



**Katherine Women's Information & Legal Service
Association**

ABN 74 628 995 581

Annual Report - 30 June 2025

Katherine Women's Information & Legal Service Association
ABN 74 628 995 581
Contents
30 June 2025

Committee's report	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	13
Independent auditor's independence declaration to the members	14
Independent auditor's report to the members	15

Katherine Women's Information & Legal Service Association
ABN 74 628 995 581
Committee's report
30 June 2025

The officers present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2025.

Committee Members

Kaitlin Fitzpatrick - Chairperson
Page McMillan - Deputy Chairperson
Simone Norris - Secretary - resigned 15 April 2025
Olive Fawkner - Treasurer - joined 21 November 2024 and resigned 22 April 2025
Natasha Reece
Michelle van Zanden
Cherie Bush - joined 28 May 2025
Tammy Frean - resigned 11 June 2025
Tiffany Davey - resigned 21 November 2024
Samantha Phelan - joined 21 November 2024 and resigned 11 June 2025
Toni Tapp Coutts - joined 21 November 2024 and resigned 28 January 2025

Principal Activities

The principal activities of the association during the financial year were ensuring women in the Katherine region have access to free and professional legal services.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The deficit for the financial year amounted to (\$542) compared to the prior year surplus of \$336,040

Signed in accordance with a resolution of the Members of the Committee



Name: Kaitlin Fitzpatrick

Position: chair

Date: 22/10/2025

On behalf of the officers

15 October 2025

Katherine Women's Information & Legal Service Association
ABN 74 628 995 581
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Revenue			
Government Grants	4	2,079,275	1,998,320
Interest revenue		26,173	17,798
Management fees		-	325,561
Gain on sale of assets		10,909	-
Other income		(995)	5,200
Total revenue		<u>2,115,362</u>	<u>2,346,879</u>
Expenses			
Depreciation		(16,179)	(16,301)
Employee benefits expense		(1,613,482)	(1,246,865)
Motor vehicle expenses		(17,457)	(15,597)
Management fees		-	(325,563)
Operational expenses	5	(366,989)	(384,938)
Program costs	6	(101,797)	(21,575)
Total expenses		<u>(2,115,904)</u>	<u>(2,010,839)</u>
Surplus/(deficit) before income tax expense		(542)	336,040
Income tax expense		<u>-</u>	<u>-</u>
Surplus/(deficit) after income tax expense for the year attributable to the members of Katherine Women's Information & Legal Service Association		(542)	336,040
Other comprehensive income for the year, net of tax		<u>-</u>	<u>-</u>
Total comprehensive income for the year attributable to the members of Katherine Women's Information & Legal Service Association		<u>(542)</u>	<u>336,040</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Katherine Women's Information & Legal Service Association
ABN 74 628 995 581
Statement of financial position
As at 30 June 2025

	Note	2025	2024
		\$	\$
Assets			
Current assets			
Cash and cash equivalents	7	1,487,468	1,781,933
Trade and other receivables	8	12,000	5,500
Other	9	11,465	10,076
Total current assets		<u>1,510,933</u>	<u>1,797,509</u>
Non-current assets			
Property, plant and equipment	10	46,931	63,109
Total non-current assets		<u>46,931</u>	<u>63,109</u>
Total assets		<u>1,557,864</u>	<u>1,860,618</u>
Liabilities			
Current liabilities			
Trade and other payables	11	60,359	63,158
Revenue in Advance	12	56,553	358,511
Provisions	13	103,988	101,324
Accrued expenses	14	40,760	40,879
Total current liabilities		<u>261,660</u>	<u>563,872</u>
Total liabilities		<u>261,660</u>	<u>563,872</u>
Net assets		<u>1,296,204</u>	<u>1,296,746</u>
Equity			
Retained surpluses		<u>1,296,204</u>	<u>1,296,746</u>
Total equity		<u>1,296,204</u>	<u>1,296,746</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Katherine Women's Information & Legal Service Association
ABN 74 628 995 581
Statement of changes in equity
For the year ended 30 June 2025

	Retained profits \$	Total equity \$
Balance at 1 July 2023	960,706	960,706
Surplus after income tax expense for the year	336,040	336,040
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	<u>336,040</u>	<u>336,040</u>
Balance at 30 June 2024	<u>1,296,746</u>	<u>1,296,746</u>
	Retained profits \$	Total equity \$
Balance at 1 July 2024	1,296,746	1,296,746
Deficit after income tax expense for the year	(542)	(542)
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	<u>(542)</u>	<u>(542)</u>
Balance at 30 June 2025	<u>1,296,204</u>	<u>1,296,204</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Katherine Women's Information & Legal Service Association
ABN 74 628 995 581
Statement of cash flows
For the year ended 30 June 2025

	Note	2025	2024
		\$	\$
Cash flows from operating activities			
Receipts from customers		1,781,726	2,016,816
Payments to suppliers and employees		<u>(2,112,278)</u>	<u>(1,977,918)</u>
		(330,552)	38,898
Interest received		26,173	17,798
Other revenue		<u>(995)</u>	<u>5,000</u>
Net cash from/(used in) operating activities		<u>(305,374)</u>	<u>61,696</u>
Cash flows from investing activities			
Payments for property, plant and equipment	10	-	(4,905)
Proceeds from disposal of property, plant and equipment		<u>10,909</u>	<u>-</u>
Net cash from/(used in) investing activities		<u>10,909</u>	<u>(4,905)</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		(294,465)	56,791
Cash and cash equivalents at the beginning of the financial year		<u>1,781,933</u>	<u>1,725,142</u>
Cash and cash equivalents at the end of the financial year	7	<u><u>1,487,468</u></u>	<u><u>1,781,933</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. General information

The financial statements cover Katherine Women's Information & Legal Service Association as an individual entity. The financial statements are presented in Australian dollars, which is Katherine Women's Information & Legal Service Association's functional and presentation currency.

Katherine Women's Information & Legal Service Association is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business is:

Level 1, 16 Katherine Terrace
Katherine NT 0850

A description of the nature of the incorporated association's operations and its principal activities are included in the officers' report, which is not part of the financial statements.

The financial statements were authorised for issue on 15 October 2025.

Note 2. Material accounting policy information

The accounting policies that are material to the incorporated association are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

Basis of preparation

These special purpose financial statements have been prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 and Northern Territory legislation the Associations Act 2003, and associated regulations, as appropriate for not-for profit oriented entities.

Revenue recognition

The incorporated association recognises revenue as follows:

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Trade and other receivables

The incorporated association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Note 2. Material accounting policy information (continued)

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Motor vehicles	5 years
Plant and equipment	5-10 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Contract liabilities

Contract liabilities represent the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

Provisions

Provisions are recognised when the incorporated association has a present (legal or constructive) obligation as a result of a past event, it is probable the incorporated association will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Employee benefits

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Note 3. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Note 3. Critical accounting judgements, estimates and assumptions (continued)

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Employee benefits provision

As discussed in note 2, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 4. Government Grants

	2025	2024
	\$	\$
Unexpended grants b/fwd	358,511	660,276
Attorney General's Department	118,000	-
National Legal Assistance Partnership	877,400	1,122,189
Indigenous Women's Project & Supplementary Legal Assistance (National Indigenous Australians Agency)	351,689	339,067
Katherine West Health Board Project	45,184	-
Family Advocacy & Support Services (Legal Aid NT)	221,475	215,299
National Partnership Agreement on Family, Domestic and Sexual Violence Grants – Legal Services (NT Department of Children and Families)	143,569	-
Legal Practitioners Fidelity Fund (NT Law Society)	20,000	20,000
Unexpended grants c/fwd	<u>(56,553)</u>	<u>(358,511)</u>
	<u><u>2,079,275</u></u>	<u><u>1,998,320</u></u>

Katherine Women's Information & Legal Service Association
ABN 74 628 995 581
Notes to the financial statements
30 June 2025

Note 5. Operational expenses

	2025	2024
	\$	\$
Accounting	22,650	21,420
Advertising	20,912	17,491
Ongoing app support	1,425	15,250
Bank charges	397	543
Lawyers practising certificate	10,120	12,403
Bookkeeping	31,910	32,365
Cleaning	7,700	7,538
Computer and IT	22,553	35,808
Conference expenses	8,718	9,054
Consultants	48,069	17,384
Interest expenses	128	634
Expensed equipment	1,445	14,751
Insurance	10,988	6,025
Meetings and governance	4,224	7,561
Memberships and subscriptions	17,301	22,072
Flexible support packages	10,415	16,306
Office expenses	17,221	11,971
Recruitment and relocation	35,593	58,691
Team building/staff socialising	2,521	3,940
Repairs and maintenance	2,558	5,285
Staff amenities	8,517	6,480
Telephone and internet	10,888	8,980
Training	25,805	16,754
Travel and accommodation	41,109	32,610
Utilities	3,822	3,622
	<u>366,989</u>	<u>384,938</u>

Note 6. Program costs

	2025	2024
	\$	\$
Program costs	14,541	21,565
Consultants	87,256	10
	<u>101,797</u>	<u>21,575</u>

Note 7. Cash and cash equivalents

	2025	2024
	\$	\$
Petty cash	50	102
Cash at bank	193,735	24,321
Cash on deposit	1,293,683	1,757,510
	<u>1,487,468</u>	<u>1,781,933</u>

Katherine Women's Information & Legal Service Association
ABN 74 628 995 581
Notes to the financial statements
30 June 2025

Note 8. Trade and other receivables

	2025	2024
	\$	\$
Trade receivables	<u>12,000</u>	<u>5,500</u>

Note 9. Other

	2025	2024
	\$	\$
Prepayments	<u>11,465</u>	<u>10,076</u>

Note 10. Property, plant and equipment

	2025	2024
	\$	\$
Plant and equipment - at cost	43,399	43,399
Less: Accumulated depreciation	<u>(18,170)</u>	<u>(10,392)</u>
	25,229	33,007
Motor vehicles - at cost	42,000	60,628
Less: Accumulated depreciation	<u>(20,298)</u>	<u>(30,526)</u>
	21,702	30,102
	<u>46,931</u>	<u>63,109</u>

Note 11. Trade and other payables

	2025	2024
	\$	\$
Trade payables	23,198	18,727
Credit card	3,046	8,505
BAS payable	33,410	35,926
Other payables	<u>705</u>	<u>-</u>
	<u>60,359</u>	<u>63,158</u>

Note 12. Revenue in advance

	2025	2024
	\$	\$
Revenue in advance	<u>56,553</u>	<u>358,511</u>

Note 13. Provisions

	2025 \$	2024 \$
Annual leave	57,154	55,278
Long service leave	8,431	6,581
Superannuation	38,403	39,465
	<u>103,988</u>	<u>101,324</u>

Note 14. Accrued expenses

	2025 \$	2024 \$
Accrued expenses	<u>40,760</u>	<u>40,879</u>

Note 15. Key management personnel disclosures

Compensation

The aggregate compensation made to officers and other members of key management personnel of the incorporated association is set out below:

	2025 \$	2024 \$
Aggregate compensation	<u>208,713</u>	<u>147,856</u>

Note 16. Related party transactions

Key management personnel

Disclosures relating to key management personnel are set out in note 15.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Note 17. Events after the reporting period

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Katherine Women's Information & Legal Service Association

ABN 74 628 995 581

Responsible persons declaration

30 June 2025

In the responsible persons opinion:

- the attached financial statements and notes comply with the, the Australian Charities and Not-for-profits Commission Act 2012 and Northern Territory legislation the Associations Act 2003 and associated regulations;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the responsible persons



Kaitlin Fitzpatrick - chair

22/15 October 2025



**AUDITOR'S INDEPENDENCE DECLARATION TO THE RESPONSIBLE PERSONS OF
KATHERINE WOMEN'S INFORMATION & LEGAL SERVICE ASSOCIATION**

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-Profits Commission Act 2012* for the audit of Katherine Women's Information & Legal Service Association for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit

LBW Business & Wealth Advisors

Sripathy Sarma
Principal

Dated this 22nd day of October 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
KATHERINE WOMEN'S INFORMATION & LEGAL SERVICE ASSOCIATION

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the financial report of Katherine Women's Information & Legal Service Association (the association), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by the responsible persons' on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of Katherine Women's Information & Legal Service Association has been prepared in accordance with Div. 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*, including:

- (i) giving a true and fair view of the association's financial position as at 30 June 2025 and of its performance for the year then ended; and
- (ii) that the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the auditor independence requirements of the *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 (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*, which has been given to the members of Katherine Women's Information & Legal Service Association, would be in the same terms if given to the members as at the time of this auditor's report.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association'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 committee either intends to liquidate the association or to cease operations, or have no realistic alternative but to do so.

The committee is responsible for overseeing the association's financial reporting process.

GEELONG OFFICE

35-37 Gordon Avenue
Geelong West VIC 3218
T: 03 5221 6111
F: 03 5223 1966

MELBOURNE OFFICE

Level 3, 365 Little Collins Street
Melbourne VIC 3000
T: 03 9670 4444
F: 03 5223 1966

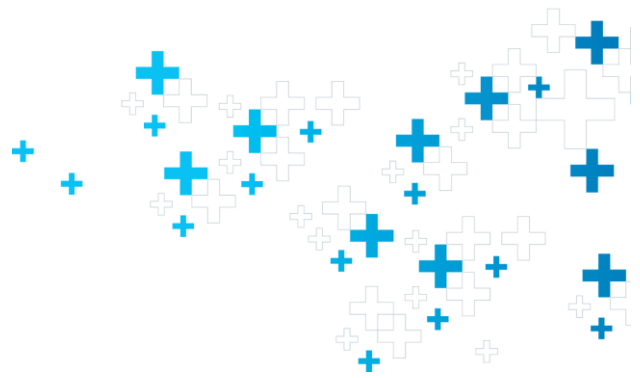
POSTAL ADDRESS

PO Box 4115
Geelong VIC 3220

EMAIL lbw@lbwca.com.au

WEB www.lbwca.com.au
@lbwca

Liability limited by a scheme
Approved under Professional
Standards Legislation.



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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- Obtain an understanding of internal control relevant to the audit 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee'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 association'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 report 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 association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee 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.

LBW Business & Wealth Advisors

Sripathy Sarma
Principal

Dated this day the 22nd of October 2025



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

GEELONG OFFICE


35-37 Gordon Avenue
Geelong West VIC 3218
T: 03 5221 6111
F: 03 5223 1966

MELBOURNE OFFICE

Level 3, 365 Little Collins Street
Melbourne VIC 3000
T: 03 9670 4444
F: 03 5223 1966

POSTAL ADDRESS

PO Box 4115
Geelong VIC 3220

EMAIL lbw@lbwca.com.au
WEB www.lbwca.com.au
 @lbwca

Liability limited by a scheme
Approved under Professional
Standards Legislation.