

Comm Unity Plus Services Limited
ACN 603318 494

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2025

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Directors' Report

The Board of Directors presents their report on the Company for the financial year ended 30 June 2025.

Directors

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

Name	Board Position
Jackie Mead	Director, Chair
Emma Hunt	Director, Deputy Chair
Nella Buccheri	Director
Poonam Fernandes	Director, Treasurer
Olivia Joel	Director (Retired 18 November 2024)
Kristie Lawson	Director
Susanne Legena	Director
Jayne Nelson	Director
Martina Otten	Director
Valerie Sace	Director
Damien Smith	Director

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

Company Secretary

Remberto Rivera held the position of Company Secretary throughout the financial year.

Principal Activities

Comm Unity Plus Services Ltd (commUnity+), is a multi-disciplinary community agency that provides services and delivers programs in the West and North Metropolitan regions of Victoria. We work alongside and in partnership with communities rich in cultural diversity, and we are dedicated to helping those in need. commUnity+ realises positive change, growth, and empowerment through a range of prevention and early intervention programs including Community Education, Legal Services through commUnity+ Legal (formerly Brimbank Melton Community Legal Centre), Neighbourhood House, Children's Contact Services and community engagement and development activities.

During 2024-25 commUnity+, the people, families and communities we serve continue to experience external challenges including continued inflation, funding constraints, low unemployment, increased migration and population growth. The effect of these has been a business environment with heightened market forces relating to attraction and retention of staff, higher operating costs, and higher funding uncertainty. However, the organisation has demonstrated strong resilience and advocacy with success in retaining and expanding funding avenues marginally, increasing its total revenue from \$9.2million to \$9.8 million.

We have continued to strive to make a positive difference for people, families and communities who engage with our programs and services every day, including overall service provision increases, innovative community-focussed new funded programs and in strengthening our community-facing presence, engagement and awareness.

During the year we increased engagement with funding and community organisations forging new and strengthened alliances, launched a fundraising campaign, carried out a brand refresh and increased our

advocacy. Our legal practice relocated to new premises. Across the organisation we invested in staff development and growth, created ways for more staff to be engaged in teams and activities across commUnity+, and actively promoted internal role opportunities and progression. On the 16 May 2025 the Hon. Natalie Suleyman MP, State Member for St Albans and Minister for Veterans, Minister for Small Business and Employment and Minister for Youth launched our new Strategic Plan 2025-28 and our new Legal Office in St Albans; this event was attended by The Hon. Stephen John McGhie the State Member for Melton.

This year we also reviewed and strengthened our Cyber Security position, with significant investment in the improvement of our ICT systems and processes. We maintained risk management practices, refreshed compliance systems and practices, and reviewed cost efficiency across all programs.

There were no significant changes in the principal activities of the Company during the year.

Short Term and Long-Term Objectives

With our 2021-24 Strategic Plan coming to an end, the Company developed a new Strategic Plan 2025-28. Our Vision, Purpose, Values and Strategic Pillars are below.

Who we are:

We are a leading community organisation whose heart is in Melbourne's West and North. We work alongside and in partnership with communities rich in cultural diversity, and we are dedicated to helping those in need. We provide services and support across the areas of community building, community education, community legal and family services.

Our Vision – Is for all people, families and communities to thrive.

Our Purpose - We empower and support people by unlocking pathways to connection, learning, work and justice.

Our Values:

- Responsiveness– We will listen to our diverse communities, measure impacts and make informed decisions about the services we provide.
- Empowerment – We respect the strength of our communities and support people to have agency over their own lives.
- Accountability – We are responsible and self-reflective. We will acknowledge and celebrate achievements.
- Collaboration - We work well together as one team and with our partners to deliver holistic services.
- Compassion – We embrace the lived experience of all people and approach our work with kindness, care and courage.

Our Strategy Pillars:

1. Support more people and families
2. Unlock pathways
3. Empower people and communities
4. Build our capability

Key Performance Indicators

Our performance is measured through a range of key performance indicators for each program. This year we have achieved the following key outcomes:

Legal Service Provision:

Measure		2023/24	2024/25
Legal Service Delivery	Advice Services	1192	1250
	Representation Services	140	141
	Number of clients supported	1594	1507
	Victim/survivors of family violence	59%	67%

Measure		2023/24	2024/25
% of Legal Services to priority client groups	Homeless	18%	22%
	Disability or mental illness	28%	27%
	Born overseas	53%	54%
	Non-native English speaker	39%	39%
	Aboriginal/Torres Strait Islander	3%	3%
	Clients in at least one of the above priority groups	92%	95%
Community Service Delivery	Service presentations	16	26
	Community Legal Education sessions	34	15
	Professional Development sessions to non-legal professionals	12	2

Children's Contact Services provision:

Measure		2023/24	2024/25
Client sessions	Brunswick West	814	805
	Deer Park	801	948
	Glenroy	550	705
	Total	2165	2458
Clients supported	Brunswick West	242	216
	Deer Park	302	346
	Glenroy	195	115
	Total	739	757

Community Education provision:

Program	No. of Students 2023/24	No. of Students 2024/25
Pre-accredited training	679	752
Adult Migrant English Program	563	411
Skills for Education and Employment	342	249
Skills First	306	283
Total Students supported	1890	1695

Community programs offered:

Measure	2023/2				2024/25			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Number of programs	17	17	18	17	15	17	17	16

Information on Directors

The particulars of the qualifications, experience and special responsibilities of each Director are below.

Jackie Mead Experience & Qualifications	Director, Chair Jackie was appointed to the commUnity+ Board in 2020 and has been the Chair of the Board in December 2022. Jackie is the Chair of the Governance Committee. Jackie is a long-time resident of Melbourne's Inner West and has a passion for creating and supporting vibrant communities that are inclusive and compassionate at their core. She brings more than 15 years of not-for-profit experience, along with a background in consulting and HR. Jackie is currently the CEO of the national community legal service, Knowmore Legal Service. Jackie has a Bachelor of Commerce from Deakin University and a Master of Public Administration from the University of Melbourne (ANZSOG). Jackie has certification from the Australian Institute of Company Directors and is proud to play a small part in the great outcomes being achieved by commUnity+.
Emma Hunt Experience & Qualifications	Director, Deputy Chair Emma was appointed to the commUnity+ Board in 2020 and the role of Deputy Chair in 2022. Emma is a member of the Governance Committee. Emma is an Associate Director in Legal Practice, Victoria Legal Aid (VLA). Emma is an experienced lawyer and manager with broad expertise across the legal, not-for-profit, and government sectors in Australia and overseas <i>with over 25 years</i> in leadership roles across the legal, not-for-profit, statutory agency and government sectors in Australia and overseas. She is passionate about social justice and is dedicated to supporting community services that make a difference in the lives of people living in Melbourne's west and north. Emma has a Bachelor of Laws (LLB) and a Bachelor of Arts from The University of Adelaide, and a first-class master's degree in criminology from The University of Melbourne. She is admitted to practice law in Victoria and holds a current practising certificate.
Nella Buccheri Experience & Qualifications	Director Nella was appointed to the commUnity+ Board in 2016. Nella is a member of the Finance, Audit and Risk Management Committee until she retired from the Board in November 2024. Nella is a senior lawyer, and throughout her career, Nella has developed legal expertise in criminal law, administrative law, and litigation. Nella has particular skills in exercising public power, specifically administrative law decision-making. Nella is a local resident with a strong interest in social justice. She is an advocate for the work of commUnity+ in local communities and is committed to improving service provision in the Western Suburbs. Nella has a Bachelor of Arts in Social Sciences and a Bachelor of Laws (LLB) from La Trobe University and is an Australian legal practitioner.

Poonam Fernandes Experience & Qualifications	Director, Treasurer Poonam was appointed to the commUnity+ Board in 2023. Poonam is the Treasurer and Chair of the Finance, Audit and Risk Management Committee. Poonam currently works for the Victorian Curriculum and Assessment Authority as Chief Finance Officer. She has also held several senior finance positions at the Department of Health and has industry experience in Government, Non-profit Organisations, Mining & Resources and Financial Services. Poonam provides expert advice on finance and operations to support business planning, governance and risk management. Poonam is passionate about her work with different communities. She is part of the Sikh Community and volunteers for her local Trillium community to build a vibrant neighbourhood where the people who live there can form strong and lasting relationships. Poonam has a Bachelor of Commerce, is a Certified Public Accountant, and is a graduate of the Australian Institute of Company Directors.
Olivia Joel Experience & Qualifications	Director Olivia was appointed to the commUnity+ Board in 2020. Olivia was a member of the Finance, Audit and Risk Management Committee until she retired from the Board in November 2024. Olivia is a Senior Manager in the Network Optimisation and Strategy team at Australia Post and was previously a Manager at Nous Group, an international management consultancy. She is passionate about instrumenting meaningful change through social policy and community development. Olivia has worked with not-for-profit, government and member-based clients across a range of sectors, including education, human services, health and justice. She has worked extensively in public policy, regulation, organisational performance and strategy. Olivia has a Bachelor of Laws (Honours) and a Bachelor of Commerce (International Commerce) from Monash University and undertook postgraduate studies in globalisation and international economic law. She is a graduate of the Australian Institute of Directors Company Directors Course, holds a certificate in Leading with Finance from Harvard Business School and is certified in Agile Project and Delivery Management.
Kristie Lawson Experience & Qualifications	Director Kristie was appointed to the commUnity+ Board in 2023. Kristie is a member of the Governance Committee. Kristie is Director Corporate Services at Central Highland Rural Health. Kristie has well developed skills in stakeholder management, project management and leadership with several years' experience leading teams in the public sector working across both State and Local Government. Kristie's experience in leadership includes senior roles at Melton City Council, Wyndham City Council and the Department of Justice and Community Safety (formally Department of Justice). Kristie has strong social justice values and having worked extensively with communities in the west, has developed an understanding of current and emerging trends that are unique to communities in the west, particularly more vulnerable cohorts such as women, children, and young people. Kristie is passionate about affecting real change

	and supporting place based, trauma informed and person-centred care to ensure that communities thrive and break the cycle of disadvantage. Kristie holds a Master of Business Administration, Graduate Certificate of Management and Advanced Diploma of Business (Legal Practice).
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Susanne Legena Experience & Qualifications	Director Susanne was appointed to the commUnity+ Board in 2016. Susanne is a member of the Community Advisory Committee. Susanne is the CEO of Plan International Australia and an advocate for community development, gender by quality and youth participation. Susanne has previously served as Chief of Staff to the Victorian Minister for Energy, Resources and Community Development and the Arts, where she contributed to key policies on energy and climate change and led the implementation of A Fairer Victoria – a whole of government social policy action plan to address disadvantage and promote inclusion and participation. Susanne has dedicated her career to working on social justice issues, tackling family violence, poverty, youth unemployment, and homelessness. Susanne has a Bachelor of Arts in Social Sciences from Flinders University and a Master of Arts (Professional Communication) from Deakin University.
Jayne Nelson Experience & Qualifications	Director Jayne was appointed to the commUnity+ Board in 2024. Jayne is a member of the Community Advisory Committee. Jayne has a diverse industry background, having worked as an executive leader in health, higher education, marketing and advertising. She often draws on her experience in these industries to find creative solutions to complex issues. Jayne has a strong track record of empowering teams to deliver quality services for people in local communities with diverse backgrounds. Working with the team at commUnity+ to positively influence change, growth, and support of individuals and families through a range of early intervention and prevention programs aligns strongly with Jayne's personal passion of creating opportunities, achieving positive outcomes and making a difference. As the CEO of IPC Health, a not-for-profit community health organisation, Jayne is a highly collaborative and innovative leader who excels in developing strategies, building a high-performance work culture, and leading large complex teams to deliver service-oriented solutions for people. Jayne holds a Bachelor of Arts/Design, a Master of Marketing, and is a Graduate of the Australian Institute of Company Directors.
Martina Otten Experience & Qualifications	Director Martina was appointed to the commUnity+ Board in 2024 and is a member of the Governance Committee She is the Executive Director of the Faculty of Pain Medicine at the Australian and NewZealand College of Anaesthetists and is committed to improving equity, fostering diversity and strengthening outcomes for communities. Martina brings extensive experience in governance, strategy and stakeholder engagement across health, education and research and is recognised for shaping policy and building trusted relationships with government and sector partners. Martina is a Graduate of the Australian Institute of Company Directors and holds a MSc in Organisational Psychology from the University of London.

Valerie Sace Experience & Qualifications	Director Valerie was appointed to the commUnity+ Board in 2022. Valerie is the Chair of the Community Advisory Committee. Valerie is an experienced leader in Strategy, Transformation, and Project Management, with a strong commercial focus across industries like retail, digital media, FMCG, waste management, and community services. Known for her adaptability and customer-first approach, she has a solid track record of developing and delivering strategies that align with business goals. Valerie is skilled in leading teams and excels in communication, stakeholder management, and problem solving. She's also passionate about supporting communities, having served as President of Banyule Support and Information Centre (BANSIC), a not-for-profit in West Heidelberg. In 2022, she received a scholarship from the Women's Board Leadership Program (WBLP) through the Department of Families, Fairness and Housing's Office for Women and the Australian Institute of Company Directors (AICD). Valerie is a strong advocate for diversity, particularly in leadership roles, and believes in its power to drive better decision-making and outcomes. Valerie has a Bachelor of Science (Major in Business Administration & Accountancy) from the University of the Philippines and is a non-practicing CPA. She is a Project Management Professional (PMP), an MAICD and a member of the ICDA.
Damien Smith Experience & Qualifications	Director Damien was appointed to the commUnity+ Board in 2024. Damien is a member of the Finance and Risk Management Committee. Damien is well-versed in governance, risk management and strategy. Damien brings over 25 years of executive experience in cybersecurity, technology and risk with large and medium-sized organisations and has provided cybersecurity consulting to several organisations. A long-term resident of the West, Damien is passionate about equality, diversity and opportunity for all community members. Damien has a Bachelor of Commerce and Bachelor of Science degree from Deakin University, and he is a Certified Information Systems Security Professional (CISSP) and a graduate of the Australian Institute of Company Directors.

Information on Company Secretary

Remberto Rivera	Remberto Rivera joined Comm Unity Plus Services as Chief Operating Officer in January 2024, bringing more than 25 years' experience working in the for-purpose sector.
Experience & Qualification	Remberto previously worked at ACSO as CFO while carrying responsibilities for Facilities and Administration, IT and McCormack Housing (ACSO's Housing Provider subsidiary). Prior to ACSO he was Corporate Services and Business Development Director at Bairnsdale Regional Health. He worked with UnitingCare Connections as Corporate Services Director where he led the organisation to consolidate a merger of three smaller agencies into Connections. A migrant from El Salvador, Remberto commenced his professional career in Australia with The Salvation Army. Remberto has a special interest in Not-for-Profit Governance and is currently a Board Director and Chair of Foundation House (the Victorian Association for the Survivors of Torture Inc), a specialist refugee trauma agency supporting survivors of torture and other traumatic events. Remberto's qualifications include a Bachelor of Economics (Honours), Post Graduate Diploma in Business (Accounting) from Deakin University, Post Graduate Diploma in Aged Care Management from Victoria University, and a Master of Business Administration from Deakin University. Remberto is a fully qualified CPA and a member of the Australian Institute of Company Directors.

Meetings of Directors and Committee members

All Directors and Committee members act in an honorary capacity and are not paid for services to Comm Unity Plus Services Ltd.

Board Meetings

During the Financial Year 2024-25, there were 9 Board meetings, including one Out of Session meeting. Attendances by Directors during the year were as follows:

Director	Eligible (to attend)	Attended
Nella Buccheri	9	5
Poonam Fernandes	9	8
Emma Hunt	9	9
Olivia Joel	3	2
Kristie Lawson	9	7
Susanne Legena	9	6
Jackie Mead	9	8
Jayne Nelson	9	7
Martina Otten	9	9
Valerie Sace	9	9
Damien Smith	9	9

Finance Audit and Risk Management Committee (FARM)

During Financial Year 2024-25, there were six FARM meetings and none of the Out of Session meetings. Attendances by Directors are below.

Committee member	Eligible (to attend)	Attended
Nella Buccheri	6	4
Poonam Fernandes	6	6
Olivia Joel	2	1
Damien Smith	6	6

Governance Committee

During Financial Year 2024-25, there were a total of seven Governance Committee meetings, including two Out of Session meetings. Attendances by Directors are below.

Committee member	Eligible (to attend)	Attended
Emma Hunt	7	7
Kristie Lawson	7	6
Jackie Mead	7	7
Martina Otten	7	6

Community Advisory Committee

The Community Advisory Committee was established in February 2024 comprising Board Directors and independent community members. During the Financial Year 2024-25, there were a total of four Community Advisory Committee meetings. Attendances by Directors (D) and community members (CM) are below.

Committee member	Eligible (to attend)	Attended
Sara Austin (CM)	3	3
Susanne Legena (D)	3	3
Jayne Nelson (D)	3	1
Valerie Sace (D)	3	3
Eangano Singehebhuve (CM)	3	3
Virginia Tachos (CM)	3	1
Niru Tripathi (CM)	3	3

After balance day events

There are no significant changes in the financial situation of the Company expected during the financial year ended 30 June 2026.

Contribution in Winding Up

Comm Unity Plus Services Ltd is a company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$10.00 towards meeting any outstanding obligations of the Company.

At 30 June 2025 the collective liability of members was \$160 (2024: \$170).

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2025 has been received and is included in this report on Page 12.

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



Director:

Jackie Mead (Chair)



Poonam Fernandes (Director)

Auditor's Independence Declaration To the Directors of Comm Unity Plus Services Ltd

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

- no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* and the *Australian Charities and the Not-for-profits Commission Act 2012* in relation to this audit; and
- no contraventions of any applicable code of professional conduct in relation to this audit.

Stannards Accountants & Advisors



James Dickson
Director

Dated: 21 October 2025

Comm Unity Plus Services Limited

Statement of Surplus or Deficit and other Comprehensive Income for the Year Ended 30 June 2025

		2025 \$	2024 \$
Grants and other funding income	2	9,452,556	8,981,563
Other revenue		361,685	239,381
		9,814,241	9,220,944
Administrative and office expenses		(292,744)	(353,879)
Depreciation expense		(863,007)	(1,033,101)
Employment expense		(7,175,898)	(6,885,586)
Finance charges		(184,832)	(101,854)
Other expenses		(1,055,657)	(1,031,299)
		(9,572,138)	(9,405,719)
Operating Surplus/ (Deficit)		242,103	(184,775)
Other comprehensive income for the year		-	-
Total Comprehensive Income for the year		242,103	(184,775)

The accompanying notes form part of these financial statements.

Comm Unity Plus Services Limited

Statement of Financial Position as at 30 June 2025

	Note	2025 \$	2024 \$
Current Assets			
Cash & cash equivalents	11	1,225,198	1,816,454
Trade receivables & other assets	4	786,301	817,119
Total Current Assets		2,011,499	2,633,573
Non-Current Assets			
Property, plant and equipment	5	5,328,963	5,709,087
Total Non-Current Assets		5,328,963	5,709,087
Total Assets		7,340,462	8,342,660
Current Liabilities			
Trade and other payables	6	603,925	510,356
Income received in advance	7	417,496	419,349
Provisions	10	729,267	625,387
Lease liabilities	9	566,111	926,661
Total Current Liabilities		2,316,799	2,481,753
Non Current Liabilities			
Borrowings	8	-	1,000,000
Provisions	10	39,054	39,054
Lease liabilities	9	2,248,694	2,328,041
Total Non Current Liabilities		2,287,748	3,367,095
Total Liabilities		4,604,547	5,848,848
Net Assets		2,735,915	2,493,812
Equity			
Accumulated surplus		2,340,615	2,098,512
Reserves		395,300	395,300
Total Equity		2,735,915	2,493,812

The accompanying notes form part of these financial statements.

Comm Unity Plus Services Limited

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

	Reserves	Accumulated Surplus	Total
	\$	\$	\$
Balance at 1 July 2023	395,300	2,283,287	2,678,587
Surplus/ (Deficit) attributable to members	-	(184,775)	(184,775)
Balance at 30 June 2024	395,300	2,098,512	2,493,812
Surplus/ (Deficit) attributable to members	-	242,103	242,103
Balance at 30 June 2025	395,300	2,340,615	2,735,915

The accompanying notes form part of these financial statements.

Comm Unity Plus Services Limited

Statement of Cash Flows for the Year Ended 30 June 2025

	Note	2025 \$	2024 \$
Cash flows from Operating Activities			
Receipts from customers and grants		9,640,239	8,961,116
Cash payments to suppliers and employees		(8,334,578)	(8,194,174)
Interest Received		42,864	25,632
Interest Paid		(18,744)	(68)
Net cash inflow from Operating Activities	11(b)	1,329,781	792,506
Cash Flows from Investing Activities			
Purchase of property, plant and equipment		(146,435)	(231,216)
Proceeds from disposal of assets		-	-
Net cash outflow from investing activities		(146,435)	(231,216)
Cash Flows from Financing Activities			
Repayment of lease liabilities		(774,602)	(796,101)
Drawdown / (repayment) of building loan borrowing	8	(1,000,000)	999,000
Net cash outflow from financing activities		(1,774,602)	202,899
Net (decrease) /Increase in cash held		(591,256)	764,189
Cash at beginning of financial year		1,816,454	1,052,265
Cash at end of financial year	11(a)	1,225,198	1,816,454

The accompanying notes form part of these financial statements.

Comm Unity Plus Services Limited

Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2025

1. STATEMENT OF MATERIAL ACCOUNTING POLICIES

These financial statements are for an individual Not-for-profit company and are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures made by the Australian Accounting Standards Board and the Corporations Act 2001 and Australian Charities and Not-for-profits Commission Act 2012.

There was no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the as a result of the change in the basis of preparation.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The functional currency is AUD.

The following is a summary of the material policies adopted by the company in the preparation of the financial report.

The financial statements were authorised for issue on the date of the signing of the directors declaration.

Depreciation

The depreciable amount of all plant and equipment is depreciated on a straight-line basis over their useful lives (commencing from the time the asset is ready for use).

Depreciation rates vary between 15% and 67%.

Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

For each contract with a customer, the Company: identifies the contract with that 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 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.

Membership income and sponsorship income is recognised when received.

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

Comm Unity Plus Services Limited

Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2025 (cont'd)

1. STATEMENT OF MATERIAL ACCOUNTING POLICIES (cont'd)

Revenue (cont'd)

If conditions are attached to the grant which must be satisfied before the entity is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

Donations are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of services is recognised upon the delivery of the service to the customer.

All revenue is stated net of the amount of goods and services tax.

Income Tax

The Company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

Comm Unity Plus Services Limited

Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2025 (cont'd)

	2025 \$	2024 \$
2 GRANT FUNDING PROVIDERS		
Federal Government Grant Funding		
Department of Social Services	2,015,879	2,037,677
Victoria Legal Aid	392,476	305,363
Department of Education and Training	4,088,658	3,927,908
State Government Grant Funding		
Department of Families Fairness and Housing	160,535	155,022
Department of Education and Training - ACFE	298,559	258,536
Department of Education and Training - Skills First	415,937	690,304
Department of Transport and Planning	86,340	7,195
Victoria Legal Aid	1,413,675	1,306,837
Local Government Grant Funding		
Brimbank City Council Grants	35,000	42,700
Others		
Victorian Legal Services Board	133,500	67,000
Federation of Community Legal Centres	6,000	6,000
Department of Justice and Community Safety	171,932	166,037
Victoria University	119,520	-
Women's Legal Service Victoria	114,545	10,984
	9,452,556	8,981,563

3 OTHER EXPENSES

Included in operating result are the following items of operating expenses:

Remuneration of auditors

- Audit of financial report services

15,000	15,000
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4 TRADE RECEIVABLES & OTHER ASSETS

Trade debtors	513,003	575,532
Prepayments	78,800	71,072
Other debtors	163,783	170,515
Accrued Income	30,715	-
	786,301	817,119

For all receivables: Trade debtors relate to services provided, they are non-interest bearing and are unsecured.

Comm Unity Plus Services Limited

Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2025 (cont'd)

	Note	2025 \$	2024 \$
5 PROPERTY, PLANT AND EQUIPMENT			
Land at cost		650,000	650,000
		650,000	650,000
Freehold buildings and improvements at cost		2,137,822	2,132,164
Less: Accumulated depreciation		(481,602)	(422,236)
		1,656,220	1,709,928
Leasehold buildings and improvements at cost		4,066,603	4,948,768
Less: Accumulated depreciation		(1,308,023)	(1,863,853)
		2,758,580	3,084,915
Equipment at cost		584,948	480,918
Less: Accumulated depreciation		(333,909)	(245,555)
		251,039	235,363
Leased equipment at cost		78,785	78,785
Less: Accumulated depreciation		(65,661)	(49,904)
		13,124	28,881
		5,328,963	5,709,087
(a) Movements and carrying amounts			
Land at cost			
Balance – 1 July		650,000	650,000
Additions		-	-
Disposals		-	-
Depreciation		-	-
Balance – 30 June		650,000	650,000
Freehold buildings and improvements at cost			
Balance – 1 July		1,709,928	1,702,099
Additions		29,222	65,002
Disposals		-	-
Depreciation		(82,930)	(57,173)
Balance – 30 June		1,656,220	1,709,928
Leasehold buildings and improvements at cost			
Balance – 1 July		3,084,915	3,883,503
Additions	9	1,034,911	94,624
Lease modification		(702,459)	-
Depreciation		(658,787)	(893,212)
Balance – 30 June		2,758,580	3,084,915
Equipment at cost			
Balance – 1 July		235,363	223,558
Additions		121,209	71,590
Disposals		-	-
Depreciation		(105,533)	(59,785)
Balance – 30 June		251,039	235,363

Comm Unity Plus Services Limited

Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2025 (cont'd)

	2025 \$	2024 \$
5 PROPERTY, PLANT AND EQUIPMENT (cont'd)		
Leased equipment at cost		
Balance – 1 July	28,881	51,812
Additions	-	-
Disposals	-	-
Depreciation	(15,757)	(22,931)
Balance – 30 June	13,124	28,881
Total		
Balance – 1 July	5,709,087	6,510,972
Additions	1,185,342	231,216
Disposals	(702,459)	-
Depreciation	(863,007)	(1,033,101)
Balance – 30 June	5,328,963	5,709,087
Where additions to leased assets are recognised as a result of new leases signed, the corresponding liability is outlined in note 9		
6 TRADE AND OTHER PAYABLES		
Trade creditors	178,181	105,374
Sundry creditors and accruals	425,744	404,982
	603,925	510,356
7 INCOME RECEIVED IN ADVANCE		
Income received in advance is the result of income received in advance of the funding period and in some instance, unfulfilled obligations attached to the funding arrangements. The funding was received from the following providers:		
Department of Education - ACFE Pre-Accredited Funding	40,626	117,128
Department of Social Services	-	27,691
Victoria Legal Aid	-	32,313
Victoria Legal Services Board	66,500	67,000
Women's Legal Service Victoria	260,463	52,902
Department of Transport and Planning	35,975	122,315
Other Income	13,932	-
	417,496	419,349
8 BORROWINGS		
Secured loan	-	1,000,000

Comm Unity Plus Services Limited

Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2025 (cont'd)

	2025 \$	2024 \$
9 LEASE LIABILITY		
Opening balance	3,254,702	3,949,017
New leases entered into	1,034,911	-
Lease modification	(866,294)	-
Add interest expense	166,088	101,786
Less lease payments	(774,602)	(796,101)
Carrying amount of lease liability	2,814,805	3,254,702
Maturity (undiscounted liability)		
< 1 year	616,430	461,247
1-5 years	1,755,146	1,543,868
> 5 years	641,700	1,477,343
	3,013,276	3,482,458

The right-of-use asset and related liability refers to the lease of office premises. There are multiple lease assets with termination periods from 2025 to 2034. During the year 2 leases were expired and new lease was acquired in East Esplanade, St Albans commencing 16 Sept 2024.

An option to extend the leases is contained within each of the property leases. These clauses provide the Company opportunities to manage leases in order to align with its strategies. The extension options or termination options which were probable to be exercised have been included in the calculation of the right of use asset and corresponding lease liability.

10 PROVISIONS

Current

Annual leave liability	582,498	465,783
Long service leave liability	146,769	159,604
	729,267	625,387

Non Current

Long service leave liability	39,054	39,054
	39,054	39,054

11 NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Cash at bank	1,225,198	1,816,454
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Comm Unity Plus Services Limited

Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2025 (cont'd)

	2025 \$	2024 \$
11 NOTES TO THE STATEMENT OF CASH FLOWS (cont'd)		
(b) Reconciliation of Net Cash provided by Operating Activities to Operating Surplus / (Deficit)		
Operating Surplus/ (Deficit)	242,103	(184,775)
<i>Non Cash Flows in Operating Surplus / (Deficit):</i>		
Depreciation and amortisation expense	863,007	1,033,101
Profit on lease modification	(167,831)	-
AASB 16 finance charges	166,088	101,786
<i>Change in Operating Assets & Liabilities:</i>		
(Increase)/decrease in trade receivables and other debtors	30,818	(138,634)
(Decrease)/increase in trade creditors and accruals	93,569	54,741
(Decrease)/increase in income in advance	(1,853)	(99,126)
(Decrease)/increase in provisions	103,880	25,413
Net cash from / (used in) operating activities	1,329,781	792,506

12 RELATED PARTY TRANSACTIONS

No transactions with related parties occurred during the year (2024: nil).

13 REMUNERATION OF KEY MANAGEMENT PERSONNEL

Total remuneration paid to all key management personnel	749,423	764,006
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14 MEMBERS' GUARANTEE

The entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2025, the Company had 16 members (2024: 17) resulting in a total guarantee of \$160 (2024: \$170).

15 VICTORIA LEGAL AID COMPULSORY DISCLOSURE

Breakdown of income from Victoria Legal Aid

Commonwealth income for the financial year	392,476	305,363
Victorian State income for the financial year	1,413,675	1,306,837
	1,806,151	1,612,200

No specific CLSP Assets were held at any stage during the year (2024: nil)

16 OTHER

The Company's principal place of business and registered office is 822 Ballarat Road, Deer Park VIC 3023. It operates in one industry segment in Australia.

Comm Unity Plus Services Limited

Directors' Declaration

The directors of the Company declare that:

- 1 The financial statements and notes are in accordance with the Corporations Act 2001 and:
 - a. Comply with Accounting Standards as described in Note 1 to the financial statements, the Corporations Regulations 2001 and Australian Charities and Not-for-profits Commission Act 2012; and
 - b. Give a true and fair view of the financial position as at 30 June 2025 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 of the financial statements.
- 2 In the directors opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board and in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulations 2022.



Jackie Mead (Chair)



Poonam Fernandes (Director)

Dated: 20 October 2025

Independent Audit Report To the Members of Comm Unity Plus Services Ltd

Report on the Audit of the Financial Report

Audit Opinion

We have audited the financial report of Comm Unity Plus Services Ltd (the "Company"), which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Company, is in accordance with the *Corporations Act 2001*, and the *Australian Charities and the Not-for-profits Commission Act 2012* including:

- a) giving a true and fair view of the Company's financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the independence requirements of the *Corporations Act 2001*, and the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and the *Australian Charities and Not-for-profits Commission Act 2012* for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.



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: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Stannards Accountants and Advisors

James Dickson
Director

Dated: 21 October 2025