




Special Purpose Financial Statements

Justice Connect
A.B.N. 54 206 789 276
30 June 2015

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Directors' Report

Your directors submit the financial statements of the company for the financial year ended 30 June 2015.

Directors

The names of each person who has been a director during the year and to the date of this report are:

	Date of Appointment
Mitzi Gilligan	01-07-13
Carmel Mulhern	01-07-13
Geoffrey Rush	01-07-13
Nicky Friedman	01-07-13
Simon Lewis	26-06-14
Gordon Renouf	01-07-13
Alexandra Rose	01-07-13
Richard Wilson	01-07-13

Principal Activities

The principal activities of the company during the financial year were to procure the provision of pro bono legal services to marginalised and disadvantaged individuals, groups and communities.

Company Objectives

The company's objectives are to:

- » Build, support and engage a strong commitment to lawyers' pro bono responsibility
- » Deliver access to justice through pro bono legal services, to people experiencing disadvantage and the community organisations that support them
- » Challenge and change unjust and unfair laws and policies, using evidence from our case work and the stories of our clients to bring about reform

Company Strategies

To achieve these objectives, the company has adopted the following strategies:

- » We believe that all lawyers have a professional responsibility to provide pro bono legal assistance to people experiencing disadvantage who are unable to pay for legal help or get assistance from another source. We build and engage a strong commitment to this pro bono responsibility, by providing support, training, specialist advice and partnership opportunities to lawyers.
- » We help lawyers, law firms and legal departments design and manage their pro bono programs. We contribute to public policy debate and development about access to justice and the role of pro bono in this. In this way, we increase the capacity and improve the efficiency of pro bono legal work.
- » Because of our long history in the legal assistance community and our deep relationships with the Australian legal profession, we understand the unique role for pro bono legal assistance, where the skills of pro bono lawyers can be efficiently matched with unmet legal need.
- » With this pro bono capacity, we provide clients with legal help, by identifying unmet legal need for which pro bono is or could be the right response and designing and managing effective responses.

Directors' Report

Company Strategies (cont'd)

To achieve these objectives, the company has adopted the following strategies:

- » We take a client centred approach to identified unmet legal need and draw on the pro bono skills of lawyers in the delivery of these services. Our work targets people experiencing disadvantage and the not-for-profit community organisations who support them, and connects them with lawyers. We also provide legal advice and training to community organisations that work with people experiencing disadvantage.
- » We work collaboratively with other access to justice and social service organisations, to avoid duplication, to ensure ease of access for clients and where possible, to be part of a holistic response to disadvantage.
- » Sometimes our work reveals laws and policies that cause or perpetuate disadvantage or which are unduly complex and burdensome. We challenge and change this, by advocating for law and policy reform, using evidence from the cases we are involved in.
- » This work is evidence-based, is grounded in our casework expertise and draws on the capacity of our staff and our pro bono lawyers. It is based on our referral and case work, giving our clients a voice and using their stories to highlight the need for change. It proposes practical solutions to the problems we have identified. It is consistent with our strategic plan and theory of change and applies, or is consistent with, human rights-based principles of participation, empowerment and respect.

Limitation of Members Liability

If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company. At 30 June 2015, the collective liability of members was \$750 (\$750 as at 30 June 2014).

Auditor's Independence declaration

A copy of the auditor's independence declaration as required under section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is set out at page 5.

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



Mitzi Gilligan
Chairperson



Geoffrey Rush
Director

Signed in Melbourne, this 22nd day of October 2015

The Rialto, Level 30
525 Collins St
Melbourne Victoria 3000

Correspondence to:
GPO Box 4736
Melbourne Victoria 3001

T +61 3 8320 2222
F +61 3 8320 2200
E info.vic@au.gt.com
W www.granthornton.com.au

Auditor's Independence Declaration To the Directors of Justice Connect

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of Justice Connect for the year ended 30 June 2015, I declare that, to the best of my knowledge and belief, there have been:

- a no contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- b no contraventions of any applicable code of professional conduct in relation to the audit.

Grant Thornton

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

Eric W Passaris

Eric Passaris
Partner - Audit & Assurance

Melbourne, 22nd October 2015

Grant Thornton Audit Pty Ltd ACN 130 913 594
a subsidiary or related entity of Grant Thornton Australia Ltd ABN 41 127 556 389

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Liability limited by a scheme approved under Professional Standards Legislation. Liability is limited in those States where a current scheme applies.

Statement of Profit and Loss and Other Comprehensive Income

For the year ended 30 June 2015

	Note	2015 \$	2014 \$
Revenue	2	4,821,786	4,354,460
Employee benefits expense		(3,571,062)	(3,144,976)
Occupancy expenses		(215,714)	(216,948)
Administrative expenses		(861,360)	(789,340)
Depreciation expenses		(106,071)	(73,787)
		<hr/>	<hr/>
Total Expenses	3	(4,754,207)	(4,225,051)
Surplus for the year		67,579	129,409
Other comprehensive income		-	-
		<hr/>	<hr/>
Total comprehensive income for the year		67,579	129,409
		<hr/> <hr/>	<hr/> <hr/>

This statement should be read in conjunction with the notes to the financial statements

Statement of Financial Position

As at 30 June 2015

	Note	2015	2014
ASSETS			
Current assets			
Cash and cash equivalents	4	3,563,712	2,667,737
Trade and other receivables	5	310,894	903,645
Total current assets		3,874,606	3,571,382
Non-current assets			
Other asset	6	15,454	71,500
Property, plant and equipment	7	386,611	187,639
Intangible Assets	8	34,640	52,554
Total non-current assets		436,705	311,693
TOTAL ASSETS		4,311,311	3,883,075
LIABILITIES			
Current liabilities			
Trade and other payables	9	313,187	312,889
Income received in advance	10	2,102,605	1,790,868
Other liabilities	11	34,600	28,600
Provisions	12	375,671	308,973
Total current liabilities		2,826,063	2,441,330
Non-current liabilities			
Other liabilities	11	60,733	95,333
Provisions	12	80,302	69,778
Total non-current liabilities		141,035	165,111
TOTAL LIABILITIES		2,967,098	2,606,441
NET ASSETS		1,344,213	1,276,634
Funds			
Retained earnings		1,344,213	1,276,634
TOTAL FUNDS		1,344,213	1,276,634

This statement should be read in conjunction with the notes to the financial statements

Statement of Changes in Equity

For the year ended 30 June 2015

	Retained Earnings \$
Balance as at 1 July 2013	1,147,225
Surplus for the year	129,409
Total comprehensive income (loss) for the year	<u>129,409</u>
Balance as at 30 June 2014	<u><u>1,276,634</u></u>
Balance as at 1 July 2014	1,276,634
Surplus for the year	67,579
Total comprehensive income (loss) for the year	<u>67,579</u>
Balance as at 30 June 2015	<u><u>1,344,213</u></u>

This statement should be read in conjunction with the notes to the financial statements

Statement of Cash Flows

For the year ended 30 June 2015

	Note	2015 \$	2014 \$
Cash flows from operating activities			
Receipts from memberships		550,449	540,446
Receipts from grants & other funding contributions		4,280,372	2,660,723
Receipt from merger of Pilch Inc (NSW)		-	98,511
Receipts from other sources		788,904	1,074,682
Payments to suppliers and employees		(4,519,888)	(3,988,469)
Interest received		83,267	75,065
Net cash provided by operating activities	13	<u>1,183,104</u>	<u>460,958</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(284,579)	(133,194)
Payment for intangibles		(2,550)	-
Receipt from sale of financial assets		-	127,275
Net cash used in investing activities		<u>(287,129)</u>	<u>-5,919</u>
Net change in cash and cash equivalents held		895,975	455,039
Cash and cash equivalents at beginning of financial year		<u>2,667,737</u>	<u>2,212,698</u>
Cash and cash equivalents at end of financial year	4	<u><u>3,563,712</u></u>	<u><u>2,667,737</u></u>

This statement should be read in conjunction with the notes to the financial statements

Notes to the financial statements

For the year ended 30 June 2015

1. Statement of significant accounting policies

General information

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared in order to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements were authorised for issue on 22 October 2015 by the directors of the company.

Basis of preparation

The financial report has been prepared in accordance with the 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 directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous period unless stated otherwise.

Reporting basis and conventions

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Significant accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

(a) Cash and cash equivalents

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

(b) Income tax

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

Notes to the financial statements

For the year ended 30 June 2015

1. Statement of significant accounting policies (continued)

(c) Property, plant and equipment

Property, plant and equipment is measured initially at cost. Cost includes all directly attributable expenditure incurred including costs to get the asset ready for its use as intended by management. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

The depreciable amount of all fixed assets are depreciated on a straight-line basis over their useful lives commencing from the time the asset is ready for use. The following useful lives are applied:

- » Office fixtures and furniture: 10 years
- » Computer equipment: 3-4 years

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to profit or loss as part of the profit or loss on disposal.

(d) Employee Entitlements

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee provisions payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. Those cash outflows are discounted using high quality corporate bond rates.

Included in employee entitlements is a provision for parental leave of \$54,062 (2014 \$49,279). Pursuant to Australian Accounting Standard AASB 119 Employee Benefits, parental leave is a non-accumulating paid absence that should only be recognised when the absences occur. The recognition of the provision for parental leave is a departure from AASB 119. The directors have resolved that it is prudent and desirable to provide for future parental leave due to the nature of the business and its gender composition and age of its workforce.

(e) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific criteria must also be met before revenue is recognised.

(i) Grant revenue

Grants are treated as unexpended grants in the statement of financial position where there are conditions attached to the grant revenue relating to the use of these grants for specific purposes. It is recognised in the statement of financial position as a liability until such conditions are met or services provided. Once the conditions are met and the services provided, the amount is included as revenue in profit or loss. When there is a non reciprocal transfer, grants are recognised as income when the entity obtains control or the right to receive a contribution, it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the grant can be measured reliably.

Notes to the financial statements

For the year ended 30 June 2015

1. Statement of significant accounting policies (continued)

(e) Revenue Recognition (continued)

(ii) *Membership revenue*

Revenue from members' subscriptions is recognised on a time proportionate basis that takes into account the period of the subscription.

(iii) *Interest revenue*

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

(f) Provisions

Provisions are recognised when the company 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 the outflow can be reliably measured.

(g) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses over the lease term.

Australian Accounting Standard AASB 117 Leases and Australian Accounting Interpretation 115 Operating Leases - Incentives requires that the total cost of an operating lease, after taking into account any incentives and known escalations, be measured and straight-lined over the lease term unless there is another systematic basis which is more representative of the time pattern of the user's benefit.

In relation to the lease of office premises, the lease incentive and lease escalations have not been straight-lined over the lease term. This is a departure from AASB 117 and Interpretation 115.

The financial impact of this departure in the current year is that rent expense is understated by \$33,941 (2014: \$21,513). The directors have resolved that this was not material to the financial statements and that future leases will be straight-lined in accordance with AASB 117.

(h) 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 the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(i) Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Notes to the financial statements

For the year ended 30 June 2015

1. Statement of significant accounting policies (continued)

(j) Intangibles

(i) Acquired intangible assets

Acquired software is capitalised on the basis of the costs incurred to acquire and install the specific software.

(i) Subsequent measurement

All intangible assets are accounted for using the cost model whereby capitalised costs are amortised on a straight-line basis over their estimated useful lives, as these assets are considered finite. Residual values and useful lives are reviewed at each reporting date. In addition they are subject to impairment testing as described in Note 1 (k). The following useful lives are applied:

- » software: 5 years

When an intangible asset is disposed of, the gain or loss on disposal is determined as the difference between the proceeds and the carrying amount of the asset, and is recognised in profit or loss within other income or other expenses.

(k) Impairment of assets

At each reporting date, the directors review the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to profit or loss.

Where the future economic benefits of an asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of the asset.

(l) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less provision for impairment.

Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterpart will default. Receivables that are not considered to be individually impaired are reviewed for impairment in groups, which are determined by reference to shared credit risk characteristics. The impairment loss estimate is then based on recent historical counterparty default rates for each identified group

Notes to the financial statements

For the year ended 30 June 2015

1. Statement of significant accounting policies (continued)

(m) Critical accounting estimates and judgements

In the process of applying the company's accounting policies, management has made the following judgements and estimates which have had the most significant effect on the amount recognised in the financial statements. Management continually evaluates its judgments and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Key estimates

(i) Provision for make good of lease premises

A provision of \$24,800 (2014: \$15,708) has been recognised to make good the premises under lease.

No other significant critical judgements or accounting estimates have been made during the year.

(n) New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2015 reporting periods. The Company's assessment of the impact of these new standards and interpretations is set out below:

(i) AASB 9 Financial Instruments (December 2014), AASB 2013-9 and AASB2014-1: Amendments to Australian Accounting Standards arising from AASB 9, effective for annual reporting periods beginning on or after 1 January 2018. The entity is yet to undertake a detailed assessment of the impact of AASB 9. However, based on the entity's preliminary assessment, the Standard is not expected to have a material impact on the transactions and balances recognised in the financial statements when it is first adopted for the year ending 30 June 2019; and

(ii) AASB 15 Revenue from Contracts with Customers, effective for annual reporting periods beginning on or after 1 January 2017. When the revised standard is adopted for the year ending 30 June 2018, it is unlikely to have any significant impact on the entity. The entity is yet to undertake a detailed assessment of the impact of AASB 15. However, based on the entity's preliminary assessment, the Standard is not expected to have a material impact on the transactions and balances recognised in the financial statements when it is first adopted for the year ending 30 June 2018.

Notes to the financial statements

For the year ended 30 June 2015

	2015	2014
	\$	\$
2. Revenue		
Grants	3,562,128	3,027,037
Membership	603,921	598,729
Fundraising Income - events	264,830	173,078
Training income	99,534	98,787
Overhead recovered	105,000	101,877
Interest income	83,267	86,638
Other income	103,106	169,803
Contributions from merger of PILCH Inc. (NSW)	-	98,511
Total revenue	<u>4,821,786</u>	<u>4,354,460</u>

	2015	2014
	\$	\$
3. Expenses		

The following expenses are relevant in explaining the financial performance:

Auditors remuneration for audit of the financial report	12,300	10,609
Project and client costs	85,020	81,651
Repairs and maintenance	3,444	37,239
Telecommunication costs	<u>180,820</u>	<u>184,370</u>

The auditor for the 2015 year is Grant Thornton Audit Pty Ltd. The auditor for the 2014 year was McLean Delmo Bentleys Audit Pty Ltd

4. Cash and cash equivalents

Cash on hand	1,100	2,100
Cash at bank	3,562,612	2,665,637
	<u>3,563,712</u>	<u>2,667,737</u>

5. Trade and other receivables

Current

Trade receivables	201,964	268,719
Membership renewals receivable	-	597,328
Accrued income	107,526	13,034
Other receivables	139	17
Prepayments deposits	1,265	24,547
	<u>310,894</u>	<u>903,645</u>

Notes to the financial statements

For the year ended 30 June 2015

	2015	2014
	\$	\$
6. Other Non-Current Assets		
Deferred charge on make good provision	9,492	-
Rent free period	143,000	143,000
Less accumulated amortisation	(137,038)	(71,500)
Total other assets	<u>15,454</u>	<u>71,500</u>
7. Property, plant and equipment		
Office fixtures and furniture - at cost	288,129	69,665
Accumulated depreciation	(43,779)	(3,543)
	<u>244,350</u>	<u>66,122</u>
Computer Equipment - at costs	237,230	171,115
Accumulated depreciation	(94,969)	(49,598)
	<u>142,261</u>	<u>121,517</u>
Total property, plant & equipment	<u>386,611</u>	<u>187,639</u>
8. Intangible Assets		
Software at cost	103,992	101,442
Less accumulated amortisation	(69,352)	(48,888)
	<u>34,640</u>	<u>52,554</u>
9. Trade and other payables		
Current		
Trade payables	131,881	218,636
Other payables and accruals	181,306	94,253
	<u>313,187</u>	<u>312,889</u>
10. Income Received in Advance		
Grants received in advance	2,090,964	1,140,068
Membership renewals billed in advance	-	650,800
Training fees received in advance	11,641	-
	<u>2,102,605</u>	<u>1,790,868</u>

Notes to the financial statements

For the year ended 30 June 2015

	2015	2014
	\$	\$
11. Other Liabilities		
Current		
Rent free period benefit	<u>34,600</u>	28,600
Non-current		
Rent free period benefit	<u>60,733</u>	95,333
12. Provisions		
Current		
Employee benefits	<u>375,671</u>	308,973
Non-current		
Make good provision	25,200	15,708
Employee benefits	<u>55,102</u>	54,070
	<u>80,302</u>	69,778
13. Cash flow information		
Reconciliation of cash and cash equivalents		
Cash on Hand	1,100	2,100
Cash at bank	<u>3,562,612</u>	2,665,637
	<u>3,563,712</u>	2,667,737
Surplus for the year:	67,579	129,409
Non-cash flows in profit		
Amortisation of rent free period benefit	27,446	52,433
Depreciation and Amortisation	106,071	73,787
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	592,751	(229,300)
Increase/(decrease) in trade and other payables	298	92,420
Increase/(decrease) in income received in advance	311,737	310,085
Increase/(decrease) in provisions	<u>77,222</u>	32,124
Net cash provided by operating activities	<u>1,183,104</u>	460,958

Notes to the financial statements

For the year ended 30 June 2015

14. Commitments

Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements are as follows:

	2015	2014
	\$	\$
Payable - minimum lease payments		
- not later than 12 months	229,029	219,519
- between 12 months and 5 years	1,011,461	787,959
- over 5 years	372,734	-
Total operating lease commitments	<u>1,613,223</u>	<u>1,007,478</u>

The property lease is a non-cancellable lease with an eight-year term, with rent payable monthly in advance. The company entered into a bank guarantee for \$61,126 (2014: \$61,126) in respect of the property lease.

15. Limitation of members liability

If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company. At 30 June 2015, the collective liability of members was \$750 (\$750 as at 30 June 2014).

16. Subsequent Events

No matters or circumstances have arisen since the end of the financial year which significantly affect the operation of the company, the results of those operations or the state of affairs of the company in future financial years.

17. Company details

The registered office and principal place of business of Justice Connect is:

Level 17, 461 Bourke Street
Melbourne VIC 3000

This special purpose financial report covers Justice Connect as an individual entity. The special purpose financial report is presented in the Australian currency.

Directors' declaration

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, as set out on pages 6 to 18, present fairly the company's financial position as at 30 June 2015 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 have been prepared in accordance with the requirements of the Australian Charities and Not-for-Profits Commission Act 2012.
2. In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Mitzi Gilligan
Director



Geoffrey Rush
Director

Dated this 22nd day of October 2015



The Rialto, Level 30
525 Collins St
Melbourne Victoria 3000

Correspondence to:
GPO Box 4736
Melbourne Victoria 3001

T +61 3 8320 2222
F +61 3 8320 2200
E info.vic@au.gt.com
W www.granthornton.com.au

Independent Auditor's Report To the Members of Justice Connect

We have audited the accompanying financial report, being a special purpose financial report, of Justice Connect (the "Company"), which comprises the statement of financial position as at 30 June 2015, and the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information to the financial report and the statement by the Directors.

Responsibility of the Directors for the financial report

The Directors of the Company are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies used and described in Note 1 to the financial report, which form part of the financial report, are appropriate to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the needs of the Members. This responsibility includes such internal controls as the Directors determine are necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards which require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

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In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the applicable independence requirements of the Australian Charities and Not-for-profits Commission Act 2012.

Auditor's Opinion

In our opinion, the financial report of Justice Connect is in accordance with 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 2015 and of its performance and cash flows for the year then ended in accordance with the accounting policies described in Note 1; and
- ii complying with the Australian Accounting Standards to the extent disclosed in Note 1 and the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of accounting

Without modifying our opinion, 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 complying with the Australian Charities and Not-for-profits Commission Act 2012 requirements to prepare financial statements. As a result, the financial report may not be suitable for another purpose.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



Eric Passaris
Partner - Audit & Assurance

Melbourne, 22nd October 2015

Melbourne Office
PO Box 16013
Melbourne VIC 8007
DX 128 Melbourne

Tel + 61 3 8636 4400
Fax +61 3 8636 4455

Sydney Office
PO Box 436
Darlinghurst NSW 1300

Tel +61 2 8599 2100
Fax +61 2 8599 2105

ABN 54 206 789 276
justiceconnect.org.au