

Australian Institute of Family Law Arbitrators and Mediators
ABN 19 009 586 654

Financial Statements

For the Year Ended 30 June 2025

Australian Institute of Family Law Arbitrators and Mediators

ABN 19 009 586 654

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For the Year Ended 30 June 2025

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Australian Institute of Family Law Arbitrators and Mediators

ABN 19 009 586 654

Directors' Report

30 June 2025

The directors present their report on Australian Institute of Family Law Arbitrators and Mediators for the financial year ended 30 June 2025.

1. General information

Information on directors

The names of each person who has been a director during the year and to the date of this report are:

Emma Myrtle Swart

Positions Held

Chair
VIC Representative AIFLAM Board
Member of the Executive Committee
Member of the Mediation Committee
Member of the 2025 Byron Bay Conference Committee

Experience

Emma Swart was admitted to practice as a lawyer in 1986 and qualified as a mediator in 1995. She has been a barrister since 1998, practicing in family law parenting, property and related debt matters and is a member of Foley's List at the Victorian Bar. She is a nationally accredited mediator AMDRAS, a family law arbitrator and registered family dispute resolution practitioner. She has completed advanced training in general mediation, transformative mediation and mentalising in mediation. She assists in training, coaching and assessing for AIFLAM's mediation training.

The Hon Colin James Forrest SC

Positions Held

Vice-Chair
QLD Representative AIFLAM Board
Chair of the Complaints Committee
Member of the Executive Committee
Member of the Arbitration Committee
Member of the 2025 Byron Bay Conference Committee

Experience

Colin has returned to the Bar after serving for 10 years as a Trial Judge in the Brisbane Registry of the Family Court of Australia and, before that, having been a barrister practicing principally in family law for 20 years. He now conducts mediations and arbitrations throughout Australia and also provides advice, coaching and mentoring services to solicitors and clients. Colin has also previously served on the Commonwealth's Administrative Appeals Tribunal, the Social Security Appeals Tribunal, Queensland's Civil and Administrative Tribunal and its Anti-Discrimination Tribunal. Colin also served as Queensland's Public Interest Monitor for several years, monitoring and responding to Police applications for covert surveillance and telephone interception warrants. Colin served as President of the Family Law Practitioners' Association of Queensland after being a board member for several years. He was the Queensland Bar's nominated representative on the Queensland Law Society's Family Law Specialist Accreditation Committee. Colin is a member of the Council of the Queensland Chapter of the Australian Institute of International Affairs and is studying part-time towards a Master's Degree in International Relations at the University of Queensland.

Australian Institute of Family Law Arbitrators and Mediators

ABN 19 009 586 654

Directors' Report

30 June 2025

1. General information

Information on directors

Maurice Neil Edwards

Positions Held

NSW Representative AIFLAM Board

Treasurer

Member of the Mediation Committee

Chair of 2025 Byron Bay Conference Committee

Experience

Maurice is an Accredited Mediator AMDRAS, a registered Family Law Arbitrator and a registered Family Dispute Resolution Practitioner. He is also an Accredited Family Law Specialist. In addition, Maurice is a fellow of the International Academy of Family Lawyers and a member of the Family Law, Mediation and Arbitration committees of the International Bar Association. Maurice has practised in family law for over 40 years and has presented papers on both Mediation and Arbitration in family law for many years. He is Special Counsel at Rafton Family Lawyers and leads the team at the Rafton Arbitration and Mediation Practice (RAMP).

Chanel Clare Alice Martin

Positions Held

SA Representative AIFLAM Board, Company Secretary

Member of the Member Services Committee

Experience

Chanel is a partner at Resolve Divorce, a specialist family law firm in North Adelaide. She has practiced family law almost exclusively since her admission, and is committed to supporting clients navigate the complex family law space, in a way that drives engagement in alternate dispute resolution methods.

Debra Ellen Parker

Position Held

ACT Representative AIFLAM Board

Member of the Mediation Committee

Member of the 2025 Byron Bay Conference Committee

Experience

Debra has Specialist Accreditation in family law and dispute resolution and is an early pioneer of alternate dispute resolution in Canberra, with a 10- year appointment as Registrar of the Family Law Courts. Debra is chair of the ACT Law Society ADR committee and a fellow of the prestigious International Academy of Family Lawyers.

David Leith Harper

Position Held

TAS Representative AIFLAM Board

Chair of the Mediation Committee

Member of the Complaints Committee

Experience

David is the Managing Director of Dobson Mitchell Allport and a lawyer in the Family & Relationships Law team. He is dual - qualified as a barrister & solicitor in Tasmania and a solicitor of England & Wales. David is trained in Collaborative Practice and is a Nationally Accredited Mediator AMDRAS.

Australian Institute of Family Law Arbitrators and Mediators

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Directors' Report

30 June 2025

1. General information

Information on directors

Tess Louise Czislowski

Positions Held

NT Representative AIFLAM Board

Member of the Member Services Committee

Experience

Tessa has practiced family law since 2011 and is a registered Family Dispute Resolution Practitioner and Nationally Accredited Mediator AMDRAS. Tessa is a partner in a Darwin law firm and sits on the family law committee of the Law Society NT. Tessa is committed to developing and increasing the profile of NT mediators and arbitrators. Tessa also works closely with the NT Legal Aid FDR team.

Philip Andrew Looney KC

(resigned 26 November 2024)

Positions Held

Representative of the Family Law Section of the Law Council of Australia

Member of the sub-committee for the Advanced Specialist Arbitration Course

Member of the Arbitration Committee

Experience

Philip was first called to the Bar in 1996 and took silk in 2012. He has had a diverse practice with his current focus being on Family Law, Tax litigation and Alternative Dispute Resolution. Philip has been recognised as a leading Senior Counsel in Doyle's Guide in the areas of Family Law and Tax. Philip is a member of 19 Inns Chambers in Brisbane and French Quarter Chambers on the Gold Coast. Prior to coming to the Bar, Philip had a 14-year career as a Chartered Accountant with extensive experience both in Australia and overseas. He practiced mainly in the insolvency, corporate and forensic accounting areas working mainly for KPMG or its predecessor firms. In addition to being a Family Law arbitrator, Philip is a nationally accredited mediator and acts as such in family and commercial disputes. Philip is currently the Queensland Barrister representative member of the FLS Executive of the Family Law Section of the Law Council of Australia. Initially, a Director as the elected Qld representative, he did not stand for re-election in 2021 and was subsequently appointed as one of two representatives of the Family Law Section of the Law Council of Australia in May 2022.

Jamie Burreket

(Resigned 26 November 2024)

Positions Held

Representative of the Family Law Section of the Law Council of Australia

Member of the Member Services Committee

Experience

Jamie is the Managing Director of Broun Abrahams Burreket Family Lawyers, one of Sydney's largest boutique Family Law firms. He is an accredited specialist in Family Law in NSW. He is a member of the Family Law Issues Committee of the NSW Law Society, the Australian Institute of Company Directors, the Australian Association of Collaborative Professionals and the International Academy of Family Lawyers. Jamie regularly speaks on complex Family Law issues to other Family Law experts. He authors articles and presentation in Family Law annually. He was a member of the organising committee for Sydney's National Family Law Section Conference and has contributed to submissions made by the Family Law Section on law reform.

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Directors' Report

30 June 2025

1. General information

Information on directors

Colin Andrew Kaeser
(Resigned 20 March 2025)

Positions Held
WA Representative AIFLAM Board
Chair of the Member Services Committee

Experience
With over 20 years experience in mediation, Colin was a registrar for 17 years and a Magistrate for 12 years at the Family Court of WA. Colin now operates a mediation and arbitration practice focusing on family law matters. Colin has a keen focus on promoting both arbitration and mediation in Western Australia and beyond.

Vincent Mark Tan
(Appointed 18 June 2025)

Positions Held
WA Representative AIFLAM Board
Experience
Vincent is a registered Family Dispute Resolution Practitioner and Nationally Accredited Mediator AMDRAS. Vincent was admitted as a legal practitioner in 2008 and has practiced in family law since 2010. He received a Master's of Family Law in 2015, has been a Nationally Accredited Mediator since 2015 and a Family Dispute Resolution Practitioner since 2016. He has been a partner of Clairs Keeley since 2019, a firm known for its collaborative and mediation focused approach. He has co-lectured the NMAS/AMDRAS mediation course at The University of Western Australia since 2019 and helped design the FDRP curriculum at The University of Western Australia. Vincent has provided training in mediation to practitioners in remote and regional Western Australia, for providers such as Anglicare WA and Centrecare in metropolitan Western Australia and regularly presents on mediation and negotiation at the Law Society of Western Australia and the Family Pathways Conference.

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

Principal activities

The principal activity of Australian Institute of Family Law Arbitrators and Mediators during the financial year were:

- To promote the benefits of arbitration and mediation
- To promote the use of Family Dispute Resolution Practitioners
- To provide a mechanism for complaints made against practitioner members.

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

Australian Institute of Family Law Arbitrators and Mediators

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Directors' Report

30 June 2025

1. General information

Short term objectives

The Company's short term objectives are to:

- Accredit persons deemed to be suitable persons to conduct arbitration and mediation.
- Provide training for arbitrators and mediators and continuing professional education to members of the profession generally in relation to arbitration and mediation.
- Recommend a range of fees for arbitrators and mediators.
- Provide lists of accredited arbitrators and mediators to the public, the courts and any other persons bodies legitimately interested.
- Represent the interest of members in negotiations with government and other bodies.
- Provide an approved mechanism for complaints made against practitioner members.

Long term objectives

The Company's long term objectives are to:

- Facilitate and promote the arbitration and mediation of disputes of any kind which are justiciable under the Family Law Act 1975, or under the general law of a State or Territory relating to de facto relationships or families generally.
- Promote excellence in family law and de facto relationship arbitrations and mediations.
- Increase the use of arbitration and mediation as a means of alternative dispute resolution.
- Provide value to members as a national organisation representing the interests of family law arbitrators and mediators.
- Promote Family Dispute Resolution Practitioners.

Strategy for achieving the objectives

To achieve these objectives, the Company has adopted the following strategies:

- Ensure the AIFLAM Board is highly skilled and experienced in the areas of mediation and arbitration and is supported by a qualified and efficient secretariat.
- Organise regular and accessible training sessions in arbitration, NMAS mediator accreditation, advanced mediation and arbitration, CPD events and other events on a state by state basis.
- Cooperate with Australian and international bodies concerned with arbitration and mediation in disputes involving family law and married and de facto relationships.

Australian Institute of Family Law Arbitrators and Mediators

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Directors' Report

30 June 2025

1. General information

Performance measures

The company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the company and whether the company's short-term and long-term objectives are being achieved.

Members' guarantee

Australian Institute of Family Law Arbitrators and Mediators is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$100, subject to the provisions of the company's constitution.

At 30 June 2025 number of members was 566 (2024: 668)

2. Operating results and review of operations for the year

Operating results

The surplus (deficit) of the Company after providing for income tax amounted to \$14,806 (2024: (\$12,736)).

Review of operations

The Company continued to engage in its principal operations, the results of which are disclosed in this financial report.

3. Other items

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Company during the year.

Events after the reporting date

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

Future developments and results

Likely developments in the operations of the Company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Company.

Environmental issues

The Company's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

Australian Institute of Family Law Arbitrators and Mediators

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Directors' Report

30 June 2025

Company secretary

The following person held the position of Company secretary at the end of the financial year:

Chanel Clare Alice Martin

Meetings of directors

During the financial year, 5 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Emma Myrtle Swart	5	5
The Hon Colin James Forrest SC	5	5
Maurice Neil Edwards	5	5
Chanel Clare Alice Martin	5	4
Debra Ellen Parker	5	2
David Leith Harper	5	2
Tess Louise Czislowski	5	2
Philip Andrew Looney KC (Resigned 26/11/2024)	3	1
Jamie Burreket (resigned 26/11/2024)	3	1
Colin Andrew Kaeser (Resigned 8/3/2025)	4	2
Vincent Mark Tan (appointed 16/6/2025)	-	-

Indemnification and insurance of officers and auditors

The Company holds an Associations Liability policy covering past, present and future officers, committee members or employees of the company against professional indemnity claims.

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is an auditor of the Company.

Australian Institute of Family Law Arbitrators and Mediators

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Directors' Report

30 June 2025

Auditor's independence declaration

The lead auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001*, for the year ended 30 June 2025 has been received and can be found on page 9 of the financial report.

Signed in accordance with a resolution of the Board of Directors:



Director:
Emma Myrtle Swart



Director:
Chanel Clare Alice Martin

Dated this day of 2025 30/09/2025

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**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001**

To the Directors of Australian Institute of Family Law Arbitrators and Mediators:

As lead auditor for the audit of Australian Institute of Family Law Arbitrators and Mediators for the financial year ended 30 June 2025, I declare to the best of my knowledge and belief, there have been:

- + no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- + no contraventions of any applicable code of professional conduct in relation to the audit.



AHO AUDIT PTY LTD



**LUKE BOLLMAYER
DIRECTOR**

Dulwich, 30 September 2025

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Perth + Hobart

Adelaide Offices
Dulwich + Clare

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Australian Institute of Family Law Arbitrators and Mediators

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

		2025	2024
	Note	\$	\$
Revenue	3	231,123	309,487
Other income	3	2,422	3,291
Other expenses		<u>(217,339)</u>	<u>(325,514)</u>
Surplus (deficit) before income tax		16,206	(12,736)
Income tax expense		<u>(1,400)</u>	<u>-</u>
Surplus (deficit) for the year		<u>14,806</u>	<u>(12,736)</u>
Total comprehensive income (deficit) for the year		<u>14,806</u>	<u>(12,736)</u>

Australian Institute of Family Law Arbitrators and Mediators

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Statement of Financial Position

As At 30 June 2025

		2025	2024
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	142,124	114,570
Trade and other receivables	5	10,472	-
Prepayments		1,529	3,040
TOTAL CURRENT ASSETS		154,125	117,610
NON-CURRENT ASSETS			
TOTAL ASSETS		154,125	117,610
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	14,958	30,788
Current tax liabilities		1,400	(75)
Income in advance	7	58,450	22,386
TOTAL CURRENT LIABILITIES		74,808	53,099
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		74,808	53,099
NET ASSETS		79,317	64,511
FUNDS			
General funds		79,317	64,511
TOTAL FUNDS		79,317	64,511

The accompanying notes form part of these financial statements.

Australian Institute of Family Law Arbitrators and Mediators

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Statement of Changes in Equity

For the Year Ended 30 June 2025

2025

	General Funds	Total
	\$	\$
Balance at 1 July 2024	64,511	64,511
Surplus (deficit) for the year	14,806	14,806
Balance at 30 June 2025	79,317	79,317

2024

	General Funds	Total
	\$	\$
Balance at 1 July 2023	77,247	77,247
Surplus (deficit) for the year	(12,736)	(12,736)
Balance at 30 June 2024	64,511	64,511

Australian Institute of Family Law Arbitrators and Mediators

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Statement of Cash Flows For the Year Ended 30 June 2025

	2025	2024
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from members	253,186	224,850
Payments to suppliers	(236,554)	(294,955)
Event sponsorship received	8,500	18,500
Interest received	2,422	3,291
Net cash provided by/(used in) operating activities	10 27,554	(48,314)
Net increase/(decrease) in cash and cash equivalents held	27,554	(48,314)
Cash and cash equivalents at beginning of year	114,570	162,884
Cash and cash equivalents at end of financial year	4 142,124	114,570

Australian Institute of Family Law Arbitrators and Mediators

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Notes to the Financial Statements

For the Year Ended 30 June 2025

The financial report covers Australian Institute of Family Law Arbitrators and Mediators as an individual entity. Australian Institute of Family Law Arbitrators and Mediators is a not-for-profit Company limited by guarantee, incorporated and domiciled in Australia.

The functional and presentation currency of Australian Institute of Family Law Arbitrators and Mediators is Australian dollars.

The financial report was authorised for issue by the Directors on .

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

These special purpose financial statements have been prepared to satisfy the Company's reporting requirements under its constitution, which requires the financial statements to comply with Australian Accounting Standards. In the opinion of those charged with governance, it is unlikely there are users of these financial statements who are not in a position to require the preparation of reports tailored to meet their information needs.

These special purpose financial statements do not comply with all the recognition and measurement requirements in Australian Accounting Standards.

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.

The Company has adopted the amendments to AASB 101 Presentation of Financial Statements which require only the disclosure of material accounting policy information rather than significant accounting policies and therefore policy information which does not satisfy one of the following requirements has been removed from these financial statements:

- Relates to change in accounting policy
- Policy has been developed in the absence of an explicit accounting standard requirement
- Documents an accounting policy choice
- Relates to an area of significant judgement or estimation
- Relates to a complex transaction and is required to explain the treatment to the user.

2 Material Accounting Policy Information

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company 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 Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information

(a) Revenue and other income

Specific revenue streams

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

Training Revenue

The Company provides training courses to members and non-members. The Company satisfies its performance obligations of providing training upon completion of the delivery of the training session, at which point revenue is recognised. Training revenue is deferred if the delivery of training will occur in a subsequent financial year.

Membership Income

The Company provides membership services to its members. Revenue from membership fees is recognised over time as the customer (member) consumes the benefits of the services provided as they provided by the Company. Membership revenue is deferred if membership fees received relate to membership in the subsequent financial year.

Other income

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

(b) Income tax

The tax expense recognised in the statement of profit or loss and other comprehensive income comprises current income tax expense plus deferred tax expense.

Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (loss) for the year and is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the tax rates and laws that have been enacted or substantively enacted by the end of the reporting period. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

The Company applies the mutuality principle for purposes of the calculation of income tax.

Australian Institute of Family Law Arbitrators and Mediators

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Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Other Revenue and Income

Revenue from continuing operations

	2025	2024
	\$	\$
Revenue from services		
- provision of services	134,705	196,578
- member subscriptions	81,173	87,136
- accreditation	13,427	7,273
- conference sponsorship	-	18,500
- chapter (NSW)	1,818	-
Total Revenue	231,123	309,487

Other Income

- interest received	2,422	3,291
Total other income	2,422	3,291

4 Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank and in hand	142,124	114,570
Total cash and cash equivalents	142,124	114,570

5 Trade and Other Receivables

	2025	2024
	\$	\$
CURRENT		
Trade receivables	5,500	-
Deposits	4,972	-
Total current trade and other receivables	10,472	-

6 Trade and Other Payables

	2025	2024
	\$	\$
CURRENT		
GST payable	10,485	832
Sundry payables and accrued expenses	3,687	28,088
Superannuation payable	693	1,868
Other creditor	93	-
Total trade and other payables	14,958	30,788

Australian Institute of Family Law Arbitrators and Mediators

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Notes to the Financial Statements

For the Year Ended 30 June 2025

7 Income in advance

	2025	2024
	\$	\$
CURRENT		
Membership income in advance	39,523	18,795
Training income in advance	4,927	3,591
Conference sponsorship income in advance	<u>14,000</u>	-
Total income in advance	<u>58,450</u>	22,386

8 Auditors' Remuneration

	2025	2024
	\$	\$
Remuneration of the auditor, AHO Audit Pty Ltd, for:		
- reviewing the financial statements	<u>2,500</u>	2,500
Total	<u>2,500</u>	2,500

9 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2025 (30 June 2024:None).

10 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2025	2024
	\$	\$
Profit for the year		
Cash flows excluded from profit attributable to operating activities	<u>14,806</u>	(12,736)
Non-cash flows in profit:		
Changes in assets and liabilities:		
- (increase)/decrease in receivables	(10,471)	27
- (increase)/decrease in prepayments/deposits	1,511	5,094
- increase/(decrease) in payables	-	737
- increase/(decrease) in accrued expenses	(15,830)	24,700
- increase/(decrease) in income in advance	36,063	(66,136)
- increase/(decrease) in provisions	<u>1,475</u>	-
Cashflows from operations	<u>27,554</u>	(48,314)

Australian Institute of Family Law Arbitrators and Mediators

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Notes to the Financial Statements

For the Year Ended 30 June 2025

11 Statutory Information

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

Australian Institute of Family Law Arbitrators and Mediators
C/- Resolve Divorce
82-84 Melbourne Street
North Adelaide SA 5006

Australian Institute of Family Law Arbitrators and Mediators

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Directors' Declaration

The directors have determined that the Company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 2 to the financial statements.

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 10 to 18, are in accordance with the *Corporations Act 2001* and:
 - (a) comply with Accounting Standards as stated in Note 1; and
 - (b) give a true and fair view of the Company's financial position as at 30 June 2025 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements.
2. In the directors' opinion, 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 of Directors.

Director


Emma Myrtle Swart

Director


Chanel Clare Alice Martin

Dated this day of 2025 30/09/2025

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**INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF AUSTRALIAN INSTITUTE OF FAMILY LAW
ARBITRATORS AND MEDIATORS**

Report on Financial Report

Conclusion

We have reviewed the financial report of Australian Institute of Family Law Arbitrators and Mediators ("the Company"), which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying financial report of Australian Institute of Family Law Arbitrators and Mediators does not comply with the *Corporations Act 2001* including:

- a) giving a true and fair view of the Company's financial position as at 30 June 2025 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and the *Corporations Regulations 2001*.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* 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 annual 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 *Corporations Act 2001* which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's review report.

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 directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Review of the Financial Report

Our responsibility is to express a conclusion on the financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Company's financial position as at 30 June 2025 and its performance for the ended on that date, and complying with the Australian Accounting Standards and *Corporations Regulations 2001*.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Aho Audit Pty Ltd

AHO AUDIT PTY LTD

Luke Bollmeyer

LUKE BOLLMAYER
DIRECTOR

Dulwich, 22 October 2025