

Western Community Legal Centre Limited

ACN 604 181 071

Financial Statements

For the Year Ended 30 June 2025

Western Community Legal Centre Limited

ACN 604 181 071

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For the Year Ended 30 June 2025

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Western Community Legal Centre Limited

ACN 604 181 071

Directors' Report

30 June 2025

The directors present their report on Western Community Legal Centre Limited for the financial year ended 30 June 2025.

Directors name

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

Dana Nelson	
Gregory Levine	OAM
Patricia Crossin	AM (Retired 15 August 2024)
Stuart Brown	(Retired 15 August 2024)
Melissa Hardham	
Susanna King	
Meseret Abebe	(Resigned 27 February 2025)
Annamarie Rooding	
Dharmini Sivananthan	
Cindy Penrose	(Appointed 1 August 2024)
Sarah Wood	(Appointed 29 August 2024)
Marie Pewhairangi	(Appointed 28 October 2024)
Akbar Shah	(Appointed 27 February 2025)

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

Results

The surplus of the company for the year after providing for income tax amounted to \$882,091 (2024: deficit \$44,242). The current year surplus of \$882,091 includes the recognition of \$690,00 in cash reserves transferred as part of the acquisition of YouthNow Inc. For accounting purposes, this amount has been recognised as a gain in the income statement.

Short-term and long-term objectives and strategies

Vision & Purpose

Our Vision is for fairness, safety and justice in Melbourne's West.

Our purpose is to deliver targeted services and drive meaningful change

Our Values

1. Courage

Providing creative solutions and fearless advocacy.

2. Community-Led

Accessible and meaningful engagement towards empowerment.

Short-term and long-term objectives and strategies (continued)

3. Real Impact

Targeted and holistic outcomes through collaboration.

4. Respect

Continuing commitment to inclusion and cultural safety.

5. Kindness

Dedication to helping people.

6. Trust

Act with integrity and renowned for producing high quality results.

Communities & Clients

Westjustice acknowledges that Melbourne's West comprises of some of the most multicultural communities in Australia which presents many opportunities but also numerous intersecting challenges. Many people from the West, including certain diasporas experience significant disadvantage and barriers to accessing services, employment, and education, as well as overrepresentation in the criminal justice system. In addition, Westjustice acknowledges that these communities are disproportionately likely to be impacted by the negative effects of a changing climate, but also most likely to be left behind by advances and adaptation strategies.

Westjustice is dedicated to working for and with their clients and communities, to understand how they can direct their strategic focus services to address unmet legal and related needs, challenge systemic inequities, advocate for meaningful change, and give communities a fair chance to thrive. To this end, Westjustice strives for dedicated adaptation and growth preparedness for the West, including secure, safe and healthy places to live and more suitable infrastructure.

Issues of concern

Fundamental to their work within their communities is the need to ensure that the Westjustice Team are culturally safe, trauma informed, inclusive and anti-racist. Therefore, they remain open to continual improvement and overall accountability. Westjustice is proud to be embedded in Melbourne's thriving, multicultural Western Suburbs. They also acknowledge that Melbourne's West comprises the most multicultural communities in Australia which presents many opportunities but also many challenges for newly arrived people. Westjustice acknowledges that many people from the West, including certain diasporas and people with significant disadvantage, are overrepresented in the criminal justice system. They are also more likely to be impacted by the negative effects of a changing climate, and complex society, but also the most likely to be left behind by advances and adaptation strategies, like domestic renewable energies, more energy efficient housing, and electric vehicle take up.

Our Impact Areas

1. Children and Young People's Rights

Children and Young People are enabled to access their rights and opportunities to thrive.

2. Economic and Housing Rights

People participate meaningfully in our social and economic systems.

3. Women and Gender Diverse People Rights

Women and gender diverse people and their Children are safe from family violence and have access to the resources to thrive.

Short-term and long-term objectives and strategies (continued)

4. Workers' Rights

Workers have decent, safe and fair work.

5. Our Team

We have a culture that inspires our people to reach their full potential.

Our Priority Groups

Westjustice has identified six priority groups for 2024-27, recognizing these communities face compounding barriers to justice. These groups are priorities when they fall within our 5 Impact Areas:

1. People experiencing family and gender-based violence
2. People with a disability
3. LGBTQIA+ people
4. People experiencing poverty
5. First Nations people
6. Culturally and racially marginalised people

Our Priority Outcomes

The outcomes that we prioritise for our clients that fall within our Impact Areas are follows:

1. Increased personal safety
2. Improved housing security
3. Increased financial security
4. Improved wellbeing
5. Increased social inclusion
6. Improved empowerment and engagement.

What we do

What we do and what we focus on:

1. Targeted Legal, Financial Counselling and Social Work Services.
2. Empowerment Through Education and Community Development.
3. Develop and Nurture Impactful Networks and Relationships.
4. Prevention and Early Intervention
5. Advocacy and System Reform

Short-term and long-term objectives and strategies (continued)

Strategy Implementation Plan

To ensure successful delivery of the above Strategy 2024-27, Westjustice will implement the following Strategy Implementation Plan.

Objective 1	Deliver our Vision, Purpose, and Strategy 2024-27
Outcome 1.1	Our Vision, Purpose, and Strategic Priorities are embedded across our Programs and there is clarity regarding individual and collective Outcomes and Results.
Result 1.1	Strategy Implementation Plan (S) designed, codified, and embedded. Successful implementation evidenced in internal bimonthly and annual Board Reports and published in our Annual Report.
Outcome 1.2	Our Impact Areas and Priority Outcomes lead the development and implementation of our deliverables - Programs and Services, Systemic Reform Agenda, Community Development and Engagement Activities, and Justice Reinvestment Propositions.
Result 1.2	Over 60% of our Westjustice clients report positive life outcomes across one or more of the 6 Priority Outcomes. Success and areas for development evidenced in our Annual Report.
Outcome 1.3	Our Impact Area Meetings (IAMs) provide the forum to share learnings and create opportunities to collaborate and deepen our impact.
Result 1.3	IAMs occur six times a year and document the work across the relevant Impact Areas and Teams and opportunities for cross collaboration.
Objective 2	Develop a culture that inspires Our Team to reach their full potential
Outcome 2.1	Our WISED-UP Strategy (WUS) and WISED UP Implementation Plan (WUP) prioritises wellness, inclusion, safety, equity and diversity which collectively contribute to our overall positive workplace environment.
Result 2.1	WUS and WUP designed, codified, and embedded. Successful implementation evidenced in internal bimonthly and annual Board Reports and published in our Annual Report.
Outcome 2.2	Our WISED-UP Strategy (WUS) provides a clear trajectory to achieve uplifts across Our Teams performance and potential through talent development and succession planning.
Result 2.2	Leadership Development and Succession Program (LDSP) designed, codified, and embedded. Successful implementation evidenced in internal bimonthly and annual Board Reports and published in Annual Report.
Outcome 2.3	Our Risk Management System (RMS) ensures that Our Westjustice Team comply with laws, regulations and standards, reduce organisation risk, and promote a safe and positive workplace environment.
Result 2.3	RMS, Risk Register, Policies and Procedures, designed, codified, and embedded. Successful implementation evidenced in internal bimonthly and annual Board Reports and published in our Annual Report.

Short-term and long-term objectives and strategies (continued)

Objective 3	Build a Team that is aligned and cohesive – Moon Fish Effect (MFE)
Outcome 3.1	Our Team is committed to the Moon Fish Effect (MFE) and work deliberately to break down siloes and maximise opportunities for collaboration.
Result 3.1	Work Development Plans are all aligned and annual staff engagement survey results report improvement in breaking down organisation siloes. 80% of Our Team are involved in internal Working Groups (RAP, WISED UP, CSI, Climate Emergency).
Outcome 3.2	Our People Management System (PMS) optimises opportunities for alignment and cross collaboration throughout the employment life cycle.
Result 3.2	PMS designed, codified, and embedded. Successful implementation evidenced in internal bimonthly and annual Board Reports and published in our Annual Report.
Objective 4	Oversee a client led approach to service delivery
Outcome 4.1	Our Multidisciplinary Integrated Practice System (MIPS), is client centric and includes a best practice Triage and Referral System (TRS). It is applied universally across all practice areas.
Result 4.1	MIPS and TRS designed, codified, and embedded. The client experience is captured in surveys. Successful implementation evidenced in internal bimonthly and annual Board Reports and published in our Annual Report.
Outcome 4.2	Our Methodology of Practice (MOP) is codesigned by Our Westjustice Team and universally applies across all areas of practice.
Result 4.2	MOP designed, codified, and embedded across all Programs. The client experience is captured through surveys. Successful implementation evidenced in internal bimonthly and annual Board Reports and published in our Annual Report.
Outcome 4.3	Our Community Advisory Groups (CAGs) inform the development and reviews of our MIPS, TRS and MOP.
Result 4.3	MIPS and MOP presented annually to the CAGs and feedback documented and considered.
Objective 5	Strengthen financial sustainability
Outcome 5.1	Our Financial Sustainability Strategy (FSS) provides a clear plan for longer term financial suitability. It also summarises the Funding and Financial Management Systems and the purpose and role of the Funding Sub-Committee.
Result 5.1	FSS has been designed, codified, and embedded. Funding Sub-Committee established and commenced meetings. A Funding Matrix documents current and future funding opportunities.
Outcome 5.2	Our Financial Sustainability Strategy (FSS) includes a clear decision-making framework to determine funding opportunities and where funds will be allocated.
Result 5.2	Build a consistent approach to managing funding opportunities and host an annual funding event. Successful implementation evidenced in internal bimonthly and annual Board Reports and published in our Annual Report.

Short-term and long-term objectives and strategies (continued)

Outcome 5.3	Our Leadership Team are experienced and well informed across the Program Budgets, Westjustice Funding and Financial Management Systems and the Financial Sustainability Strategy.
Result 5.3	Leadership Team (SLT and PMT) receive career development opportunities across the Financial Sustainability Strategy and Financial and Funding Management Systems.
Objective 6	Drive an organisation wide measurement and evaluation system
Outcome 6.1	The Monitoring, Evaluation and Learning Approach (MELA) is established and embedded across our organisation.
Result 6.1	MELA is endorsed, and implementation is underway. First comprehensive report scheduled for June 2026.
Outcome 6.2	Our client story telling is critical to the measurement of our success and captured through our MEL.
Result 6.2	Over 60% of our clients are surveyed and 1-2 client videos are produced across each Impact Area. Alignment across the importance of our client stories is confirmed with each relevant place-based partner.
Outcome 6.3	Our MELA collects and evaluates the data required for all our reporting requirements, including our Annual Report.
Results 6.3	Westjustice Team are trained across our MELA and the Impact Report ready access to the MELA data to satisfy reporting requirements.
Objective 7	Lead a way of practice that embeds community and collaboration in Our Approach
Outcome 7.1	Our community development and engagement is guided by our Community Engagement and Development Policy.
Result 7.1	Community Development and Engagement Policy developed and implemented, and funding is secured. The Wyndham Community Services Hub second consultation process is schedule for 2026.
Outcome 7.2	Community Advisory Groups (CAGs) are established and provide advice and feedback on our Programs and Services, Systemic Reform Agenda and Community Engagement and Development Activities.
Result 7.2	Impact Area CAGs established, with Terms of References and at least 2 meetings scheduled annually. Reports complied to Impact Area Teams after each meeting.
Outcome 7.3	Our role in supporting First Nations community is detailed in our Innovate Reconciliation Action Plan (RAP).
Result 7.3	RAP Report prepared and submitted by Sept each year. At least 90% of Our Team participated in mandatory cultural safety training.

Short-term and long-term objectives and strategies (continued)

Objective 8	Innovate and contribute to the future development of Westjustice
Outcome 8.1	A targeted and effective plan is devised to ensure that the Westjustice reputation and brand are positive and impactful.
Result 8.1	Key stakeholder relationships are fostered and maintained. A comprehensive and well-maintained stakeholder matrix in place and reviewed quarterly by all Teams.
Outcome 8.2	SLT prioritise the organisation collective success and find meaningful ways to support each other's Program and Team success.
Result 8.2	Our SLT receive high ratings in their Performance Reviews across commitment to each other's success and that of Westjustice's overall success.
Outcome 8.3	Creative and innovative thinking and problem solving is encouraged and rewarded.
Results 8.3	Disruption and innovation across our Impact Areas, MIPS, Westjustice Way, and MOPs is celebrated and encouraged.

Principal activities

To carry out the company's strategies and to achieve its short-term and long-term objectives, the company engaged in the following principal activities during the year.

The principal activity of the company during the financial year was to provide free legal assistance and financial counselling for the benefit of people who live, work or study in the City of Maribynong, Wyndham, or Hobsons Bay and broader western suburbs.

The Company assists individuals by:

- Providing free legal services
- Providing financial counselling services for people experiencing financial difficulties
- Referring people to other legal and social work services and community organisations where required
- Providing access to interpreter services where required
- Providing systematic advocacy, policy campaigns and implementing reform agendas

Apart from the above, there were no significant changes in the principal activities of the Company during the year.

Significant Changes in the State of Affairs

On 1 July 2024, Mortgage Stress Victoria Ltd assumed the responsibilities of the Company under an existing funding instrument which helps Victorians in mortgage stress with free legal, financial counselling and social work support, to stay in their homes sustainably. The transfer of the funding instrument to Mortgage Stress Victoria Ltd included the transfer of employees, systems and other resources to execute on the obligations of the funding instrument.

Other than the above and the impact of the acquisition of YouthNow Inc., there have been no significant changes in the state of affairs 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

The company expects to maintain the present status and level of operations.

Information on directors

Dana Nelson	Director
Qualifications	Master of Leadership and Innovation
Experience	Dana Nelson joined BGIS as the President and Managing Director, Asia Pacific in August 2019. In this role she leads a team of 1,500 people who deliver solutions in facilities management, technical services, project delivery, energy and sustainability, asset management, workplace advisory and real estate services. She oversees a portfolio of large Government, PPPs and major private sector clients including Department of Defence, Casey Hospital, Edith Cowan University, MCEC, Telstra, Rio Tinto, BP, Virgin Airlines and Western Power. Dana has achieved great success in a number of Senior Executive roles in large, complex services organisations. Most recently with the Spotless Group, a multi-billion dollar integrated facilities services organisation with 36,000 employees in Australia and New Zealand. Throughout her 10 years at Spotless, Dana provided leadership as the Chief Operating Officer and ultimately Chief Executive Officer.
	Former Director of Mortgage Stress Victoria Limited.
Special Responsibilities	Chair of Board, Member the People, Culture and Nominations Committee
Gregory Levine OAM	Director
Qualifications	LLB (Uni. Melb), Ost Grad. Diploma in Criminology (Uni. Mel)
Experience	Greg Levine was a Magistrate for the State of Victoria from 1986 to 2023. He was the Senior Magistrate of the Children's Court from 1990 to 1995, and the Senior Magistrate of the Sunshine Magistrates Court from 1999 to 2002. Prior to those roles he practiced at the Victorian Bar and was the Principal Legal Officer of the Australian Legal Aid Office in Alice Springs. In 2011 Greg was awarded a Churchill Fellowship to enable study of Family Drug Treatment Courts in the USA and England. Subsequently Greg, with the support of the government, established the first Family Drug Treatment Court in Australia. There are now two Family Drug Treatment Courts, in Broadmeadows and Shepparton. Greg was previously a board member of the Centre for Excellence in Child and Family Welfare and an ambassador for Big Brothers, Big Sisters.
Special Responsibilities	Member of the Finance Risk and Audit Committee

Information on directors (continued)

Patricia Crossin AM	Director
Qualifications	BEd, DipEd (Primary), MAICD
Experience	Trish is an experienced Director and has a strong background in sporting, community NFP and Government Boards. She is a former Senator and has held the positions of Deputy Whip, Temporary Chair of the Senate, Chair of the Senate Legal and Constitutional Committee. Trish was also employed by the Education Unions as the industrial officer specialising in Technical and Further Education and Higher Education. In 2023, Trish was awarded an AM for services to the Parliament and the community of the NT. She established the NT Working Women's Centre and was the Founding Chairperson. Trish's previous board positions include Directorship of the Indigenous Land and Sea Corporation, Australian Indigenous Agribusiness Company, Voyages Indigenous Tourism Pty Ltd, Anangu Foundation, President of Netball NT and Netball ACT, member of the Advisory Committee for Indigenous Eye Health at Melbourne University and is currently a Director on St Columba's College, Asthma Foundation NT, Wyndham City Council Reconciliation Advisory Committee, Gender Equity Victoria, and Gordon Institute of TAFE.
Special Responsibilities	Previous member of the Finance Risk and Audit Committee
Stuart Brown	Director
Qualifications	CAANZ, GAICD, MBA, GradDip (Finance), BSC (Econ)
Experience	Stuart is an experienced commercial finance leader with a diverse professional background, including leadership roles in private equity, not-for profit, NYSE and ASX listed organisations. He currently heads up the finance function for the Heart Foundation. Stuart has broad governance experience with many previous Board/governance council roles in both the corporate and not-for-profit sector. He is currently also a Board member at Barwon Coast.
Special Responsibilities	Previous Chair of the Finance Risk and Audit Committee
Melissa Hardham	Director
Qualifications	LLB, BA, GAICD
Experience	<p>Melissa has practised in criminal law since 1996. She was involved in the early stages of the health justice partnership movement and is a passionate advocate of multidisciplinary approaches to complex problems. She has considerable experience in the community legal services sector. She has held senior leadership roles across a range of areas of social justice including disadvantaged youth, disability, mental health, drug and alcohol addiction and Indigenous affairs.</p> <p>Melissa is a respected senior executive of broad experience and was appointed CEO of West justice in December 2019. She is also a Clinical Governance Committee Member with Orygen, a member of Women's Correctional Services Ministerial Advisory Committee, Sick Pay Guarantee Ministerial Advisory Committee, Women's Housing Alliance and a Board Director of Community Legal Centres Australia.</p>
Special Responsibilities	<p>Former Director of Mortgage Stress Victoria Limited</p> <p>CEO, ex officio Member the People, Culture and Nominations Committee, Member of the Finance Risk and Audit Committee</p>

Information on directors (continued)

Susanna King	Director
Qualifications	LLB (Hons), BA (History and Fine Art), GAICD
Experience	Susie is an Executive Director in the Consulting team of Social Ventures Australia, providing functional expertise in the areas of strategy, business planning, service design and scaling, as well leading SVA's family violence practice. Susie joined SVA as after more than 15 years overseas working as a consultant for McKinsey & Company in London and the United States. Prior to joining McKinsey in Melbourne, Susie worked as a solicitor in a large corporate firm and as a policy advisor for two Health Ministers in the Victorian government. Susie is Deputy Chair of the Board of the Brotherhood of Saint Laurence and Chair of Mortgage Stress Victoria.
Special Responsibilities	Nil
Meseret Abebe	Director
Qualifications	BA (Community Development), GAICD
Experience	Meseret has been advocating for culturally and linguistically diverse communities since arriving in Australia and understands settlement and refugee issues. She has worked at a number of community organisations and is knowledgeable and engaged with the refugee community. She is passionate for community inclusion, empowering the disadvantaged section of our community and advocating for social justice. Currently she is a responsive case manager for youth homelessness, leading and mentoring many young people. Meseret also sits on different community boards and serves the community at large. Member of the Footscray Community Legal Centre Committee of Management 2007- 2015.
Special Responsibilities	Previous Member the People, Culture and Nominations Committee
Annamarie Rooding	Director
Qualifications	LLB (Hons), BSc (Psych), LLM (Labour Relations Law), GAICD
Experience	Annamarie Rooding is a Partner in the Employee Relations and Safety team at law firm, King & Wood Mallesons. There, she specialises in all aspects of employment law, with a particular focus on executive employment issues, people conduct issues including investigations and disciplinary matters, employment issues in M&A transactions, and whistleblowing. Annamarie recently returned to KWM after establishing her own firm specialising in people conduct issues, policies and whistleblowing. Prior to that, Annamarie spent nearly a decade in senior leadership roles at Tabcorp, where she led initiatives including contract and policies transformation and governance, and advised the Executive and Board on complex people and culture matters including investigations and whistleblowing. Annamarie was a pro-bono director of the 50-50 Foundation Ltd until her retirement from that Board in December 2022. She is a co-facilitator of the Vincent Fairfax Fellowship and has been a moderator of various other executive ethics and leadership programs, convened by the Cranlana Centre for Ethical Leadership.
Special Responsibilities	Chair of the People, Culture and Nominations Committee
Dharmini Sivananthan	Director
Qualifications	CAANZ, GAICD, BCom/BIS
Experience	Dharmini is a Finance Director specialising in Treasury and Capital Management at Bupa APAC where she manages funding and cashflows and overseas \$4bn in investments. Prior to this, she was an experienced external auditor supporting a broad range of entities across profit and not-for-profit sectors as well as aged care, biotech, financial services before transitioning to financial control and governance roles and ultimately treasury.
Special Responsibilities	Chair of the Finance Risk and Audit Committee

Information on directors (continued)

Cindy Penrose	Director
Qualifications	MAICD, MLaws, Grad Dip Legal Prac, BLaws, BComm
Experience	Cindy Penrose is the Chief Executive Officer of Yoorrook Justice Commission, Victoria's truth telling process looking into injustices experienced by First Peoples in Victoria in all areas of life since colonisation. Cindy is a nationally recognised leader and advocate who is driven by a commitment to make a difference to the lives of the most vulnerable people and communities. She currently serves as a Non-Executive Director on the Boards of community social justice organisations West justice, Streetwork and the social enterprise, Down The Track, as well as the NSW Government's Anti-slavery Advisory Panel. With experience in delivering major change initiatives in complex political, social and organisational environments, some of Cindy's previous roles include Chief Operating Officer of one of the world's largest philanthropic organisations, the Paul Ramsay Foundation, where she led a range of initiatives including the creation of Australia's first philanthropic precinct and award-winning 'Yirranma Place', and \$100m+ investments in justice reform. Cindy was also the first female Chief Executive Officer of the Australian Bar Association and the Assistant Director of the Defence Abuse Response Taskforce regarding sexual abuse in the Australian Defence Forces. Cindy has practised as a criminal lawyer and has lectured in criminal law at Western Sydney University.
Special Responsibilities	Member of Finance, Audit and Risk Committee
Sarah Wood	Director
Qualifications	FCPHR, GAICD, Postgrad Dip HR Management, BA Hons, Dip Bus Mgmt
Experience	Sarah is an experienced consultant, coach and facilitator in organisational development focusing on workforce behaviours, capabilities, engagement and professional development. As a certified Human Resources practitioner with both in-house and consulting experience, Sarah effectively partners with Executive and Boards across a range of sectors to deliver best practice in leadership, change, capability and culture. She has developed and implemented a number of workforce strategies, organisational change programs and cultural transformations, and designs and delivers programs to optimise the effectiveness of leadership and employee teams.
Special Responsibilities	Member the People, Culture and Nominations Committee
Marie Pewhairangi	Director
Qualifications	Advanced Diploma Business Management in the Community 2016 Diploma of Teaching 2000
Experience	30+ years working and volunteering in the community locally, and in Aotearoa NZ as a Early Childhood Educator, Scale A Teacher, in the Youth Sector and Community Development Sector, I have a developed the passion, resilience, patience and empathy to work with the community at their pace and the capacity to lead a team of dedicated practitioners to engage, identify and respond to emerging priorities, community aspirations and needs. In my experience, leadership is about knowing who you have on your team, what skills, talents and experiences each person brings with them and coordinating the team so that they work in collaboration with each other.
Special Responsibilities	Member the People, Culture and Nominations Committee
Akbar Shah	Director
Qualifications	Master of Business Administration (MBA), Master of Applied Finance, Bachelor of Commerce and Bachelor of Economics, Diploma of Finance & Mortgage Broking Management (Dip.FMBM)
Experience	An experienced results driven executive leader with various roles to date (~20yrs) across financial management, financial markets, corporate finance and institutional banking. Extensive experience across global financial markets with a strong emphasis towards debt/equity capital markets, financial institutions, and treasury risk management.
Special Responsibilities	Member of Finance, Audit and Risk Committee

Meetings of directors

During the financial year, 6 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
Dana Nelson	6	6
Gregory Levine OAM	6	4
Patricia Crossin AM	-	-
Stuart Brown	-	-
Melissa Hardham	6	6
Susanna King	6	6
Meseret Abebe	3	3
Annamarie Rooding	6	6
Dharmini Sivananthan	6	5
Cindy Penrose	6	3
Sarah Wood	5	4
Marie Pewhairangi	4	2
Akbar Shah	3	1

Members guarantee

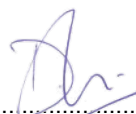
The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute to a maximum of \$10 each towards meeting any outstandings and obligations of the company.

Auditor's independence declaration

The auditor's independence declaration in accordance with the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) for the year ended 30 June 2025 has been received and can be found on page 13 of the financial report.

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

Director: 
Dana Nelson

Director: 
Dharmini Sivananthan

Dated this30th..... day of October..... 2025

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT FOR PROFITS COMMISSION ACT
2012
TO THE DIRECTORS OF WESTERN COMMUNITY LEGAL CENTRE LIMITED**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-Profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

MVAB Assurance

**MVAB Assurance
Chartered Accountants**

W. Tarrant

**Wayne Tarrant
Partner**

Signed at Melbourne this 30th day of October 2025

Western Community Legal Centre Limited

ACN 604 181 071

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

		2025	2024
	Note	\$	\$
Revenue	5	10,203,006	10,310,632
Other income	5	268,474	148,651
		10,471,480	10,459,283
Employee benefits expense		(8,190,346)	(8,802,167)
Depreciation and amortisation expense		(483,086)	(210,689)
Lease expenses		(127,856)	(47,646)
Occupancy expense		(117,344)	(165,982)
Other expenses		(1,360,757)	(1,277,041)
Operating Surplus/(Deficit)		192,091	(44,242)
Net assets acquired from YouthNow Inc.		690,000	-
Surplus/(Deficit) before income tax		882,091	(44,242)
Other comprehensive income for the year		-	-
Total comprehensive income for the year		882,091	(44,242)

The accompanying notes form part of these financial statements.

Western Community Legal Centre Limited

ACN 604 181 071

Statement of Financial Position

As At 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	3,391,060	3,249,338
Trade and other receivables	7	152,206	62,632
Other financial assets	8	2,936,849	1,810,691
Other assets	10	182,103	162,268
TOTAL CURRENT ASSETS		6,662,218	5,284,929
NON-CURRENT ASSETS			
Other financial asset	8	189,184	189,184
Property, plant and equipment	9	913,210	1,097,568
Right-of-use assets	11	1,238,476	1,422,761
Other assets	10	203,670	93,853
TOTAL NON-CURRENT ASSETS		2,544,540	2,803,366
TOTAL ASSETS		9,206,758	8,088,295
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	709,817	761,465
Lease liabilities	11	343,011	231,387
Provisions	13	878,692	722,011
Other liabilities	14	2,370,397	2,178,990
TOTAL CURRENT LIABILITIES		4,301,917	3,893,853
NON-CURRENT LIABILITIES			
Lease liabilities	11	1,333,959	1,631,108
Provisions	13	247,698	122,241
TOTAL NON-CURRENT LIABILITIES		1,581,657	1,753,349
TOTAL LIABILITIES		5,883,574	5,647,202
NET ASSETS		3,323,184	2,441,093
EQUITY			
Reserves	15	871,400	250,000
Retained earnings		2,451,784	2,191,093
TOTAL EQUITY		3,323,184	2,441,093

The accompanying notes form part of these financial statements.

Western Community Legal Centre Limited

ACN 604 181 071

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

2025

	Reserves	Accumulated Surplus	Total
	\$	\$	\$
Balance at July 1, 2024	250,000	2,191,093	2,441,093
Total comprehensive income for the year	-	882,091	882,091
Transfers to accumulated surplus	(68,600)	68,600	-
Transfers from accumulated surplus	690,000	(690,000)	-
Balance at 30 June 2025	871,400	2,451,784	3,323,184

2024

	Reserves	Accumulated Surplus	Total
	\$	\$	\$
Balance at July 1, 2023	425,356	2,059,979	2,485,335
Total comprehensive income for the year	-	(44,242)	(44,242)
Transfers to accumulated surplus	(175,356)	175,356	-
Balance at 30 June 2024	250,000	2,191,093	2,441,093

The accompanying notes form part of these financial statements.

Western Community Legal Centre Limited

ACN 604 181 071

Statement of Cash Flows For the Year Ended 30 June 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		10,114,387	11,600,647
Payments to suppliers and employees		(9,246,550)	(11,521,043)
Interest received		137,867	95,338
Interest paid		(127,856)	(47,646)
Net cash provided by operating activities		877,848	127,296
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from disposal of property, plant and equipment		2,193	-
Payments for property, plant and equipment		(23,239)	(627,808)
Purchase of financial assets		(1,126,158)	(1,989,507)
Net assets acquired from YouthNow Inc.		690,000	-
Net cash used in investing activities		(457,204)	(2,617,315)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of lease liabilities		(278,922)	(87,539)
Net cash used in financing activities		(278,922)	(87,539)
Net increase/(decrease) in cash and cash equivalents held		141,722	(2,577,558)
Cash and cash equivalents at beginning of year		3,249,338	5,826,896
Cash and cash equivalents at end of financial year	6	3,391,060	3,249,338

The accompanying notes form part of these financial statements.

Western Community Legal Centre Limited

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Notes to the Financial Statements For the Year Ended 30 June 2025

The financial report covers Western Community Legal Centre Limited as an individual entity.

Western Community Legal Centre Limited is a company limited by guarantee, incorporated and domiciled in Australia. Western Community Legal Centre Limited is a not-for-profit entity for the purpose of preparing the financial statements.

The functional and presentation currency of Western Community Legal Centre Limited is Australian dollars.

The financial report was authorised for issue by the Directors on 30 October 2025.

Certain comparative amounts have been reclassified to conform with the current year's presentation. These reclassifications were made to better reflect the nature of transactions and improve the clarity of financial reporting. The reclassifications had no impact on total profit, total comprehensive income or net assets for the comparative period. The key reclassifications are as follows:

- Term deposits with original maturities greater than three months have been reclassified from cash and cash equivalents to other financial assets, as these deposits are intended to be held to maturity.
- The portion of the Long Service Leave (LSL) reimbursement asset expected to be settled more than twelve months after the reporting date has been reclassified from current to non-current assets.

1 Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards- Simplified Disclosures, Interpretations and other applicable authoritative pronouncements of the Australian Accounting Standards Board. This includes compliance with the recognition and measurement requirements of all Australian Accounting Standards, Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the disclosure requirements of AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities.

Historical Cost Convention

The financial report has been prepared under the historical cost convention, as modified by revaluations to fair value for certain classes of assets and liabilities as described in the accounting policies.

Significant accounting estimates and judgements

The preparation of the financial report requires the use of certain estimates and judgements in applying the company's accounting policies. Those estimates and judgements significant to the financial report are disclosed in Note 2 to the financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information

(a) Revenue from contracts with customers

Revenue from services

Revenue from the provision of services is recognised as, or when, services are transferred to the customer, and is measured at an amount that reflects the consideration to which the company expects to be entitled in exchange for the goods or services.

The company derives revenue from government grants, as well as some other grant funding and service agreements in place. Revenue is recognised as, or when, goods or services are transferred to the customer, and is measured at an amount that reflects the consideration to which the company expects to be entitled in exchange for the goods or services.

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

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

Donations

Donations are recognised as revenue when received.

(b) Income tax

No provision for income tax has been raised as the company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(c) Property, plant and equipment

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

Depreciation

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

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

Fixed asset class	Depreciation rate
Office equipment at cost	7 - 40%
Furniture, fixtures and fittings at cost	7 - 40%

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information (continued)

(c) Property, plant and equipment (continued)

Leasehold Improvements

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(d) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the company commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value adjusted for transaction costs, except where the instrument is classified as fair value through profit or loss, in which case transaction costs are immediately recognised as expenses in profit or loss.

(e) Cash and cash equivalents

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

(f) Leases

Lease assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Lease assets are depreciated over the shorter of the lease term and the estimated useful life of the underlying asset, on a basis that is consistent with the expected pattern of consumption of the economic benefits embodied in the underlying asset.

Lease liabilities are measured at the present value of the remaining lease payments. Interest expense on lease liabilities is recognised in profit or loss. Variable lease payments not included in the measurement of lease liabilities are recognised as an expense in the period in which they are incurred.

Lease payments made in relation to leases of 12-months or less and leases of low value assets (for which a lease asset and a lease liability has not been recognised) are recognised as an expense on a straight-line basis over the lease term.

(g) Employee benefits

i. Short-term employee benefit obligation

Liabilities arising in respect of wages and salaries, annual leave and other employee benefits (other than termination benefits) expected to be settled wholly before twelve months after the end of the reporting period are measured at the (undiscounted) amounts based on remuneration rates which are expected to be paid when the liability is settled. The expected cost of short-term employee benefits in the form of compensated absences such as annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables in the statement of financial position.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information (continued)

(g) Employee benefits (continued)

ii. Long-term employee benefit obligation

The provision for other long-term employee benefits, including obligations for long service leave and annual leave, which are not expected to be settled wholly before twelve months after the end of the reporting period, are measured at the present value of the estimated future cash outflow to be made in respect of the services provided by employees up to the reporting date. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee turnover, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that are denominated in the currency in which the benefits will be paid. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the change occurs.

Other long-term employee benefit obligations are presented as current liabilities in the statement of financial position if the company does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur. All other long-term employee benefit obligations are presented as non-current liabilities in the statement of financial position.

3 Acquisition of YouthNow Inc.

During the financial year, the Company completed a business combination with YouthNow Inc., a not-for-profit organisation based in Melbourne that provides education, employment, and community support services to young people. The combination aligns with the Company's strategic objective to strengthen community partnerships and enhance access to support services for people experiencing disadvantage.

As the transaction involved no consideration, it has been accounted for in accordance with AASB 3 Business Combinations and AASB 1058 Income of Not-for-Profit Entities. In accordance with AASB 3, the identifiable assets acquired and liabilities assumed were recognised at their fair values at the acquisition date. As no consideration was transferred, \$690,000 being the excess of the fair value of identifiable net assets acquired over the consideration transferred was recognised as income under AASB 1058, reflecting the contribution nature of the combination.

No goodwill has been recognised in relation to this transaction. The results of YouthNow Inc. have been included in the Statement of Comprehensive Income from the acquisition date of 31 January 2025

4 Significant Accounting Estimates and Judgments

In the process of applying the company's accounting policies, management makes various judgements that can significantly affect the amounts recognised in the financial statements. In addition, the determination of carrying amounts of some assets and liabilities require estimation of the effects of uncertain future events. Outcomes within the next financial year that are different from the assumptions made could require a material adjustment to the carrying amounts of those assets and liabilities affected by the assumption.

The following outlines the major judgements made by management in applying the company's accounting policies and/or the major sources of estimation uncertainty, that have the most significant effect on the amounts recognised in the financial statements and/or have a significant risk of resulting in a material adjustment to the carrying amount of assets and liabilities within the next financial year:

Notes to the Financial Statements

For the Year Ended 30 June 2025

4 Significant Accounting Estimates and Judgments (continued)

a) Revenue from contracts with customers

As discussed in Note 2(a), the company derives revenue from government grants, as well as other grant funding and service agreements in place. In accordance with Australian Accounting Standards, the company is required to determine whether it is appropriate to recognise revenue and other income in the financial year or to defer the recognition of revenue and other income until associated obligations and/or conditions (if any) are satisfied. In making this judgement, the company considers the guidance outlined in AASB 15 Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities and, in particular, whether the arrangement contains enforceable and sufficiently specific performance obligations. Where the company identifies the existence of enforceable and sufficiently specific performance obligations the recognition of revenue and other income is deferred until the identified obligations are satisfied.

b) Leases assets and lease liabilities

At the commencement date of a lease (other than leases of 12-months or less and leases of low value assets), the company recognises a lease asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. In order to measure a lease asset and corresponding lease liability, the company is required to make a determination of the lease term. This determination includes an assessment of whether the company is reasonably certain to exercise an option to extend the lease or to purchase the underlying asset, or not to exercise an option to terminate the lease. In making this judgement, the company considers all relevant facts and circumstances that create an economic incentive for the company to exercise, or not to exercise, the option, including any expected changes in facts and circumstances from the commencement date of the lease until the exercise date of the option.

c) Long service leave provisions

As discussed in Note 2(g), the liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at balance date.

d) Estimation of useful lives of assets

Estimation of the useful lives of assets has been based on historical experience. In addition, the condition of the assets is assessed at least once per year and considered against the remaining useful life. Adjustments to useful life are made when considered necessary. Depreciation charges are included in Note 2(c).

Western Community Legal Centre Limited

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Notes to the Financial Statements For the Year Ended 30 June 2025

5 Revenue and Other Income

	2025	2024
	\$	\$
Revenue		
Government grant funding income	7,313,063	7,967,142
Philanthropic funded project income	1,853,975	1,302,500
Other grant funding income	1,035,968	1,040,990
	10,203,006	10,310,632
	2025	2024
	\$	\$
Other income		
Interest income	137,867	95,338
Donations	25,900	9,400
Rental Income	56,933	3,481
Other Income	47,774	40,432
	268,474	148,651

6 Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank and in hand	3,166,283	2,027,566
Deposits at call	224,777	1,221,772
	3,391,060	3,249,338

7 Trade and Other Receivables

	2025	2024
	\$	\$
CURRENT		
Accounts receivable	139,986	62,632
Other receivables	12,220	-
	152,206	62,632

Notes to the Financial Statements

For the Year Ended 30 June 2025

8 Other Financial Assets

	2025	2024
	\$	\$
CURRENT		
Term deposits	2,838,815	1,800,323
Accrued income	98,034	10,368
	<u>2,936,849</u>	<u>1,810,691</u>
NON-CURRENT		
Term deposits	<u>189,184</u>	<u>189,184</u>

9 Property, Plant and Equipment

	2025	2024
	\$	\$
Furniture, fixtures and fittings		
At cost	1,061,230	1,047,885
Accumulated depreciation	(209,752)	(65,196)
Total furniture, fixtures and fittings	<u>851,478</u>	<u>982,689</u>
Office equipment		
At cost	334,145	407,895
Accumulated depreciation	(272,413)	(293,016)
Total office equipment	<u>61,732</u>	<u>114,879</u>
Total property, plant and equipment	<u>913,210</u>	<u>1,097,568</u>

(a) Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Furniture, Fixtures and Fittings	Office Equipment	Total
	\$	\$	\$
Year ended 30 June 2025			
Balance at the beginning of year	982,689	114,879	1,097,568
Additions	13,346	9,893	23,239
Disposals	-	(2,193)	(2,193)
Depreciation expense	(144,557)	(60,847)	(205,404)
Balance at the end of the year	<u>851,478</u>	<u>61,732</u>	<u>913,210</u>

Western Community Legal Centre Limited

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Notes to the Financial Statements For the Year Ended 30 June 2025

10 Other Assets

	2025	2024
	\$	\$
CURRENT		
Prepayments	70,782	68,185
Right of Reimbursement - Victorian Portable LSL	104,181	73,943
Rental bond	7,140	20,140
	<u>182,103</u>	<u>162,268</u>
NON-CURRENT		
Right of Reimbursement - Victorian Portable LSL	203,670	93,853
	<u>203,670</u>	<u>93,853</u>

11 Leases

Right-of-use assets

	2025	2024
	\$	\$
Building		
At cost	1,780,594	1,737,042
Less: Accumulated depreciation	(542,118)	(314,281)
	<u>1,238,476</u>	<u>1,422,761</u>

	Buildings
	\$
Year ended 30 June 2025	
Balance at beginning of year	1,422,761
Depreciation charge	(277,682)
Additions	93,397
Balance at end of year	<u>1,238,476</u>

	Buildings
	\$
Year ended 30 June 2024	
Balance at beginning of year	486,311
Depreciation charge	(130,732)
Additions	1,067,182
Balance at end of year	<u>1,422,761</u>

Western Community Legal Centre Limited

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Notes to the Financial Statements For the Year Ended 30 June 2025

11 Leases (continued)

Lease liabilities

	2025	2024
	\$	\$
CURRENT	343,011	231,387
NON-CURRENT	1,333,959	1,631,108
	<u>1,676,970</u>	<u>1,862,495</u>

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to interest expense on lease liabilities and short-term leases or leases of low value assets are shown below:

	2025	2024
	\$	\$
Lease expenses	127,856	47,646
	<u>127,856</u>	<u>47,646</u>

12 Trade and Other Payables

	2025	2024
	\$	\$
CURRENT		
Trade payables	67,034	90,104
GST payable	125,354	51,276
Accruals	50,525	87,385
Other payables	466,904	532,700
	<u>709,817</u>	<u>761,465</u>

13 Provisions

	2025	2024
	\$	\$
CURRENT		
Employee benefits	878,692	722,011
	<u>878,692</u>	<u>722,011</u>
NON-CURRENT		
Employee benefits	247,698	122,241
	<u>247,698</u>	<u>122,241</u>

Western Community Legal Centre Limited

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Notes to the Financial Statements For the Year Ended 30 June 2025

14 Other Liabilities

	2025	2024
	\$	\$
CURRENT		
Deferred Income	2,370,397	2,178,990

15 Reserves

	2025	2024
	\$	\$
Committed expenditure reserve	871,400	250,000

The committed expenditure reserve is used to record funds received allocated for future years per contractual obligations.

	2025	2024
	\$	\$
Movement in reserve		
Opening balance	250,000	425,356
Transfer to accumulated surplus	(68,600)	(175,356)
Transfer from accumulated surplus - Net assets acquired from YouthNow Inc.	690,000	-
Closing balance	871,400	250,000

16 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$ 1,550,999 (2024: \$ 1,638,213).

17 Auditors' Remuneration

	2025	2024
	\$	\$
Remuneration of the auditor MVAB Assurance for:		
- audit of the financial report	19,000	-
- grant acquittal audit	1,500	-
	20,500	-
Remuneration of Pitcher Partners for:		
- audit of the financial report	-	19,000
- grant acquittal audit	-	1,500
	-	20,500

Western Community Legal Centre Limited

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Notes to the Financial Statements

For the Year Ended 30 June 2025

18 Related Parties

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

Key management personnel - refer to Note 16.

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

(b) Transactions with related parties

- a) In 2022 the Company established a new company limited by guarantee, Mortgage Stress Victoria Ltd that is a specialist service, helping Victorians in mortgage stress with free legal, financial counselling and social work support, to stay in their homes sustainably. Mortgage Stress Victoria Ltd is not a controlled entity of Western Community Legal Centre Ltd. On 1 July 2024 Mortgage Stress Victoria Ltd assumed the responsibilities of Western Community Legal Centre Ltd under the existing funding instrument. The transfer of the funding instrument to the Mortgage Stress Victoria Ltd included transfer of employees, systems and other resources to execute on the obligations of the funding instrument.
- b) The Directors provide services on a pro bono basis. Directors are Key Management Personnel and their remuneration is included in Note 16.

19 Economic dependence

A significant portion of the Company's revenue is obtained from government grants and funding (2025: \$7,313,063; 2024: \$7,967,142). The Company is economically dependent on continued government and other public instrumentalities for funding to maintain its future operations, and is not aware of a reason these should cease.

20 Events After the End of the Reporting Period

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

Western Community Legal Centre Limited

ACN 604 181 071

Notes to the Financial Statements **For the Year Ended 30 June 2025**

21 Statutory Information

The registered office of the company is:

Western Community Legal Centre Limited
Level 1
8 Watton Street
Werribee VIC 3030

The principal places of business are:

Level 1, 8 Watton Street, Werribee VIC 3030
Visy Cares Hub, 80B Harvester Road, Sunshine VIC 3020
Level 7, 12 Clarke St, Sunshine VIC 3020

The principal activity of the company during the financial year was to provide free legal assistance and financial counselling for the benefit of people who live, work or study in the City of Maribynong, Wyndham, or Hobsons Bay.

Western Community Legal Centre Limited

ACN 604 181 071

Directors' Declaration

The directors of the company declare that:

- 1. In the directors' opinion, the financial statements and notes thereto, as set out on pages 16 - 26, satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012, including:
 - a) complying with Australian Accounting Standards - Simplified Disclosures and the Australian Charities and Not-for-profits Commission Regulations 2022; and
 - b) giving a true and fair view of the financial position as at 30 June 2025 and performance for the year ended on that date of the company.
- 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.

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

Director
Dana Nelson

Director
Dharmini Sivananthan

Dated this.....30th.....day of.....October.....2025

WESTERN COMMUNITY LEGAL CENTRE LIMITED
ABN 72 604 181 071**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**
WESTERN COMMUNITY LEGAL CENTRE LIMITED**Report on the Financial Report****Opinion**

We have audited the financial report, being a general purpose financial report, of Western Community Legal Centre Limited (the Company), 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, and notes to the financial statements, including a summary of material accounting policies, and the directors' declaration.

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

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

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the 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* (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 Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, , 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 report.

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

Other Matter

The financial report for the year ended 30 June 2024 was audited by another auditor who expressed an unmodified opinion on that financial report dated 31 October 2024.

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MelbourneLevel 5 North Tower
485 La Trobe Street
Melbourne, Vic 3000**T.** +61 9642 8000
E. info@mvabennett.com.au

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2025 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities 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- Simplified Disclosures and the *Australian Charities and Not-for-Profit Commission Act 2012*. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, 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 the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report 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. Further information about our responsibilities can be found at <http://www.auasb.gov.au/Home.aspx>.

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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.

MVAB Assurance

MVAB Assurance
Chartered Accountants

W. Tarrant

Wayne Tarrant
Partner

Signed at Melbourne this 19th day of November 2025