants – deferred income

The liability for deferred income is the unutilised amounts of grants received on the condition that specified services are delivered on conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within twelve (12) months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds twelve (12) months after the reporting date or the conditions will only be satisfied more than twelve (12) months after the reporting date, the liability is discounted and presented as a non-current liability.

(q) Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) *Estimated useful life of property, plant & equipment*
Management determines the estimated useful life of depreciable assets, based on the expected useful life of the asset and this could change significantly as a result of technical innovations. Management will increase the

1. Summary of significant accounting policies (continued)

depreciation charge where useful lives are less than previously estimated. Technically obsolete or non-strategic assets that have been abandoned or disposed of will be written down or written off.

(ii) Impairment

The Company assesses impairment at each reporting date by evaluating conditions specific to the Company that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

The Company applies the revaluation model to measure its land and buildings. This requires that the fair value of the asset be assessed on a regular basis. Independent external property valuers are engaged every 3 years or sooner if required to assess the fair value.

(iii) Long service leave and sick leave entitlements

The measurement of the provision for long service leave and sick leave entitlements require that the Company make an estimate of the payout likely to occur in the future. Management applies a probability factor to the likelihood of a payout based on the length of service and past historic trends of employees continuing employment.

(r) Right-of-use asset and lease liability

Right-of-use assets

ALSWA assesses whether a contract is or contains a lease, at inception of the contract. ALSWA recognises a right-of-use asset and a corresponding lease liability (refer notes 12 and 14) with respect to all lease arrangements in which it is the lessee, except for short-term leases (where the lease term is 12 months or less) and leases of low value assets (such as personal IT equipment). For these leases, ALSWA recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset

(refer below). The depreciation starts at the commencement date of the lease.

ALSWA has elected to adopt the practical expedient permitting a lessee not to separate non-lease components, and instead account for any lease and associated non-lease components as a single arrangement.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, ALSWA uses its incremental borrowing rate.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

ALSWA remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever changes are made to:

- The lease term or there is a significant event or change in circumstances resulting in a change.
- The assessment of exercise of a purchase option
- The lease payments due to changes in an index or rate
- The lease contract such that the modification is not accounted for as a separate lease.

ALSWA did not make any such adjustments during the periods presented.

Refer to note 21(a) for a reconciliation of interest bearing liabilities to financing cash flows.

(s) New Accounting Standards issued

The Company has adopted all new and revised standards and interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for an accounting period that begins on or after 1 July 2022.

Any new or amended accounting standards or interpretations that are not set mandatory have not been early adopted. The adoption of these accounting standards and interpretations did not have any significant impact to the financial performance or position of the Company.

2. Revenue	Note	2023	2022
		\$	\$
Income			
Grant income:			
National Legal Assistance Partnership		14,374,974	13,124,724
Indigenous Legal Assistance Programme grant		-	94,389
Youth Justice grant		439,007	411,589
Custody Notification Service grant		1,451,994	1,314,469
Bail remain and prison in-reach services		1,390,470	1,220,069
Disability Legal Assistance grant		71,215	152,081
Work Development Permit Scheme grant		417,051	405,579
Youth Engagement Program Kimberley		376,423	304,662
Covid 19 Assistance grant		-	894,118
FDV Hope community grant		58,745	79,739
Mental Health Conditions		569,978	104,790
Workplace Sexual Harassment Grant		(6,897)	47,261
Coronial Inquiry and Complex Expensive Cases Funding		330,666	-
Justice Policy Partnership		85,935	-
Youth Engagement Extension		336,205	-
Vulnerable Women's Funding		393,054	-
FDV Hope community Grant Armadale Hub		338	-
		<u>20,289,158</u>	<u>18,153,470</u>
Other income			
Rental income		78,530	71,562
Recovery of costs		308,927	362,139
Interest		444,239	22,425
Dividends		45,085	168,432
Other		33,852	58,224
		<u>910,633</u>	<u>682,782</u>
		<u>21,199,791</u>	<u>18,836,252</u>

3. Auditor's remuneration

Remuneration for audit of the financial reports of the Company

Deloitte Touche Tohmatsu	-	1,500
Hall Chadwick Audit Pty Ltd	27,355	25,500
Total remuneration	<u>27,355</u>	<u>27,000</u>

4. Directors' remuneration

Income paid or payable, or otherwise made available, to directors by the Company and related parties in connection with the management of the affairs of the Company

Short term employee benefits	102,555	86,301
Post-employment benefits	10,768	8,630
	<u>113,323</u>	<u>94,931</u>

5. Current assets - Cash and cash equivalents	Note	2023	2022
		\$	\$
Cash at bank and on hand		5,286,961	7,308,414
Term deposits	(i)	12,558,257	4,054,342
		<u>17,845,218</u>	<u>11,362,756</u>
(i) Term Deposits			
The term deposits are bearing interest at a rate of 2.9% (2022- 0.10%)			
6. Current assets - Other financial assets			
Financial assets carried at fair value through profit or loss (FVTPL)		<u>2,775,774</u>	<u>2,639,118</u>
Investment at call with the Indigenous prosperity funds managed by Indigenous Business Australia - Commonwealth Government of Australia			
7. Current assets - Receivables			
Trade Debtors and accrued income		247,256	538,281
Loss Allowance		-	(5,328)
		<u>247,256</u>	<u>532,953</u>
Security Bonds		56,832	52,832
		<u>304,088</u>	<u>585,785</u>
Prepayments		349,902	350,394
		<u>653,990</u>	<u>936,179</u>
8. Non-current assets property, plant & equipment			
Freehold land & buildings at fair value	(i)	4,358,576	3,595,000
Less: Accumulated depreciation		(871,652)	-
		<u>3,486,924</u>	<u>3,595,000</u>
Leasehold improvements at cost		597,621	491,943
Less: Accumulated depreciation		(354,899)	(287,827)
		<u>242,722</u>	<u>204,116</u>
Plant & equipment at cost		1,148,429	1,139,103
Less: Accumulated depreciation		(986,649)	(958,853)
		<u>161,780</u>	<u>180,250</u>
Right of use assets		1,496,786	1,808,117
Less: Accumulated amortisation		(776,115)	(1,005,403)
		<u>720,671</u>	<u>802,714</u>
Total property, plant & equipment		<u>4,612,097</u>	<u>4,782,080</u>

	<u>2023</u>	<u>2022</u>
	\$	\$
(a) Asset revaluation reserve		
Opening balance	1,238,128	733,745
Add valuation increment	-	504,383
Closing balance	<u>1,238,128</u>	<u>1,238,128</u>

(i) Land held for use in production or administration is stated at re-valued amounts. Re-valued amounts are fair market values based on appraisals prepared by external professional valuers' once every three years or more frequently if market factors indicate a material change in fair value. The last external valuation date was 30 June 2022.

Reconciliations

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and the end of the current financial year are set out below.

	Freehold land & Buildings \$	Leasehold Improvements \$	Plant & Equipment \$	Right of Use Assets \$	Total \$
Carrying amount at 30 June 2021	3,220,423	66,292	149,165	690,335	4,126,215
Additions	14,000	176,577	112,332	651,802	954,711
Disposals	(128,822)	(104,899)	(16,674)	(14,069)	(264,464)
Depreciation expense	(118,883)	(37,860)	(81,247)	(530,845)	(768,835)
Depreciation on disposals	128,822	104,006	16,674	5,491	254,993
Revaluation increment	479,460	-	-		479,460
Carrying amount at 30 June 2022	<u>3,595,000</u>	<u>204,116</u>	<u>180,250</u>	<u>802,714</u>	<u>4,782,080</u>
Additions	13,801	106,488	80,994	532,510	733,793
Disposals	-	-	(71,668)	(843,838)	(915,506)
Depreciation expense	(121,877)	(67,882)	(97,767)	(614,551)	(902,077)
Depreciation on disposals	-	-	69,971	843,836	913,807
Carrying amount at 30 June 2023	<u>3,486,924</u>	<u>242,722</u>	<u>161,780</u>	<u>720,671</u>	<u>4,612,097</u>

9. Current Liabilities - Accounts payable

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Unsecured			
Accrued expenses		756,488	60,181
Taxes payable		500,931	72,116
Credit cards		41,173	46,878
Superannuation payable		61,944	161,965
Other payables		140,171	450,049
		1,500,707	791,189

10. Current Liabilities - Provisions

Employee Entitlements			
Annual Leave		1,994,436	2,014,466
Long Service Leave		1,555,178	1,400,167
Sick Leave		886,849	797,184
		4,436,463	4,211,817

11. Current Liabilities - Unexpended grant

National Legal Assistance Partnership		(263,415)	444,559
Youth Justice Program		(8,738)	(31,571)
Custody Notification Service Grant		105,358	(48,907)
Bail support & prison in-reach services		731,896	804,366
Work Development Permit Scheme grant		33,931	100,197
Youth Engagement Project - West Kimberley		175,382	199,522
Disability Legal Advice Service		154,565	225,780
FDV Hope Community Grant Kalgoorlie Hub		221,227	133,450
Employee of the year grant		5,000	5,000
Kids out of detention		3,968	3,968
Bike rescue grant		2,758	2,758
Mental Health Conditions Grant		1,111,532	510,510
Coronial Inquiry and Complex and Expensive Case Grant		787,073	337,739
Workplace Sexual Harassment Grant		306,938	150,000
Justice Policy Partnership Grant		94,065	89,000
Aboriginal and Torres Strait Islander Legal Service (NSW)		3,204,600	-
Vulnerable Women's Funding		596,946	-
Youth Engagement Expansion Grant		756,036	-
Therapeutic Pilot Children's Court Grant		467,831	-
FDV Hope Community Grant Armadale Hub		22,350	-
Coronial Inquiry Funding Grant		520,000	-
		9,029,303	2,926,372

12. Current Liabilities - Interest bearing liabilities

Unsecured			
Lease liabilities		320,407	515,672

13. Non-Current Liabilities - Provisions

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Employee Entitlements			
Long service leave		277,978	389,615

14. Non-Current Liabilities - Interest bearing liabilities

Lease liabilities		420,818	328,126
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15. Members funds

Opening balance		1,060	730
Increase		160	330
Closing balance		1,220	1,060

16. Discretionary Reserves

Residential Property Reserve		83,873	83,873
Long Service Leave Reserve		672,000	672,000
Asset Replacement Reserve		520,077	520,077
Kalgoorlie Property Reserve		392,037	392,037
Special Projects Reserve		55,396	55,396
Contract Reserve		838,744	838,744
Closing balance		2,562,127	2,562,127

- (i) Residential property reserve is for the repairs and maintenance and improvement of residential properties owned by the Company and which are caveated by the Attorney General department for specific purpose. The reserve increases annually from rents received and decreases as expenses are incurred.
- (ii) Long service leave reserve declares the reserves required by the Company to satisfy current employee entitlement liability.
- (iii) Asset replacement reserve is used to offset future capital purchase requirements that may arise.
- (iv) Kalgoorlie property reserve recognises the probability of the development of a future building on the Company's freehold land in Kalgoorlie.
- (v) Special projects reserve is created from non-Attorney General Department surplus funds to be used for special projects in the future.
- (vi) Contract reserve being the surplus retained from "Legal Services Contract Tenders" 2004 to 2011 identified and preserved for future projects.

Reserves are created by prudential financial decision making by the executive committee and senior management and reflect the planned use of accumulated funds. Funds will be released back to retained earnings should the need no longer exist.

17. Contract reserve

The Company was a party to a contract, on a fee for service basis, with the Commonwealth Attorney General's Department, for the provision of legal services during the period 2004 to 2011. Surplus funds were retained following the successful delivery of the agreed services. A contract reserve within the discretionary reserves has been established to identify and preserve the funds earned by the Company – Note 16 (vi)

18. Commitments for expenditure

There is no capital expenditure contracted for at the end of the reporting period (2022: Nil).

19. Financial risk management and policies

The Company's principal financial instruments comprise cash and short-term deposits, receivables, payables, and Lease liabilities. The Company manages its exposure to key financial risks, including interest rate risk, in accordance with the Company's financial risk management policy. The objective of the policy is to support the delivery of the Company's financial targets whilst protecting future financial security.

The main risks arising from the Company's financial instruments are interest rate risk and credit risk. Monitoring of specific credit allowances is undertaken to manage credit risk.

Primary responsibility for identification and control of financial risks rests with the Executive Committee.

Unless otherwise stated, the Company does not have any derivative instruments.

Each of the risks are identified as follows:

Risk exposures and responses

(a) Interest rate risk

The Company’s exposure to interest rate risks relates to short-term deposit and long term borrowings. Short-term deposits form part of the cash and cash equivalents that bear fixed interest rates on maturity. Borrowings form part of the current and non-current interest bearing liabilities. Borrowings are contracted at various rates.

	Note	2023	2022
		\$	\$
Financial Assets			
Cash & cash equivalents	5	17,845,218	11,362,756
Other financial assets	6	2,775,774	2,639,118
Receivables	7	304,088	585,785
Total Financial Assets		20,925,080	14,587,659
Financial Liabilities			
Accounts payable	9	1,500,707	791,189
Unexpended grants	11	9029,303	2,926,372
Lease liabilities - current	12	320,407	515,672
Lease liabilities - Non-current	14	420,818	328,126
Total Financial Liabilities		11,271,235	4,561,359
Net Financial Assets		9,653,845	10,026,300

(b) Credit risk

Credit risk is the risk that a counterparty fails to pay or discharge an obligation to the Company. The Company does not have significant credit risk exposure to any counter party(s) under financial instruments entered into by the Company. The maximum exposure to credit risk is limited to the carrying amount of financial assets recognised at the reporting date. The Company constantly monitors defaults of clients and other counterparties.

(c) Liquidity risk

Liquidity risk management involves maintaining sufficient cash and the availability of funds to satisfy debts as and when they fall due and payable. Management effectively manages the Company’s liquidity needs by monitoring forecast cash flows, following up trade and other receivables and ensuring that adequate credit facilities are maintained.

(d) Market risk

The Company is exposed to market risk through its use of financial assets and specifically to interest rate and certain price risks, which result from both its operating and short-term deposit investing activities.

(e) Sensitivity Analysis

As at reporting date the effect on profit and equity as a result of changes in interest rate, with all other variables remaining constant would be as follows:

	<u>Note</u>	<u>2023</u> \$	<u>2022</u> \$
Change in profit			
Increase in interest rates by 1%		198,798	131,581
Decrease in interest rates by 1%		(198,798)	(131,581)
Change in equity			
Increase in interest rates by 1%		(198,798)	(131,581)
Decrease in interest rates by 1%		198,798	131,581

No sensitivity analysis has been performed on foreign exchange risk, as the Company is not exposed to foreign exchange fluctuations.

(f) Maturity analysis

The risk implied from the values shown in the table below, reflects a balanced view of cash inflows and outflows. Financial assets and liabilities are considered in the Company's liquidity risk.

	<u>Within 1 year</u>		<u>1 to 5 years</u>		<u>Over 5 years</u>		<u>Total</u>	
	<u>2023</u> \$	<u>2022</u> \$	<u>2023</u> \$	<u>2022</u> \$	<u>2023</u> \$	<u>2022</u> \$	<u>2023</u> \$	<u>2022</u> \$
Financial Assets								
Cash & cash equivalents	17,845,218	11,362,756	-	-	-	-	17,845,218	11,362,756
Other financial assets	2,775,774	2,639,118	-	-	-	-	2,775,774	2,639,118
Trade receivables	304,088	585,785	-	-	-	-	304,088	585,785
	<u>20,925,080</u>	<u>14,587,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,925,080</u>	<u>14,587,659</u>
Financial Liabilities								
Trade & other payables	10,530,010	3,717,561	-	-	-	-	10,530,010	3,717,561
Lease liabilities	320,407	515,672	420,818	328,126	-	-	741,225	843,798
	<u>10,850,417</u>	<u>4,233,233</u>	<u>420,818</u>	<u>328,126</u>	<u>-</u>	<u>-</u>	<u>11,271,235</u>	<u>4,561,359</u>
Net maturity	<u>10,074,663</u>	<u>10,354,426</u>	<u>(420,818)</u>	<u>(328,126)</u>	<u>-</u>	<u>-</u>	<u>9,653,845</u>	<u>10,026,300</u>

The Company monitors liquidity reserves regularly on the basis of expected cash flows. The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to the financial statements, the fair value of which are materially equal to their carrying values.

20. Capital Management

Management controls the capital of the Company in order to maintain a good debt to equity ratio, to ensure that the Company can fund its operations and continue as a going concern.

Management effectively manages the Company’s capital by assessing the Company’s financial risks and adjusting its capital structure in response to changes in these risks and in the market. These responses include the management of debt levels. There have been no changes in the strategy adopted by management to control the capital of the Company since the prior year.

21. Reconciliation of Profit after income tax to net cash inflow from operating activities

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Loss before income tax		(656,099)	(402,293)
Depreciation and amortisation		902,077	768,835
Decrease in receivables		283,099	(309,312)
Increase in accounts payables and unexpended grants		6,421,923	1,065,111
Increase in provisions		502,624	690,159
Net movement in fair value of other financial assets		(136,656)	359,095
Loss on disposal assets		1,699	-
Impairment property		-	24,923
Net cash inflow from operating activities		<u>7,318,667</u>	<u>2,196,518</u>

21(a) Reconciliation of liabilities arising from financing activities

Opening balance	843,798	723,048
Lease liabilities	<u>532,510</u>	<u>643,080</u>
Total	1,376,308	1,366,128
Financing cash flows	<u>(635,083)</u>	<u>(522,330)</u>
Closing balance - note 12 & 14	<u>741,225</u>	<u>843,798</u>

22. Events occurring after reporting date

There is, at the date of this report, no other matter or circumstance that has arisen since the 30 June 2023 that has significantly affected, or may slightly affect:

- (a) the Company’s operations in future financial years; or
- (b) the results of those operations in future financial years; or
- (c) the Company’s state of affairs in future financial years.

23. Other information

The Aboriginal Legal Service of Western Australia Limited is incorporated under *Corporations Act 2001* as a public company limited by guarantee, domiciled in Australia. Its registered office and principal place of business is 7 Aberdeen Street, Perth, 6000 Western Australia.

A description of the nature of the Company’s operations and principal activities is included in the Directors’ report on page 1 and do not form part of this financial report.



Directors' Declaration

In the opinion of the Directors'

- (a) The financial statements and notes set out on pages 7 to 24 are in accordance with the Corporations Act 2001, including
 - (i) complying with the *Corporations Regulations 2001*, Accounting Standards and other mandatory professional reporting requirements; and
 - (ii) giving a true and fair view of the Company's financial position as at the 30 June 2023 and of its performance, as represented by the results of its operations, changes in equity and its cash flows, for the financial year ended on that date; and
- (b) There are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board made pursuant to s 295(5) of the Corporations Act 2001

On behalf of the directors

A handwritten signature in blue ink, appearing to read 'A. Blanton', is written over a faint, illegible printed name.

Chairman
Perth, Western Australia
Date: 28 September 2023