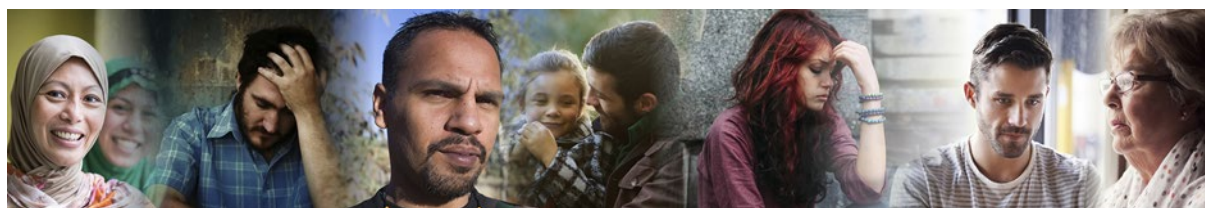




WELFARE RIGHTS &
ADVOCACY SERVICE

ANNUAL REPORT

2024-2025



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Funding and Support provided to Welfare Rights & Advocacy Service in 2024-2025

COMMONWEALTH GOVERNMENT



STATE GOVERNMENT



PHILANTHROPIC



DONATIONS

MEMBERSHIPS

Personnel and Staff Profile 2024-2025

Board

Sally Fox	Chairperson to 25/10/2024
Dan Hill	Chairperson from 25/10/2024
Dan Hill	Deputy Chairperson to 25/10/2024
Rachel Eaton	Deputy Chairperson from 25/10/2024
Anastasia Phylactou	Treasurer
Mark Elliott	Secretary
Rachel Eaton	Board Member to 25/10/2024
Rohini Thomas	Board Member
Sally Fox	Board Member from 25/10/2024
Darcy Gunning	Board Member from 27/11/2024
Luke Edmonds	Unions WA nominee

Permanent and Contract Staff

Kate Beaumont	Executive Officer
Catherine Eagle	Principal Solicitor
Chris Belcher	Welfare Rights/Tenant Advocate
Rhea Thomas	Solicitor - Welfare Rights/Tenancy
Debbie Wardle	Tenant Advocate
Olivia Campion	Solicitor – Welfare Rights
Marwat Sallehi	Solicitor – Welfare Rights/Tenancy
Bev Wotzko	Bookkeeper
Natalie Doray	Administrative Officer
Naziah Mohammad Sohail	Administrative Officer
	Solicitor–Welfare Rights/Tenancy from December 2024
Christie Oey	Solicitor – Welfare Rights
Leah Lobo	Administrative Officer
Namoonga Nangongwe	Administrative Officer
Muhammad Jafferalli	Administrative Officer
Hannah Nguyen	Administrative Officer
Taylah Bell	Solicitor – Welfare Rights/Tenancy
Shalini Thegarajan	Solicitor – Welfare Rights

McCusker Centre Interns

Lauren Huynh
Hannah Nguyen

Chairperson's Report

This AGM marks the end of my first year as Chairperson of the Board of the TLC Emergency Welfare Foundation of WA (Inc) trading as Welfare Rights & Advocacy Service (WRAS) following 4 years in the Deputy Chair role.

WRAS has continued to deliver on its core function of providing legal and advocacy services to clients in need.

It has been pleasing to see that funding uncertainty (a perennial challenge) has been resolved at least for the next two years.

After the uncertainty of NLAP coming to an end in June 2025 and uncertainty around the Department of Justice (DOJ) commissioning strategy we were advised that following signing of the new National Access to Justice Partnership (NAJP) between the Commonwealth and State Attorney Generals that funding under the new agreement would be extended for a further two years to June 2027.

DOJ also advised that from March 2025 they would work with CLCs to progress the commissioning strategy to ensure that this process would be finalised by June 2026 to ensure that those who had not been successful in that process had 12 months' notice ahead of the funding ending in June 2027. To date there has been no progression by DOJ in this area. However, it is pleasing that in the future of the sector the strategy identifies the need for a specialist statewide Social Security legal service.

Discussions with Sussex Street Community Law Service (SSCLS) continued about providing Social Security legal assistance to their clients and the transfer of funds to support this changed service arrangement. This culminated in both services requesting a variation to their contracts from DOJ in October 2024. Whilst the changed service arrangement was recognised in the CLC funding to be provided from July 2025 to June 2027 there was still a need to negotiate with SSCLS for the transfer of funds for the prior period. Later in the financial year SSCLS agreed to provide funding to WRAS and that made up the surplus in the NLAP program for 2024-2025. This permitted the resources for recruitment to occur to meet the increased demand levelled on us from January 2024 when SSCLS stopped providing social security assistance to its traditional geographic catchment area.

DEMIRS (now LGIRS) have extended the tenancy funding for a further 2 years whilst they undertake a thorough review of the program – the first since 2012. Increased funding has been provided in the most recent year with further significant increases in the next two years. This helps to address the historic inadequacy of funding to assist tenants where the NLAP funding was used to meet demand and service the need of the most vulnerable tenants – those in public housing.

With the end of CLASS to occur in June 2025 there was a change of client management system and we engaged Verlata to assist with the migration and set up of the data in Actionstep. This has resulted in extra expense, teething issues and an inability to obtain the

data we were previously able to access easily from CLASS. This situation is unlikely to improve until the new Data Repository is in place in July 2026.

Additional Commonwealth Funding related to Pay Disparity in the Sector was provided and used to review and broadband positions to provide improved career paths and the payment of a one-off bonus to staff. The future funding environment did not permit ongoing measures and improvement to conditions at this time.

Our building underwent some refurbishment with additional repairs undertaken through the year and the replacement of carpets throughout and vinyl in the kitchen and bathrooms.

The Board continued exploration of merger potential with Northern Suburbs CLC. Following receipt of the due diligence and consultant reports and after much deliberation the Board decided not to proceed. The Board determined that what was proposed would not provide improvements to the way we serve and provide services to our clients as a Statewide specialist legal service.

This year saw some changes in Board composition with Rachel Eaton moving into the Deputy role and Sally Fox remaining on the Board after stepping down from the Chairperson position. There was also stability with Anastasia Phylactou, Mark Elliott, Luke Edmonds and Rohini Thomas remaining in their positions for another year. We also welcomed Darcy Gunning who joined the Board in November 2024. I thank all Board members for their continued contribution in providing sound governance to the organisation.

Finally, I thank Kate Beaumont, Catherine Eagle and all WRAS staff and volunteers for your continued dedicated service and commitment to our “Vision, Mission, Values and Objectives”. Your efforts continue to ensure that the most disadvantaged in our society receive access to the legal and advocacy services they need.

A handwritten signature in black ink, appearing to read 'D Hill', with a stylized, cursive script.

Dan Hill
Chairperson

Objects of the TLC Emergency Welfare Foundation of Western Australia (Inc.)

The Objects of the Association are:

- to provide emergency financial and material support to persons who are homeless, destitute, necessitous, suffering, distressed, disabled, disadvantaged or otherwise stricken by misfortune;
- to provide advice and other forms of welfare, assistance and guidance to those persons and to make representations on behalf of those persons;
- to liaise with, and whenever appropriate request and arrange, the services of public instrumentalities, or of charitable or other bodies which may be able to meet the needs of those persons;
- to cooperate with other organisations having objects similar to those of the Association;
- to assist and represent persons in conducting appeals against administrative decisions by Government agencies, particularly in relation to welfare rights and tenancy;
- to work towards structural change, aimed at the elimination of poverty within the community and seek to empower welfare recipients generally and with respect to their legal, welfare and other rights; and
- to promote the principles of equal opportunity.

Vision, Mission, Values and Objectives

Vision

A just and compassionate society.

Mission

Eliminating disadvantage by assisting people to realise their rights to income and housing.

Values

We are committed to:

- Client focused ethical practice;
- Social justice and human rights principles;
- Empowering people;
- Collaboration and community engagement; and
- Innovation and creativity.

Objectives

- Serving individuals through casework, advocacy and advice.
- Increasing the systemic awareness and responsiveness to clients.
- Attracting, retaining and developing capable staff and volunteers.
- Ensure effective governance and reputation.
- Maintain sustainable systems, facilitates and financial management.

Service Report

Our work in 2024-2025

Welfare Rights & Advocacy Service continued to provide legal help in the areas of Social Security and Family Assistance Law, as well as Social Security Prosecutions and Tenancy Law. Our legal assistance takes the form of information and referral, legal advice, casework, duty advocacy, court and tribunal representation, community legal education and law and policy reform.

We prioritise legal assistance to those within our geographic catchment area although help is provided to clients outside of this area in some circumstances.

The geographic catchment area for our service delivery varies between our different programs. Traditionally Welfare Rights help is provided to those in the area north of the Swan River to the top of the state and across to the South Australian/Northern Territory border. Continuing from January 2024 welfare rights assistance was also provided to the traditional catchment of Sussex Street Community Law Service as their welfare rights position was and remained vacant in 2024-2025. This extended our welfare rights service area to south of the Swan River down the Albany Highway to Albany and across to Esperance and the South Australian border.

Tenancy assistance is provided to Local Government Areas (LGAs) in the Lower North Metropolitan Zone from Mosman Park up to Scarborough and across the City of Perth to Bayswater and Morley. Social Security Prosecution assistance and help to those impacted by Family and Domestic Violence (FDV) is provided across the entire state.

The community legal education, law reform and legal policy work undertaken by the service is informed by the experience of our clients. The law reform activities of the

service are augmented by its direct work with Economic Justice Australia (EJA) and the WA Tenancy Network.

Activities undertaken by Welfare Rights & Advocacy Service align with the vision, mission, values and objectives of the service and the Objects set out in the Constitution and Rules of the TLC Emergency Welfare Foundation of Western Australia (Inc.).

Assistance is provided from our premises at 98 Edward Street, Perth, Monday to Friday from 9.00 am to 5.00 pm except for public holidays and during the Christmas shutdown. Outreach services are provided through the Tenancy Duty Advocate Program at the Perth Magistrates Court in collaboration with Circle Green. Outreach services are also undertaken in collaboration with other legal assistance providers to Fitzroy Crossing and Derby, as part of the Disaster Recovery Legal Assistance Program in the Kimberley.

The staff of Welfare Rights & Advocacy Service includes a mix of lawyers and paralegals who deliver the core legal and related services to clients. There were two legal interns from the McCusker Centre for Citizenship who volunteered 200 hours assisting with social media and communications for the service. Pro Bono assistance was provided by Garth Tinsley from Norton Rose Fulbright who was Principal Solicitor for the service whilst Catherine Eagle was on leave in May 2025.

We have a Disability Action Plan which includes the provision of disability access to our building, and we ensure that all facilities hired to conduct education and information sessions are compliant with disability access requirements. Clients with disabilities can use support workers to enhance access to our service when appropriate. People with disabilities can access feedback and complaint mechanisms by either directly contacting the service for information via a pamphlet or by telephone or email.

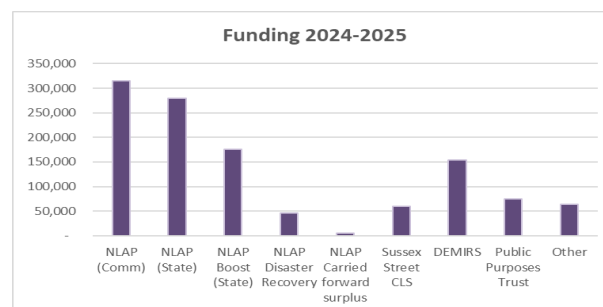
Welfare Rights & Advocacy Service encourages feedback and suggestions from all service users, and the service website includes a feedback survey.

Funding

The main source of funding for the service was under the National Legal Assistance Partnership (NLAP) between the Commonwealth and State Attorney Generals' Departments and administered by the Department of Justice (DOJ). Supplementary to this funding was additional Boost Funding provided by the State Attorney General's Department. During the year there was additional one off funding provided by the Commonwealth Attorney General's Department relating to Pay Disparity and State Attorney General's Department provided a one-off Resource Payment. In 2024-2025 the service received for a second-year additional funding under the NLAP Program for Disaster Recovery Legal Assistance to provide legal help to flood affected communities in Fitzroy Crossing impacted by the Kimberley Floods. Included in the welfare rights funding was one off funding from Sussex Street Community Law Service to recompense for the service delivery provided by our service to their clients from January 2024 and ahead of a contract variation from 1 July 2025.

The next largest source of funding is from the Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) for our Tenancy Advice and Education Service (TAES). This was the second year in which funding for the program increased after a six-year period, where funding had been reduced to a lower level than originally contracted for in 2012. The additional funding has permitted increased tenancy assistance to be provided in the program and reduced the subsidisation of tenancy help by the NLAP program, as has occurred since 2020.

In 2024-2025 we received one-off project funding from the Public Purposes Trust of Western Australia in relation to service provision related to the increased use of automation in Social Security decision making. Other income was received from a variety of other sources including bank interest, donations, memberships, accommodation income and ad hoc amounts not related to our core funding.

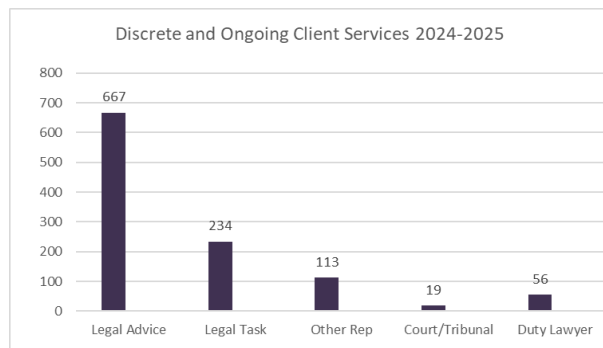


Legal Assistance

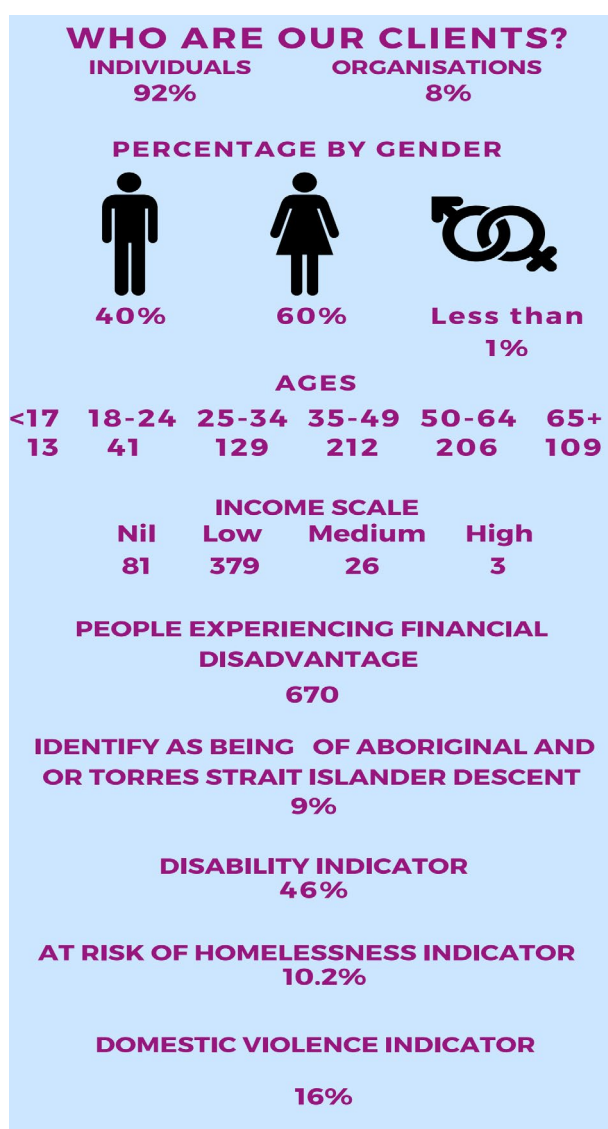
The legal assistance activities undertaken have since 2016 been recorded on the Community Legal Assistance Services System (CLASS) database provided by CLCs Australia. In April 2025 ahead of the expected decommission of CLASS in July 2025, the service migrated its client data to a new legal database, Actionstep. To comply with ongoing reporting requirements under NLAP the service's data is provided to CLCs Australia through a conduit system, Konekta. Ahead of the replacement of CLASS and the development of CLCs Australia National Data Repository for CLC Data, we are reliant on CLCs Australia for the statistics relating to work undertaken by the service. There is a paucity of detail able to be provided in the Annual Report 2024-2025, as information routinely able to be accessed is no longer available.

The total number of clients provided with discrete and ongoing services in 2024-2025 was 809. This represents an 8% increase in clients assisted from the previous year. There were 1,089 discrete and ongoing services

provided and 9% of these services were provided to clients from Outer Regional and Remote locations. Separately there were 1,022 information and referral occurrences made in 2024-2025.



Our clients



Welfare Rights

In 2024-2025 welfare rights assistance continued to be provided across a broader geographic catchment in Western Australia. The assistance provided included legal advice, legal task and tribunal, other representation and information and referral.

The mix of assistance provided changed in the latest year with an increase in the discrete and ongoing services provided. In terms of discrete assistance there was a 16% reduction in the number of legal advices provided and a 20% increase in the number of legal tasks undertaken. At the same time there was an increase in the numbers of matters where ongoing assistance in the forms of tribunal and other representation was provided.

There continued to be a broad range of Social Security issues clients sought assistance with in 2024-2025. As with previous years eligibility and entitlement access issues for Disability Support Pension continued to be a common occurrence for those with a disability. There also continued to be high numbers of people seeking assistance in relation to Centrelink debts.

Consistent over several years has been issues relating to delays in claim processing and lengthy delays with the Internal Review process within Services Australia. In these types of matters the continuation of the Services Australia Advocate's Channel has been a boon for the service in resolving these service issues and has led to improved outcomes for our mutual clients.

The latest year has also seen the replacement of the Administrative Appeals Tribunal (AAT) by the Administrative Review Tribunal (ART). We along with our colleagues in specialist welfare rights CLCs and our peak, Economic Justice Australia took every opportunity to provide input in the lead up to the establishment of the new tribunal of what had been working well and what could be

improved in terms of the AAT. To date we have not seen the promised improvements as ART has proved more impenetrable for services like ours in terms of its processes and unwillingness to liaise or work with users of their services. As such we have concerns for those who are unrepresented before the new tribunal.

Welfare Rights Case Studies

Welfare Rights Case Study 1

Our client first contacted us in 2020. Centrelink had 'acted on a tip off' and arrived at her house with a search warrant at 5 in the morning with around 8 officers including members of the AFP. She and her young children were terrified. Centrelink had subsequently made the decision to raise debts against her based on their finding that she had been a member of a couple while receiving payments as a single person. They had formed the view the matter should be forwarded to the DPP to consider criminal prosecution.

We ascertained that she had been the victim of serious family violence (FDV) for the entirety of the 'relationship' and successfully argued that it was not appropriate to refer this matter to the DPP. Unfortunately, at that time the definition of partnered under Social Security law did not take into account how FDV should be considered. There were decisions stating that FDV was common in 'marriage like relationships' and so a person's entitlement to payments was dependent on the income and assets of their 'partner' even if they had no access to this.

WRAS had been raising this issue with DSS for many years and in 2018 had participated in a research report prepared by our peak body – 'How well does Australia's social security system support victims of family and domestic violence?'. We were then actively involved in a follow up research project

presented to the government in November 2021 - DEBT, DURESS AND DOB-INS: Centrelink compliance processes and domestic violence. Fortunately, many of our recommendations were accepted and implemented by the relevant minister. This led to DSS changing their written policy to explicitly state that where a person was subjected to FDV, this would usually indicate that they were not a member of a couple for the purposes of social security law and even if they were, there was a provision of the Social Security Act that could be used to treat them as single for the purposes of working out their entitlement to payments.

Because of these changes when our client contacted us again about her debts in mid 2024 we were able to seek administrative review of the decisions to raise and recover debts against her. We represented her at the Administrative Review Tribunal in late November 2024 and the member accepted our submissions that she should not be considered a member of a couple. This meant that the money she had repaid to Centrelink was returned to her and over \$35,000 of 'debts' were found to not exist. She was also paid over \$5,000 she had missed out on due to Centrelink determining that she was partnered for 2 financial years.

The client explained that although she still had lifelong physical injuries and emotional trauma as a result of the relationship, which included her traumatic experiences dealing with Centrelink, having our assistance to get the decisions changed was extremely helpful in her recovery. She explained that hearing us outline to the Tribunal how Centrelink had 'got it wrong' and reading the Tribunal decision was life-changing. She was able to use the money she received to pay for medical treatment for herself and the children, and to purchase some household goods.

Welfare Rights Case Study 2

We were contacted by a Welfare Officer at a hospital the week before Christmas 2024. The client had communication difficulties due to an intellectual disability. Their DSP was cancelled in 2021 due to issues with paperwork and they had no family support. Prior to the hospital admission in August 2024 following a stroke, the client had not seen a doctor for 6 years and rarely left the house due to anxiety. The client was now in the Rehabilitation Unit at the hospital. The client was originally granted DSP in 1999 as they had an IQ of less than 55 and severe anxiety. The Welfare Officer had assisted the client to complete a new application for DSP and provide medical evidence.

We obtained the client's consent to contact Centrelink via the Advocate's Channel (AC) to lodge the new claim for them and seek urgent assessment of the claim. It was clear that they had remained eligible for DSP at all times. Within 2 weeks the new DSP claim was granted, and they received an arrears payment of almost \$4,000. Their regular fortnightly payments recommenced.

Following discussion with the AC they referred the matter to the Policy Department, DSS to see if the payment could be reinstated from the original date of cancellation in 2021. While waiting for the response the hospital Welfare Officer obtained the client's bank statements and found that the balance was \$25,000 less than the amount previously advised to Centrelink. WRAS forwarded the updated savings figures to the AC. Within 4 weeks of our initial contact with the AC they advised that the client's DSP would be restored to the date of cancellation in 2021. The client was eligible to receive arrears of almost \$100,000. The AC expressed concerns that the client may be vulnerable with such a large amount of arrears being paid. WRAS contacted the hospital Welfare Officer who agreed to assist the client to appoint a new

nominee and get advice about managing this money.

A vulnerable client who had been living off savings and their family members' payments for almost 4 years since their DSP was cancelled for failing to return a review document, is back on payments and has received significant arrears.

This illustrates the value of the time spent and significant work done by WRAS and other members of Economic Justice Australia (EJA) with Services Australia to establish the Advocates Channel. Because we could have direct access to senior staff in Centrelink and advocate for a fair outcome, senior staff in the policy department were willing to carefully look for a basis to approve restoration of the client's payment from a date more than 3 years earlier and thus pay them significant arrears. This would normally be outside of the scope of the *Social Security (Administration) Act 1999*.

Tenancy

Tenancy demand in the most recent year increased and saw a change in the mix of assistance provided by the service. In terms of discrete assistance there was a reduction in the numbers of legal advice and legal tasks provided in 2024-2025. This occurred at the same time as there was a 36% increase in the numbers of duty lawyer activities for the year. There was also an increase in the number of matters where ongoing assistance with Court/Tribunal and Other Representation was provided. This ongoing assistance was provided to tenants with a mix of tenure types including both private and public tenants. In the latest year 45% of these ongoing representation matters related to those in public housing.

Welfare Rights & Advocacy Service has continued to provide help on an outreach basis as a duty advocate at the Perth

Magistrates Court every three weeks. This assistance is provided in collaboration with Circle Green Community Legal. WRAS usually has two workers present at the court to better service tenants allocated across the various courts assigned with tenancy matters.

Some of the increased demand for ongoing representation and court assistance was due to our regular outreach provided at the Magistrates' Court. We regularly assist tenants at court (irrespective of location) and for those outside of our service area who require ongoing tenancy assistance we refer them back to the Local Service Unit (LSU) for their location. Unfortunately, despite our best efforts to provide warm referrals we found many vulnerable tenants return as they were unable to be provided with the tenancy assistance required as other services do not provide representation assistance at court or are continually at capacity.

We help tenants irrespective of means in line with the TAES contract with DEMIRS. We continued to provide additional tenancy assistance to tenants in public housing using NLAP Boost Funding in 2024-2025. With a further increase to the TAES funding in 2025-2026 it is expected all tenancy assistance should be provided within that program.

We prioritise providing help to those facing eviction or at risk of homelessness. We provide advice to clients, attempt to negotiate an alternative outcome, and where appropriate represent the client at court with the aim of trying to stop the tenant's eviction. This year we provided Court/Tribunal and Duty Lawyer assistance for 56 tenancy matters and Other Representation assistance in 45 matters.

We continued to see high levels of matters where the Housing Authority sought to end the tenancies of vulnerable tenants. Unlike in previous years there were less Community Housing tenants being faced with eviction in 2024-2025. The difficulty for these public

housing tenants is that they are facing eviction into homelessness from accommodation which is the accommodation of last resort and is directed to the most vulnerable in our community.

As with prior recent years the highest occurring issue for tenants seeking help related to termination by lessor. This was followed by tenancy bond, tenancy rent and tenancy access. Another prevalent issue for tenants seeking assistance was in relation to maintenance and repairs, with tenants asserting their rights at times where they were faced with retaliatory action from landlords. With the recent proliferation of granny flat rentals access to basic utilities has become an emerging issue for tenants.

Many of the problems for tenants relate to the difficulties for tenants to maintain and sustain tenancies, with rents increasing significantly and the dearth of affordable rentals. It is also indicative of the current housing crisis in Western Australia and the difficulties experienced in the residential housing market with record low vacancy rates and the lack of affordable rentals. It also highlights the need for legislative reforms to prevent s64 no cause evictions and minimum standards for rental accommodation in line with other jurisdictions across the country.

Tenancy Case Studies

Tenancy Case Study 1

The tenant was referred to WRAS by another tenant who was experiencing issues following the vacation of the same rental premises. The tenant had lived at the property in a share arrangement with 6 people and was on a working holiday visa in Australia. Prior to vacating, the lessor told the tenant that if they wanted their bond back, they had to find a new tenant. The tenant found a new tenant who moved into the property the day after our client vacated. When they asked for the

return of their \$900.00 bond the lessor paid them \$23.00. The client told us he had not signed any paperwork ahead of the bond release and did not know whether the bond or a bond top up had been lodged with the Bond Administrator. The lessor demanded that the client pay \$325.00 for the premises to be professionally cleaned after the new tenant moved in.

The Tenant Advocate provided the tenant with advice about the identified issues and the process to seek a remedy by negotiation or via the court process. We contacted the lessor to outline the issues but he was unwilling to refund the amounts we had identified. The Tenant Advocate assisted the tenant to lodge an application at the Magistrate's Court and then prepared the necessary documentation and agreed to provide representation at the trial. The lessor lodged the bond ahead of the trial.

The client's application was resolved by Consent Orders following the intervention of the Magistrate on the morning of the trial. The consent orders were for the Bond Administrator to release the bond to the tenant and for the Lessor to pay the tenant \$482.00 in relation to illegal rent and utility charges. Following on from the court process, a week later the Lessor then informed the client that they intended to pay the Judgement Debt by instalments of \$2.00 per week for the next 241 weeks which is longer than the tenant's current visa. WRAS sought pro bono assistance from a private law firm to enforce the judgement debt and the private firm is now representing the client in this matter.

Since that hearing, the Tenant Advocate represented another former tenant from the same premises. This tenant instructed us ahead of the trial that they wanted the matter to go to a hearing so the Court would be able to refer the lessor to the DEMIRS. The lessor has been referred to the Department

by the court. This is the third court matter with the same lessor and we have been approached by additional tenants. These tenants are routinely vulnerable, from non-English speaking backgrounds and the lessor routinely ignores the requirements of the RTA and his approach to Court orders is concerning.

Tenancy Case Study 2

The tenant lived in a private rental for 2 years with his wife and young children. Within a few months of moving in, the tenant noticed mould and reported the mould to the lessor agent. The lessor's agent did not respond for 6 months. Only after continuous requests for maintenance, the lessor finally arranged for a mould contractor to attend the property. The mould contractor deemed all the bedrooms of the property uninhabitable and the family of 4 had to sleep in the living room. The tenant was a migrant with a young family. He was in financial hardship as he had lost his job. The mould in this property had damaged all of his family's Eid presents and this was extremely upsetting for him and the family.

Our agency first engaged with this tenant through our duty advocacy service at Perth Magistrate's Court. The tenant had applied to court for return of the bond and compensation for damage to goods from the mould. The tenant had previously tried to negotiate for return of the bond and compensation for a long period. Our agency provided advice to the tenant to seek to refine the compensation he was seeking, and attempted conciliation with the lessor's agent. We also represented the tenant in court.

The court granted orders for return of the bond to the tenant and compensation for damaged goods due to mould. The tenant was very happy with this result as it represented resolution of a long dispute and very challenging time for him and his young

family. Mould issues are complicated and can be exacerbated by the lessor not carrying out maintenance responsibilities, but also illustrates the poor protections for renters with no minimum standards in rental properties in WA residential tenancy law.

Community Legal Education

In 2024-2025 the service provided 16 Community Legal Education (CLE) activities, and 4 new CLE resources were developed. Levels of activity were slightly lower than the previous year due to the high demand for individual client assistance in the two main practice areas.

Community education activities were undertaken across our welfare rights and tenancy programs and included both one off workshops and the development of information resources. Delivery of sessions and workshops occurred in person, as well as the use of online delivery via Zoom and Microsoft Teams.

In 2024-2025 CLE information sessions were undertaken in Fitzroy Crossing as part of the Disaster Recovery Legal Assistance Program to the Kimberley.



Sessions were undertaken in the following settings:

- Aboriginal Family Law Service;
- Fitzroy Crossing Legal Hub;

- UWA Social Work Students;
- UWA Beyond Commercial Law;
- City of Stirling;
- Multicultural Services Centre;
- Ashiana Humanitarian Network;
- Armadale Let's Connect 2025;
- Law Society of Western Australia Bookclub;
- Economic Justice Australia;
- CLWA – CPD;
- Department of Social Services;
- Department of Human Services; and
- Community Legal Centres Australia.

As well as the development of additional education resources our existing suite of Fact Sheets was regularly reviewed and updated in response to changes to ensure their accuracy. All fact sheets available from the service website have access to Google Translate.



Law Reform

In 2024-2025 there was an increase in the number of law reform activities undertaken by the service. Law reform activities are informed by the experiences of our clients with the aim of bringing about structural and systemic change.

The law reform work undertaken through the year included staff participating in forums, preparing and contributing to submissions, giving media interviews, and providing feedback to the Department of Social Services

(DSS)/Services Australia (SA)/DEMIRS and others on specific issues which related to service delivery and law and policy. Some of these occurred in the context of activities of other organisations such as EJA and the Tenancy Network of which we are members.

A continued focus in the most recent has been related to the implementation of the Robodebt Royal Commission (RRC) recommendations. Catherine Eagle has been involved with the implementation of the report recommendations and the establishment of the Pilot Advocate's Channel in December 2023. It is pleasing that in the most recent year following evaluation that the Advocate's Channel has become a permanent fixture. In recent months access to the Advocate's Channel has been extended to other community organisations beyond welfare rights lawyers.

Catherine Eagle continues to be a stalwart of the welfare rights network regularly working on other EJA projects to progress specific issues. In 2024-2025 she has been a representative of EJA on separate Centrepay and Child Support Working Groups with Services Australia.

At a local and national level our staff participated in a number of regular meetings, forums and other activities. Some of the regular and ad hoc forums, conferences, meetings, and activities which staff have chaired and/or participated in have included:

- WA Tenant Advocates' Meetings;
- WA Tenant Coordinators' Meetings;
- WACOSS Community Relief and Resilience Forum (ER);
- DOJ Kimberley Flood Meetings;
- Economic Abuse Reference Group (WA);
- CLCs Australia PII Committee;
- CLWA Legal Practice and PII Sub Committee;
- CLWA Member Meetings;
- CLWA CLEWS Network Meetings;

- CLWA Quarterly Community Engagement Meetings;
- CLWA Manager's Meetings;
- EJA Members' Meetings;
- EJA Board Meetings;
- EJA DSS Meetings;
- EJA Services Australia Meetings;
- Pro Bono Network;
- 4Rs Network; and
- Legal Practice Board Meetings.

In 2024-2025 Catherine Eagle continued in her roles as the Convenor of the CLCs Australia Professional Indemnity Insurance (PII) Network, the WA State Representative on the CLCs Australia PII Committee and as the convenor of the CLWA Legal Practice and PII (LP&PII) Committee. In this role she provides support and guidance to other CLCs in relation to PII issues and a range of legal practice and ethical issues that arise within a community legal setting. She is also involved in organising and delivering training to lawyers and other staff in CLCs across a range of practice areas.

Welfare Rights & Advocacy Service is an active participant in the EJA. In the last year we have participated in the monthly Members meetings, Community of Practice Meetings, various sub committees and Board meetings of the EJA. These meetings have a focus on casework trends, policy and law reform, as well as the governance of the EJA.

Catherine Eagle is currently the Deputy Chairperson of EJA. This has allowed the service to contribute and engage in the law reform and legal policy work undertaken by EJA on behalf of its members. Staff of the service regularly provide significant input into EJA submissions and have represented EJA in national forums.

In addition to the CLE and Law Reform activities undertaken, the service has had a continued social media presence in 2024-2025. Rhea Thomas has steered that activity with the assistance of our McCusker

Communications and Law Interns over the last year.

Governance

The governance of the Association rests with the Board of the TLC Emergency Welfare Foundation of Western Australia (Inc.). There have been no changes to the constitution since the Annual General Meeting held in October 2020.

There was a changing of personnel on the Board as Sally Fox stepped down from the Chair position at the 2024 AGM into a General Board Member position. Dan Hill moved from the Deputy Chairperson position to become the Chairperson at the 2024 AGM. Rachel Eaton moved from a General Board Member position to the vacant Deputy Chairperson role at the AGM. The other office bearers were Anastasia Phylactou who continued as Treasurer for a fourth year and Mark Elliott as Secretary for a third year. Both Rohini Thomas and Luke Edmonds, continued respectively as a General Board Member and as the Unions WA nominee for a second year. Darcy Gunning joined the Board as a General Board Member in November 2024.

The Board met 6 times in 2024-2025. Quorum was achieved for all meetings during the year. Board Members participated in meetings in person or remotely by Zoom or by telephone.

The Board continued to deliberate options relating to the sustainability of the service in response to the directions of the Department of Justice.

Future of the Service

The last year felt very much like a roller coaster with uncertainty over funding beyond June 2025 ever present. With both the NLAP and DEMIRS contracts to end, the service was expecting commissioning processes for both

programs to occur ahead of the end of the financial year.

In October 2024 DEMIRS advised the TAES network of their intention to extend the TAES contracts for a further two years to June 2027. During the extension period it is the Department's intention to conduct a thorough review of the tenancy program prior to any future commissioning strategy before June 2027. The contract extension was accompanied with additional financial resources. This funding increase was welcomed, as since 2020 the resourcing for the tenancy program has been bolstered by additional financial resources provided under the NLAP program. In 2025-2027 all tenancy assistance should be able to be provided through the TAES program and its funding. We look forward to working with the Department in relation to the review of TAES in 2025-2026.

In October 2024 the Commonwealth Attorney-General announced a new National Access to Justice Partnership (NAJP) which provides funding security for CLCs from July 2025 for a further 5 years at an increased amount. Whilst the new agreement was meant to provide greater certainty for CLCs, in Western Australia, the contract provided by the DOJ is for only 2 years with minimal increases to both Commonwealth and State funding. At the time, CLCs were advised by the then State Attorney General that in March 2025 the consultations with the sector would recommence in relation to the commissioning process for the new contracts. We are comforted that in the DOJ future plan unveiled in late 2024, that there is a role for a statewide specialist Social Security law provider. We do however continue to wait for these consultations to recommence and have doubts that the timeline to finalise the commissioning process before June 2026 becomes less achievable.

A continued challenge in 2024-2025 was the extension of the geographic catchment area

to be serviced by the service. Following a joint request for contract variations from SSCLS and Welfare Rights & Advocacy Service, NAJP funding from July 2025 to July 2027 provides extra resources to assist with the additional service area we help. Separately, we continued to negotiate with SSCLS for resources for the work already undertaken from January 2024. In late March 2025, an agreement was reached for the one-off transfer of resources from SSCLS to WRAS for 2024-2025. These monies make up the bulk of the unspent grants in 2024-2025 due to the timing of the payment and will be expended on direct service provision in 2025-2026.

It is pleasing that in June 2025 we were advised by DOJ that the Disaster Recovery – Legal Assistance Project to the Kimberley would be continued for a further year in 2025-2026. The project extension was initially to provide reimbursement for the travel and interpreter costs to continue regular outreach visits to Fitzroy Crossing without any additional FTE funding to cover staff and other administrative costs. To continue the outreach project we prioritised available reserves to cover some FTE for the continued project in 2025-2026 ahead of the end of the financial year. We have recently been advised there may be some funding provided for FTE and we await the outcome of these discussions between DOJ and Department of Fire and Emergency Services who control the funding for the project.

Following on from the previous year in 2024-2025 the service further explored options for merger with Northern Suburbs Community Legal Centre (NSCLC) through a due diligence process. Problematic in those discussions was simultaneous to our discussions with NSCLC, they were pursuing individual merger discussions with another 3 legal centres – including 1 place based and 2 specialist services. At no time in this process was there opportunity to explore how this larger entity (merger/absorption of 5 entities) would work

in terms of service delivery and the client experience. Our Board determined that it was not in the best interests of our clients to pursue merger with NSCLC in terms of the delivery of a statewide specialist Social Security practice into the future.

We will continue to take all opportunities to work collaboratively in the sector at a local and national level. Our work with EJA and Services Australia has resulted in improved outcomes for our mutual clients and recently introduced legislative change. We are hopeful of receiving additional funding from Government and proceeds from the Robodebt Royal Commission to provide additional debt related assistance to clients.

Acknowledgement and Thanks

I would like to acknowledge the work and support of the Board over many years to Welfare Rights & Advocacy Service. It is helpful that we continue to have had a relatively stable board and retained returning board members over recent years, although there is likely to be a change of roles amongst some of the Officer Bearers in the coming year. I look forward to working with the 2025-2026 Board.

The service has over an extended period maintained a stable staff, however in 2024-2025 there were some personnel changes with the departure of Olivia Campion, Natalie Doray, Leah Lobo, Marwat Sallehi, Namoonga Nangongwe and Christie Oey.

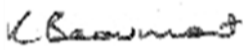
We have also welcomed new staff to the service with the employment of Christie Oey, Leah Lobo, Namoonga Nangongwe, Muhammed Jaferralli, Hannah Nguyen, Taylah Bell and Shalini Thegarajan.

Apart from paid staff we have hosted two McCusker interns who have provided support and assistance in our core work and

broadened our reach through social media and communication activities.

I would also like to thank Garth Tinsley for the pro bono assistance he provided to the service in May 2025 when he assisted in the Principal Solicitor role during Catherine Eagle's well deserved leave.

I would like to acknowledge the commitment of our staff and particularly Catherine Eagle who continue to work tirelessly for the clients. I applaud their willingness and dedication year after year to advocate for our clients to achieve the best possible outcome available, and at the same time to work toward systemic change.

A handwritten signature in dark ink, appearing to read 'K Beaumont', with a stylized, cursive script.

Kate Beaumont
Executive Officer

Treasurer's Report

It pleases me to present the 2024-2025 audited Special Purpose Financial Report. Armada Audit and Assurance conducted our financial audit for the third time and have issued an unmodified opinion.

Welfare Rights & Advocacy Service reported a surplus \$52,767 in 2024-2025 which appears in retained surpluses.

Our core income for services for the year was \$1,109,936 which was a 25% increase from the previous period and was received from:

- the Commonwealth and State Attorney General's Department administered by the Department of Justice (NLAP Contract) which included both recurrent and additional Boost funding and Disaster Recovery Legal Assistance funding for the Kimberley Floods;
- the Department of Energy, Mines, Industry Regulation and Safety for the Tenancy Advice and Education Service (TAES) Program;
- the Public Purposes Trust of the Law Society of Western Australia; and
- Sussex Street Community Law Service.

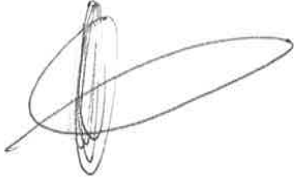
Apart from regular indexation on our core NLAP and TAES Program contracts in the NLAP Program there was an injection of funds from the Commonwealth to assist with Pay Disparity and a one-off resource payment from the State. The service also received one off project funding from the Public Purposes Trust for an Automation in Social Security Project in 2024-2025.

There had been a joint request for an NLAP contract variation from Welfare Rights & Advocacy Service and Sussex Street Community Law Service to the Department of Justice in relation to the servicing of the welfare rights geographic catchment previously and no longer serviced by SSCLS. That variation will come into effect from 1 July 2025. Funds were provided by SSCLS to recompense for the social security assistance provided by our service since January 2024 to clients from their geographic catchment. There are carried forward surpluses in the NLAP program due to the finalisation and timing of the payment from SSCLS to be used in the welfare rights program in 2025-2026.

Welfare Rights & Advocacy Service ended the financial year with a cash position of \$938,764, as well as prepayments and other receivables of \$28,445 against liabilities of \$546,310.

Current and non-current leave provisions of \$408,537, form the bulk of liabilities for the organisation.

The service remains in a financially strong position, and the Board continues to actively pursue opportunities relating to future sustainability of the organisation at a time of uncertainty.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Anastasia Phylactou
Treasurer

Special Purpose Financial Report

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

ABN 95 512 184 786

Special Purpose Financial Report - 30 June 2025

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

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30 June 2025**

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General information

The financial statements cover T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service as an individual entity. The financial statements are presented in Australian dollars, which is T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service's functional and presentation currency.

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business is:

98 Edward Street, PERTH, WA 6000

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

The financial statements were authorised for issue on the 3 October 2025

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Board's report
30 June 2025**

The Board presents the report on the T.L.C. Emergency Welfare Foundation of Western Australia Inc. for the financial year ended 30 June 2025.

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

The surplus of T.L.C. Emergency Welfare Foundation of Western Australia Inc. for the financial year ended 30 June 2025 amounted to \$52,767 (2024: surplus of \$32,985).

The principal activity of the association during the financial year was the provision of independent information, advice, advocacy and referral to disadvantaged people, social security recipients and low waged workers.

During the period, the T.L.C. Emergency Welfare Foundation of Western Australia Inc. applied the accounting policies described in Note 1 to these financial statements.

On behalf of the Board



Chairperson



Treasurer

Dated 3 October 2025

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Board's declaration
30 June 2025**

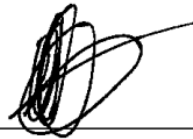
In the Board's opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Western Australian legislation, the Associations Incorporation Act 2015, the Charitable Collections Act 1946 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in Note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the Board



Chairperson



Treasurer

Dated 3rd October 2025

Independent Audit Report on the Financial Report to the Members of T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

Opinion

We have audited the attached special purpose financial report of T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service. ('the Association') which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service. is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) Giving a true and fair view of the Association's financial position as at 30 June 2025 and of its financial performance and cash flows for the year then ended; and
- b) Complying with Australian Accounting Standards to the extent disclosed in Note 1 to the financial report and *Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which discloses the basis of accounting. The financial report has been prepared to assist the Association meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and to meet the needs of members. As a result, the financial report may not be suitable for another purpose.

Responsibilities of Committee Members for the Financial Report

The Committee of the Association are responsible for the preparation and fair presentation of the special purpose financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial statements is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of members. The Committee are also responsible for such internal control as the Committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial report, the Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our audit report.

*Armada Audit
& Assurance*

ARMADA AUDIT & ASSURANCE PTY LTD



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NIGEL DIAS

DIRECTOR

Perth, Dated 3 October 2025

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**AUDITOR'S INDEPENDENCE DECLARATION
UNDER DIV 60 OF AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE MEMBERS OF
T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare
Rights & Advocacy Service**

I declare that, to the best of my knowledge and belief, in relation to the audit for the year ended 30 June 2025 there has 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.

*Armada Audit
& Assurance*

ARMADA AUDIT & ASSURANCE PTY LTD



.....
NIGEL DIAS
DIRECTOR
Perth, Dated 3 October 2025

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T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June 2025**

	Note	2025 \$	2024 \$
Revenue			
Grant income	3	1,109,936	884,733
Donations		760	1,280
Interest income		17,545	12,838
Accommodation income		10,000	10,000
Economic Justice Australia		-	3,906
Other income		35,045	27,251
Total revenue		<u>1,173,286</u>	<u>940,008</u>
Expenses			
Administrative costs		(34,135)	(32,096)
Audit fees		(6,090)	(5,600)
Computer and Software expenses		(14,933)	(8,396)
Conference fees		(182)	(535)
Consultancy fees		(15,300)	-
Employment costs	4	(911,491)	(797,043)
Insurance		(11,404)	(12,007)
Occupancy costs		(28,070)	(22,829)
Travel		(5,020)	(11,822)
Equipment repairs and maintenance		(2,070)	(2,576)
Minor and Capital Equipment		(12,727)	(2,429)
Depreciation expense		(2,840)	(6,348)
Unexpended grants	8	(73,693)	(5,342)
Paid Parental Leave received in advance	8	(2,564)	-
Total expenses		<u>(1,120,519)</u>	<u>(907,023)</u>
Surplus for the year		<u>52,767</u>	<u>32,985</u>
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Profit on the revaluation of land and buildings		-	50,000
Other comprehensive income for the year		-	50,000
Total comprehensive income for the year		<u>52,767</u>	<u>82,985</u>

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

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Statement of Financial Position
As at 30 June 2025**

	Note	2025 \$	2024 \$
Assets			
Current assets			
Cash and cash equivalents	5	938,764	798,600
Trade and other receivables	6	28,445	19,883
Total current assets		<u>967,209</u>	<u>818,483</u>
Non-current assets			
Property, plant and equipment	7	1,203,517	1,205,999
Total non-current assets		<u>1,203,517</u>	<u>1,205,999</u>
Total assets		<u>2,170,726</u>	<u>2,024,482</u>
Liabilities			
Current liabilities			
Trade and other payables	8	141,923	59,946
Employee Fringe Benefit Liabilities		(4,150)	(4,083)
Provisions	9	394,773	377,222
Total current liabilities		<u>532,546</u>	<u>433,085</u>
Non-current liabilities			
Provisions	9	13,764	19,748
Total non-current liabilities		<u>13,764</u>	<u>19,748</u>
Total liabilities		<u>546,310</u>	<u>452,833</u>
Net assets		<u>1,624,416</u>	<u>1,571,649</u>
Equity			
Reserves	10	1,043,835	1,048,902
Retained surpluses		580,581	522,747
Total equity		<u>1,624,416</u>	<u>1,571,649</u>

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

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Statement of Changes in Equity
For the year ended 30 June 2025**

	Redundancy Reserve \$	Revaluation Reserve \$	Retained surplus \$	Total equity \$
Balance at 1 July 2023	74,959	907,401	506,304	1,488,664
Surplus for the year	-	-	32,985	32,985
Other comprehensive income for the year	-	50,000	-	50,000
Total comprehensive income for the year	-	50,000	32,985	82,985
Transfer to reserve	16,542	-	(16,542)	-
Balance at 30 June 2024	91,501	957,401	522,747	1,571,649

	Redundancy Reserve \$	Revaluation Reserve \$	Retained surplus \$	Total equity \$
Balance at 1 July 2024	91,501	957,401	522,747	1,571,649
Surplus for the year	-	-	52,767	52,767
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	52,767	52,767
Transfer to reserve	(5,067)	-	5,067	-
Balance at 30 June 2025	86,434	957,401	580,581	1,624,416

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

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Statement of Cash Flows
For the year ended 30 June 2025**

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers		1,153,177	927,171
Payments to suppliers and employees		<u>(1,030,200)</u>	<u>(838,020)</u>
Net cash from operating activities	15	<u>122,977</u>	<u>89,151</u>
Cash flows from investing activities			
Payments for property, plant and equipment	7	(358)	(399)
Interest received		<u>17,545</u>	<u>12,838</u>
Net cash from investing activities		<u>17,187</u>	<u>12,439</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		140,164	101,590
Cash and cash equivalents at the beginning of the financial year		<u>798,600</u>	<u>697,010</u>
Cash and cash equivalents at the end of the financial year	15(a)	<u>938,764</u>	<u>798,600</u>

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

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Notes to the Financial Statements
30 June 2025**

Note 1. Material accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

In the Boards' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Western Australian legislation the Associations Incorporation Act 2015, the Charitable Collections Act 1946 and associated regulations. The Board have determined that the accounting policies adopted are appropriate to meet the needs of the Board of T.L.C. Emergency Welfare Foundation of Western Australia Inc trading as Welfare Rights & Advocacy Service.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Going Concern

The financial report has been prepared on the going concern basis, which contemplates the continuation of normal business activity and the realisation of assets and the settlement of liabilities in the ordinary course of business. The Association's primary source of funding comprises grants from Federal and State agencies with whom the Association enters into funding agreements for a period of one to three years.

For the year ended 30 June 2025, the Association incurred a net surplus of \$52,767 (2024: net surplus of \$32,985), and the Association has a net current asset surplus of \$434,663 (2024: surplus of \$385,398). The Directors have prepared a cash flow forecast with 12 months of contracted funding. The Association's core grant funding contract runs to 30 June 2027. Based on these facts, the Association considers the going concern basis of preparation to be appropriate.

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Notes to the Financial Statements
30 June 2025**

Note 1. Material accounting policies (continued)

(a) Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Grant revenue

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Donations

Welfare Rights & Advocacy Service receives non-reciprocal contributions of assets from the government and other parties for no or a nominal consideration. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the profit or loss.

Donations and bequests are recognised as revenue when received.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

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

(b) Income tax

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

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Notes to the Financial Statements
30 June 2025**

Note 1. Material accounting policies (continued)

(c) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification. An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current. A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(d) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(e) Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

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

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

(f) Property, plant and equipment

Land and buildings are shown at fair value, based on periodic, at least every 2 years, valuations by external independent valuers, less subsequent depreciation and impairment for buildings. The valuations are undertaken more frequently if there is a material change in the fair value relative to the carrying amount. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited in other comprehensive income through to the revaluation surplus reserve in equity. Any revaluation decrements are initially taken in other comprehensive income through to the revaluation surplus reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to profit or loss.

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

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

Plant and equipment	3-5 years
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The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Any revaluation surplus reserve relating to the item disposed of is transferred directly to retained profits.

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Notes to the Financial Statements
30 June 2025**

Note 1. Material accounting policies (continued)

(g) Trade and other payables

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

(h) Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

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

(i) Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

(j) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2025. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

(k) New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Notes to the Financial Statements
30 June 2025**

Note 2. Critical accounting judgements, estimates and assumptions

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

Estimation of useful lives of assets

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

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3. Grant income	2025	2024
	\$	\$
NLAP Community Legal Centre (Comm)	314,725	277,763
NLAP Community Legal Centre (State)	279,213	240,531
NLAP Community Legal Centre Boost Funding (State)	175,232	171,729
NLAP Disaster Recovery – Kimberley Legal Assistance	45,855	42,503
NLAP Community Legal Centre (carried forward surplus)	-	4,705
Department of Energy, Mines, Industry Regulation and Safety	154,596	147,502
Public Purposes Trust	75,000	-
NLAP Disaster Recovery – Kimberley Legal Assistance (carried forward surplus)	5,342	-
Sussex Street Community Law Service	59,973	-
	<u>1,109,936</u>	<u>884,733</u>

Note 4. Employment costs

Salaries	800,202	664,852
Annual leave – movement	(2,612)	32,536
Long service leave - movement	14,179	24,832
Superannuation	88,842	73,135
Other employment costs	2,455	1,688
Government Paid Parental Leave	8,425	-
	<u>911,491</u>	<u>797,043</u>

Note 5. Cash and cash equivalents

Cash on hand	200	200
Cash at bank and term deposits	938,564	798,400
	<u>938,764</u>	<u>798,600</u>

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Notes to the Financial Statements
30 June 2025**

Note 6. Trade and other receivables

	2025	2024
	\$	\$
Trade debtors	2,676	3,832
Prepayments	25,769	16,051
	<u>28,445</u>	<u>19,883</u>

Note 7. Property, plant and equipment

Land and buildings - at valuation	1,200,000	1,200,000
Plant and equipment - at cost	60,695	60,337
Less: Accumulated depreciation	<u>(57,178)</u>	<u>(54,338)</u>
	3,517	5,999
	<u>1,203,517</u>	<u>1,205,999</u>

Valuations of land and buildings

The basis of the valuation of land and buildings is fair value. Fair values are based on market values, being the price that would be received to sell an asset in an orderly transaction between market participants at the reporting date. The value adopted as at 20 June 2024 was based on a valuation undertaken by PWE Property Consultants Valuers (a licensed independent valuer).

Note 8. Trade and other payables

	2025	2024
	\$	\$
Trade payables	4,150	5,067
Accrued expenses	26,506	21,199
BAS and PAYG payable	35,010	28,338
Unexpended grant	73,693	5,342
Parental Leave Funds received in advance	2,564	-
	<u>141,923</u>	<u>59,946</u>

Accrued expenses

Expenses accrued include wages and the superannuation accrued with the change of financial years.

Note 9. Provisions

	2025	2024
	\$	\$
Current		
Annual leave	199,035	201,647
Long service leave	195,738	175,575
Total current provisions	<u>394,773</u>	<u>377,222</u>
Non-current		
Long service leave	13,764	19,748
Total non-current provisions	<u>13,764</u>	<u>19,748</u>

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Notes to the Financial Statements
30 June 2025**

Note 10. Reserves	2025	2024
	\$	\$
Revaluation surplus reserve	957,401	957,401
Redundancy reserve	86,434	91,501
	<u>1,043,835</u>	<u>1,048,902</u>

Revaluation surplus reserve

The reserve is used to recognise increments and decrements in the fair value of land and buildings, excluding investment properties.

Redundancy reserve

The Redundancy reserve is a provision required in the TLC Emergency Welfare Foundation of Western Australia Inc. Enterprise Bargaining Agreement 2016.

Note 11. Related party information

a) Members of the Board

The members of the Board who served for the whole of the financial year, unless otherwise indicated, are as follows:

Sally Fox	Chairperson to 25 October 2024
Dan Hill	Chairperson from 25 October 2024
Dan Hill	Deputy Chairperson to 25 October 2024
Rachel Eaton	Deputy Chairperson from 25 October 2024
Anastasia Phylactou	Treasurer
Mark Elliott	Secretary
Luke Edmonds	Unions WA Nominee
Sally Fox	General Member from 25 October 2024
Rachel Eaton	General Member to 25 October 2024
Rohini Thomas	General Member
Darcy Gunning	General Member from 27 November 2024

b) Related party transactions

There were no related party transactions requiring disclosure during the financial year.

Note 12. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by, the auditor of the incorporated association:

	2025	2024
	\$	\$
<i>Audit services -</i>		
Audit of the financial statements	<u>6,090</u>	<u>5,600</u>

The auditor remuneration in note above may be slightly different from the audit fees expense listed on page 7.

Note 13. Economic dependence

The incorporated association is dependent on funding from Federal and State Government bodies to conduct its current activities. Should this funding not be made available in future, the incorporated association may not be able to continue to conduct its current activities. At the date of this report, management has no reason to believe that this financial support will not continue.

T.L.C. Emergency Welfare Foundation of Western Australia Inc. trading as Welfare Rights & Advocacy Service

**Notes to the Financial Statements
30 June 2025**

Note 14. Events after the reporting period

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

Note 15. Reconciliation of surplus to net cash from operating activities

	2025	2024
	\$	\$
Surplus for the year	52,767	32,985
Adjustments for:		
Depreciation and amortisation	2,840	6,348
Interest received	(17,545)	(12,838)
Change in operating assets and liabilities:		
(Increase)/Decrease in trade and other receivables	(8,562)	(3,232)
Increase/(Decrease) in trade and other payables	81,977	9,430
Increase/(Decrease) in employee fringe benefits	(67)	(909)
Increase/(Decrease) in employee benefits	11,567	57,367
Net cash from operating activities	122,977	89,151

15 (a). Reconciliation of cash balances

	2025	2024
	\$	\$
Cash and cash equivalents	938,764	798,600
	938,764	798,600

Note 16. Capital and Lease commitment

The Association does not have capital and lease commitments as at 30 June 2025.