

# **Mackay Regional Community Legal Centre Inc.**



**Annual Report  
2024 - 2025**

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# OUR BACKGROUND

The Mackay Regional Community Legal Centre Inc. (MRCLC) was established in 2003 in response to the demand for a free, quality and accessible legal service. The MRCLC officially opened its doors on 10 December 2003 by the Honourable Rod Welford, former Attorney-General and Minister for Justice.

MRCLC began providing advice from the George Street Neighbourhood Centre (now known as The Neighbourhood Hub) and was reliant on volunteers to deliver its services. In July 2005, the MRCLC received a small amount of funding from the Queensland Government to employ staff to deliver its legal services. On 18 August 2006, the MRCLC opened its office in the City Court Arcade at 80 Victoria St, Mackay.

Today, we deliver free legal services under seven different funding programs. Our service has expanded over time, and we now employ eight staff members and operate from a much larger office in The Dome at 134 Victoria St. We continue to assist those most vulnerable in our community by providing legal services and community legal education within the Mackay, Whitsunday and Isaac local government areas.

Our service provides advice on various areas law, including family law, residential tenancies, employment, domestic violence, neighbourhood disputes, elder abuse, mental health law and consumer disputes.

We continue to grow and adapt to meet the needs of our community.

# OUR REGION

We service the Mackay, Whitsunday and Isaac Regional Council areas. Our service area is geographically diverse and stretches from the Whitsunday Islands to the coalfields. Our service area is large and spreads across 90,140 square kilometres. Parts of our service area are classified as regional (within the Mackay Regional Council area), and some areas are remote and very remote with the Isaac and Whitsunday Regional Council areas.



*Photo credit: Greater Whitsunday Alliance*

**The total population of our service area is 192,302\***

**The median age of residents is 38.4\*\***

**6% speak a language other than English at home\*\*\***

*Source: Australian Bureau of Statistics (accessed November 2025)*  
[Mackay - Isaac - Whitsunday | Region summary | Data by region | Australian Bureau of Statistics](#)

*\* ABS data, 2024*

*\*\* ABS data, 2023*

*\*\*\* ABS data, 2025*

# RECONCILIATION

MRCLC continued with our reconciliation journey this year. Following the launch of our first Reconciliation Action Plan (“RAP”), being our Reflect RAP in 2022, we launched our Innovate RAP in 2024. The purpose of an Innovate RAP is to strengthen relationships with Aboriginal and Torres Strait Islander people and developing new approaches for further reconciliation commitments and to empower Aboriginal and Torres Strait Islander people.

Our Reflect RAP gave us the opportunity to develop the foundations required for our reconciliation journey. It allowed our RAP Working Group, Management Committee and our staff to engage in understanding the importance of reconciliation.

We were fortunate enough to have our Innovate RAP launched by Aunty Patsy from Yuwi Aboriginal Corporation, a local First Nations body. It is our vision to develop and strengthen both new and existing relationships with First Nations people to improve their access to justice.

We continued to wear our MRCLC shirts, which contain our very own First Nations artwork. The artwork, created by Aboriginal artist Lani Balzan, represents our unique and diverse service area. The Barada Barna, Birri (Birriah), Gia, Jangga, Jagalingou, Ngaro, Wangan, Widi and Yuwi (Yuibera and Yuwibera) peoples call our service area home, and we couldn’t be prouder to wear shirts that represent our unique First Nations culture.

Our organisation is eager to continue our reconciliation journey. Some of the goals in our RAP include:

- Exploring and engaging with local First Nations businesses, and sourcing goods and services from them where possible
- Attending culturally significant local First Nations sites and areas, including attending artwork exhibitions and cultural events
- Continuing to learn about cultural safety and the importance of embedding culturally safe practices into our policies and procedures
- Engaging with local Indigenous Elders to learn about the unique culture and history of the Yuwi.

We are thankful for the efforts of our RAP Working Group, who continue to work towards improving outcomes for First Nations people. We are especially grateful to our First Nations representative, Mulum, who continues to guide us and provide invaluable insight.

# ENVIRONMENT, SOCIAL AND GOVERNANCE

MRCLC recognises the importance of managing how its activities affect the **environment** and taking steps to mitigate our environmental impact. To this end, our organisation:

- Has a dedicated rubbish and recycling policy, which provides guidance to staff on how to manage our waste
- Owns and operates a hybrid vehicle to reduce greenhouse gases
- Purchases energy efficient appliances and ensures these are maintained to avoid accidental overconsumption
- Makes use of the recycling services offered by our landlord to recycle cardboard and other recyclable materials
- Purchasing two new printers from NQBE, who have a dedicated recycling program to recycle old equipment and printer toners. With their assistance, we were able to recycle our old printers.

We are mindful of our **social** impact, and how our decisions can affect the wellbeing of our clients and our staff. We endeavour to have a positive social impact, and do the following to ensure this:

- Provide free legal advice to disadvantaged people who cannot otherwise afford to seek legal advice
- Create and adhere to a suite of policies dedicated to the health and overall wellbeing of our staff
- Develop and work towards the objectives in our Reconciliation Action Plan to improve access to justice for our First Nations clients
- Commit to ensuring equal opportunity employment across our service, including gender equality. We recognise that our staff come from a wide range of cultural backgrounds.

Our management committee ensures sound **governance** by providing effective and transparent management of our organisation. Our management committee is comprised of eight members from various backgrounds, including legal professionals, an accounting professional and community support workers. We are committed to diversity within our management. More than half our management committee are female, with two office bearer positions held by women.

# MANAGER AND PRINCIPAL SOLICITOR'S REPORT

Reflecting on the 2024–2025 year, I am deeply moved by the extraordinary dedication, resilience, and unwavering commitment demonstrated by our staff, volunteers, and Management Committee members. Their collective efforts have enabled the Mackay Regional Community Legal Centre (MRCLC) to continue delivering vital legal services and support to those in our community who need it most.

Throughout the year, MRCLC has provided assistance across a broad spectrum of legal issues, including family and domestic violence, relationship breakdowns, employment disputes, consumer rights, debt management, human rights, elder abuse, mental health law and tenancy matters. These services are not just legal interventions—they are lifelines for individuals navigating complex and often distressing circumstances.

As we celebrate our achievements and acknowledge the challenges we've overcome, we also look ahead with purpose. Our commitment to leading and supporting the Mackay, Whitsunday, and Isaac communities remains steadfast. We are driven by a vision of a just, equitable, and inclusive society, and this principle guides every aspect of our work.

We are especially proud to reaffirm our commitment to reconciliation and closing the gap. MRCLC recognises the importance of working collaboratively with First Nations and Australian South Sea Islander communities and stakeholders. Through these partnerships, we are helping to build a stronger, more inclusive community—one that reflects the diversity and richness of our region and honours the voices of all its people.

This year, we were honoured to host two Members of Parliament, each visit reinforcing the value and impact of our work:

- Andrew Wilcox MP visited on 13 November 2024 to discuss our services and explore opportunities to expand our presence in the Whitsundays. This engagement was a valuable opportunity to highlight the importance of our outreach services.



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I want to thank Esmeralda Reasbeck and Rikki Wilson, solicitors whose time with our service ended at the end of the financial year. I wish them both well. We also welcomed our newest solicitor, Karisa. Given the expansion of the service and with confirmation of funding for the next 5 years under the NAJP, I am keen for the creation of a new Office Manager position to facilitate the operational requirements of the Centre.

This year has brought its share of challenges, but their resilience and teamwork have been nothing short of inspiring. They show what it means to lead with heart, serve with integrity, and support one another with grace.

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# MANAGEMENT COMMITTEE

## **President**

Justine Sturgiss

## **Treasurer**

Mark Armstrong

## **Secretary**

Karen Bonham

## **Management Committee Members**

Kim Back

Damon Boswell

Brittany Colussi (from February 2025)

Lucy Guye

Jason Kirkpatrick

Ruth Wegner

We express our gratitude to our management committee for their dedication and efforts towards the effective management of our organisation.

# STAFF AND VOLUNTEERS

## STAFF

### Manager and Principal Solicitor

Jessica Brake

### Solicitors

Simone

Vanessa

Maria

Rikki (until May 2025)

Esmeralda (until May 2025)

Karisa (commenced May 2025)

### Administration

Janice

Katie

## VOLUNTEERS

Jessica Alexander (Macrossan and Amiet)

Kim Back (Wallace and Wallace)

James Bailey (Wallace and Wallace)

Connor Boccalatte (Wallace and Wallace)

Rebecca Casanovas (Family Lawyers)

Laura Clout (McKays Solicitors)

Rohan Ferricks

Lucy Guye (McKays Solicitors)

Grace Harrison (Statewide Family Law)

Dyane Norton (Macrossan and Amiet)

Justine Sturgiss (Wallace and Wallace)

Dannielle Woodward (Wallace and Wallace)

Isabelle Wright (McKays Solicitors)

# PRESIDENT'S REPORT

It is with great pride that I present this year's President's Report for the Mackay Regional Community Legal Centre (MRCLC).

Firstly, I would like to extend my heartfelt thanks to our Manager and Principal Solicitor, Jessica Brake for her unwavering dedication to the Centre and the community we serve. Her leadership, compassion, and tireless advocacy continue to be the cornerstone of the MRCLC's success and impact.

To the incredible staff – thank you. Your ongoing commitment to assisting those in our community who are most in need is deeply appreciated. Every day, you bring empathy, professionalism, and resilience to your work, and it does not go unnoticed.

This year, we were able to welcome two new team members, Karisa Hampson a Civil and Family Law Solicitor and Allison Roberts our Office Manager. The Office Manager role is a significant and strategic addition to the Centre and will provide vital support to Jessica, allowing her to focus more fully on assisting clients and leading our legal team. The recruitment of Karisa has allowed us to further strengthen our capacity to meet the growing demand for legal assistance in our region.

We also undertook a major operational upgrade with the implementation of a new client management system. This was a significant undertaking that required countless hours of effort and collaboration from our staff. Their dedication throughout this transition ensured minimal disruption to our services and has positioned us to operate more efficiently and effectively moving forward.

One of the highlights of the year for me was the opportunity to meet with The Honourable Deb Frecklington and her team to discuss the ongoing funding challenges faced by the MRCLC through our attendance at the Community Cabinet Meeting in early November 2025. During the meeting, we highlighted the increasing disparity between those who can afford legal representation and those who cannot. With the rising cost of living, the need for accessible legal services continues to grow, and the MRCLC remains a critical lifeline for many in our community. We are hopeful that in having these continuing discussions with government, we can ensure that a spotlight continues to shine upon the constant need for funding in this area.

In March this year, we publicly reaffirmed our commitment to reconciliation through a statement published on our website. We recognise that reconciliation is an ongoing journey—one that requires reflection, action, and genuine partnership with First Nations peoples. We are dedicated to making tangible progress towards closing the gap and fostering a more just and inclusive community. As outlined in our public statement, I again invite all members of our community to join us in this important work. If you are

passionate about reconciliation and interested in becoming part of our committee, we would love to hear from you.

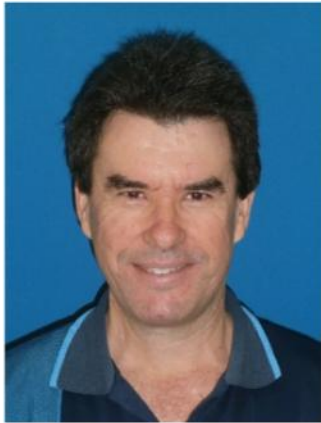
I would also like to sincerely thank the Management Committee for their continued guidance and support. Your dedication and time to attending our meetings and to the ongoing requirements in between meetings, ensures that the MRCLC remains strong, responsive, and aligned with our mission.

In closing, I leave you with a quote that speaks to the heart of assisting the community: “Alone we can do so little; together we can do so much.” – Helen Keller

Thank you to everyone who contributes to the Mackay Regional Community Legal Centre.

**Justine Sturgiss**  
**President**

# TREASURER'S REPORT



The financial performance and financial position of the Centre were sound and in accordance with strategic and operational plans. Available/phased funding was increased for all contractual programs; with significant increases in the Community Legal Services Program (CSLP), due to unspent carry-forward funds from the prior year; and Queensland Workplace Sexual Harassment and Discrimination Service (QSHADS), due to new funding. The Queensland Statewide Tenant Advice and Referral Service (QSTARS) increase was again below corresponding changes in the Consumer Price Index and associated operational costs of the Centre. Such funding shortfalls continue to erode the operational capacity of this program, in real terms. Additional funding was received from the Commonwealth and State governments to reduce wage disparity in our not-for-profit sector and move closer to wage parity with the commercial sector. Further funding was received to enable the Centre to transition from the superseded Community Legal Assistance Service System (CLASS), which recorded client and service information, to a new Client Management System (CMS) in April.

The organisation was solvent throughout the year and all expenses were paid as and when they fell due. Grants funding and contract revenue were up to date and recorded in the accounts. All compliance activities were completed, including superannuation and taxation payments, bank reconciliations and funding acquittals.

Available/phased government funding (Commonwealth and State) for recurrent CLSP activities increased by more than \$37,000 (7%), which included unspent carry-forward funds from the prior year and amounted to approximately \$566,000 (38% of total revenue). Some of this funding was carried forward into next financial year, which was about \$23,000 (1.5% of total revenue). Additional funding of approximately \$260,000 (17% of total revenue) was received for wages uplift/parity to reduce the wages gap with the commercial sector. Contractual funding for QSTARS increased by almost \$6,000 (2.5%) and amounted to about \$230,000 (15% of total revenue). Funding for QSHADS from the Commonwealth Government increased by almost \$45,000 (17%) and was nearly \$307,000 in total (20% of total revenue). This was combined with unspent carry forward funds from the prior year to generate income of almost \$288,000 (19% of total revenue). Income from Mental Health Review Tribunal (MHRT) and Domestic Violence Duty Lawyer (DVDL) programs increased by about \$21,000 (48%) and amounted to more than \$66,000 (4.5% of total revenue). Total revenue (earned income) of the Centre increased by more than \$500,000 (51%) and amounted to more than \$1,500,000 in total.

Total expenditure increased by approximately \$483,000 (50%) in accordance and consistent with available funding, which was applied proportionately to deliver the services of each program and amounted to almost \$1,450,000 in total. The main change in expenses related to increased employee costs to achieve contractual service obligations, which rose by approximately \$374,000 (49%) and was more than \$1,130,000 in total (78% of total expenses). Accommodation costs, including rent and premises, increased by more than \$33,000 (37%) and amounted to approximately \$123,000 (8% of total expenses). Communications and computing costs increased by more than \$31,000 (130%) and were almost \$55,000 in total (4% of total expenses).

At the end of June 2025, the Centre held total cash holdings of approximately \$489,000 and delivered an operating surplus in the region of \$52,000, having successfully delivered on our programs and improving business processes throughout the year. The cash holdings were partially committed to liabilities of approximately \$203,000 which related to employee entitlements (\$104,000) and other creditors (\$99,000).

Nett current assets were approximately \$328,000, which included current liabilities of around \$166,000 that were expected to be paid in the forthcoming year. Non-current liabilities of about \$37,000 related to long service leave entitlements that were expected to be paid beyond the next 12 months. Nett assets and members' funds amounted to approximately \$322,000 and equated to about 2.7 months of operating expenses.

### **Financial Risk Management**

The Centre undertook to provide reliable and accessible legal services that were delivered professionally. Supporting business processes were designed to deliver quality outcomes and minimise business risks. Key risk areas that could result in significant financial impacts included accidental injury, property access/usage, business operations, legal advice, association arrangements, electronic business systems and motor vehicle ownership. Accordingly, insurance policies were held to further manage those risks:-

- WorkCover accident;
- Voluntary worker's personal accident;
- Property loss/damage and business interruption;
- Public liability and products/services liability;
- Professional indemnity;
- Association liability;
- Cyber operations and interruption; and
- Motor vehicle

## **Financial Governance**

Financial reports were prepared by an independent professional bookkeeping business, Blitzin Books and reviewed against operational plans each month by the Manager/Principal Solicitor and Management Committee. Financial transactions were processed in accordance with delegations of authority that were clearly defined in the Centre's policies and procedures. Business operations were underpinned and supported by a comprehensive framework of internal control which included effective segregation of financial duties and reconciliations of accounts. The financial systems, processes and organisation of the Centre continue to provide a high level of financial assurance to stakeholders.

## **Organisational Governance**

The Centre is governed by a comprehensive suite of policies and procedures that clearly articulate the organisation's objectives, structure, roles and responsibilities, professional standards and operational requirements including business continuity arrangements. They were originally developed from a framework of generic policies and procedures at the time of incorporation in 2003 and later restructured into the current more comprehensive suite in 2016. All policies and procedures are systematically reviewed and updated by the Management Committee throughout the year to ensure they continue to be relevant and appropriate.

The higher-level scope of key policies and procedures include:- organisational purpose, structure and relationships; code of ethics and conduct; professional standards; managing records and information; external communications; and cultural safety.



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**Mark Armstrong**  
**Treasurer**

# **Mackay Regional Community Legal Centre Inc**

**ABN: 70 166 231 202**

## **Financial Statements**

**For the Year Ended 30 June 2025**

# **Mackay Regional Community Legal Centre Inc**

ABN: 70 166 231 202

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**Mackay Regional Community Legal Centre Inc**

ABN: 70 166 231 202

**Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Mackay Regional Community Legal Centre Inc**

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

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of 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.

A handwritten signature in black ink, appearing to read "Paul Hinton".

Paul Hinton CA

Date: 28/08/2025

# Mackay Regional Community Legal Centre Inc

ABN: 70 166 231 202

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

	2025	2024
	\$	\$
<b>Income</b>		
Commonwealth CLSP income	232,423	212,338
Less: Unexpended grant funding CLSP	(22,779)	(40,242)
Commonwealth pay disparity funding	27,457	-
Queensland wage uplift funding	232,695	-
DV duty lawyer	28,361	20,630
Interest income	14,736	17,259
MHRT program	37,809	23,991
Legal Assistance Strategy and Funding Income	53,000	-
FASS Income	-	560
DJAG IT Income	18,000	-
EAPPS Income	27,448	26,408
QSHADS Program income	306,850	261,876
Less: Unexpended grant funding QSHADS	(18,895)	(69,450)
Other income	84	386
State CLSP income	334,170	317,030
QSTARS income	230,276	224,608
	<b>1,501,636</b>	<b>995,394</b>
<b>Expenditure</b>		
Communications	12,501	7,480
Computer expenses	42,466	16,444
Depreciation expense	9,532	4,512
Finance, audit and accounting fees	19,972	21,408
Insurance	6,777	4,854
Library, resources and subscriptions	36,077	23,003
Low value assets immediate write off	7,517	264
Office overheads	4,521	4,091
Oncosts	16,055	19,260
Other premises costings	50,061	16,871
Programming and planning	15,551	8,496
Recruitment costs	540	1,099
Rent	72,838	72,786
Repairs and maintenance	-	410
Salaries	1,001,986	666,933
Staff training	28,837	13,240
Sundry expenses	966	446
Superannuation contributions	114,890	72,832
Travel	8,775	12,397
	<b>1,449,862</b>	<b>966,826</b>
<b>Profit before income tax</b>	<b>51,773</b>	<b>28,567</b>
Income tax expense	-	-
<b>Profit for the year after income tax</b>	<b>51,773</b>	<b>28,567</b>
Other comprehensive income/ (loss) for the year	-	-
<b>Total comprehensive income for the year</b>	<b>51,773</b>	<b>28,567</b>

The accompanying notes form part of these financial statements.

**Mackay Regional Community Legal Centre Inc**

ABN: 70 166 231 202

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

	Note	2025 \$	2024 \$
<b>Assets</b>			
Current Assets			
Cash and cash equivalents	2	488,975	483,286
Other assets	3	4,212	4,760
Total current assets		493,187	488,046
Non-current assets			
Property, plant and equipment	4	31,582	41,113
Total non-current assets		31,582	41,113
Total assets		524,769	529,159
<b>Liabilities</b>			
Current Liabilities			
Trade and other payables	5	49,142	38,026
Provision for annual leave	7	66,682	61,983
Other financial liabilities	6	49,672	120,197
Total current liabilities		165,496	220,206
Non-current liabilities			
Provision for long service leave	7	37,413	38,867
Total non-current liabilities		37,413	38,867
Total Liabilities		202,909	259,073
Net assets		321,861	270,087
<b>Equity</b>			
Retained earnings		321,861	270,087
Total equity		321,861	270,087

The accompanying notes form part of these financial statements.

**Mackay Regional Community Legal Centre Inc**

ABN: 70 166 231 202

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

**2025**

	<b>Retained Earnings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2024</b>	<b>270,087</b>	<b>270,087</b>
Profit attributable to members	<b>51,773</b>	<b>51,773</b>
<b>Balance at 30 June 2025</b>	<b>321,861</b>	<b>321,861</b>

**2024**

	<b>Retained Earnings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2023</b>	241,520	241,520
Profit attributable to members of the parent entity	28,568	28,568
<b>Balance at 30 June 2024</b>	<b>270,087</b>	<b>270,087</b>

The accompanying notes form part of these financial statements.

**Mackay Regional Community Legal Centre Inc**

ABN: 70 166 231 202

**Statement of Cash Flows**  
**For the Year Ended 30 June 2025**

		2025	2024
	Note	\$	\$
<b>Cash flows from operating activities:</b>			
Receipts from customers		1,416,374	993,739
Payments to suppliers and employers		(1,425,421)	(946,514)
Interest received		14,735	17,259
Net cash provided by/(used in) operating activities	10	<u>5,688</u>	<u>64,484</u>
<b>Cash flows from investing activities:</b>			
Purchases of property, plant & equipment		-	(37,362)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(37,362)</u>
<b>Cash flows from financing activities:</b>			
Net increase/(decrease) in cash and cash equivalents held		5,688	27,122
Cash and cash equivalents at beginning of year		<u>483,286</u>	<u>456,164</u>
Cash and cash equivalents at end of financial year	2	<u><u>488,974</u></u>	<u><u>483,286</u></u>

The accompanying notes form part of these financial statements.

# Mackay Regional Community Legal Centre Inc

ABN: 70 166 231 202

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

### 1 Material Accounting Policy Information

#### Basis of Preparation

The financial statements cover Mackay Regional Community Legal Centre Inc. as an individual entity. Mackay Regional Community Legal Centre Inc is a not-for-profit Association incorporated in the Queensland and have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The committee has determined that the Association is not a reporting entity.

The financial report has been prepared on an accruals basis and are based on historical cost conventions and does not take into account changing money values except to the extent that they are reflected in the revaluation of certain assets.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with the prior reporting periods unless otherwise stated:

#### (a) Income tax

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

#### (b) Revenue and other income

##### Specific revenue streams

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

##### Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated, then revenue is recognised to the extent of expenses recognised that are recoverable.

##### Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight-line basis over the financial year.

##### Grant revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received, and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

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

**1 Material Accounting Policy Information**

**(b) Revenue and other income**

**Interest revenue**

Interest revenue is recognised using the effective interest method.

**(c) Goods and services tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

**(d) Property, plant and equipment**

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

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

**Depreciation**

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

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

<b>Fixed asset class</b>	<b>Depreciation rate</b>
Motor Vehicles	18.50%
Office Equipment	37 - 40%
Computer Equipment	37 - 100%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

**(e) Contract Liabilities**

Contract liabilities represent the association's obligations to transfer goods to a customer or complete services for a customer and are recognised when the customer pays consideration, or when the association recognises a receivable to reflect the unconditional right to consideration (whichever is earlier) before the company has transferred the goods to the customer or completed the specified services for the customer.

# Mackay Regional Community Legal Centre Inc

ABN: 70 166 231 202

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

### 1 Material Accounting Policy Information

#### (f) Cash and cash equivalents

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

#### (g) Employee benefits

Provision is made for the Association 's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Changes in the measurements of the liability are recognised in profit or loss.

Contributions are made by the registered entity to an employee superannuation fund are are charged as expenses when incurred.

#### (h) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2025, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

### 2 Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank and in hand	73,826	24,957
Short-term deposits	415,149	458,329
	<u>488,975</u>	<u>483,286</u>

### 3 Other Assets

	2025	2024
	\$	\$
Current		
Prepayments	4,212	4,760
	<u>4,212</u>	<u>4,760</u>

**Mackay Regional Community Legal Centre Inc**

ABN: 70 166 231 202

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

**4 Property, Plant and Equipment**

	2025	2024
	\$	\$
Motor vehicles		
At cost	33,836	33,836
Accumulated depreciation	(7,112)	(1,046)
	<u>26,724</u>	<u>32,790</u>
Office equipment		
At cost	9,434	9,434
Accumulated depreciation	(8,025)	(7,630)
	<u>1,409</u>	<u>1,804</u>
Computer equipment		
At cost	48,337	48,337
Accumulated depreciation	(44,888)	(41,818)
	<u>3,449</u>	<u>6,519</u>
Total plant and equipment	<u>31,582</u>	<u>41,113</u>
<b>Total property, plant and equipment</b>	<u><b>31,582</b></u>	<u><b>41,113</b></u>

**5 Trade and Other Payables**

	2025	2024
	\$	\$
Current		
Trade payables	29	1,886
GST payable	42,606	33,751
Superannuation payable	3,679	-
Portable LSL payable	2,828	2,389
	<u>49,142</u>	<u>38,026</u>

**6 Other Financial Liabilities**

	2025	2024
	\$	\$
Current		
Government income received in advance	49,672	120,197
	<u>49,672</u>	<u>120,197</u>

# Mackay Regional Community Legal Centre Inc

ABN: 70 166 231 202

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

### 7 Employee Benefits

	2025	2024
	\$	\$
Current liabilities		
Provision for annual leave	66,682	61,983
	<u>66,682</u>	<u>61,983</u>
	2025	2024
	\$	\$
Non-current liabilities		
Provision for Long Service Leave	37,413	38,867
	<u>37,413</u>	<u>38,867</u>

### 8 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2025 (30 June 2024:None).

### 9 Related Parties

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

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

#### (b) Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. There were no material related party transactions during the year

### 10 Cash Flow Information

#### (a) Reconciliation of result for the year to cashflows from operating activities

	2025	2024
	\$	\$
Net surplus/ (deficit) attributable to members	51,773	28,567
Non-cash flows in profit:		
- depreciation	9,532	4,512
Changes in assets and liabilities:		
- (increase)/decrease in other assets	547	(1,197)
- increase/(decrease) in trade and other payables	11,117	8,475
- increase/(decrease) in provisions	3,245	8,522
- increase/(decrease) in employee benefits	(70,526)	15,605
Cashflows from operations	<u>5,688</u>	<u>64,484</u>

**Mackay Regional Community Legal Centre Inc**

ABN: 70 166 231 202

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

**11 Statutory Information**

The registered office and principal place of business of the company is:

Mackay Regional Community Legal Centre Inc

PO Box 995

Mackay QLD 4740

**Mackay Regional Community Legal Centre Inc**

ABN: 70 166 231 202

**Responsible Persons' Declaration**

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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



Responsible person ..... MARK ARMSTRONG  
TREASURER

Responsible person .....

Dated: 28/08/2025

18 SEP 2025.

## **Mackay Regional Community Legal Centre Inc**

# **Independent Auditor's Report to the members of Mackay Regional Community Legal Centre Inc**

### **Report on the Audit of the Financial Report**

#### **Opinion**

We have audited the financial report of Mackay Regional Community Legal Centre Inc, which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information and the responsible persons' declaration.

In our opinion the financial report of Mackay Regional Community Legal Centre Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2022*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2025 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

#### **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 Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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 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**

We draw attention to Note to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### **Responsibilities of Responsible Entities for the Financial Report**

The responsible persons of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

**Mackay Regional Community Legal Centre Inc****Independent Auditor's Report to the members of Mackay Regional Community Legal Centre Inc**

In preparing the financial report, the responsible persons are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the Registered Entity 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 the 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](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.



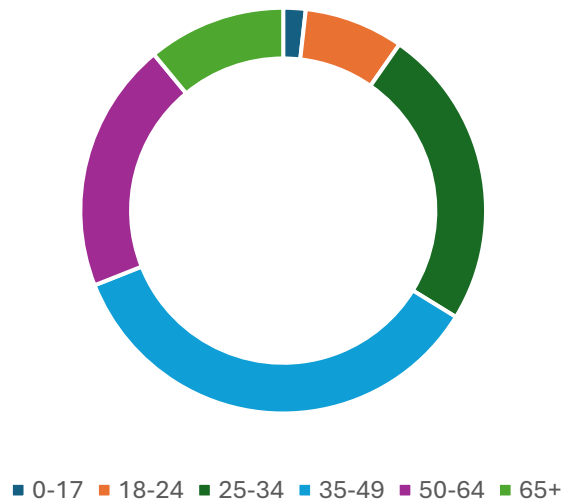
Paul Hinton - CA

Director

Date: 28/08/2025

# OUR CLIENTS

Client Ages



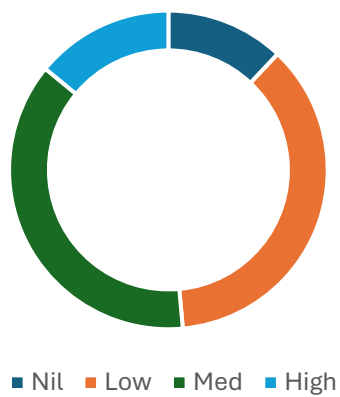
**64.85%** of our clients were female. **34.36%** of clients were male.

**30.3%** of our clients reported to have a disability.

**11.6%** of our clients identified as First Nations.

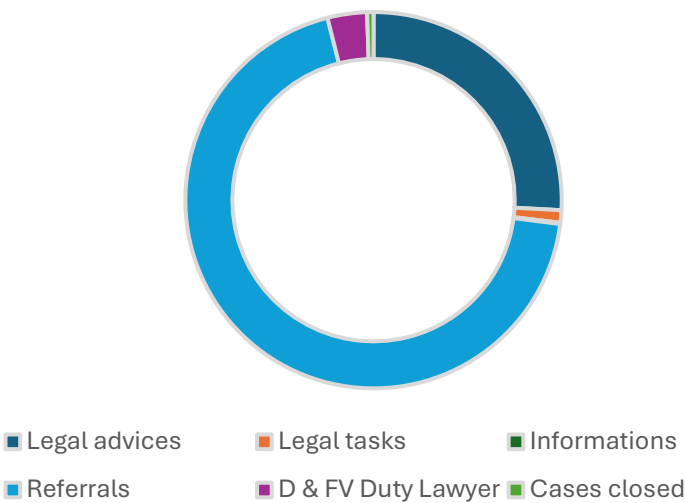
**83.4%** of clients were experiencing financial disadvantage.

Client Income



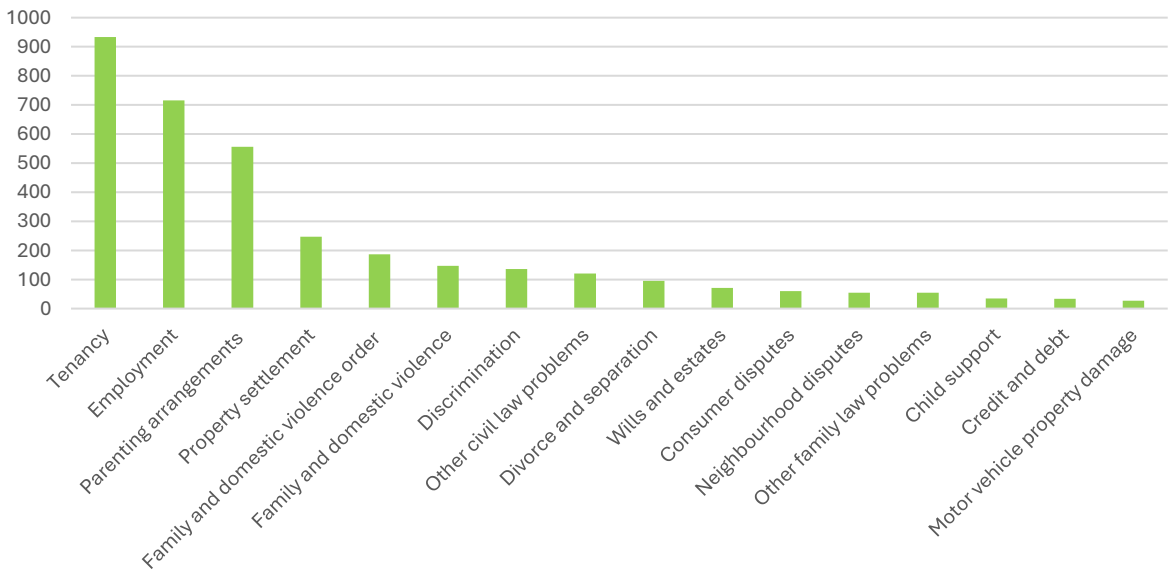
# OUR SERVICES

Service delivery



We delivered **7,309** services to clients in the 2024-25 financial year. This is a **7.2%** increase from the **6,786** services delivered to clients in the 2023-24 financial year.

Top 20 Problem Types



# OUR PROGRAMS

## Community Legal Services Program (CLSP)

The Community Legal Services Program (CLSP) is the MRCLC's main funding program. Under this program, we provide advice on generalist matters, including (but not limited to) family law, domestic violence, neighbourhood disputes, wills and estates, guardianship and administration, and credit and debt matters. We also deliver community legal education on these topics to both the general community and to staff and volunteers of local organisations.

This funding program is administered under the National Legal Assistance Partnership (NLAP). The primary purpose of the NLAP is to provide a free, quality and accessible legal service to those who cannot afford a private solicitor. This program is funded by the Commonwealth Attorney-General's Department and the Queensland Government's Department of Justice and Attorney-General. We are grateful for their continued funding of this program, which allows MRCLC to continue to assist those most in need. The 2020-2025 NLAP ended on 30 June 2025, with the new 5 year National Access to Justice Partnership (NAJP) commencing on 1 July 2025.

## Queensland Workplace Sexual Harassment and Discrimination Service (QSHADS)

Under this program, MRCLC delivers free legal services to eligible people in Queensland on workplace sexual harassment and discrimination matters. MRCLC is one of four community legal centres in Queensland that delivers legal services under this program, and is the only community legal centre outside of south-east Queensland.

We deliver legal advice, taskwork and casework, including assistance with preparing documents for lodgement with the Fair Work Commission. We provide advice on a wide range of topics including unfair dismissal, general protections claims, entitlement disputes, discrimination, Awards, some contract disputes and other workplace matters.

As of 1 July 2025, the QSHADS program will be subsumed within the NAJP.

# OUR PROGRAMS

## Queensland Statewide Tenant Advice and Referral Service (QSTARS)

QSTARS is a specialist program run by Tenants Queensland Inc. The purpose of the program is to provide quality legal advice and assistance to renters and rooming accommodation residents in Queensland. As a QSTARS partner, the MRCLC accepts referrals for tenants and residents primarily in the Mackay, Whitsunday and Isaac Regional Council areas. However, we provide legal advice to eligible tenants all over Queensland.

We provided advice to tenants on a wide range of issues, including rental bond, rent, maintenance, the processes of the Residential Tenancies Authority and the Queensland Civil and Administrative Tribunal, drafting QCAT documents including submissions, and overall advance tenants' knowledge of their rights and obligations.

The goals of the QSTARS program are:

- enhance the knowledge of renters in Queensland, particularly their rights and responsibilities as tenants
- equip and empower tenants with the tools to resolve their issues independently
- increase the capacity of tenants to sustain their tenancies
- tailor service delivery to the specific needs of the tenant, recognising that some tenants require more assistance than others
- establish and sustain a network of QSTARS providers to assist renters throughout the state

## Elder Abuse Prevention and Support Service (EAPSS)

The EAPSS program is coordinated by Relationships Australia Queensland (RAQ). MRCLC provides legal advice to people aged 60 and up ((or 50 and up for First Nations Peoples) at risk of experiencing elder abuse and to parties that have concerns about an older person, either directly or upon referral from RAQ.

MRCLC also provided Community Legal Education on matters that are relevant to older people and elder abuse, including wills and estates, enduring power of attorneys, advanced health directives, and other similar matters. MRCLC attends relevant community events, including the Mackay Seniors Expo and the World Elder Abuse event in Mackay to make our services known to seniors and other community organisations.

# OUR PROGRAMS

## Domestic and Family Violence Duty Lawyer

In conjunction with both Legal Aid Queensland and other law firms in Mackay, MRCLC provides a duty lawyer service to parties in domestic violence order applications in the Mackay Magistrates Court. MRCLC has been providing these services since the program began in 2015.

The purpose of this service is to ensure that those who cannot afford the services of a private solicitor, or have not had the opportunity to obtain advice yet, have access to free legal advice on their matter. Those who are most vulnerable can receive additional legal assistance, such as the solicitor negotiating with the other party or providing legal representation.

MRCLC can assist either the aggrieved or respondent as part of this service. The benefit of the service is that those who are experiencing or allegedly perpetrating domestic violence can receive referrals to other services to holistically address their situation and to improve the safety of all involved.

In the 2024-25 financial year, we provided **257** services under this program.

## Mental Health Review Tribunal

The MRCLC provides legal representation in the Mental Health Review Tribunal on referral from Legal Aid Queensland (LAQ). We have been providing this service since it began in 2017. As an accredited preferred supplier, we accept referrals for people having their Forensic Order reviewed, applications for electroconvulsive therapy (ECT), and on a review of a Treatment Authority for a child.

The purpose of this program is to ensure that those before the MHRT have access to quality and impartial legal representation, as clients before the tribunal can be facing restrictions on their liberty and treatment they do not want. Clients are given the opportunity to express their views, wishes and preferences either themselves or through their solicitor at their hearing. Where clients lack capacity, the MHRT program provides the opportunity for their rights to be advanced at the hearing through their solicitor.

In the 2024-25 financial year, we provided **32** services under this program.

# SERVICE TRENDS

In order to identify emerging trends in our service delivery, in terms of both client demographics and legal problems, MRCLC assessed patterns in service delivery under our CLSP program.

## CLSP

5.4% **decrease** in clients residing in rural, regional and remote areas



3.2% **increase** in clients experiencing financial disadvantage



9.2% **decrease** in clients experiencing or at risk of domestic and family



3.2% **increase** in clients who reported having a disability



## QSTARS

5.7% **decrease** in clients residing in rural, regional and remote areas



5.3% **decrease** in clients experiencing or at risk of domestic and family



3.5% **decrease** in clients under the age of 25 seeking advice on tenancy matters



6.2% **increase** in men seeking advice on tenancy matters



# CASE STUDIES

## CLSP – Family Law

Maria\* is a single mother struggling financially to support her child and maintain the family home. She attempted to manage the legal system herself; seeking a property settlement in the Federal Circuit and Family Court of Australia. Without experience in the legal system, Maria was left feeling overwhelmed when her applications and requests were requisitioned for failing to meet procedural requirements.

Maria felt defeated and was on the verge of abandoning her application, despite knowing her ex-partner would benefit from joint assets that she had made significant contributions to.

The MRCLC helped Maria understand the legal concepts and timelines under the Family Law Act 1975 and the procedural steps required for her application. The MRCLC also assisted Maria with drafting parts of her application.

The MRCLC was able to support and empower Maria throughout her proceedings and she was able to secure a just and equitable financial settlement.

The work of Community Legal Centres is vital to individuals like Maria. It strengthens access to justice within the community and ensures that vulnerable members of the community can receive the legal support they need, without further deepening their financial and emotional hardship.

## QSTARS – Rent Increase

Angelina's\* lease was renewed through a real estate agency, but unknown to her it contained a rent increase from \$515 to \$700 in the "special condition" section on page 16 of a 28-page general tenancy agreement. The increase had not been discussed with her. The rent increase of \$185 seemed excessive. Angelina's own research indicated that the average comparable rent in the area was between \$620-\$650 per week. She tried to negotiate a reduction to \$620, however the real estate agent refused.

MRCLC provided advice on how to dispute the excessive rent increase and the 30-day timeframe to do so. She was also advised that a tenant may apply to the tribunal where there has been a significant change in a subsequent tenancy agreement. MRCLC helped her to complete a Form 16 – Dispute Resolution Request and lodge it with the Residential Tenancies Authority.

MRCLC advised on the subsequent Queensland Civil and Administrative Tribunal (QCAT) process, including the relevant factors QCAT will consider when determining whether an increase is excessive.

MRCLC then assisted her to finalise her QCAT submissions and evidence. QCAT ordered mediation to occur. At mediation, the real estate agency agreed to reduce the rent increase by \$50pw to \$650 per week, which was more in line with comparable rent in her area, thus helping her to remain in her home.

## EAPSS – Elder Abuse

Ivy\* was an elderly widow who lived alone. She sought assistance from the MRCLC as she was experiencing financial elder abuse by her adult son, and her financial security was in jeopardy.

Ivy had entrusted David\* to provide her financial guidance and to oversee her financial affairs. At David's recommendation that she downsize, Ivy sold her 4-bedroom house and rented a 2 bedroom/1 bathroom unit.

David encouraged Ivy to deposit the sale proceeds into a new account with a new bank he had assisted her to create. Without Ivy's knowledge or consent, David began transferring Ivy's money into his own account. Whenever Ivy asked David how her finances were going, he would tell her there was plenty of money in her account.

During this time, David asked Ivy for a loan to assist him to buy a property. Ivy agreed after obtaining assurances from David that he would repay her. After two years David had not made any repayments. David finally admitted he had a gambling addiction and had spent her money. She was devastated that he had betrayed her trust.

The MRCLC provided legal advice to Ivy about her options, including reporting the matter to the police, sending a letter of demand to David and commencing legal proceedings to recover the money. We combed through Ivy's bank statements and calculated the exact amount taken by David.

We wrote a letter of demand to David, stating he had engaged in elder abuse and requesting repayment of both the money taken from Ivy's bank account and the loaned amount. We engaged in further correspondence with David, which led to an agreement on a payment plan. Ivy is now on her way to regaining her savings.

\*\* real names not used.

# SERVICES TO THE COMMUNITY

## Outreach

We continued our Outreach service in the 2024-2025 financial year, travelling to the following locations to deliver legal services:

- Bowen (Bowen Neighbourhood Centre)
- Cannonvale (Whitsunday Counselling and Support)
- Moranbah (Moranbah Youth and Community Service)
- Proserpine (Proserpine Community Centre)
- Sarina (Sarina Neighbourhood Centre)

We are grateful to these services for their support in delivering our Outreach services.

In the 2024-25 financial year, the MRCLC provided **56 advices** from Outreach locations, including 54 CLSP advices, 1 EAPSS advice and 1 QSHADS advice.

## Community Legal Education

MRCLC continued to deliver Community Legal Education (CLE) sessions to the public and staff of other organisations on a wide range of topics. We delivered the following CLE sessions in the 2024-25 financial year:

- 11 July 2024: A CLE on Advanced Health Directives to the staff at Carer Gateway Services
- 29 August 2024: A CLE on Wills and Enduring Power of Attorneys to the Pioneer Valley community organised by Mackay Advocacy
- 22 October 2024: A CLE on Enduring Power of Attorneys as part of the Mackay Elders Information Day (coordinated by ATSICHS)
- 25 February 2025: A CLE on Enduring Power of Attorneys as part of the Sarina Elders Information Day (coordinated by ATSICHS)
- 20 June 2025: A CLE on Enduring Power of Attorneys as part of World Elder Abuse Day (in conjunction with Relationships Australia Queensland)

## Community Events

Our staff continued to attend community events to promote our organisation and the services that we offer. We use these events as an opportunity to make our service known to the public and to reach members of the community that might not be familiar with the work of community legal centres.

Some of the events we attended this financial year included:

- 12 July 2024: NAIDOC Family Fun Day for NAIDOC Week
- 12 September 2024: R U OK Day in Sarina
- 15 October 2024: Seniors Expo in Mackay
- 18 October 2024: Seniors Expo in Cannonvale
- 30 May 2025: National Reconciliation Week Event at Kutta Mulla Gorinna School
- 10 June 2025: Clermont Connections Expo
- 20 June 2025: Seniors Morning Tea for World Elder Abuse Awareness Day



*MRCLC attended the 2025 Better Together expo. Thank you to our volunteer solicitor Rohan for attending with us.*

## Interagency Networks

We attended interagency meetings to both promote our service and to learn about new organisations, programs and initiatives to benefit our clients. We attended meetings throughout our service area, including:

- Mackay Interagency Meetings
- Moranbah Interagency Meetings
- Dysart Interagency Meetings
- Whitsunday Interagency Meetings
- Sarina Interagency Meetings
- Binbi Tok Olgeta Meetings