

2024 -
2025

Annual Report



Midwest
Community
Living
Association

INDIVIDUAL CHOICE, INDEPENDENT LIFE

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About Midwest Community Living Association

Midwest Community Living Association is a not-for-profit organisation founded and run by local people passionate about our shared community and the people we support. We are a registered National Disability Insurance Scheme (NDIS) provider.

We began over 30 years ago, when a group of local parents of children with disability had a vision. They wanted a community where their children could mature as adults living in their own homes and reach their full potential. They wanted their children to have choices and opportunity and feel included.

Midwest Community Living Association was formed as a way to bring their vision to life. Our dedicated and experienced staff work alongside people with disability and their families providing a range of services and supports to assist people to live a lifestyle of choice and opportunity.

Our office is located at 75 Marine Terrace, Geraldton, and we deliver services within the Midwest region.

We are driven by our mission. We live and work by our values and pride ourselves on providing a high-quality service to the people we support.

And we love what we do!

Vision, Mission and Values

Our Mission

Enriching the lives of People with Disability and their families by supporting choices and creating opportunities to live as part of the community.

Our Vision

A lifestyle of choice and opportunity.

Our Values

People

We listen and respect.

We are supportive and understanding within our work team and towards the people we provide services to.

Respect

In every interaction - with each other, with the people we provide services to, our stakeholders and the broader community – we treat others as we would like to be treated.

Integrity

We are open and honest and we do the right thing for the right reason.

Commitment

We will do the best we can within our team and community to give the people we provide services to the opportunity to live their chosen lifestyle.

MWCLA Board



Clara Harris
Board Chair



Geoff Mackin
Secretary



Katie Sluka
Treasurer



Ian Dempsey
Board member



Kathryn Fitzgerald
Board Member

Brenda Ryan
Board Member

Board Chair Report

Clara Harris



As we sit in June 2025, expectantly watching and awaiting progress on our Opportunity Hub, we keep in mind all of the cliches, like -

“Good things come to those who wait.” But mostly the one that comes to mind is, “hurry up and wait.”

It’s going to be **so** good.

And we are doing our very best to wait patiently.

Although it does feel like most of this last year has been taken up patiently waiting, there have been many other things ticking along at MWCLA.

With Alison Adam, CEO, leading the dedicated and passionate team of employees, our organisation has continued to support and enrich the lives of people with disability and their families in the Midwest of WA.

Every year I think I couldn’t be prouder of this exquisite organisation, but my pride just continues to grow, as I witness the achievements at the heart of MWCLA.

Sitting in on the summation from the NDIS PractiCe Standings Auditors is just one example. To hear the auditors tell us, that our customers told them, that they feel safe and seen and valued was magnificent. To have one of the auditors tell us that, “spending a couple of days at MWCLA was like a breath of fresh air”, almost took my breath away. MWCLA goes beyond checking a compliance box on a list, but on that note, the fact that every single compliance box **was** ticked is testimony to the diligence and hard work of Alison and the team. Thank you and congratulations.

In May, I accompanied Alison to Albany where she attended the quarterly Council of Regional Disability Services (CORDS) meeting. I spent time viewing what Albany has implemented in the way of access and inclusion for their residents and visitors. I got to informally meet a few other regional CEO’s and once CORDS was finished, was welcomed to Albany’s Community Living Association to meet with their management team, some Board Members and customers. It was awesome to see firsthand their “Drive Forward” program, their “Sing-ability” group choir and to just see how they operate day to day. It was an invaluable insight for me, and I’m so grateful to have had that opportunity.

I recently joined our Programs and Camp Coordinator, Jo Luxton, in Perth, where we attended the WA Social Enterprise Awards. MWCLA was nominated for their work with recycling and fostering community engagement at Jack’s Shed. While we were not the winners of the category, it was so rewarding to be in a space of determination, thinking differently and ultimately, of people just giving something a crack, because they can see a need, they can see a gap, and they can see an opportunity to make a difference. ‘Inspiring’ is a word that is often overused and sometimes suboptimal, but Jo and I definitely came away from the evening inspired.

While in Perth, Jo and I also conducted some market research at “Purpose Café” in Forrestdale, a space similar to what we hope to achieve in Our Café and Opportunity Hub. It was so good and reaffirmed our belief in what we are so patiently waiting for.

Our board meetings continue to be constructive, purposeful gatherings and I sincerely thank everybody who volunteers their time and energy to the board of MWCLA. We were so fortunate to have a customer, Melissa,

join us for a meeting where she shared her experience of MWCLA supporting her – it was fabulous and I look forward to getting more feedback from our customers once we are in our new building.

I often remind people that the work MWCLA does is life changing, and that is absolutely no exaggeration.

From the monumental efforts of achieving recertification with flying colours, whilst understaffed and working within the ever-changing, ever challenging sphere that is the NDIS.

To the hilarity and connections formed at Bingo on a Friday, in the Hangout Room.

To watching my son run scrambling, with one shoe on, to rush and answer the knock at the front door at 9am with the biggest most mischievous grin on his face, because he knows it is his support worker coming to pick him up, because they've gotta go to work, and they're gonna have fun.

It is life changing.

Thank you everyone.



Chief Executive Officer Report

Alison Adam



The 2024–2025 financial year has been a year of change and progress, marked by both challenges and exciting developments. We navigated staffing pressures, project delays, and ongoing adjustments to the NDIS landscape. Through it all, our dedicated team demonstrated exceptional resilience and commitment, stepping up to fill roster gaps, taking on additional responsibilities, and ensuring that we continued to deliver high-quality services to our valued customers.

In September, we welcomed Jo Luxton as our new Programs and Camps Coordinator. Jo has brought fresh energy and creativity to our programs, introducing innovative activities and strengthening existing offerings. Our partnership with ATLAS continues to flourish, and the enthusiasm within the Hangout is inspiring. It has been a joy to see customers gaining new skills, forming friendships, and working toward their goals. Their culinary creations from our kitchen have been a delightful highlight, and we eagerly anticipate the opportunities our new kitchen and café will provide.

While we experienced unexpected delays with the Growing Regions Grant Program, which postponed the commencement of our major project until early 2025, we were thrilled when Geraldton Building Services and Cabinets Pty Ltd (GBSC) took possession of the site in February and construction began. Throughout this process, we have prioritized transparency and engagement, providing regular updates to customers, families, carers, staff, and the wider community. Monthly site visits and small group tours have offered valuable insights, and our social media updates have helped share the excitement of watching the Opportunity Hub take shape.

In April 2025, MWCLA successfully completed its second re-certification audit with HDAA Pty Ltd, achieving full compliance with all NDIS Practice Standards. The positive feedback we received affirmed our strong governance, service delivery, and unwavering commitment to living our vision, mission, and values every day.

Staffing challenges during the year prompted a review of our administration structure. In partnership with Employii, we developed a more flexible model to support rostering and balance workloads. Following consultation with staff and Board approval, implementation is now underway.

As we prepare to move into our new building later this year, anticipation is high. Our current office is filling with carefully selected equipment and furnishing, from a panini press to a milkshake maker, each item carefully considered and chosen to enhance the experience for our customers and staff.

Despite reduced income from the NDIS, by carefully managing costs we ensured that we close the year in a strong financial position. We extend our thanks to RSM for their financial oversight and support.

Finally, I wish to express my heartfelt gratitude:

- To our customers and their families for choosing MWCLA, we are privileged to be part of your journey.
- To the MWCLA Board for your guidance and steadfast commitment to our vision.
- And to the entire MWCLA team, you are extraordinary. Every day, your dedication reminds me that we are united by a shared purpose: delivering exceptional support to our customers. You make MWCLA an incredible place to work.

Thank you all for your continued trust and support as we look forward to an exciting year ahead.



Program & Camps Coordinator Report

Jo Luxton



The past year has been one of growth, creativity, and connection at Midwest Community Living Association. Our programs have continued to evolve, reflecting the values of inclusivity, community engagement, and meaningful participation for people with disabilities in Geraldton.

In September 2024 I commenced as the new Program Coordinator, bringing renewed energy and innovation. During this time I have introduced new activities, strengthened existing ones, and welcomed greater collaboration with customers, enabling them to help shape programs and activities to work towards achieving their NDIS goals. MWCLA's partnership with ATLAS continued, bringing additional energy and enthusiasm to the Hangout Room.

Bingo has been an exciting new program introduced, quickly becoming a weekly favourite due to its simplicity, friendly competition and social nature. Attendance continues to grow, and customers enjoy take turns calling numbers and handing out prizes.

Our art program has flourished, with customers producing stunning works that reflect personal stories and cultural connections. The success of this program was especially visible during the annual Christmas on the Terrace markets, where an array artworks and crafts were proudly displayed and sold. Customers expressed immense pride in their creations, and the market itself was a joyful celebration of talent and community spirit. Due to the overwhelming success, we continued selling customers crafts in a mini market in the office foyer. As part of our art program, we have produced a 2026 calendar, showcasing customer art works of iconic Geraldton locations. This is sure to be a top seller at this year's Christmas on the Terrace.

Our cooking program continued to be a cornerstone of our weekly schedule. Customers have developed skills in meal preparation, nutrition, teamwork, as well as increased confidence and independence. The program's popularity has remained high, and its outcomes are both practical and empowering. The emphasis of the cooking program throughout the year has been to experiment with recipes for the menu of Our Café, for when it opens in late 2025.

Another standout initiative has been the Walkie Talkies walking group, which promotes physical activity and social connection. Regular walks around Geraldton have become a cherished routine, offering customers a chance to explore their community, build friendships, and improve wellbeing. Walkie Talkies moved to the Aquarena during the summer months, and we enjoyed cool relief walking laps in the pool.

With the introduction of new programs, MWCLA invested in improving their website, making it more accessible for customers and families to explore MWCLA's programs and register online.

The Hangout Room continued to be a vibrant social hub. It regularly hosts multiple customers, engaging in games, conversations, and making valuable social connections. Its success validates the growing need for informal, inclusive spaces where people can simply be together. The Hangout Room has hosted many competitions throughout the year, including UNO, Skip Bo, Bop It, walking and skipping challenge. The Hangout room hosted several different fundraisers also, including Genes for Jeans Day, R U OK? Day, Cancer Council's Biggest Morning Tea and several customer birthday celebrations.

Jack's Shed remains a hive of activity, with continuous customer and community engagement in recycling newspapers. The shed has welcomed new customers this year, each bringing unique

interests and skills. Each new member brings fresh perspectives and contributes to the rich tapestry of our community. Their integration into programs has been smooth and rewarding, thanks to the dedication of our support staff and the welcoming nature of our existing customers.

Jack's Shed has secured another new buyer, from the Southwest, for our recycled newspapers. We've also expanded the local collection points, welcoming 9 new businesses, which takes our collection points to 27 in total. There is much pride amongst the volunteers in collecting and bundling the newspapers, all eager to see who will be crowned the next Newspaper King or Queen. To cap off a wonderful year, Jack's Shed was nominated for an award West Australia Social Enterprise Council, although not successful it was a great achievement to be nominated.

Earlier in the year WA Disabled Sports Association held the Boccia Regional Championships and an All-Abilities golf day in Geraldton. Several MWCLA customers participated and enjoyed learning new skills, meeting new people and winning some prizes along the way. Our customers have since been showcasing their newly learnt talents at golf days hosted by ATLAS.

We celebrated Volunteers week in May. MWCLA customers Neil Criddle and Melissa Kelly were recognised for their years of Volunteer service. Melissa has been volunteering at St Vinnies for the past 5 years and loves her job and the team she works with. Neil was recognised for his 20 years' service at Foodbank. Neil and Melissa are both valued and appreciated members of these organisations and the wider community.

Several of our customers have been supported to attend the monthly Fishability program at the marina. Our customers have a lovely time interacting with the volunteers and other participants and enjoy exchanging tales about the one that got away!

The Mullewa and Northampton agricultural shows have introduced an All-Abilities competition section for 2025. Our customers have been busily preparing entries during our art and craft and cooking programs and we are excited to see their efforts on display.

The impending move from Marine Terrace to 89 Durlacher Street is being carefully watched and anticipated by all. The office tours we have facilitated and sharing the building journey on Facebook have helped build excitement.

Looking ahead, Midwest Community Living Association remains committed to fostering inclusive, engaging, and meaningful programs. The success of the past year inspires us to continue building a community where everyone feels valued, connected, and empowered. We all look forward to the exciting times ahead, especially the new building and Our Café.



Commemoration of Service

We take this opportunity to celebrate and congratulate the following staff members for their dedication, loyalty and service to the customers of Midwest Community Living Association.

As we reflect on the journey we've taken together, your commitment to your roles and customers is testament to how our employees make a difference every day.

Thank you for your hard work and significant contributions to Midwest Community Living Association's ongoing success.

15 Years of Service

Yvonne Kelly

5 Years of Service

Jo Moreschi

Thi Bich Ngoc Do

Alison Adam



Finance Report

The 2025 Financial Year saw the Association record a surplus of \$1,138,702, compared with \$531,905 for 2024. The reported surplus is impacted by:

1. Growing regions program grant
2. Depreciation of leasehold improvements

Growing regions program grant

The association has entered into a funding agreement with Main Roads Western Australia for renovation of 89 Durlacher Street Geraldton to create an Opportunity Hub. In the 2025 financial year, \$836,829 has been recognised as revenue in relation to this agreement. This is equal to the capital expenditure on the project to 30 June 2025.

Depreciation of leasehold improvements

In the 2025 financial year, the association determined not to exercise the option of renewing the lease of its office premises, with plans to relocate to the owned premises at 89 Durlacher Street. As a result of this decision, the carrying value of leasehold improvements for the leased office premises were fully depreciated in the 2025 financial year. This had the effect of increasing depreciation expense for the year by \$98,457.

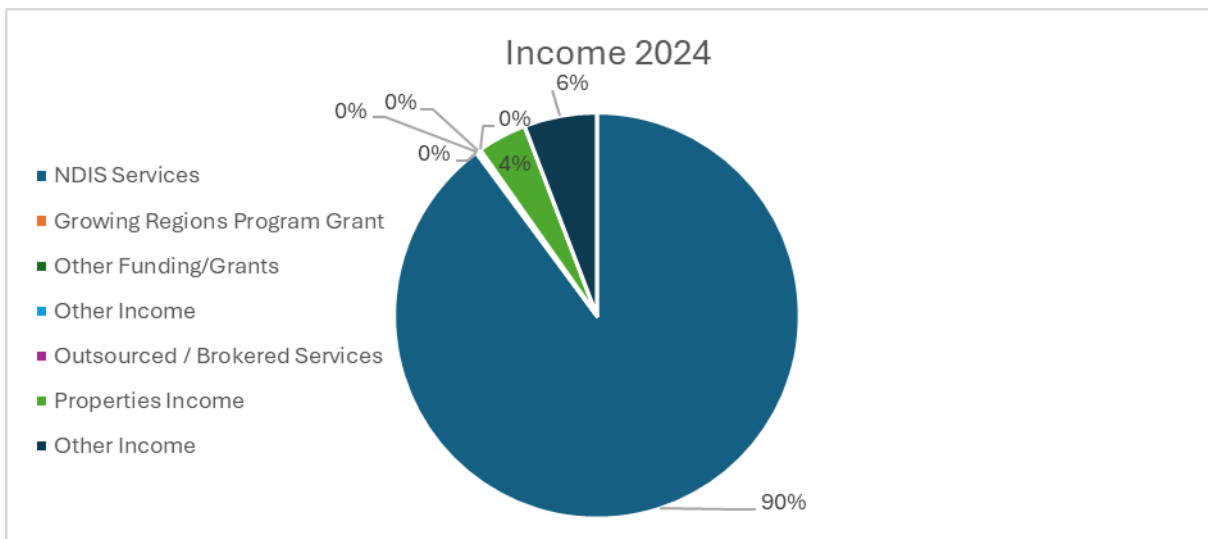
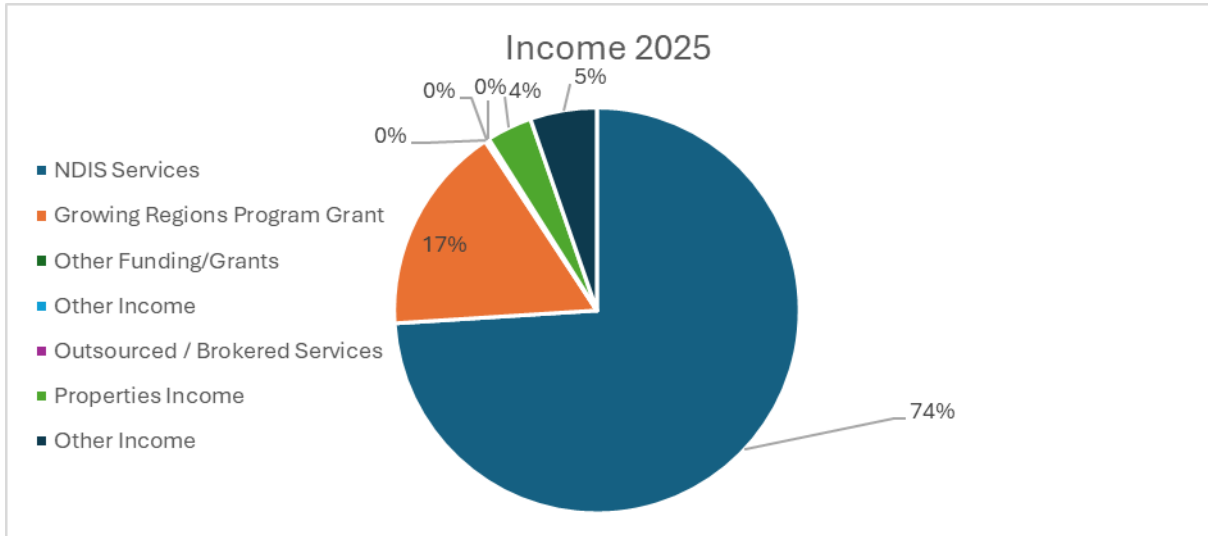
The underlying Net Surplus position for the 2025 year, compared to the 2024 year is illustrated below:

	2025	2024
Net Surplus	1,138,702	531,904
Less: Growing Regions Program Grant	(836,829)	-
Plus: Property Improvements Depreciation	98,457	-
Adjusted Net Surplus	400,330	531,904

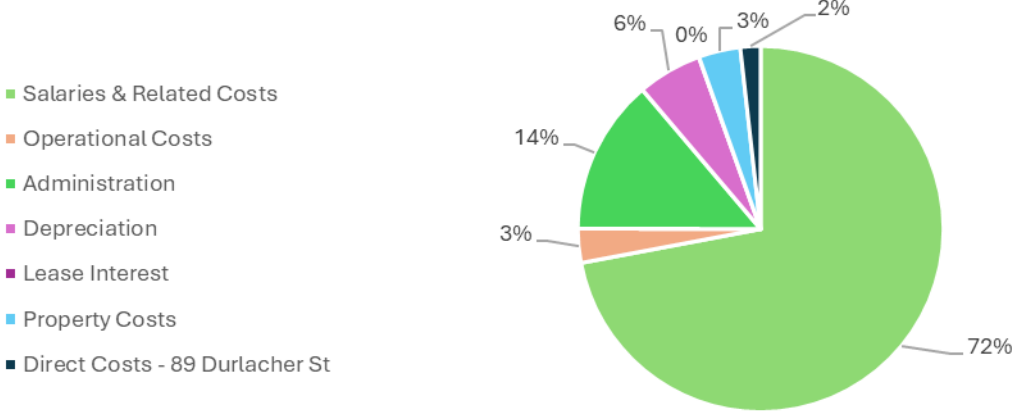
The decreased Adjusted Net Surplus for 2025 in comparison to 2024 can largely be attributed to reduced revenue from NDIS services of approximately \$357,671. Costs have been managed carefully in response to the decreased revenue.

Wages and salaries comprise 72% of expenditure, compared with 75% on 2024.

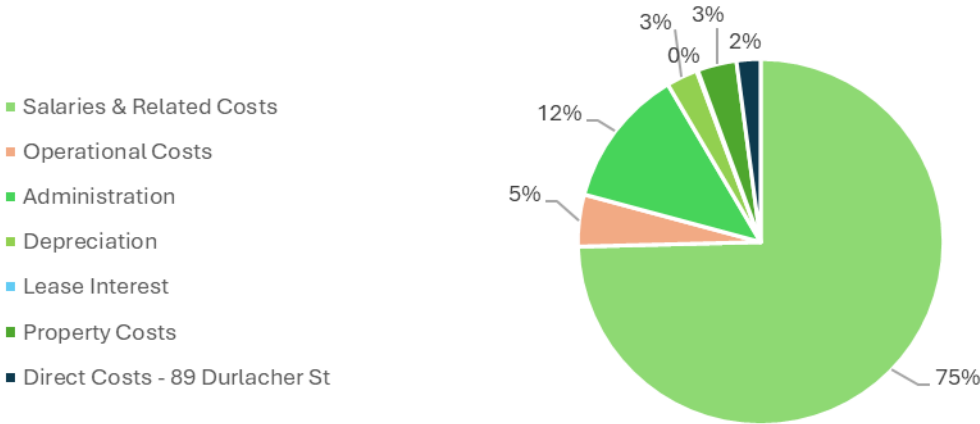
The balance sheet remains strong with cash reserves of \$3,291,779 at 30 June 2025 and a current ratio of 10.3:1: (2024: 9.8:1).



Expenses 2025



Expenses 2024



Financial Report

Midwest Community Living Association Inc.
For the year ended 30 June 2025

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Committee's Report

Midwest Community Living Association Inc. For the year ended 30 June 2025

Committee's Report

Your committee members submit the financial report of Midwest Community Living Association Inc. for the financial year ended 30 June 2025.

Committee Members

The names of committee members throughout the year and at the date of this report are

Committee Members Name	Position Held	Date Appointed/Resigned
Clara Harris	Chairperson (previously Vice Chair)	Appointed Chair - 27 Oct 2020 Appointed 8 March 2017
Ian Dempsey	Vice Chair (Previously Board Member)	Appointed Vice Chair - 25 Oct 2023 Appointed - 18 Aug 2020
Katie Sluka	Treasurer (Previously Board Member)	Appointed Treasurer 27 Oct 2021 Appointed 12 Nov 2019
Paula Alsop	Secretary (Previously Board Member)	Appointed Secretary - 26 Oct 2020 Appointed 6 Oct 2021 – 25 June 2025
Jenna Denton	Board Member	Appointed 22 Aug 2023 – 30 August 2024
Geoff Mackin	Board Member	Appointed 29 Nov 2023
Joanne Luxton	Board Member	Appointed 9 Sep 2021 – 5 August 2024
Kathryn Fitzgerald	Board Member	Appointed 23 Oct 2024
Brenda Ryan	Board Member	Appointed 23 Oct 2024

Principal Activities

Midwest Community Living Association is a community based Not For Profit organisation providing support services and respite to people with disability and their families. The organisation currently provides support to the Midwest.

Midwest Community Living Association also manages 16 community housing properties for people with a disability. Our houses are in Geraldton (15) and Dongara (1).

Significant Changes

No significant change in the nature of these activities occurred during the year.

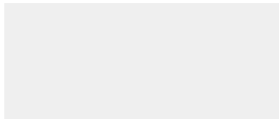
Operating Result

The net profit for the 2025 financial year amounted to \$1,138,702.

Going Concern

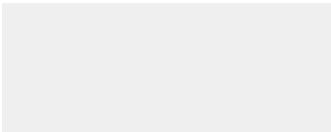
This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the Association to continue to operate as a going concern is dependent upon the ability of the Association to generate sufficient cashflows from operations to meet its liabilities. The members of the Association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:



Clara Harris (Chairperson)

Date / /



Katie Sluka (Treasurer)

Date 5 / 12 /2025

Statement of Profit or Loss and Other Comprehensive Income

Midwest Community Living Association Inc.
For the year ended 30 June 2025

2025

2024

Income		
Revenue		
NDIS Services	3,703,281	4,060,952
Growing Regions Program Grant	836,829	-
Other Funding/Grants	8,400	8,013
Other Income	21	1,665
Outsourced / Brokered Services	8,365	6,471
Properties Income	182,102	178,735
Total Revenue	4,738,998	4,255,836
Other Income		
Insurance Claim Reimbursement	16,573	651
Interest Income	81,272	75,278
Social Enterprise	849	3,244
Rent - 89 Durlacher St	167,688	183,914
Total Other Income	266,382	263,087
Total Income	5,005,380	4,518,923
Expenses		
Salaries & Related Costs	2,785,167	2,978,260
Operational Costs	116,399	182,860
Administration	531,207	487,569
Depreciation	220,774	144,067
Lease Interest	797	4,524
Property Costs	142,741	138,348
Property Costs - 89 Durlacher Street	69,211	51,390
Donations	382	-
Total Expenses	3,866,678	3,987,018
Net Surplus For The Year	1,138,702	531,905
Other Comprehensive Income	-	-
Total Comprehensive Income For The Year	1,138,702	531,905

The accompanying notes form part of these financial statements.

Statement of Financial Position

Midwest Community Living Association Inc.

As at 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Current Assets			
Cash and cash equivalents	2	2,210,216	2,951,893
Accounts Receivable, net		95,926	174,124
Prepaid Insurance		76,380	67,463
Accrued Income		3,142	3,142
Accrued Interest		31,250	31,624
Contract Assets	8	669,463	-
Financial Assets	9	1,081,564	1,032,500
Total Current Assets		4,167,941	4,260,746
Non-Current Assets			
Property, Plant and Equipment – Operations	3	35,198	138,572
Property, Plant and Equipment - Properties	4	3,663,067	2,314,964
Right of Use Assets	5	-	44,788
Total Non-Current Assets		3,698,265	2,498,324
Total Assets		7,866,206	6,759,070
Liabilities			
Current Liabilities			
Payables	6	222,225	235,157
Provisions	7	180,263	147,293
Lease Liabilities		-	49,662
Paid Parental Leave		-	1,942
Total Current Liabilities		402,488	434,054
Total Liabilities		402,488	434,054
Net Assets		7,463,718	6,325,016
Equity			
Net Surplus For The Year		1,138,702	531,905
Retained Earnings		6,325,016	5,793,111
Total Retained Earnings		7,463,718	6,325,016
Total Equity		7,463,718	6,325,016

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Midwest Community Living Association Inc.

For the year ended 30 June 2025

	2025	2024
Operating Activities		
Receipts from Government Grants	175,766	8,014
Receipts from Customers	4,157,076	4,489,858
Interest Received	81,646	64,522
Payments to Suppliers and Employees	(3,810,866)	(3,716,476)
Net Cash Flows Generated from Operating Activities	603,622	845,918
Investing Activities		
Payment for property, plant and equipment	(1,245,776)	(109,041)
Placement of term deposits	(49,064)	(32,500)
Net Cash Flows Used in Investing Activities	(1,294,840)	(141,541)
Financing Activities		
Repayment of Lease Liabilities	(50,459)	(86,499)
Net Cash Flows Used in Financing Activities	(50,459)	(86,499)
(Decrease)/ Increase in Cash Held	(741,677)	617,878
Cash and Cash Equivalents		
Cash and Cash Equivalents at Beginning of Period	2,951,893	2,334,015
(Decrease)/ Increase in Cash Held	(741,677)	617,878
Cash and Cash Equivalents at End of Period	2,210,216	2,951,893

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

Midwest Community Living Association Inc.

For the year ended 30 June 2025

	2025	2024
<hr/>		
<u>Equity</u>		
Opening Balance	6,325,016	5,793,111
<hr/>		
<u>Increases</u>		
Surplus for the year	1,138,702	531,905
Total Increases	1,138,702	531,905
<hr/>		
Total Equity	7,463,718	6,325,016

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

Midwest Community Living Association Inc.

For the year ended 30 June 2025

1. Summary of Material Accounting Policy Information

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2015 (WA) and the *Australian Charities and Not-for-profits Commission Act 2012*. The Board of management has determined that the Association is not a reporting entity.

The financial statements have been prepared in accordance with the following mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not for Profits Commission Act 2012 and the significant accounting policies disclosed below, which the Board of Management has determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

ASB 16 - Leases
AASB 101 - Presentation of Financial Statements
AASB 107 - Cash Flow Statements
AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors
AASB 124 - Related Party Disclosures
AASB 1048 - Interpretation of Standards
AASB 1054 - Australian Additional Disclosures
AASB 1058 - Income for Not-for-profit Entities

Basis of Accounting

The financial statements has been prepared on an accrual basis and is based on historical costs. It does not take into account changing money values, or except when stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial statements. The accounting policies have been consistently applied, unless otherwise stated.

Income Tax

The Association is exempt from income tax under the provisions of Section 50-5 of the *Income Tax Assessment Act 1997*.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

Items of property, plant and equipment are recorded at cost and depreciated over their estimated useful lives commencing from the time the asset is held ready for use.

The following rates of depreciation have been applied:

Building	2.5%
Furniture and equipment	20% - 30%
Computer software	30%
Leasehold improvements	10%

Notes to the Financial Statements

Midwest Community Living Association Inc.

For the year ended 30 June 2025

1. Summary of Material Accounting Policy Information (Continued)

Property, Plant and Equipment (PPE) (Continued)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

Revenue and Other Income

Grant revenue is recognised in the statement of comprehensive income 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.

If conditions are attached to the grant which must be satisfied before it 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 recognised as income upon receipt.

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.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

Rental income

Leases in which the Association as a lessor, does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the relevant lease term. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

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

Notes to the Financial Statements

Midwest Community Living Association Inc.

For the year ended 30 June 2025

1. Summary of Material Accounting Policy Information (Continued)

Employee Provisions

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 provisions have been measured at the amounts expected to be paid when the liability is settled.

Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Trade and Other Receivables

All trade debtors are recognised at the amounts receivable as they are due for settlement no more than 90 days from the date of recognition. A provision for doubtful debts is made on specific debtors and bad debts are only written off where it is confirmed that this will not be received.

Cash and Cash Equivalents

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

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the assets or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Notes to the Financial Statements

Midwest Community Living Association Inc.

For the year ended 30 June 2025

1. Summary of Material Accounting Policy Information (Continued)

Right-of-use Assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The entity has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Leases

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the entity's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease Liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

Notes to the Financial Statements

Midwest Community Living Association Inc.
For the year ended 30 June 2025

1. Summary of Material Accounting Policy Information (Continued)

Change in Accounting Estimate

In the 2020 and 2021 Financial Years, Midwest Community Living capitalised leasehold improvements to 75 Marine Terrace Geraldton with a cost of \$177,395. These assets were determined to have a 10 year useful life, being the initial lease term plus a five year option to extend the lease.

During the 2025 Financial Year, the initial lease term expired. Midwest Community Living chose not to exercise the renewal of the lease.

As the option to renew the lease was not exercised, Midwest Community Living has revised the estimated useful life of Property Improvements to 5 years in the 2025 financial year. The effect of the revised useful life on the 30 June 2025 Financial Statements is illustrated below:

Statement of Financial Position

	30 June 2025 \$	Increase / (Decrease) \$	30 June 2025 (Adjusted) \$
Property, Plant and Equipment	3,807,662	(109,397)	3,698,265

Statement of Profit or Loss and Other Comprehensive Income

	30 June 2025 \$	Increase / (Decrease) \$	30 June 2025 (Adjusted) \$
Depreciation Expense	111,377	109,397	220,774

Notes to the Financial Statements

Midwest Community Living Association Inc.

For the year ended 30 June 2025

	2025	2024
2. Cash on Hand		
Bendigo Savings 198149874	556,398	540,035
Undeposited Funds	-	144
Community Solutions 432177	1,234,667	1,868,112
Community Solutions One	3,933	3,869
Housing Account 157216	414,962	539,477
Petty Cash	256	256
Total Cash on Hand	2,210,216	2,951,893

	2025	2024
3. Property, Plant and Equipment - Operations		
Computer Software at Cost		
Computer Software at Cost	24,401	24,401
Less Accumulated Depreciation on Computer Software	(23,918)	(23,711)
Total Computer Software at Cost	483	690
Computer Equipment at Cost		
Computer Equipment at Cost	101,787	74,522
Less Accumulated Depreciation on Computer Equipment	(78,790)	(62,177)
Total Computer Equipment at Cost	22,997	12,345
Office Equipment at Cost		
Office Equipment at Cost	43,486	41,533
Less Accumulated Depreciation on Office Equipment	(36,772)	(33,812)
Total Office Equipment at Cost	6,714	7,721
Office Furniture at Cost		
Office Furniture at Cost	24,075	26,227
Less Accumulated Depreciation on Office Furniture	(19,071)	(17,808)
Total Office Furniture at Cost	5,004	8,419
Property Improvements - MWCLA		
Property Improvements - MWCLA	182,072	182,072
Less Accumulated Depreciation on Property Improvements -MWCLA	(182,072)	(72,675)
Total Property Improvements - MWCLA	-	109,397
Total Property, Plant and Equipment – Operations	35,198	138,572

Notes to the Financial Statements

Midwest Community Living Association Inc.

For the year ended 30 June 2025

	2025	2024
4. Property, Plant and Equipment - Properties		
Properties Equip at Cost		
Properties Equip at Cost	95,668	87,128
Less Accumulated Depreciation on Properties Equip	(87,486)	(78,728)
Total Properties Equip at Cost	8,182	8,400
Properties Furniture at Cost		
Properties Furniture at Cost	19,908	19,908
Less Accumulated Depreciation on Properties Furniture	(18,144)	(17,496)
Total Properties Furniture at Cost	1,764	2,412
89 Durlacher Street		
89 Durlacher St – Building	2,790,922	1,405,812
Less Accumulated Depreciation on 89 Durlacher St	(87,801)	(51,660)
89 Durlacher St - Land	950,000	950,000
Total 89 Durlacher Street	3,653,121	2,304,152
Total Property, Plant and Equipment – Properties	3,663,067	2,314,964
	2025	2024

5. Leases		
Right of Use Assets	499,480	499,480
Less Accumulated Depreciation on Right of Use Assets	(499,480)	(454,692)
Total Leases	-	44,788
	2025	2024

6. Payables		
Staff Loans	-	170
Loan to Clients	1,215	1,215
Accrued Wages	98,697	179,899
Accounts Payable	205,727	489
ATO Clearing Account	20	20
GST (Refundable)/ Payable	(135,503)	418
PAYG Withholdings Payable	33,520	33,726
Superannuation Payable	18,549	19,220
Total Payables	222,225	235,157
	2025	2024

7. Provisions		
Staff Annual Leave Provision	106,195	93,535
LSL Provision	74,068	53,758
Total Provisions	180,263	147,293

Notes to the Financial Statements

Midwest Community Living Association Inc.

For the year ended 30 June 2025

2025 2024

8. Contract Assets

Contract Assets	669,463	-
Total Contract Assets	669,463	-

Contract Assets

The contract asset relates to the Growing Regions Program grant for the Opportunity Hub. As at 30 June 2025, \$167,366 of funding has been received, while \$1,331,884 has been spent on the project. A contract asset has been recognised for the remaining funding receivable under the grant agreement.

2025 2024

9. Financial Assets

Bendigo TD - 187712765	1,081,564	1,032,500
Total Financial Assets	1,081,564	1,032,500

10. Reconciliation of Cash

For the purpose of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

2025 2024

Cash on hand	256	256
Cash and cash equivalents	2,209,960	2,951,637
	2,210,216	2,951,893

Reconciliation of Net Cash Provided by

Operating Activities to Net Result

Net Surplus For The Year	1,138,702	531,905
Non-cash flows in Net result:		
Depreciation	220,773	144,067
Lease interest	797	4,524
Changes in assets and liabilities		
Decrease in receivables	78,572	43,244
(Increase)/decrease in prepayments	(8,917)	11,434
(Increase) in contract asset	(669,463)	-
Increase/(decrease) in provisions	32,970	(20,975)
(Decrease)/ increase in payables	(189,812)	131,719
Net cash from operating activities	603,622	845,918

Notes to the Financial Statements

Midwest Community Living Association Inc.

For the year ended 30 June 2025

11. Related Parties

a. The Association's main related parties are as follows:

Key management personnel

Total key management personnel remuneration is not disclosed in the financial statements because the Association only had one remunerated key management personnel member.

b. Other related parties

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel, individually or collectively with their close family members.

Nil

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

12. Contingencies

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

13. Events After The End of The Reporting Period

The Committee are not aware of any significant events since the end of the reporting period.

14. Comparative Figures

Certain comparative figures have been restated to conform with current year's presentation.

Declaration by the Board of Management

Midwest Community Living Association Inc.

For the year ended 30 June 2025

The Board of Management has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

In the opinion of the Board of Management the financial statements and notes to the financial statements are in accordance with *Association Incorporation Act 2015 (WA)*, the *Australian Charities and Not-for-profits Commission Act 2012* and:

1. comply with the Australian Accounting Standards applicable to the Association;
2. give a true and fair view of the financial position of Midwest Community Living Association Inc at at 30 June 2025 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
3. at the date of this statement, there are reasonable grounds to believe that Midwest Community Living Association Inc will be able to pay its debts as and when they fall due and payable.

This statement is made in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013* and is signed for and on behalf of the Board of Management by:

Clara Harris (Chairperson)

Katie Sluka (Treasurer)

Sign date: 5/12/2025

**Auditor's Independence Declaration
Under ACNC Act Section 60-40
To the Committee Members of Midwest Community Living Association Inc.**

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2025 there have been:

- No contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.

AMW AUDIT
Chartered Accountants

MARTIN SHONE
Principal

Dated this 5th day of December 2025

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF MIDWEST COMMUNITY LIVING ASSOCIATION INC.**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Midwest Community Living Association Inc. (the "Association") which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policy information and other explanatory information, and the declaration by the board of management.

In our opinion, the accompanying financial report of the registered entity is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the company's financial position as at 30 June 2025 and of its financial performance and cash flows for the year ended on that date; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 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 company in accordance with the ACNC Act, 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 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 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the company's financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. 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 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 and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors 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.

In preparing the financial report, the directors are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating 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 the 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



AMW AUDIT

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia



MARTIN SHONE

Principal & Registered Company Auditor

Dated at Perth, Western Australia this 5th day of December 2025



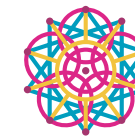
Midwest Community Living Association

Strategic Plan Summary 2022-2025



Midwest Community Living Association

Strategic Plan 2022-2025



Midwest Community Living Association

INDIVIDUAL CHOICE, INDEPENDENT LIFE

Our mission Enriching the lives of people with disability and their families by supporting choices and creating opportunities to live as part of the community.

Our vision
A lifestyle of choice and opportunity

Our values

People

We listen & respect. We are supporting and understanding within our work team and toward the people we provide services to.

Integrity

We are open and honest and we do the right thing for the right reason.

Respect

In every interaction - with each other, with the people we provide services to, our stakeholder and the broader community - we treat others as we would like to be treated.

Commitment

We will do the best we can within our team and community to give the people we provide services to the opportunity to live their chosen lifestyle.

Our areas of focus and strategic objectives

Area of Focus 1 EXCELLENT SERVICE DELIVERY

1. The MWCLA delivers **high quality services** that are aligned with best practice and informed by **research**.
2. MWCLA **services are valued** by service users and their carers, families and supporters
3. MWCLA is recruiting, retaining and supporting the development of a **diverse workforce** that aligns with its values and enables the organisation to be an **employer of choice** in the Midwest.
4. MWCLA is investing in **information technology** that will **innovate and enhance** service delivery for all stakeholders.

Area of Focus 2 FINANCIAL SUSTAINABILITY

1. The financial health of MWCLA is monitored, reported, analysed, and timely action is taken to ensure the organisation remains **viable** and to permit future **investment** in services and the community.
2. MWCLA is actively pursuing a **diversity of funding** options to reduce reliance on NDIS income.
3. **Financial and resourcing** risk is being spread by investing in multiple smaller initiatives.
4. **Strategic risks** relating to the achievement of this strategy - financial and non-financial - are regularly being reported to the Board so that timely mitigating decisions can be made, if required.

Area of Focus 3 CREATING OPPORTUNITIES & ENRICHING LIVES

1. MWCLA is conducting **advocacy** activities to ensure people with disability have a voice at local, state and federal level.
2. MWCLA is identifying, investigating and cultivating opportunities for **strategic partnerships** that benefit the community.
3. MWCLA is building **pathways for youth** with disability as they transition into adulthood to help develop and solidify social connections.
4. A flexible **multi-purpose site** has been established as a Social Enterprise that can provide a space for belonging, to explore interests, and to gain purposeful engagement.
5. A diverse and dedicated Board is working with the CEO to provide **robust and active leadership**, ensuring opportunities can be harnessed whilst minimising risk to the organisation.
6. Organisational development and sustainability is being driven through **strong executive leadership**.



Registered NDIS Provider