WELFARE RIGHTS & ADVOCACY SERVICE

ANNUAL REPORT

2025-2026



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Funding and Support provided to Welfare Rights & Advocacy Service in 2025-2026

COMMONWEALTH GOVERNMENT

Australian Government
Attorney-General's Department

STATE GOVERNMENT

GOVERNMENT OF WESTERN AUSTRALIA
Department of Justice

Department of Local Government, Industry Regulation and Safety
GOVERNMENT OF WESTERN AUSTRALIA

PHILANTHROPIC

Public Purposes Trust

THE PIDDINGTON SOCIETY

ECONOMIC JUSTICE AUSTRALIA

DONATIONS

MEMBERSHIPS

Personnel and Staff Profile 2025-2026

Board

Dan Hill	Chairperson
Rachel Eaton	Deputy Chairperson to 10/10/2025
Sally Fox	Deputy Chairperson from 10/10/2025
Anastasia Phylactou	Treasurer
Mark Elliott	Secretary to 10/10/2025
Darcy Gunning	Secretary from 11/11/2025
Rohini Thomas	Board Member
Luke Edmonds	Unions WA nominee
Sally Fox	Board Member to 10/10/2025
Darcy Gunning	Board Member to 11/11/2025
Rachel Eaton	Board Member from 10/10/2025 (leave of absence from 4/02/2026 to 7/08/2026

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
Bev Wotzko	Bookkeeper
Naziah Mohammad Sohail	Solicitor – Welfare Rights/Tenancy
Muhammad Jafferalli	Administrative Officer
Hannah Nguyen	Administrative Officer/Paralegal
Taylah Bell	Solicitor – Welfare Rights/Tenancy
Shalini Thegarajan	Solicitor – Welfare Rights
Su Chew	Bookkeeper
Jacob Higgins	Solicitor- Welfare Rights
Lauren Huynh	Administrative Officer
Emille Volkers	Administrative Officer

McCusker Centre Interns

Sarah Lee
Robert Lee
Emma Wiese

PLT Intern

Lisa Hurd

Chairperson's Report

I am pleased to present the Chairperson's Report to the 2026 AGM of the TLC Emergency Welfare Foundation of WA (Inc) trading as Welfare Rights & Advocacy Service (WRAS). This marks the second year of my term as Chair and over 8 years' service on the Board.

As evidenced by the detailed Service Report contained within, WRAS has continued to deliver on its core function of providing legal and advocacy services to clients in need.

Funding certainty beyond the next two years remains a concern for WRAS. The Department of Justice (DOJ) commissioning strategy finalisation has been subject to continued delays. DOJ has now extended NAJP funding for a further year to June 2028 to finalise and implement their commissioning strategy.

LGIRS had previously increased and extended the tenancy funding for 2 years whilst they undertook a thorough review of the program. This has helped to address the historic inadequacy of funding to assist tenants and has negated the need to use NAJP funding to meet the additional demand and service the need of the most vulnerable tenants – those in public housing. This has now been extended for a further year until June 2028. The promised thorough review and co-design will occur over that period, and as yet is not concluded.

Additional Commonwealth Funding related to Pay Disparity in the Sector was continued in 2025-2026 and enabled us to pay an across-the-board pay increase of 2.5% to all staff. The increase was to be time limited due to the initial uncertainty of funding beyond June 2027. With assured funding to June 2028 these above award conditions are likely to continue while there are secure funding contracts in place.

Issues continued with the introduction of the new client management system (CMS), Actionstep. We utilised assistance offered by Redgum Justice with a secondment arrangement to make Actionstep fit for purpose. This included further refinement of the data base for WRAS and broader more in-depth training to staff in the new CMS.

The Kimberley Outreach project continued for a third year. This was initially unfunded apart from travel reimbursements this year but then funding was provided for the remainder of the financial year. Regular outreach was mostly conducted by Catherine Eagle, but Taylah Bell undertook the last Outreach visit of the financial year in May 2026. Although funding of the program ceased in June 2026 the service intends to continue outreach to the Fitzroy Crossing community, with other Specialist CLCs involved in the previously funded project in the coming year to build on the work undertaken with this community since the flood event in early 2024.

In February 2026, WRAS completed an expression of interest to become one of the Member centres to be funded by Economic Justice Australia for its NSSATS Pilot, to provide a

National Information Service to Community Workers in Social Security Law. We were notified of our success in March 2026 and were involved with the steering committee during the establishment phase. During that period NSSATS was renamed ASSIST and began operations in August 2026. Funding for the project was received in advance in late June 2026 but is to be used in 2026-2027.

Significant work has been undertaken on our Risk Management Plan and updating policies and procedures ahead of an accreditation site visit in March 2026. Work has continued since that assessment, and we await confirmation of our Accreditation certification from Community Legal WA (CLWA).

We replaced our EAP provider after CLWA discontinued providing a group EAP scheme to WA CLCs in 2025-2026. We initially signed a 2-year contact with a new provider but two weeks later they notified us that they were withdrawing from EAP provision. Subsequently we have engaged with another WA based EAP provider, Relationships Australia WA who have already provided tailored training for staff in "Compassion Fatigue/Burnout and Self Care". As an organisation we are committed to the support and recognition of our workforce as a priority.

We have continued with building maintenance and improvements, replacing aging infrastructure, installation of security lights and replacement of Desks/Equipment including computers. At the same time with additional cabling and electrical work our NBN has been upgraded with the replacement of the old copper wiring in place with fibre to the curb to fibre to the premises and correlating improvements to the speed and reliability of the internet for the service.

This year saw some changes in Board composition with Sally Fox returning to the Deputy Chair role whilst Rachel Eaton continued as an Ordinary Board Member. Mark Elliot did not seek re-election, and Darcy Gunning was subsequently appointed as Secretary. We thank Mark Elliott for his service over many years. Anastasia Phylactou continued as Treasurer with Luke Edmonds and Rohini Thomas remaining as Ordinary Board Members. I thank all Board members for their continued contribution in providing sound governance to the organisation.

The Board elections at the AGM will see further changes to the Board as Rachel Eaton has resigned and I have decided not to seek re-election to the Board. It has been an honour to serve on the Board and as Deputy Chair and then Chair for the past two years. I wish the incoming Board all the very best for the coming twelve months.

In July 2026 we farewelled our longest serving employee Chris Belcher who retired having completed 36 years' service. Chris's dedicated service and commitment is acknowledged and appreciated. Thank you Chris.

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.



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 or 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 2025-2026

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, legal task, duty advocacy, court/tribunal and other 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. Assistance with Welfare Rights matters is provided statewide to all except for those who are located south of the Swan River from Fremantle along the seaboard down the west coast to Albany. We do however, regularly provide assistance to those from the Fremantle CLC catchment in more complex matters where help needs to be provided by a lawyer.

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 statewide.

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 our 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 CLC. 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 aftermath of the 2024 floods of the Fitzroy River.

The staff of Welfare Rights & Advocacy Service includes a mix of lawyers and paralegals who deliver the core legal and related services to clients. The service had 3 legal interns in 2025-2026 from the McCusker Centre for Citizenship and another law graduate completing their Practical Legal Training hours. During their internships they helped with social media, communications, branding, and update of the legal practice policies. The interns provided 350 volunteer hours to the organisation during the last year.

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 and access to avenues for complaint.

Funding

The main source of funding for the service was under the National Access to Justice Partnership (NAJP) between the Commonwealth and State Attorney Generals' Departments and administered by the Department of Justice (DOJ). This was the first year of the new agreement and included additional funding reflective of the increased welfare rights catchment serviced by WRAS following Sussex Street Community Law Service's withdrawal from assisting with Centrelink matters in January 2024. The new agreement also collapsed previously provided NLAP Boost Funding into State Baseline Funding going forward under the new agreement.

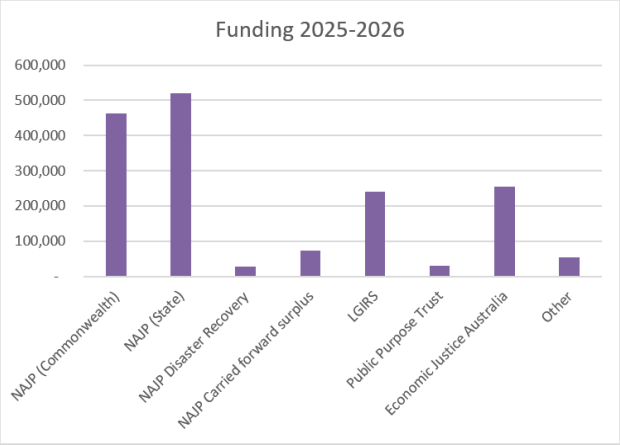
In 2025-2026 the service received a third and final year extension to its NAJP Program for Disaster Recovery Legal Assistance to provide legal outreach to flood affected communities in Fitzroy Crossing impacted by the 2024 Kimberley Floods. The service continued to also be reimbursed for the travel costs associated with its outreach to Fitzroy Crossing. The funding for this program was provided by the Department of Fire and Emergency Services (DFES) but all administration and reporting for the program was to DOJ.

The next largest source of funding is from the Department of Local Government, Industry Regulation and Safety (LGIRS) for our Tenancy Advice and Education Service (TAES). There was an injection of funds into the TAES program in 2025-2026 which permitted all our tenancy work to be supported from that program. In prior years our NLAP CLC funding from DOJ had supplemented the inadequate TAES core funding to meet the increased demand for tenancy assistance.

In 2025-2026 we received one-off project funding from the Public Purposes Trust of Western Australia to deliver additional legal assistance and CLE related to Social Security matters.

In March 2026 the service was successful in its application to become a collaborator in a new Economic Justice Australia (EJA) Pilot program directed towards Community Workers. The Pilot program initially called the National Social Security Advice and Triage Service (NSSATS) and later ASSIST was planned to run for a twelve-month period from May 2026. During the set up phase, we contributed to the NSSATS Steering Committee with other selected NSSATS member centres. There have been delays with the commencement of the pilot and although contracts were signed and funding received in June this funding was received as a grant received in advance of ASSIST commencing in August 2026. The entire grant will be utilised in the pilot in the coming year and beyond.

The organisation received other income 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

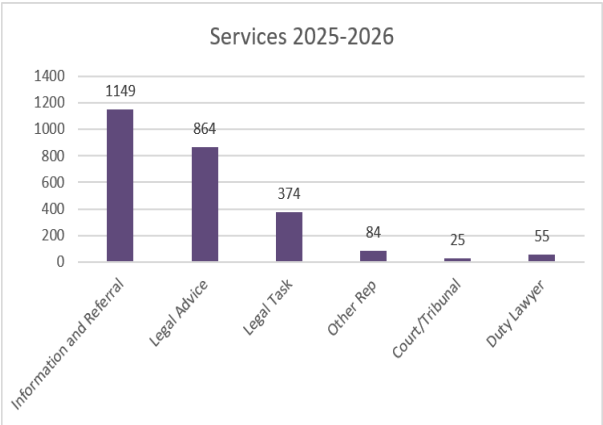
Since April 2025 the legal assistance activities undertaken by WRAS have been recorded in a new legal database Actionstep. Prior to the shift to Actionstep we imported our data from the provided CLCs Australia (CLCA) database Community Legal Assistance Services System (CLASS). The shift to the new database was required as CLASS was to be decommissioned and a new National Data Repository (NDR) established by CLCA for CLC data moving forward. Currently we are reliant upon a conduit system, Konekta as a bridge between Actionstep and the Data Warehouse with CLCA whilst the NDR is being established in 2026-2027.

Until we have full access to the NDR the data available to be used for this and other reporting can be limited and is at the behest of CLCA on an irregular basis.

We engaged a consultant to assist with the design, set up, transition, migration and training in Actionstep. Although we were not an early adopter amongst CLCs of Actionstep we found that the provided setup was cumbersome and not fit for purpose. From this experience we were loath to expend additional resources with the initial consultant to fix the many identified issues/deficiencies.

With other CLCs having migrated to Actionstep with very different experiences we have benefited from the generosity of Redgum Justice. Redgum Justice offered help by their in-house Project Manager, Mehreen Basaria to provide assistance with fixes to make the Actionstep database fit for purpose and provide additional training and support to our service. This help was provided from October 2025 and has been ongoing on a secondment basis as has been needed.

The total number of clients provided with discrete and ongoing services in 2025-2026 was 891, which was a 10% increase from the previous year. For those clients there were 1,403 discrete and ongoing services provided, which represents a 29% increase from 2024-2025. Separately there were 1,149 information and referral occurrences made in 2025-2026 which represents a 10% increase from the previous year.



Our clients



Welfare Rights

In 2025-2026 welfare rights assistance continued to be provided across a broader geographic catchment in Western Australia. The assistance provided included legal advice, legal task, tribunal and other representation, information and referral.

The mix of services provided has again changed in the most recent year with an increase in the discrete assistance provided and in the legal tasks undertaken. We have found that those seeking assistance and who would traditionally be provided with one off legal advice now require legal tasks to be undertaken and ongoing representation assistance provided. This change to the way we work may in part be due to an increased capacity to identify or resolve a client's issue through the Services Australia Advocate's Channel at an earlier juncture. It also recognises the complexity of the matters and the vulnerability of those presenting for assistance where without representation assistance provided it is less likely for matters to be resolved.

In terms of discrete assistance there was an 18% increase in the number of legal advices and a 46% increase in the number of legal tasks provided in the welfare rights program in the latest year. At the same time there were similar numbers of matters opened where ongoing assistance in the forms of tribunal and other representation was provided in 2025-2026.

There continued to be a broad range of Social Security issues clients sought assistance with us in 2025-2026. As with previous years eligibility and entitlement access issues for Disability Support Pension and activity test requirements for JobSeeker Payment continued to be a common issue for those with a disability. There also continued to be high numbers of people seeking assistance in relation to Centrelink debts – including income apportionment debts. Another reoccurring issue was the way in which Services Australia determine relationship

status and that someone is a member of a couple and the impact on the rate payable.

Similar with previous years there were far too many clients seeking help due to delays in claim processing and delays with the Internal Review process within Services Australia. In these types of matters the Services Australia Advocate's Channel has continued to be of great value for the service and its clients in resolving issues with the resultant improved outcomes for our mutual clients.

As occurred in the previous year we have continued to experience issues with the Administrative Review Tribunal (ART), the replacement of the Administrative Appeals Tribunal (AAT). Unfortunately, there has been no discernable improvement in our dealings with ART despite attempts at a local and national level through our peak, EJA.

In the last year in the Welfare Rights Program in matters where the outcomes are known we assisted with having $726,119 Centrelink and Family Assistance debts waived and substantial monies refunded for partially or fully refunded debts and arrears of $327,847 paid. The largest of the debts waived was for $446,284.

Welfare Rights Case Study

Client was referred to us by his caseworker who had been providing services to them while they were homeless. The client and his ex-wife had decided to rent a property together as they were each living in their cars. The client had been on the waiting list for public housing for several years, he had been unable to afford a private rental and he had significant disabilities and health issues that were being exacerbated by being homeless.

He notified Centrelink of his changed accommodation arrangements as he was in receipt of Disability Support Pension (DSP). Centrelink decided he was to be assessed as partnered and told him and his support worker that unless he lodged a form confirming he was partnered they would cancel his payments. Under duress he lodged the form and was then told he had to report his ex-wife's income (if he was partnered this would be relevant to his rate of payment).

When his support worker referred him to us he agreed that our solicitor could contact Centrelink, confirm the decisions made and assist him in the review process. We made a submission that he should be paid at the single rate under the 'payment pending review provisions' and this was successful.

We then asked for a review of the decision that he was partnered. An internal review by a Centrelink authorised review officer (ARO) affirmed the original decision and failed to consider the evidence provided about his relationship status. We then assisted him to seek review at the Administrative Review Tribunal (ART) and represented him at the hearing. He was successful so his relationship status has been correctly recoded as single and he has been paid arrears for the period his payment was suspended and then reduced to the partnered rate.

Because of our concern with the poor decision making processes, we have raised this with Services Australia as a systemic issue and they have informed us that they have rolled out staff training telling staff not to force people to lodge forms with incorrect

information and to properly advise people who disagree with decisions made about their review rights and their entitlement to request payment pending review while waiting for a review of decisions.

Tenancy

Tenancy demand in the most recent year increased from the previous year. In terms of discrete assistance duty advocacy stayed constant from the previous year but there was a 60% increase in the number of legal advices provided and legal tasks increased fivefold. 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.

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 Centre. WRAS has continued to have two workers conduct this outreach to ensure coverage of the courts where tenancy matters are heard.

As with previous years some of the increased demand for ongoing representation and court assistance correlates directly with our regular outreach provided at the Magistrates' Court where we assist tenants irrespective of the location of the tenancy. For tenants needing further ongoing assistance from outside of our geographic catchment we refer them to their LSU for this assistance. Too often those tenants return, as they have been unable to secure court representation from the responsible LSU who may not provide the requisite legal assistance. Where vulnerable tenants return with matters with merit we provide the requisite representation at court.

We help tenants irrespective of means in line with the TAES contract with DLGIRS. Tenancy assistance was fully funded by the TAES program in 2025-2026 following an increase to the funding provided after years of underfunding for the demand for tenancy assistance.

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 64 tenancy matters and Other Representation assistance in 39 matters.

We continued to see high levels of matters where the Department of Housing and Works and Community Housing providers sought to end the tenancies of vulnerable tenants. The difficulty for these public and community housing tenants is that they face 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 other (a catchall category) and bond. Another prevalent issue for tenants seeking assistance was in relation to maintenance and repairs, with tenants

asserting their rights at times and were then faced with retaliatory action from landlords.

Many of the problems for tenants relate to the difficulties for tenants to maintain and sustain tenancies, with rents increasing significantly and the lack of affordable rentals. It reflects the current housing crisis in Western Australia and the difficulties experienced in the residential housing market with low vacancy rates and the lack of affordable rentals.

It is welcomed the plans for some legislative reform to prevent no cause evictions in the future, however there will continue to be provisions which prefer the rights of lessors over tenants. We are still hopeful that minimum standards for rental accommodation in line with other jurisdictions across the country will occur as a future priority in Western Australia.

Tenancy Case Study

The tenant ended their periodic tenancy with 21 days' notice and moved out of the tenancy. They advised the lessor they had cleaned and vacated the property and sent photos. There was no rent owing. When the tenant gave notice of their intention to vacate they told the lessor that a family member (who was not on the lease) wanted to take over the tenancy. The family member continued to live at the property after the tenant vacated. Two months later the lessor sent an email to the tenant stating that the family member could take over the lease. Four months after the tenant moved out the lessor sent an invoice to them requesting payment of a water bill for a period after the end of the tenancy. The tenant replied to the lessor stating that they were not responsible for the water bill and suggesting they contact the family member. The lessor lodged a court application claiming that the tenant owed over $25,000 in rent for the period after they moved from the premises.

The tenant advocate (TA) provided assistance to the tenant as Duty Advocate on the day of the first mention. The tenant was provided with advice about joint and several liability and the court process. The TA represented the tenant before the Registrar and the Magistrate. The Magistrate determined that the family member was not a tenant or a party to the agreement between the lessor and the tenant. Orders were made for both parties to lodge their evidence (Form 32A) and the matter was listed for trial. The TA assisted the tenant to prepare and lodge their Form 32A documents and agreed to represent the tenant at the trial. The lessor did not attend the trial. The Magistrate heard the evidence of the tenant in relation to the payment of rent and water bills up until the time of vacating the property. The Magistrate dismissed the lessor's application, as the lessor had not lodged their Form 32A or attended the trial. Later that day the lessor made a Form 16 application to vary or set aside the order. The TA agreed to represent the tenant to oppose this application. When the matter was heard, the Magistrate dismissed the application as the lessor had not provided the Form 32A documents to substantiate the claim for $25,000 and had not attended court at the scheduled time.

With the assistance of the WRAS tenant advocate the tenant was able to successfully defend the lessor's claim for over $25,000. The TA advised the tenant how to request the return of their bond and the option of

applying to court if the lessor objects. The tenant has been advised to recontact the service.

Community Legal Education

In 2025-2026 the service provided 21 Community Legal Education (CLE) activities, and 2 new CLE resources were developed. Levels of activity were slightly higher than the previous year and CLE activities augment the core casework undertaken with community organisations and others in the community sector.



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 2025-2026 CLE information sessions were undertaken outside of metropolitan Perth in Fitzroy Crossing as part of the Disaster Recovery Legal Assistance Program to the Kimberley and in Geraldton.

Sessions were undertaken in the following settings:



- Aboriginal Family Law Service;
- Financial Counsellors Association of Western Australia;
- Fitzroy Crossing Legal Hub;
- Regional Alliance West;
- UWA Social Work Students;
- Ishar Multicultural Women's Health Service;
- Armadale Let's Connect 2026 @ Kelmscott;
- TAFE Joondalup;
- TAFE Leederville;
- Economic Justice Australia;
- CLWA – CPD; 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 2025-2026 there were less 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)/DLGIRS 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.

In the aftermath of the Robodebt Royal Commission (RRC) Catherine Eagle has continued to be involved in the implementation of the outstanding recommendations of the RRC. There was regular work with SA in relation to the Advocate's Channel and the extension of access to other Community organisations.

Catherine Eagle continues to be a stalwart of the welfare rights network regularly working on other EJA projects to progress specific issues as they arise. In the latest year she has been a representative of EJA on separate Centrepay and Child Support Working Groups with Services Australia. Chris Belcher has also contributed to the EJA work in relation to Child Support.

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;
- Kimberley Flood Outreach and Co-Ordination Meetings;
- Economic Abuse Reference Group (WA);
- CLCs Australia PII Committee;
- CLWA Legal Practice and PII Sub Committee;
- CLWA Member Meetings;
- CLWA Community Engagement Meetings;
- CLWA Manager's Meetings;
- CLWA Principal Solicitor's Network;
- Metro Legal Network Meetings;
- EJA Members' Meetings;
- EJA Community of Practice Meetings;
- EJA Board Meetings;
- EJA NSSATS/ASSIST Steering Committee Meetings;
- EJA/DSS Meetings;
- EJA Services Australia Meetings;
- Pro Bono Network; and
- 4Rs Network.

In 2025-2026 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 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 EJA.

In 2025-2026 Catherine Eagle has been 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 2025-2026. 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 (AGM) held in October 2020. Each year a review of the Constitution and Rules is undertaken by the Board ahead of the AGM to ensure its efficacy. To ensure compliance with changes made to the *Associations Incorporations Act 2015* in 2025 and other identified deficiencies the Board is recommending changes to the Constitution and Rules as Special Business at the 2026 AGM.

Although Dan Hill and Anastasia Phylactou remained as the Chairperson and Treasurer respectively there were some changes to the roles of Board in 2025-2026. Sally Fox stepped into the Deputy Chairperson position at the 2025 AGM with Rachel Eaton moving into a General Member position because of study commitments. Luke Edmonds continued as the UnionsWA nominee for a third year and both Rohini Thomas and Darcy Gunning continued as General Members. The Secretary position remained vacant following the 2025 AGM, as Mark Elliott did not renominate to the Board. The Secretary position was filled by the Board from 10 November 2025 by Darcy Gunning. During the year Rachel Eaton took a leave of absence from the Board from February 2026 until her return to Australia in August 2026.

The Board met 7 times in 2025-2026. Quorum was achieved for all meetings during the year. Board Members participated in meetings in person or remotely by Zoom or by telephone.

As has occurred over an extended period the uncertainty of future funding has been a focus for the service and its Board. It has been comforting that secure funding for the NAJP and TAES program is in place until June 2028. There has been some frustration that there is not surety longer term in line with Commonwealth and the State of Western Australia policies relating to the funding of Community Services.

Another achievement for the Board has been the completion of its Risk Management Planning Process and undertaking an extensive review of the Policies and Procedures as part of the Accreditation Process.

Future of the Service

It has been unfortunate that in the latest year although there is extended certainty over funding for both the NAJP and TAES programs

to June 2028 that ongoing security of funding beyond that time has not been resolved. It is not helpful for community organisations, like ours to exist with funding being extended for a year or two at a time without any certitude about continued support to programs that have been provided for decades to the Western Australian community. It remains questionable how uncertain funding assists community organisations, to direct all energy and efforts to the delivery of services and flies in the face of Commonwealth and State policies for the funding of community services. Our service will continue to actively engage with our two main funders, DOJ and DLGIRS in the design and commissioning strategy for the future programs over coming years.

The funding expected to be distributed by EJA to its member centres following receipt of its distribution of proceeds from the Robodebt Class Action and direct Government funding for the Income Apportionment Resolution Scheme did not eventuate. Rather than distributing funds to the member centres in their network which deliver direct services to clients, EJA determined to establish a pilot for a national phone for Community Workers similar to the existing Debt Helpline.

Since March 2026 we have been collaborating with 4 other EJA member centres in the establishment of the EJA National Social Security Advice and Triage Scheme Pilot which is an Information Service for Community Workers in Social Security law. The new service - more recently renamed ASSIST commenced operation in August 2026 and will run for a twelve-month period ending in the next financial year. EJA is hopeful the pilot will provide an evidence base to support additional government funding to EJA and its member centres in the future.

As ASSIST provides information only our service will receive referrals from ASSIST where the substantive work – such as legal advice, legal task and other representation will be undertaken by our service. We are unsure whether this will result in increased work as ahead of the pilot we were providing 10% of assistance by the service toward community and other organisations.

Although funding for the Kimberley Disaster Recovery Legal Assistance Program ended in June 2026 it is our intention to continue in collaboration with Consumer Credit Legal Service and Street Law Centre to conduct regular outreach to Fitzroy Crossing.

During the project the assistance we provided was enhanced by our ability to utilise the SA Legal Advocate's Channel. We were given a direct number to call an experienced Service Officer while we were with clients to get the information needed to resolve their Centrelink issues. This allowed us to get claims processed that had been languishing for months, assist clients to get Centrelink debts set aside or to enter into arrangements to repay their debts, or stop Centrepay deductions that they no longer wanted to make. We have also been able to provide specialist legal assistance to people in communities that often have been unable to access any help and have people's income support payments restored.

Because we have been able to return several times people recognise us and trust us to provide assistance. We have forged relationships with local services in the Fitzroy Valley, so that community members were

referred for legal assistance when issues arose with Centrelink payments or Centrelink decisions between our outreach visits. As such, we see the continuation of this outreach program as a priority.

Acknowledgement and Thanks

I would like to acknowledge the work and support of the Board over many years to the service. Particularly I would like to thank Dan Hill for his contribution to the organisation and support to me over the last 8 years as a Board Member and as Chairperson for the last two years. We have had an extended period of stability on the Board over the last couple of years but will have some changes in the coming year. I look forward to working with the 2026-2027 Board.

The service has routinely maintained a stable staff, however in 2025-2026 there were some personnel changes with the departure of Bev Wotkzo, Muhammad Jafferalli and Hannah Nguyen.

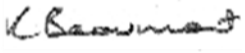
We have also welcomed new staff to the service with the employment of Su Chew, Lauren Huynh, Jacob Higgins and Emile Volkers.

Although not strictly within the period of this report during the latter part of the year we were preparing for the retirement of Chris Belcher in July 2026. It is difficult to express and acknowledge the contribution that Chris Belcher has made to the organisation and to the clients that she has worked with over the last 36 years. Chris Belcher has always generously shared her knowledge and experiences with colleagues and interns alike. We will miss her and wish her all the best for her retirement and her busy life after WRAS.



Apart from paid staff we have hosted three McCusker interns and one PLT intern who have provided support and assistance in our core work and broadened our reach through social media, policy updates and communication activities.

I would like to acknowledge the commitment of our staff, and particularly Catherine Eagle, who work tirelessly for our clients. We are lucky to have a dedicated staff who make all efforts to achieve the best available outcomes.



Kate Beaumont
Executive Officer

Treasurer's Report

It pleases me to present the 2025-2026 audited Special Purpose Financial Report. Armada Audit and Assurance conducted our financial audit for the fourth time and have issued an unmodified opinion.

Welfare Rights & Advocacy Service reported a surplus $101,153 in 2025-2026 which appears in retained surpluses. In line with previous Board instructions, in June 2026 there was a valuation of the buildings and land at 98 Edward Street, Perth by a licensed valuer. The $500,000 increase on the 2024 valuation, to 1,700,000, has been recognised in the profit and loss statement as other comprehensive income for the year.

Our core income for services for the year was $1,611,037 which was a 45% increase from the previous period and was received from:

- the Commonwealth and State Attorney General's Department administered by the Department of Justice (NAJP Contract) which included both recurrent funding and Disaster Recovery Legal Assistance funding for the Kimberley Floods;
- the Department of Local Government, 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
- Economic Justice Australia for the NSSATS Pilot.

Apart from regular indexation on our core NAJP funding, there has been additional funding provided to cover the contract variation and expansion of the geographic catchment area serviced by Welfare Rights & Advocacy Service. A One-Off Fuel Crisis Support Payment and a One-Off Support Payment were also received. There was an injection of funding for the TAES Program in the most recent year, after previous historic cuts and minimal increases in line with indexation and ahead of the planned review of the TAES Program.

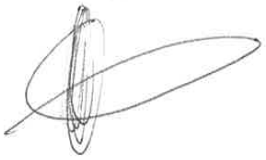
In 2025-2026 the service also received one off project funding from the Public Purposes Trust for an Extension of Legal Assistance and Community Legal Education in Social Security Law Project.

Although included in the current year the funding of $255,000 received in late June 2026 from Economic Justice Australia is a grant received in advance as the commencement of the pilot had been delayed until the next financial year 2026-2027. That grant was carried forward in its entirety to the new financial year.

Welfare Rights & Advocacy Service ended the financial year with a cash position of $1,407,849, as well as prepayments and other receivables of $37,181, against liabilities of $922,059.

The bulk of the liabilities are current and non-current leave provisions of $434,585, as well as unexpended grants and grants received in advance of $421,521.

The service is in a strong financial position heading into the new financial year. There remains however, a degree of uncertainty over funding beyond 30 June 2028.



Anastasia Phylactou
Treasurer

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 2026

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

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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 23 October 2026.

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

Board's report
30 June 2026

The Board presents the report on the T.L.C. Emergency Welfare Foundation of Western Australia Inc. for the financial year ended 30 June 2026.

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 2026 amounted to $101,153 (2025: $52,767).

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 23 October 2026

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

Board's declaration
30 June 2026

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;

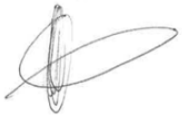
- the attached financial statements and notes comply with the Accounting Standards as described in Note 1 to the financial statements;

- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2026 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
Dated 23 October 2026

Treasurer

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AUDITOR'S INDEPENDENCE DECLARATION
UNDER DIV 60 OF AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISION 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 2026 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

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NIGEL DIAS
DIRECTOR
Perth, Dated 23 October 2026

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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 2026, 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 material 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 2026 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.

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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 23 October 2026

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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 2026

	Note	2026 $	2025 $
Revenue			
Grant income	3	1,611,037	1,109,936
Donations		1,420	760
Interest income		16,868	17,545
Accommodation income		10,000	10,000
Other income		36,513	35,045
Total revenue		1,675,838	1,173,286
Expenses			
Administrative costs		(47,354)	(34,135)
Audit fees		(7,250)	(6,090)
Computer and Software expenses		(17,395)	(14,933)
Conference fees		(770)	(182)
Consultancy fees		(6,705)	(15,300)
Employment costs	4	(1,012,574)	(911,491)
Insurance		(12,167)	(11,404)
Occupancy costs		(30,542)	(28,070)
Travel		(9,528)	(5,020)
Equipment repairs and maintenance		(1,861)	(2,070)
Minor and Capital Equipment		(2,922)	(12,727)
Depreciation expense		(4,096)	(2,840)
Unexpended grants	8	(421,521)	(73,693)
Paid Parental Leave received in advance	8	-	(2,564)
Total expenses		(1,574,685)	(1,120,519)
Surplus for the year		101,153	52,767
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Profit on the revaluation of land and buildings		500,000	-
Other comprehensive income for the year		500,000	-
Total comprehensive income for the year		601,153	52,767

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 2026

	Note	2026 $	2025 $
Assets			
Current assets			
Cash and cash equivalents	5	1,407,849	938,764
Trade and other receivables	6	37,181	28,445
Total current assets		1,445,030	967,209
Non-current assets			
Property, plant and equipment	7	1,715,125	1,203,517
Total non-current assets		1,715,125	1,203,517
Total assets		3,160,155	2,170,726
Liabilities			
Current liabilities			
Trade and other payables	8	500,001	141,923
Employee Fringe Benefit Liabilities		-	(4,150)
Provisions	9	422,058	394,773
Total current liabilities		922,059	532,546
Non-current liabilities			
Provisions	9	12,527	13,764
Total non-current liabilities		12,527	13,764
Total liabilities		934,586	546,310
Net assets		2,225,569	1,624,416
Equity			
Reserves	10	1,559,951	1,043,835
Retained surpluses		665,618	580,581
Total equity		2,225,569	1,624,416

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 2026

	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

	Redundancy Reserve $	Revaluation Reserve $	Retained surplus $	Total equity $
Balance at 1 July 2025	86,434	957,401	580,581	1,624,416
Surplus for the year	-	-	101,153	101,153
Other comprehensive income for the year	-	500,000	-	500,000
Total comprehensive income for the year	-	500,000	101,153	601,153
Transfer to reserve	16,116	-	(16,116)	-
Balance at 30 June 2026	102,550	1,457,401	665,618	2,225,569

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 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Receipts from customers		1,658,970	1,153,177
Payments to suppliers and employees		(1,191,049)	(1,030,200)
Net cash from operating activities	15	467,921	122,977
Cash flows from investing activities			
Payments for property, plant and equipment		(15,704)	(358)
Interest received		16,868	17,545
Net cash from investing activities		1,164	17,187
Net cash from financing activities		-	-
Net increase in cash and cash equivalents		469,085	140,164
Cash and cash equivalents at the beginning of the financial year		938,764	798,600
Cash and cash equivalents at the end of the financial year	15(a)	1,407,849	938,764

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 2026

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 2026, the Association incurred a net surplus of $101,153 (2025: $52,767), and the Association has a net current asset surplus of $522,971 (2025: $434,663). 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 2028. Based on these facts, the Association considers the going concern basis of preparation to be appropriate.

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.

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

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.

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 2026. 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.

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	2026 $	2025 $
NAJP Community Legal Centre (Comm)	463,245	314,725
NAJP Community Legal Centre (State)	521,148	279,213
NAJP Community Legal Centre Boost Funding (State)	-	175,232
NAJP Disaster Recovery – Kimberley Legal Assistance	26,982	45,855
NAJP Community Legal Centre (carried forward surplus)	57,011	-
NAJP Disaster Recovery – Kimberley Legal Assistance (carried forward surplus)	16,461	5,342
Department of Local Government, Industry Regulation and Safety	241,190	154,596
Public Purposes Trust	30,000	75,000
Sussex Street Community Law Service	-	59,973
Economic Justice Australia – National Social Security Access and Triage Service (NSSATS) Pilot	255,000	-
	1,611,037	1,109,936

Note 4. Employment costs

Salaries	869,502	800,202
Annual leave – movement	18,619	(2,612)
Long service leave - movement	7,430	14,179
Superannuation	104,273	88,842
Other employment costs	2,511	2,455
Government Paid Parental Leave	10,239	8,425
	1,012,574	911,491

Note 5. Cash and cash equivalents	2026 $	2025 $
Cash on hand	200	200
Cash at bank and term deposits	1,407,649	938,564
	1,407,849	938,764

Note 6. Trade and other receivables		
Trade debtors	-	2,676
Prepayments	37,181	25,769
	37,181	28,445

Prepayments include wages and superannuation paid with the change of financial years.

Note 7. Property, plant and equipment		
Land and buildings - at valuation	1,700,000	1,200,000
Plant and equipment - at cost	65,882	60,695
Less: Accumulated depreciation	(50,757)	(57,178)
	15,125	3,517
	1,715,125	1,203,517

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. During the year ended 30 June 2026, the Association revalued the land and buildings based on a valuation undertaken by PWE Property Consultants Valuers (a licensed independent valuer).

Note 8. Trade and other payables	2026 $	2025 $
Trade payables	-	4,150
Accrued expenses	9,437	26,506
BAS and PAYG payable	69,043	35,010
Unexpended grant and grant in advance	421,521	73,693
Parental Leave Funds received in advance	-	2,564
	500,001	141,923

Note 9. Provisions	2026 $	2025 $
Current		
Annual leave	217,654	199,035
Long service leave	204,404	195,738
Total current provisions	422,058	394,773
Non-current		
Long service leave	12,527	13,764
Total non-current provisions	12,527	13,764

Note 10. Reserves	2026 $	2025 $
Revaluation surplus reserve	1,457,401	957,401
Redundancy reserve	102,550	86,434
	1,559,951	1,043,835

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:

Dan Hill	Chairperson
Rachel Eaton	Deputy Chairperson to 10 October 2025
Sally Fox	Deputy Chairperson from 10 October 2025
Anastasia Phylactou	Treasurer
Mark Elliott	Secretary to 10 October 2025
Darcy Gunning	Secretary from 11 November 2025
Luke Edmonds	Unions WA Nominee
Rohini Thomas	General Member
Sally Fox	General Member to 10 October 2025
Darcy Gunning	General Member to 11 November 2025
Rachel Eaton	General Member from 10 October 2025 (leave of absence from Board from 4 February 2026 to 7 August 2026)

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:

	2026 $	2025 $
Audit services -		
Audit of the financial statements	7,250	6,090

The auditor remuneration in the above note 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 as the funding for the two core contracts has been extended to 30 June 2028.

Note 14. Events after the reporting period

No other matter or circumstance has arisen since 30 June 2026 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

	2026 $	2025 $
Surplus for the year	101,153	52,767
Adjustments for:		
Depreciation and amortisation	4,096	2,840
Interest received	(16,868)	(17,545)
Change in operating assets and liabilities:		
(Increase)/Decrease in trade and other receivables	(8,736)	(8,562)
Increase/(Decrease) in trade and other payables	358,078	81,977
Increase/(Decrease) in employee fringe benefits	4,150	(67)
Increase/(Decrease) in employee benefits	26,048	11,567
Net cash from operating activities	467,921	122,977

15 (a). Reconciliation of cash balances

	2026 $	2025 $
Cash and cash equivalents	1,407,849	938,764
	1,407,849	938,764

Note 16. Capital and Lease commitment

The Association does not have capital and lease commitments as at 30 June 2026.