



General Purpose Financial Statements

Justice Connect

A.B.N. 54 206 789 276

30 June 2025

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Directors' Report

Your directors submit the financial statements of Justice Connect (the company) for the financial year ended 30 June 2025.

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	6/6	
Marcia Neave	5 Mar 2020	20 Nov 2024	Chairperson	2/2		
Sarah Maddison	4 Mar 2021	20 Nov 2024	Board Member	1/2		1/1
Jidah Clarke	28 Oct 2021	20 Nov 2024	Board Member	0/2		
Vicki Jamieson	28 Oct 2021		Board Member	6/6	6/6	
Michael Horin	25 Aug 2022		Board Member	6/6		4/5
Brooke Massender	16 Feb 2023		Chairperson	5/6	5/6	
Laavanya Paripurapavan	22 Jun 2023		Board Member	5/6		5/5
Jonathan Goh	24 Oct 2024		Board Member	5/5		3/4

Review of Operations

The year ended 30 June 2025 saw Justice Connect undertake the following key activities:

- 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 artificial intelligence (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, including building a prototype of a new AI-powered Intake Tool
- 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 FY24 Annual Impact Report, which combined both our annual report and impact report, which helps us understand and demonstrate our work, our wins, and our impact
- 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
- Continued work on a major corporate partnership to increase support for people at risk of experiencing disasters
- Established our 2028 strategy and updated the structure of Justice Connect to establish a dedicated intake team and a separate team bringing together all unbundled legal service clinics
- Finalised and implemented the Justice Connect Enterprise Agreement 2024-2028
- Launched the Disaster Legal Toolkit, providing guidance to help not-for-profit organisations navigate disaster-related legal questions and issues
- Launched a research report on Navigating Financial Legal Problems in Victoria
- Launched a new pro bono referral clinic for older people experiencing financial abuse, to support them to draft future planning documents like wills and powers of attorney.

Directors' Report

Principal Activities

Justice Connect is involved in a range of activities including: developing and delivering community legal education, self-help resources and self-help 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.

Company Objectives

Our vision is a world in which legal support is within everyone's reach. In the face of huge unmet legal need, we design and deliver high-impact interventions to increase access to legal support and progress social justice.

Company Strategies

The Justice Connect 2024 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 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 2025, the collective liability of members was \$490 (2024: \$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
Chairperson



Laavanya Pari
Director

Dated 23 October 2025

Dated 23 October 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 2025.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Melbourne
23 October 2025



Michael Gummery
Partner

Statement of Profit and Loss and Other Comprehensive Income

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Revenue	2	10,788,102	10,278,602
Other income	3	427,266	426,071
Employee benefits expense		(8,476,863)	(8,286,080)
Occupancy expenses		(363,517)	(382,824)
Administrative expenses		(894,623)	(857,533)
ICT expenses		(901,446)	(773,329)
Depreciation and amortisation expenses		(308,152)	(350,847)
Total Expenses		(10,944,601)	(10,650,613)
Surplus for the year		270,767	54,060
Other comprehensive income			
Items that will not subsequently be reclassified to profit or loss			
Unrealised gain/(loss) on investments		34,389	62,173
Total comprehensive income for the year		305,156	116,233

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

Statement of Financial Position

As at 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
Current assets			
Cash and cash equivalents	4	1,246,524	1,468,467
Other financial assets	5	3,018,043	2,505,612
Trade and other receivables	6	356,093	549,709
Other assets		86,046	83,540
Total current assets		4,706,706	4,607,328
Non-current assets			
Financial assets through other comprehensive income	5	1,572,439	1,435,347
Property, plant and equipment	7	1,319,334	1,460,188
Total non-current assets		2,891,773	2,895,535
TOTAL ASSETS		7,598,479	7,502,863
LIABILITIES			
Current liabilities			
Trade and other payables	8	505,260	610,340
Contract liabilities	9	2,191,158	2,097,218
Lease liabilities	10	180,236	160,785
Provisions	11	881,863	875,596
Total current liabilities		3,758,517	3,743,939
Non-current liabilities			
Lease liabilities	10	961,897	1,142,134
Provisions	11	113,835	157,716
Total non-current liabilities		1,075,732	1,299,850
TOTAL LIABILITIES		4,834,249	5,043,789
NET ASSETS		2,764,230	2,459,074
Equity			
Reserves		98,888	64,499
Accumulated surplus		2,665,342	2,394,575
TOTAL EQUITY		2,764,230	2,459,074

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 2025

	Accumulated Surplus \$	Reserves \$	Total Equity \$
Balance at 1 July 2023	2,340,515	2,326	2,342,841
Surplus/(deficit) for the year	54,060	-	54,060
Fair value change through other comprehensive income	-	62,173	62,173
Total comprehensive income (loss) for the year	54,060	62,173	116,233
Balance as at 30 June 2024	2,394,575	64,499	2,459,074
Balance at 1 July 2024	2,394,575	64,499	2,459,074
Surplus/(deficit) for the year	270,767	-	270,767
Fair value change through other comprehensive income	-	34,389	34,389
Total comprehensive income (loss) for the year	270,767	34,389	305,156
Balance as at 30 June 2025	2,665,342	98,888	2,764,230

Statement of Cash Flows

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from memberships		864,083	965,999
Receipts from grants & other funding contributions		11,013,632	9,298,179
Receipts from other sources		16,220	14,648
Payments to suppliers and employees		(11,380,388)	(10,496,718)
Interest received		207,728	156,863
Net cash provided by/(used in) operating activities	12	721,275	(61,029)
Cash flows from investing activities			
Payments for property, plant and equipment		(167,300)	(2,705)
Addition/reduction to term deposits		(512,431)	653,635
Investment Distributions		34,390	86,609
Payment for purchase of financial assets		(137,092)	(225,954)
Net cash (used in)/provided by investing activities		(782,433)	511,585
Cash flows from financing activities			
Repayment of borrowings and lease liabilities		(160,785)	(115,411)
Net cash (used in) financing activities		(160,785)	(115,411)
Net change in cash and cash equivalents held		(221,943)	335,145
Cash and cash equivalents at beginning of financial year		1,468,467	1,133,322
Cash and cash equivalents at end of financial year	4	1,246,524	1,468,467

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 2025

1. Material accounting policy information

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 23 October 2025 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.

Notes to the financial statements

For the year ended 30 June 2025

1. Material accounting policy information (continued)

(a) Revenue Recognition (continued)

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.

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.

Investment Income

Investment income comprises interest income, distributions income, dividend income, and gains or losses on financial instruments.

- Interest income is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.
- Dividend income is recognised when the right to receive payment is established, typically when the investee declares the dividend.
- Fair value gains and losses on financial assets measured at fair value through profit or loss (FVTPL) are recognised in profit or loss when they arise.
- Derecognition gains/losses from financial assets measured at amortised cost are recognised in profit or loss at the time of derecognition.

(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, its 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.

Notes to the financial statements

For the year ended 30 June 2025

1. Material accounting policy information (continued)

(c) Investments and other financial assets (continued)

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.

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.

Notes to the financial statements

For the year ended 30 June 2025

1. Material accounting policy information (continued)

(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.

(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.

Notes to the financial statements

For the year ended 30 June 2025

1. Material accounting policy information (continued)

(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.

(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 (2024: \$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 2025

	2025 \$	2024 \$
2. Revenue from contracts with customers		
<i>Over time</i>		
Grants	9,484,835	9,020,100
Membership	820,200	788,891
	<u>10,305,035</u>	<u>9,808,991</u>
<i>Point in time</i>		
Training	483,067	469,611
	<u>483,067</u>	<u>469,611</u>
3. Other income		
Fundraising income - events	76,391	100,632
Investment income	307,907	297,526
Other income	42,968	27,913
Total other income	<u>427,266</u>	<u>426,071</u>
4. Cash and cash equivalents		
Cash on hand	436	511
Cash at bank	1,246,088	1,467,956
	<u>1,246,524</u>	<u>1,468,467</u>
5. Cash and cash equivalents		
Current		
<i>Current financial assets at amortised cost</i>		
Term deposits	3,018,043	2,505,612
Total current	<u>3,018,043</u>	<u>2,505,612</u>
Non-current		
Managed Investment Funds at fair value through net result	884,173	827,539
Listed investment securities at fair value through other comprehensive income	688,266	607,808
Total non-current	<u>1,572,439</u>	<u>1,435,347</u>
6. Trade and other receivables		
Current		
Trade receivables	104,006	359,242
GST receivable	3,440	-
Accrued income	64,311	62,624
Other receivables	184,336	126,245
	<u>356,093</u>	<u>548,111</u>

Notes to the financial statements

For the year ended 30 June 2025

	2025 \$	2024 \$
7. Property, plant and equipment		
Property	1,796,221	1,796,221
Accum Depr. - Property	(629,354)	(371,366)
	1,166,867	1,424,855
Furniture And Equipment	3,175	3,175
Accum Depr. - Furn And Equip	(1,270)	(635)
	1,905	2,540
Computer Equipment	365,999	343,437
Accum Depr-Computer Equipment	(215,437)	(310,644)
	150,562	32,793
Total property, plant & equipment	1,319,334	1,460,188

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

Property	1,796,221	1,796,221
IT Equipment	12,694	12,694
	1,808,915	1,808,915

8. Trade and other payables

Current

Trade payables	267,379	202,913
GST payable	-	88,910
Other payables	237,881	318,517
	505,260	610,340

9. Contract liabilities

Grants received in advance	1,710,210	1,523,302
Membership Fees in Advance	448,630	468,340
Training Fees in Advance	27,318	100,888
Licence Fees in Advance	5,000	4,688
	2,191,158	2,097,218

Notes to the financial statements

For the year ended 30 June 2025

	2025 \$	2024 \$
10. Lease Liabilities		
Current		
Lease Liability Current	180,236	160,785
	180,236	160,785
Non-current		
Lease Liability Non Current	961,897	1,142,134
	961,897	1,142,134
Lease Commitments		
Payable - minimum lease payments		
- not later than 12 months	242,485	160,785
- between 12 months and 5 years	899,648	1,142,134
- over 5 years	-	-
Total operating lease commitments	1,142,133	1,302,919
11. Provisions		
Current		
Provisions - Current	881,863	875,596
Non-current		
Make good provision	47,840	47,840
Provisions - Non-current	65,995	109,876
	113,835	157,716
12. Reconciliation of surplus/(deficit) to net cash flows from operating activities		
Surplus/(deficit) for the year:	270,767	54,060
Non-cash flows in profit		
Depreciation and Amortisation	308,152	350,847
Changes in assets and liabilities		
Increase/(decrease) in trade and other receivables	191,110	(290,082)
Increase/(decrease) in trade and other payables	(105,080)	94,592
Increase/(decrease) in income received in advance	93,940	(536,077)
Increase/(decrease) in provisions	(37,614)	265,631
Net cash (used in)/provided by operating activities	721,275	(61,029)
13. Auditor remuneration		
The following expenses are relevant in explaining the financial performance:		
Auditors remuneration for audit of the financial report	24,440	23,500
	24,440	23,500

Notes to the financial statements

For the year ended 30 June 2025

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 \$1,371,543 (2024: \$1,200,145).

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 2025 (2024: None)

16. Contingencies and bank guarantees

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

The Company has an available bank guarantee facility of \$268,043 (2024: \$255,042) of which \$268,043 (2024: \$255,042) 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 2025, the collective liability of members was \$490 (\$550 as at 30 June 2024).

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 2025 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

Dated 23 October 2025



Laavanya Pari
Director

Dated 23 October 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 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the 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 2025 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

Melbourne
23 October 2025



Michael Gummery
Partner