General Purpose Financial Statements

Justice Connect

A.B.N. 54 206 789 276

30 June 2024

Contents

Directors' Report

Your directors submit the financial statements of Justice Connect (the company) for the financial year ended 30 June 2024.

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

Name	Date of Appointment	Date of Retirement	Position	Directors' Meeting Attendance / Eligible to Attend		
				Board	Nominations Committee	Finance, Audit and Risk Committee
Tristan Cutcliffe	22 Oct 2018		Board Member	6/6	5/5	
Marcia Neave	5 Mar 2020	20 Nov 2024	Chairperson	6/6		
Sarah Maddison	4 Mar 2021	20 Nov 2024	Board Member	5/6		3/5
Crystal McKinnon	24 Jun 2021	7 Oct 2023	Board Member	0/1		
Jidah Clarke	28 Oct 2021	20 Nov 2024	Board Member	1/6		1/3
Vicki Jamieson	28 Oct 2021		Board Member	4/6	4/5	
Michael Horin	25 Aug 2022		Board Member	5/6		5/5
Brooke Massender	16 Feb 2023		Chairperson	5/6	4/5	
Laavanya Pari	22 Jun 2023		Board Member	6/6		5/5
Jonathan Goh	24 Oct 2024		Board Member			

Principal Activities
Justice Connect is involved in a range of activities including: developing community legal education and self-help resources and tools; digital innovation to increase access to legal support; outreach; complementary services (including social work support), legal services (both design and delivery), and strategic engagement.

Review of Operations
The year ended 30 June 2024 saw Justice Connect undertake the following key changes:
- Delivered services for people experiencing or at risk of homelessness, those experiencing or at risk of elder abuse, assisting those attending court alone, people with employment and financial legal needs, and those arising from disasters, and assisting not for profits with a range of legal issues
- Further trained an AI model to more effectively identify legal needs of people from a range of backgrounds who are seeking help and developed systems to more effectively leverage and enable pro bono practices
- Continued to develop improved data monitoring and oversight together with reflective processes to ensure we are capturing and acting on insights arising from our work
- Launched our first Annual Impact Report, which combined both our annual report and impact report
- Advocated on a range of system reforms in the areas which include housing and tenancy, fines and infringement, volunteering, fundraising and in relation to the rights of older people
- Developed extensive self-help resources and tools and undertook a digital outreach program to reach and assist people impacted by legal need
- Commenced work on a major new corporate partnership to increase support for people at risk of experiencing disasters
- Commenced the 2024-2028 strategy refresh project
- Undertook negotiations for a new Justice Connect Staff Agreement
- Was certified under the National Accreditation Scheme for Community Legal Centres

Directors' Report

Company Objectives
In the face of huge unmet legal need, we design and deliver high-impact interventions to increase access to legal support and achieve social justice.

Company Strategies
The Justice Connect strategy consists of 3 strategic directions including:
1. Scaling up our services with a focus on digital strategies
2. Amplifying and extending the impact of our work through strategic engagement
3. Achieving our purpose in the most effective and financially sustainable way

In addition to our strategic directions, Justice Connect is committed to monitoring, evaluating and learning (MEL) from our work. To this end, we have developed theories of change and associated MEL frameworks which are currently being updated to align with our strategy. As part of this process we track our contribution to the following priority outcomes:
- Stronger and more effective NFPs
- Improved wellbeing from legal problems resolved or prevented
- Better responses to legal need
- Better laws and policies

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 2024, the collective liability of members was $550 (2023: $550).

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 4.

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

Brooke Massender	Laavanya Pari
Chairperson	Director

Dated 31 day of January 2025

AUDITOR'S INDEPENDENCE DECLARATION

We declare that, to the best of our knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit of the financial report of Justice Connect for the year ended 30 June 2024.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Michael Gummery
Partner

Melbourne
3 February 2025

Statement of Profit and Loss and Other Comprehensive Income

For the year ended 30 June 2024

	Note	2024 $	2023 $
Revenue	2	**10,278,602**	9,362,043
Other income	3	**426,071**	544,189
Employee benefits expense		**(8,286,080)**	(7,546,990)
Occupancy expenses		**(382,824)**	(242,879)
Administrative expenses		**(857,533)**	(724,091)
ICT expenses		**(773,329)**	(794,665)
Depreciation and amortisation expenses		**(350,847)**	(553,848)
Total Expenses		**(10,650,613)**	(9,862,473)
Surplus for the year		**54,060**	43,759
Other comprehensive income			
Items that will not subsequently be reclassified to profit or loss		**-**	-
Unrealised gain/(loss) on investments		**62,173**	701
Total comprehensive income for the year		**116,233**	44,460

Statement of Financial Position

As at 30 June 2024

	Note	2024 $	2023 $
ASSETS			
Current assets			
Cash and cash equivalents	4	**1,468,467**	1,133,322
Other financial assets	5	**2,505,612**	3,159,247
Trade and other receivables	6	**633,249**	343,167
Total current assets		**4,607,328**	4,635,736
Non-current assets			
Financial assets through other comprehensive income	5	**1,435,347**	1,233,829
Property, plant and equipment	7	**1,460,188**	1,808,330
Total non-current assets		**2,895,535**	3,042,159
TOTAL ASSETS		**7,502,863**	7,677,895
LIABILITIES			
Current liabilities			
Trade and other payables	8	**610,340**	515,748
Contract liabilities	9	**2,097,218**	2,633,295
Lease liabilities	10	**160,785**	142,771
Provisions	11	**875,596**	669,837
Total current liabilities		**3,743,939**	3,961,651
Non-current liabilities			
Lease liabilities	10	**1,142,134**	1,275,559
Provisions	11	**157,716**	97,844
Total non-current liabilities		**1,299,850**	1,373,403
TOTAL LIABILITIES		**5,043,789**	5,335,054
NET ASSETS		**2,459,074**	2,342,841
Equity			
Reserves		**64,499**	2,326
Accumulated surplus		**2,394,575**	2,340,515
TOTAL EQUITY		**2,459,074**	2,342,841

Statement of Changes in Equity

For the year ended 30 June 2024

	Accumulated Surplus $	Reserves $	Total Equity $
Balance as at 1 July 2022	2,296,756	1,625	2,298,381
Surplus for the year	43,759	-	43,759
Fair value change through other comprehensive income	-	701	701
Total comprehensive income for the year	43,759	701	44,460
Balance as at 30 June 2023	2,340,515	2,326	2,342,841
Balance as at 1 July 2023	**2,340,515**	**2,326**	**2,342,841**
Surplus for the year	**54,060**	**-**	**54,060**
Fair value change through other comprehensive income	**-**	**62,173**	**62,173**
Total comprehensive income for the year	**54,060**	**62,173**	**116,233**
Balance as at 30 June 2024	**2,394,575**	**64,499**	**2,459,074**

Statement of Cash Flows

For the year ended 30 June 2024

	Note	2024 $	2023 $
Cash flows from operating activities			
Receipts from memberships		**965,999**	815,562
Receipts from grants & other funding contributions		**9,298,179**	9,750,730
Receipts from other sources		**14,648**	320,782
Payments to suppliers and employees		**(10,496,718)**	(10,539,245)
Receipts from interest		**156,863**	132,186
Net cash provided/(used in) by operating activities	12	**(61,029)**	480,015
Cash flows from investing activities			
Payments for property, plant and equipment		**(2,705)**	(5,567)
Additions to term deposits		**653,635**	1,299,405
Receipts from investment distributions		**86,609**	26,634
Payment for purchase of financial assets		**(225,954)**	(1,023,931)
Net cash (used in) by investing activities		**511,585**	296,541
Cash flows from financing activities			
Repayment of borrowings and lease liabilities		**(115,411)**	(711,201)
Net cash used in financing activities		**(115,411)**	(711,201)
Net change in cash and cash equivalents held		**335,145**	65,355
Cash and cash equivalents at beginning of financial year		**1,133,322**	1,067,967
Cash and cash equivalents at end of financial year	4	**1,468,467**	1,133,322

Notes to the financial statements

For the year ended 30 June 2024

1. Statement of significant accounting policies

General information
This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and 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 24 October 2024 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) 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.

Revenue and other income
Revenue from contracts with customers
The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is estimated to be less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams
The revenue recognition policies for the principal revenue streams of the Company are:

Grant and Project Income
Funding received under a legally enforceable agreement that contains sufficiently specific performance obligations is recognised as revenue from contracts with customers under AASB 15 using the 5-step model as outlined above.

If funding is not received under an enforceable agreement or does not contain sufficiently specific performance obligations, it is recognised in profit or loss when the Company initially recognises the associated asset, after having recognised any related amounts as required by AASB 1058.

Notes to the financial statements

For the year ended 30 June 2024

1. Statement of significant accounting policies (continued)

(a) Revenue Recognition (continued)

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

Training revenue
Training revenue is recognised at a point in time when performance obligations are satisfied, which is when training is performed.

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

(b) 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.

(c) Investments and other financial assets

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the company has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, it's carrying value is written off.

Financial assets at amortised cost
A financial asset is measured at amortised cost only if both of the following conditions are met: (i) it is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and (ii) the contractual terms of the financial asset represent contractual cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit or loss
Financial assets not measured at amortised cost or at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss. Typically, such financial assets will be either: (i) held for trading, where they are acquired for the purpose of selling in the short-term with an intention of making a profit, or a derivative; or (ii) designated as such upon initial recognition where permitted. Fair value movements are recognised in profit or loss.

Financial assets at fair value through other comprehensive income
Financial assets at fair value through other comprehensive income include equity investments which the company intends to hold for the foreseeable future and has irrevocably elected to classify them as such upon initial recognition.

Investments
Investments includes non-derivative financial assets with fixed or determinable payments and fixed maturities where the company has the positive intention and ability to hold the financial asset to maturity. This category excludes financial assets that are held for an undefined period. Investments are carried at amortised cost using the effective interest rate method adjusted for any principal repayments. Gains and losses are recognised in profit or loss when the asset is derecognised or impaired.

Notes to the financial statements

For the year ended 30 June 2024

1. Statement of significant accounting policies (continued)

(c) Investments and other financial assets (continued)

Impairment of financial assets

The company recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the company's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

For financial assets mandatorily measured at fair value through other comprehensive income, the loss allowance is recognised in other comprehensive income with a corresponding expense through profit or loss. In all other cases, the loss allowance reduces the asset's carrying value with a corresponding expense through profit or loss.

(d) 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.

(e) Impairment of assets

At each reporting date, the directors review the carrying values of its tangible 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 current replacement cost of the asset.

Notes to the financial statements

For the year ended 30 June 2024

1. Statement of significant accounting policies (continued)

(f) 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 company 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.

Right-of-use assets that meet the definition of investment property are measured at fair value where the company has adopted a fair value measurement basis for investment property assets.

The company 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.

The company has included right-of-use assets in the net carrying amount of property, plant and equipment.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at the commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the company uses the incremental borrowing rate.

Lease liability payments included in the measurement of the lease liability are as follows:
- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

(g) 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.

(h) 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.

Notes to the financial statements

For the year ended 30 June 2024

1. Statement of significant accounting policies (continued)

(i) 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. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national corporate bonds with terms to maturity that match the expected timing of cash flows attributable to employee provisions.

(j) 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.

(k) Comparative Figures

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

(l) 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 $47,840 (2023: $47,840) has been recognised to make good the premises under lease.

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

(m) New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the company.

Notes to the financial statements

For the year ended 30 June 2024

	2024	2023
	$	$

2. Revenue from contracts with customers

	2024 $	2023 $
Over time		
Grants	**9,020,100**	8,341,501
Membership	**788,891**	765,343
	9,808,991	9,106,844
Point in time		
Training income	**469,611**	255,199
	469,611	255,199

3. Other income

	2024 $	2023 $
Fundraising Income - events	**100,632**	93,749
Overhead recovered	**-**	234,365
Investment income	**297,526**	158,820
Other income	**27,913**	57,255
Total other income	**426,071**	544,189

4. Cash and cash equivalents

	2024 $	2023 $
Cash on Hand	**511**	818
Cash at Bank	**1,467,956**	1,132,504
	1,468,467	1,133,322

5. Other financial assets

	2024 $	2023 $
Current		
Current financial assets at amortised cost		
Term deposits	**2,505,612**	3,159,247
Total current	**2,505,612**	3,159,247
Non-current		
Managed Investment Funds at fair value through net result	**827,539**	717,737
Listed investment securities at fair value through other comprehensive income	**607,808**	516,092
Total non-current	**1,435,347**	1,233,829

6. Trade and other receivables

	2024 $	2023 $
Current		
Trade receivables	**359,242**	221,284
Accrued income	**62,624**	1,647
Other receivables	**126,245**	69,317
Prepayments	**85,138**	50,919
	633,249	343,167

Notes to the financial statements

For the year ended 30 June 2024

	2024 $	2023 $
7. Property, plant and equipment		
Property – Right of use asset at cost	**1,796,221**	1,796,221
Accumulated depreciation	**(371,366)**	(113,378)
	1,424,855	1,682,843
Office fixtures and furniture at cost	**3,175**	3,175
Accumulated depreciation	**(635)**	-
	2,540	3,175
IT Equipment at cost	**343,437**	340,732
Accumulated depreciation	**(310,644)**	(218,420)
	32,793	122,312
Total property, plant & equipment	**1,460,188**	1,808,330

Included in the gross carrying amount of property, plant and equipment are right-of-use assets as follows:

	2024 $	2023 $
Property	**1,796,221**	1,796,221
IT Equipment	**12,694**	12,694
	1,808,915	1,808,915

8. Trade and other payables

	2024 $	2023 $
Current		
Trade payables	**202,913**	135,654
GST payable	**88,910**	173,868
Other payables and accruals	**318,517**	206,226
	610,340	515,748

9. Contract liabilities

	2024 $	2023 $
Contract liabilities	**1,523,302**	2,025,903
Membership renewals billed in advance	**468,340**	379,050
Training fees received in advance	**100,888**	228,342
Licence fees in advance	**4,688**	-
	2,097,218	2,633,295

Notes to the financial statements

For the year ended 30 June 2024

	2024 $	2023 $
10. Lease Liabilities		
Current		
Lease liabilities	**160,785**	142,771
Non-current		
Lease liabilities	**1,142,134**	1,275,559
Lease Commitments		
Payable – minimum lease payments		
- not later than 12 months	**160,785**	142,771
- between 12 months and 5 years	**1,142,134**	765,300
- over 5 years	**-**	510,259
Total lease commitments	**1,302,919**	1,418,330
11. Provisions		
Current		
Employee benefits	**875,596**	669,837
Non-current		
Make good provision	**47,840**	47,840
Employee benefits	**109,876**	50,004
	157,716	97,844
12. Cash flow information		
Reconciliation of surplus to net cash flows from operating activities		
Surplus for the year:	**54,060**	43,759
Non-cash flows in profit		
Depreciation and amortisation	**350,847**	553,848
Changes in assets and liabilities		
(Increase) in trade and other receivables	**(290,082)**	497,850
(Decrease)/Increase in trade and other payables	**94,592**	(128,192)
(Decrease)/Increase in contracted liabilities	**(536,077)**	(287,130)
(Decrease)/Increase in provisions	**265,631**	(173,486)
Net cash (used in)/provided by operating activities	**(61,029)**	506,649
13. Auditor remuneration		
Auditors remuneration for audit of the financial report – HLB Mann Judd	**23,500**	-
Auditors remuneration for audit of the financial report – Grant Thornton	-	24,775
	23,500	24,775

Notes to the financial statements

For the year ended 30 June 2024

14. Key management personnel disclosures

Compensation
The aggregate compensation made to directors and other members of key management personnel of the entity during the year was $1,200,145 (2023: $942,441).

15. Related Parties

(a) The Company's main related parties are as follows:
Key management personnel:
For details of disclosures relating to key management personnel, refer to Note 14.

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

There were no transactions with related parties during the period ended 30 June 2024 (2023: None)

16. Contingencies and bank guarantees

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2024 (2023: None).

The Company has an available bank guarantee facility of $247,567 (2023: $247,567) of which $247,566 (2023: $247,566) has been used in relation to security deposits for its office lease located in Melbourne, Australia

17. 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 2024, the collective liability of members was $550 ($550 as at 30 June 2023).

18. 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.

19. Company details

The financial statements cover Justice Connect as an individual entity.

The financial statements are presented in Australian.

Justice Connect is a company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office
Level 5, 446 Collins Street
Melbourne VIC 3000

Principal place of business
Level 5, 446 Collins Street
Melbourne VIC 3000

Level 5, 175 Liverpool Street
Sydney NSW 2000

Directors' declaration

In the directors' opinion:

- the attached financial statements and notes comply with the Australian Charities and Not-for-profits Commission Act 2012, the Australian Accounting Standards - Simplified Disclosures, and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the entity's financial position as at 30 June 2024 and of its performance for the financial year ended on that date;
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable; and

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of Australian Charities and Not-for-profits Commission Act 2012.

On behalf of the directors

Brooke Massender Chairperson	Laavanya Pari Director

Dated 31 day of January 2025

Independent Auditor's Report to the Members of Justice Connect

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the financial report of Justice Connect ("the Company") which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of the Company has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(a) giving a true and fair view of the Company's financial position as at 30 June 2024 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022.*

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 auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to those charged with governance, would be in the same terms if given as at the time of this auditor's report.

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

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

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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 management.
- Conclude on the appropriateness of management's 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 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 control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Michael Gummery
Partner

Melbourne
3 February 2025