INNER MELBOURNE COMMUNITY LEGAL INC.

ABN 23 513 362 759

SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

INNER MELBOURNE COMMUNITY LEGAL INC.
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SPECIAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

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INNER MELBOURNE COMMUNITY LEGAL INC.
ABN 23 513 362 759
BOARD'S REPORT

Your board members present the special purpose financial report on the association for the financial year ended 30 June 2026.

Board of Management Members

The names of board of management members throughout the year and at the date of this report are:

Chair	Michelle Bissett	From 17 December 2025
Chair	Stephen Somerville	Until 17 December 2025
Secretary	Umeya Chaudhuri	Appointed 17 December 2025
Treasurer	Luke White	Appointed 17 December 2025
Treasurer	Daniel Scoullar	Retired 21 November 2025
Ordinary Member	Jenny Si	Appointed 14 Feburary 2022
Ordinary Member	Kenneth Cheng	Appointed 14 Feburary 2022
Ordinary Member	Aileen Ashford	Appointed 26 February 2025
Ordinary Member	Michelle Bissett	Until 17 December 2025
Ordinary Member	Stephen Somerville	From 17 December 2025 until 26 March 2026 (Leave of absence until 30 May 2027)

Principal Activities

The principal activities of the association during the financial year were:

Inner Melbourne Community Legal is a not-for-profit community organisation that provides free legal assistance to disadvantaged people in the City of Melbourne area.

Our mission is to promote social justice and the health and wellbeing of the community through advocacy, education and casework.

Significant Changes

No significant changes in the nature of the association’s activity occurred during the financial year.

Operating Results

The surplus for the year attributable to the association amounted to $323,286 (2025: $151,152 - surplus).

INNER MELBOURNE COMMUNITY LEGAL INC.
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BOARD'S REPORT

After Balance Date Events

There are no matters that continued to evolve since 30 June 2026 that has significantly affected, or may significantly affect:
(a) the association's operations in future financial years, or
(b) the results of those operations in future financial years, or
(c) the association's state of affairs in future financial years.

Signed in accordance with a resolution of the Members of the board.

Chair _____

Michelle Bissett

Treasurer _____

Luke White

Dated this **day of**

INNER MELBOURNE COMMUNITY LEGAL INC.
ABN 23 513 362 759
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
INCOME		
Commonwealth Funding	680,328	437,264
State Funding	708,629	645,257
Local Government Funding	-	80,000
Other Funding	2,956,980	3,018,018
Other income	69,168	67,089
Interest received	4,854	19,822
TOTAL INCOME	**4,419,959**	**4,267,450**
EXPENDITURE		
Amenities	7,731	7,066
Auditor Remuneration	6,250	7,950
Bank Charges	1,358	397
Board Expenses	11,679	636
Bookkeeping	69,730	58,754
Cleaning	22,559	24,936
Client Disbursements	10,238	23,038
Computer Support	63,136	53,352
Conference Expenses	9,285	1,528
Consulting	82,099	21,744
Contractors	64,229	50,558
Depreciation	11,645	13,803
Insurance	7,741	6,011
Interpreter Expenses	5,446	9,395
Membership Expenses	11,934	12,091
Minor Equipment - Purchase	4,072	4,921
Minor Equipment - Repairs & Maintenance	8,972	11,682
Miscellaneous Expenses	15,862	1,582
Portable LSL Levy	47,632	47,320
Postage	1,106	2,702
Practising Certificates	6,508	7,131
Printing	10,705	5,380
Project Costs	142,995	61,858
Provision for Annual Leave	59,933	48,028
Provision for Long Service Leave	5,864	(14,058)
Rent	116,831	118,327
Salaries	2,852,594	3,084,245
Security	1,720	1,630
Staff Development	31,074	13,758
Staff Recruitment	1,988	802
Stationery & Copying	6,039	5,918
Storage	2,784	2,991
Superannuation	333,984	341,671
Telecommunications	21,871	28,182
Travel	760	1,314
Utilities - Electricity / Water	26,679	30,905
Website	1,548	1,954
Workcover	10,092	16,796
TOTAL EXPENDITURE	**4,096,673**	**4,116,298**
NET SURPLUS/(DEFICIT) FOR THE YEAR	**323,286**	**151,152**

INNER MELBOURNE COMMUNITY LEGAL INC.
ABN 23 513 362 759
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
NET SURPLUS/(DEFICIT) FOR THE YEAR	**323,286**	**151,152**
Other Comprehensive Income for the Year	-	-
NET SURPLUS/(DEFICIT) ATTRIBUTABLE TO THE ASSOCIATION	**323,286**	**151,152**

INNER MELBOURNE COMMUNITY LEGAL INC.
ABN 23 513 362 759
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	Note	2026 $	2025 $
CURRENT ASSETS			
Cash and Cash Equivalents	**2**	3,268,648	3,325,402
Trade and Other Receivables	**3**	27,650	34,321
Other Financial Assets	**4**	500,000	350,000
TOTAL CURRENT ASSETS		3,796,298	3,709,723
NON-CURRENT ASSETS			
Property, Plant and Equipment	**5**	37,579	29,827
Security Deposit		24,426	24,426
TOTAL NON-CURRENT ASSETS		62,005	54,253
TOTAL ASSETS		**3,858,303**	**3,763,976**
CURRENT LIABILITIES			
Trade and Other Payable	**6**	255,884	382,231
Income Received in Advance	**7**	1,273,333	1,469,551
Employment Entitlement Provisions	**8**	443,720	342,303
TOTAL CURRENT LIABILITIES		1,972,937	2,194,085
NON-CURRENT LIABILITIES			
Employment Entitlement Provisions	**8**	35,094	42,905
TOTAL NON-CURRENT LIABILITIES		35,094	42,905
TOTAL LIABILITIES		**2,008,031**	**2,236,990**
NET ASSETS		**1,850,272**	**1,526,986**
EQUITY			
Accumulated funds		1,850,272	1,526,986
		1,850,272	**1,526,986**

INNER MELBOURNE COMMUNITY LEGAL INC.
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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2026

	Accumulated funds $	Total $
Balance as at 1 July 2024	**1,375,834**	**1,375,834**
Surplus/(deficit) attributable to the Association	151,152	151,152
Balance as at 30 June 2025	**1,526,986**	**1,526,986**
Surplus/(deficit) attributable to the Association	323,286	323,286
Balance as at 30 June 2026	**1,850,272**	**1,850,272**

INNER MELBOURNE COMMUNITY LEGAL INC.
ABN 23 513 362 759
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from grants		4,158,590	5,070,958
Receipts from other sources		69,168	67,089
Payments to suppliers and employees		(4,119,969)	(3,979,127)
Interest received		4,854	19,822
Net cash generated from/(used in) operating activities	**11**	**112,643**	**1,178,742**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(19,397)	(7,782)
Proceeds from/ (Investments in) financial assets		(150,000)	150,000
Net cash (used in)/provided by investing activities		**(169,397)**	**142,218**
Net increase/(decrease) in cash held		(56,754)	1,320,960
Cash and cash equivalents at beginning of financial year		3,325,402	2,004,442
Cash and cash equivalents at end of financial year	**2**	**3,268,648**	**3,325,402**

The Statement of Cash Flows is to be read in conjunction with the independent audit report and the notes to the financial statements.

Note 1. Statement of Significant Accounting Policies

This financial report includes the financial statements and notes of Inner Melbourne Community Legal Inc., an incorporated association, which is incorporated in Victoria under the Associations Incorporation Reform Act 2012.

Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not for Profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (Victoria). The board has determined that the Association is not a reporting entity and also a not-for-profit association.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

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

Accounting Policies

a. Property, Plant and Equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

Depreciation

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the board commencing from the time the asset is held ready for use.

Leasehold improvements	4 years
Plant and equipment	5 years

The asset's residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

Note 1. Statement of Significant Accounting Policies *(continued)*

a. Property, Plant and Equipment (continued)

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 and losses are included in the income statement.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks and other short-term highly liquid investments with original maturities of three months or less.

c. Revenue

Revenue is brought to account when received and to the extent that it relates to the subsequent period it is disclosed as a liability.

Grant Income

All grant income has been deferred upon receipt and not recognised as revenue until the related expenses are incurred, without assessing whether enforceable performance obligations exist. This does not comply with AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities. This policy has been adopted to ensure grant income from all sources is consistently recognised.

Deferred Income

Unspent grant income received in relation to specific projects and events is not brought to account as revenue in the current year but deferred as a liability in the financial statements until spent for the purpose received.

Interest Received

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Donations

Donation income is recognised when the entity obtains control over the funds which is generally at the time of

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

Note 1. Statement of Significant Accounting Policies *(continued)*

d. Income Tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

e. Leases

The Association has decided not to apply Australian Accounting Standard AASB 16 - Leases given the size of the organisation and the practical expediencies. Refer Note 12.

f. 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 Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

g. Employment Entitlements

Short-term employee benefits
Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits
The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

h. 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.

Note 1. Statement of Significant Accounting Policies *(continued)*

i. Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

j. Impairment of Non-financial Assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

k. Trade and Other Receivables

Trade and other receivables are recognised at amortised cost, less any allowance for expected credit losses.

l. Trade and Other Payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Note 1. Statement of Significant Accounting Policies *(continued)*

m. Critical Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets
The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

		2026 $	2025 $
Note 2.	**Cash and Cash Equivalents**		
	Cash at Bank	3,268,648	3,325,402
		3,268,648	3,325,402
	Reconciliation of cash		
	Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
	Cash and cash equivalents	3,268,648	3,325,402
		3,268,648	3,325,402
Note 3.	**Trade and Other Receivables**		
	Accounts Receivable	5,625	8,879
	Provision for Doubtful Debts	-	(2,200)
	Other Receivables	505	7,995
	Prepayments	21,520	19,647
		27,650	34,321
Note 4.	**Other Financial Assets**		
	Term deposits with over 3 months to maturity	500,000	350,000
		500,000	350,000
Note 5.	**Property, Plant and Equipment**		
	Leasehold Improvements		
	At cost	99,997	99,997
	Accumulated depreciation	(87,917)	(83,990)
		12,080	16,007
	Furniture and Equipment		
	At cost	150,229	130,831
	Accumulated depreciation	(124,730)	(117,011)
		25,499	13,820
	Total Property, Plant and Equipment	37,579	29,827

Note 6. Accounts Payable and Other Liabilities

Current - unsecured		
Accounts payable	17,795	50,629
Accrued expenses	34,461	189,602
GST liability/(asset)	65,734	54,505
Other payables	13,163	10,860
PAYG Withholding payable	80,225	49,022
Superannuation payable	44,506	27,613
	255,884	382,231

Note 7. Income Received in Advance

Grants received in advance	1,273,333	1,469,551
	1,273,333	1,469,551

The liability for deferred grant income is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within 12 months of receipt of the grant.

Note 8. Employment Entitlement Provisions

Current		
Provision for annual leave	347,247	287,314
Provision for long service leave	96,473	54,989
	443,720	342,303
Non-current		
Provision for long service leave	35,094	42,905
	35,094	42,905

Note 9. Cash Flow Information

Reconciliation of Cash Flow from Operations with Profit

Operating surplus/(deficit)	323,286	151,152
Non-cash flows in profit		
Depreciation	11,645	13,803
Doubtful Debt	(2,200)	2,200
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	8,871	244,636
(Increase)/decrease in prepayments and other assets		
Increase/(decrease) in accounts payables and accruals	(126,347)	87,197
Increase/(decrease) in income received in advance	(196,218)	645,783
Increase/(decrease) in employee entitlements provisions	93,606	33,971
Cash flow from operations	112,643	1,178,742

Note 10. Related Party Transactions

The Board Members act in an honorary capacity and are not paid for their services as Board Members.

There were no transactions with related parties during the 2026 year.

Note 11. Going Concern

The members of the committee believe that the application of the going concern basis of accounting is appropriate due to the expected positive cash flows of the Association and through the ongoing support of the Board of the Association.

INNER MELBOURNE COMMUNITY LEGAL INC.
ABN 23 513 362 759
STATEMENT BY MEMBERS OF THE BOARD

The Board 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, the financial report as set out on pages 3 to 15, satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and:

1 a. comply with Australian Accounting Standards applicable to the association; and

b. give a true and fair view of the financial position of Inner Melbourne Community Legal Inc. as at 30 June 2026 and its performance for the year ended on that date.

2 At the date of this statement, there are reasonable grounds to believe that Inner Melbourne Community Legal Inc. will be able to pay its debts as and when they fall due.

This declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022.

Chair _____
Michelle Bissett

Treasurer _____
Luke White

Dated this **day of**

AUDITOR'S INDEPENDENCE DECLARATION
UNDER 60-40 OF THE *AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT* 2012
INNER MELBOURNE COMMUNITY LEGAL INC.
ABN 23 513 362 759

As auditor for Inner Melbourne Community Legal Inc. for the year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been:

(i) no contraventions of auditor independence requirements 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.

Frederik R. L. Eksteen

Collins & Co Audit Pty Ltd
127 Paisley Street
Footscray VIC 3011

Dated:

INNER MELBOURNE COMMUNITY LEGAL INC.
ABN 23 513 362 759
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Inner Melbourne Community Legal Inc. (the Association), which comprises the statement of financial position as at 30 June 2026, and the income and expenditure statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Board.

In my opinion, the financial report of the Association is in accordance with *the Associations Incorporation Reform Act* 2012 and *Division 60 of the Australian Charities and Not-for-profits Commission Act* 2012, including:

i. giving a true and fair view of the Association's financial position as at 30 June 2026 and of its performance for the year ended; and

ii. complying with the Associations Incorporation Reform Act 2012, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. I am independent of the Association in accordance with *Division 60 of the Australian Charities and Not-for-profits Commission Act* 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Inner Melbourne Community Legal Inc. to meet the requirements of the Associations Incorporation Reform Act 2012 (Victoria) and the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

The Board is 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 Accounting Standards, the *Associations Incorporation Reform Act* 2012 (Victoria) and Division 60 of the *Australian Charities and Not-for-profits Commission Act* 2012. The Board's responsibility also includes such internal control as it determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is 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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

My 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

Conclude on the appropriateness of the responsible entities 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

Frederik R. L. Eksteen

Collins & Co Audit Pty Ltd
127 Paisley Street
Footscray VIC 3011

Dated:

INNER MELBOURNE COMMUNITY LEGAL INC.
ABN 23 513 362 759
CERTIFICATE BY MEMBERS OF THE BOARD

I, Michelle Bissett & I, Luke White certify that:

(a) We are members of the Board of Management of Inner Melbourne Community Legal Inc.

(b) We attended the annual general meeting of the Association held on 13 November 2026.

(c) We are authorised by the attached resolution of the Board to sign this certificate.

(d) This annual statement was submitted to the members of the Association at its annual general meeting.

Chair _____

Michelle Bissett

Treasurer _____

Luke White

Dated this day of November 2026