

Mallee Family Care Community Legal Centre New South Wales and Victoria

Financial Statements 2025-26

Financial Report – Victoria

AUDITOR’S CERTIFICATION

Name of Organisation: Mallee Family Care Ltd
Financial Year Period: 01/07/2025. to 30/06/2026

I hereby certify that:

- a. I am not a principal, member, shareholder, officer, employee or accountant of the Organisation or of a related body corporate as defined in section 9 of the Corporations Act 2001
- b. In my opinion, the attached financial statements which comprise a Statement of Financial Position, a Statement of Comprehensive Income (previously known as a Statement of Financial Performance) and Notes to the Financial Statements of the above-mentioned Organisation (‘the Organisation’), and, if general purpose reports are provided, a Statement of Cash Flows, for the stated Financial Year Period are:
 - i. based on proper accounts and present a true and fair view of the Organisation’s financial position and financial performance in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and
 - ii. in accordance with the terms and conditions of the Agreement **Commonwealth of Australia, Victoria Legal Aid and Mallee Family Care dated 10/07/2025** a copy of which has been made available to me, in relation to the provision of community legal services.
- c. The final, full year, Funds Report, containing details of the Organisations transactions for the financial year, including audit adjustments, and the Organisation’s grant position at the beginning and end of the financial year is provided in respect of funds provided in accordance with the Terms and Conditions of the Agreement referred to in b.ii. above for all Funding Categories.

This is a unqualified audit report.

Unless written under separate cover, I hereby further certify that, in my opinion, there is no conflict of interest between myself and the Organisation or its Management Committee.

AUDITOR DETAILS

Full Name:	<u>Grant Martinella</u>
Name of Company (if applicable):	<u>William Buck (SA)</u>
ACN or ABN Number:	<u>38 280 203 274</u>
Registered Auditor:	<i>If Yes:</i>
Yes ☒ No	Registration No: 339060
Signature:	
Date:	17 August 2026

Mallee Family Care Community Legal Centre
Consolidated Income and Expenditure Report
For the Year Ended 30 June 2026

CONSOLIDATED	2026 \$	2025 \$
<i>Surplus/Deficit From Previous Year</i>		
Surplus/Deficit from previous year	775,964	769,898
Approved Expenditure from Surplus	-	-
Net Surplus Deficit from previous year	775,964	769,898
<i>CLSP Income</i>		
Commonwealth	1,760,876	1,536,176
State	464,778	615,689
Service Generated Income	80,864	103,948
Total CLSP Income	2,306,518	2,255,813
CLSP General Purpose Income (Total CLSP Income plus Net Surplus / Deficit)	3,082,482	3,025,711
<i>CLSP Expenses</i>		
Salaries	1,576,934	1,584,540
Superannuation	207,956	200,336
On Costs	287,421	260,706
Rent	42,546	72,023
Repairs and Maintenance	963	2,294
Other Premises Costs	56,519	57,109
Staff Training	14,097	26,819
Staff Recruitment	47,572	73,719
Communications	-	-
Office Overheads	5,642	13,015
Insurance	-	-
Finance, Audit & Accounting Fees	-	-
Library, Resources & Subscriptions	6,465	10,189
Travel	75,323	65,691
Programming and Planning	258,155	226,191
Client Disbursements	-	-
Leases	4,273	7,568
Minor Equipment	-	-
Auspicing or Management Fee	190,998	142,316
Salary and Related Expenses	2,072,311	2,045,582
Total Operating Expenses	702,553	696,934
Total CLSP Expenses	2,774,864	2,742,516
Surplus/Deficit for Current Year	(468,346)	(486,703)
<i>Other Income (Not to be added to CLSP Funds Surplus/Deficit)</i>		
Total Funds received from Other Bodies	398,392	492,769
Less Actual Capital Expenditure in Current Year	-	-
<i>Surplus /Deficit for Next Year</i>	706,010	775,964

Mallee Family Care Community Legal Centre
Balance Sheet
As At 30 June 2026

	2026 \$	2025 \$
<i>Current Assets</i>		
National Australia Bank Operating Account	609,859	671,040
Total Current Assets	609,859	671,040
Total Assets	609,859	671,040
<i>Current Liabilities</i>		
Creditors		
Accrued Wages	49,582	45,588
Employee Entitlements		
Annual Leave	77,057	81,344
Long Service Leave	25,473	24,149
Total Current Liabilities	152,111	151,082
<i>Non-Current Liabilities</i>		
Employee Entitlements		
Long Service Leave	19,053	11,310
Total Non-Current Liabilities	19,053	11,310
Total Liabilities	171,165	162,392
Net Assets	438,694	508,648
<i>Accumulated Funds</i>		
Retained Surplus/(deficit) at Beginning of Year	508,648	502,582
Surplus/(deficit) for Year	(69,954)	6,066
Total Accumulated Funds	438,694	508,648

Mallee Family Care Community Legal Centre
Cashflow Statement
Year Ended 30 June 2026

		2026 \$ Inflows (Outflows)	2025 \$ Inflows (Outflows)
<i>Cash flows from operating activities</i>			
Receipts			
Operating grants from Government		2,448,219	2,367,052
Other income		527,182	656,389
		2,975,401	3,023,440
Payments			
Payments to employees		(2,063,538)	(1,974,023)
Payments to suppliers and providers		(772,808)	(766,627)
GST paid		(200,236)	(205,165)
		(3,036,582)	(2,945,816)
Net cash provided by (used in) operating activities	(a)	(61,181)	77,625
Net increase (decrease) in cash for the year		(61,181)	77,625
Cash at beginning of financial year		671,040	593,415
Cash at end of financial year		609,859	671,040
(a) Reconciliation of net cash from operating activities to surplus from operating activities:-			
Net (deficit) surplus for the year		(69,954)	6,066
Add (Less):			
Increase (Decrease) in employee provisions		4,779	53,043
Increase (Decrease) in creditors		3,994	18,516
Net cash provided by (used in) operating activities		(61,181)	77,625

Mallee Family Care Community Legal Centre
Notes to The Financial Statements
Year Ended 30 June 2026

NOTE 1: BASIS OF ACCOUNTING

Income in these Income and Expenditure Reports is recognised on a cash basis, while expenses are recognised on an accrual basis.

NOTE 2: SCOPE OF REPORTING

The term consolidated is used in the Income and Expenditure Report to indicate that the report includes income and expenses for all programs and projects funded by Victorian Legal Aid.

ORGANISATION'S CERTIFICATION

I certify that:

1. These financial statements present fairly, in all material respects, the financial position of Mallee Family Care Community Legal Centre as at 30 June 2026 and its financial performance for the year then ended in accordance with the accounting policies described in Notes 1 and 2.
2. The financial statements are in accordance with the funding agreement, applicable Australian Accounting standards and are based on proper accounts and records.
3. The Organisation has maintained complete and proper accounting records in respect of the Mallee Family Care Community Legal Centre.
4. The funds received by Mallee Family Care Community Legal Centre from Victoria Legal Aid under the funding agreement have been properly spent in accordance with the funding agreement.



Signature:

NATALIE MORGAN
CHIEF FINANCIAL OFFICER
30/07/2026

Financial Report – New South Wales

AUDITOR'S CERTIFICATION

Name of Organisation: Mallee Family Care Ltd

Financial Year Period: 01/07/2025. to 30/06/2026

I hereby certify that:

- a. I am not a principal, member, shareholder, officer, employee or accountant of the Organisation or of a related body corporate as defined in section 9 of the Corporations Act 2001
- b. In my opinion, the attached financial statements which comprise a Statement of Financial Position, a Statement of Comprehensive Income (previously known as a Statement of Financial Performance) and Notes to the Financial Statements of the above-mentioned Organisation ('the Organisation'), and, if general purpose reports are provided, a Statement of Cash Flows, for the stated Financial Year Period are:
 - i. based on proper accounts and present a true and fair view of the Organisation's financial position and financial performance in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and
 - ii. in accordance with the terms and conditions of the Variation to the Agreement **Legal Aid NSW and Mallee Family Care dated 23 June 2025** a copy of which has been made available to me, in relation to the provision of community legal services.
- c. The final, full year, Funds Report, containing details of the Organisations transactions for the financial year, including audit adjustments, and the Organisation's grant position at the beginning and end of the financial year is provided in respect of funds provided in accordance with the Terms and Conditions of the Agreement referred to in b.ii. above for all Funding Categories.

This is a unqualified audit report.

Unless written under separate cover, I hereby further certify that, in my opinion, there is no conflict of interest between myself and the Organisation or its Management Committee.

AUDITOR DETAILS

Full Name: Grant Martinella

Name of Company (if applicable): William Buck (SA)

ACN or ABN Number: 38 280 203 274

Registered Auditor: *If Yes:*

Yes ☒ No

Registration No: 339060

Signature: 

Date: 17 August 2026

Mallee Family Care Community Legal Centre NSW
Consolidated Income and Expenditure Report
For the Year Ended 30 June 2026

CONSOLIDATED	2026 \$	2025 \$
<i>Surplus/Deficit From Previous Year</i>		
Surplus/Deficit from previous year	259,959	-
Approved Expenditure from Surplus	-	-
Net Surplus Deficit from previous year	259,959	-
<i>CLSP Income</i>		
Commonwealth	797,311	691,284
State	355,672	362,084
Service Generated Income	355	3,304
Total CLSP Income	1,153,338	1,056,672
CLSP General Purpose Income (Total CLSP Income plus Net Surplus / Deficit)	1,413,297	1,056,672
<i>CLSP Expenses</i>		
Salaries	717,912	405,953
Superannuation	89,739	48,955
On Costs	37,892	55,987
Advertising and Promotion	3,494	8,324
Organisational Overheads	58,443	67,194
Board/Governance Expenses	-	33,597
Client Support Services	-	1,158
Computer Expenses	60,127	50,426
Employment Support and Supervision Costs	41,246	33,597
Meeting Expenses	1,182	1,661
Membership Fees Paid	4,537	3,091
Motor Vehicle Expenses	7,077	5,693
Printing and Stationery	1,627	9,154
Publications and Information Resources	1,150	454
Rent	56,161	31,828
Telephone and Internet	-	2,440
Training and Development	8,399	9,060
Travel and Accommodation	45,732	18,089
Utilities	17,735	10,052
Other	-	-
Salary and Related Expenses	845,544	510,895
Total Operating Expenses	306,911	285,818
Total CLSP Expenses	1,152,454	796,713
Surplus/Deficit for Current Year	884	259,959
<i>Other Income (Not to be added to CLSP Funds Surplus/Deficit)</i>		
Total Funds received from Other Bodies	-	-
Less Actual Capital Expenditure in Current Year	-	-
<i>Surplus /Deficit for Next Year</i>	<i>260,843</i>	<i>259,959</i>

Mallee Family Care Community Legal Centre NSW
Balance Sheet
As At 30 June 2026

	2026 \$	2025 \$
<i>Current Assets</i>		
National Australia Bank Operating Account	301,717	291,093
Total Current Assets	301,717	291,093
Total Assets	301,717	291,093
<i>Current Liabilities</i>		
Creditors		
Accrued Wages	14,137	13,759
Employee Entitlements		
Annual Leave	23,568	16,580
Long Service Leave	-	-
Total Current Liabilities	37,705	30,339
<i>Non-Current Liabilities</i>		
Employee Entitlements		
Long Service Leave	3,169	795
Total Non-Current Liabilities	3,169	795
Total Liabilities	40,874	31,134
Net Assets	260,843	259,959
<i>Accumulated Funds</i>		
Retained Surplus/(deficit) at Beginning of Year	259,959	-
Surplus/(deficit) for Year	884	259,959
Total Accumulated Funds	260,843	259,959

Mallee Family Care Community Legal Centre NSW
Cashflow Statement
Year Ended 30 June 2026

		2026 \$ Inflows (Outflows)	2025 \$ Inflows (Outflows)
<i>Cash flows from operating activities</i>			
<i>Receipts</i>			
Operating grants from Government		1,268,281	1,158,705
Other income		391	3,634
		1,268,672	1,162,339
<i>Payments</i>			
Payments to employees		(835,804)	(479,761)
Payments to suppliers and providers		(337,602)	(314,400)
GST paid		(84,643)	(77,085)
		(1,258,048)	(871,246)
Net cash provided by (used in) operating activities	(a)	10,624	291,093
Net increase (decrease) in cash for the year		10,624	291,093
Cash at beginning of financial year		291,093	-
Cash at end of financial year		301,717	291,093
(a) Reconciliation of net cash from operating activities to surplus from operating activities:-			
Net (deficit) surplus for the year		884	259,959
<i>Add (Less):</i>			
Increase (Decrease) in employee provisions		9,362	17,375
Increase (Decrease) in creditors		378	13,759
Net cash provided by (used in) operating activities		10,624	291,093

Mallee Family Care Community Legal Centre NSW
Notes to The Financial Statements
Year Ended 30 June 2026

NOTE 1: BASIS OF ACCOUNTING

Income in these Income and Expenditure Reports is recognised on a cash basis, while expenses are recognised on an accrual basis.

NOTE 2: SCOPE OF REPORTING

The term consolidated is used in the Income and Expenditure Report to indicate that the report includes income and expenses for all programs and projects funded by New South Wales Legal Aid.

ORGANISATION'S CERTIFICATION

I certify that:

1. These financial statements present fairly, in all material respects, the financial position of Mallee Family Care Community Legal Centre NSW as at 30 June 2026 and its financial performance for the year then ended in accordance with the accounting policies described in Notes 1 and 2.
2. The financial statements are in accordance with the funding agreement, applicable Australian Accounting standards and are based on proper accounts and records.
3. The Organisation has maintained complete and proper accounting records in respect of the Mallee Family Care Community Legal Centre NSW.
4. The funds received by Mallee Family Care Community Legal Centre from Legal Aid NSW under the funding agreement have been properly spent in accordance with the funding agreement.



Signature:

NATALIE MORGAN
CHIEF FINANCIAL OFFICER
28/07/2026