

**JUSTICE SUPPORT CENTRE INC**

**A.B.N. 91 991 317 875**

**Annual Financial Report**

**For the Year Ended  
30 June 2023**

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Financial Report**  
**For the year ended 30 June 2023**

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**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Management Committee's Report**  
**For the Year Ended 30 June 2023**

The members of the Management Committee present their report together with the financial report of the Justice Support Centre Inc ('the Association') for the financial year ended 30 June 2023 and the independent auditor's report thereon.

**Management Committee**

The members of the Management Committee of the Association at any time during or since the end of the financial year are:

<i>Name</i>	<i>Qualifications and Experience</i>
Naushee Rahman President and Chair	M Ag. (Ag Ec.) and B. Res Ec. (Hons) Naushee has 15 years' experience in the public sector, including at NSW Treasury where she held several roles since 2007, before joining TAFE NSW as Director of Policy and Advocacy. Most recently, she focused on strategic projects and reform, working on skills reform policy and national skills negotiations with the Commonwealth. Previously, she led advocacy and strategic projects at the NSW Small Business Commission and implementation of activity-based funding at NSW Health before that.
Diana Chang Secretary and Vice President	BA LLB (Hons), GAICD Diana brings over 35 years' experience as a commercial litigation lawyer and has been consistently recognised as a leading and recommended practitioner in that area in Australia. She has been a partner in commercial law firms including a founding partner of a leading corporate boutique law firm and Office Managing Partner and Practice Leader in the Sydney office of Clifford Chance, a global law firm. Throughout her career she has steered and actively contributed to social justice initiatives of the firms she has worked at. She was a Member of the NSW Law Society Diversity and Inclusion Committee for 2 years and was also a part-time member of the Australian Takeovers Panel for 6 years.
Rakesh Raj Treasurer	B.Bus, MBA, CPA, FIPA Rakesh is the Finance Consultant of Flow Systems Pty Ltd Sydney. He started his career at Ernst & Young Chartered Accountants. He has been a Finance Director and Regional Controller of several Australian and multinational companies and a large independent not-for-profit college. Rakesh holds a Bachelor of Business in Accounting from the University of Technology Sydney. He is a member for CPA Australia, Fellow of the Institute of Public Accountants of Australia and a registered BAS agent.
Joanna Abraham Committee Member	LLB, BSocSci, GradDipLegalPrac, GradCertMgt, LLM. Joanna works as Senior Legal Counsel with Settlement Services International, a community organisation and social business that operates both nationally and internationally. Prior to this, Joanna was a Manager and Principal Lawyer with Justice Connect, overseeing a generalist legal practice. Joanna's background is in not-for-profits, including extensive experience in legal and practice management roles in community legal centres. Joanna has also worked with the Australian Human Rights Commission, and has held positions on a range of human rights committees, including with the Australian Lawyers for Human Rights.

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Management Committee's Report**  
**For the Year Ended 30 June 2023**

**Management Committee (continued)**

<i>Name</i>	<i>Qualifications and Experience</i>
Rivkah Nissim Committee Member	Rivkah is Impact Manager with the Public Interest Advocacy Centre (PIAC). She has expertise in social and legal policy, having held senior roles with strategic policy consulting firm Inside Policy, the Australian Human Rights Commission and the Victorian Equal Opportunity and Human Rights Commission. Rivkah has extensive experience in the not-for-profit sector, including community legal centres and has worked in frontline roles in domestic and family violence and homelessness services.
Carmela Tassone Committee Member	BEd, LLB, MA Carmela is a Senior Lawyer in the Office of General Counsel, NDIS Quality and Safeguards Commission. Immediately prior to joining the Commission Carmela was the founder and Principal Director of CP Partnerships Legal & Consulting, a specialist legal and consulting practice. She has extensive human services experience having worked in legal and non-legal roles in government and non-government sectors. Carmela has expertise in litigation and legal policy and reform, particularly in relation to the safety and wellbeing of vulnerable children and young people.
Caroline Alcorso Committee Member	Resigned 24 November 2022
Soudsakhone Sylapranay Committee Member	Appointed 10 August 2023 B.Com. (Econ. & Fin.), LLB Soudsakhone works as Executive Director, Head of Business Monitoring and Controls, Financial Markets with Westpac Institutional Bank, supporting their global business. Prior to this, Soudsakhone was a Senior Manager at AMP Capital overseeing their global compliance team. Soudsakhone's background is in risk and compliance, including extensive experience in financial crime, anti-money launder and counter terrorist financing, bribery, sanctions, regulatory compliance, corporate governance and accountability.

Melanie Noden is the Public Officer from 20 March 2023 and Yvette Vignando was the Public Officer until 17 March 2023.

The members of the Management Committee have been in office since the start of the financial year to the date of this report unless otherwise stated.

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Management Committee's Report**  
**For the Year Ended 30 June 2023**

**Management Committee's Meetings**

The number of Management Committee's meetings and the number of meetings attended by each of the members of the Association during the financial year are:

<b>Management Committee</b>	<b>Management Committee Meetings</b>	
	<b>Meetings Eligible to Attend</b>	<b>Meetings Attended</b>
Naushee Rahman	8	8
Diana Chang	8	8
Rakesh Raj	8	5
Joanna Abraham	8	7
Rivkah Nissim	8	8
Carmela Tassone	8	5
Caroline Alcorso	5	4
Soudsakhone Sylapranay	-	-

**Principal Activities**

The principal activities of the Association during the financial year were provision of legal services and legal information and provision of domestic and family violence support and advocacy services.

There have been no significant changes in the nature of these activities during the year.

**Short-term Objectives**

The Association's short-term objectives are to employ qualified staff to deliver legal services and domestic and family violence services and carefully manage funds allocated by funding bodies for delivery of its programs.

**Long-term Objectives**

The Association's long-term objectives are to provide equitable and accessible legal services to our community and to empower women and children to break the cycle of domestic and family violence.

**Strategies**

The Association's strategic plan 2021-2024 is published on its website. The plan has five key pillars:

- Increase capacity to meet demand for legal services
- Strengthen domestic and family violence programs
- Make the organisation an even better place to work
- Increase revenue and in-kind support to deliver services to more people
- Define clients' key needs and measure impact

**Key Performance Measures**

The Association measures its own performance through the use of both qualitative and quantitative benchmarks. The benchmarks are used by the Management Committee to assess the financial sustainability of the Association and whether short-term and long-term objectives, in particular the outcomes required by our funders, are being achieved.

The surplus of the Association amounted to \$369,970 (2022: Surplus: \$109,251).

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Management Committee's Report**  
**For the Year Ended 30 June 2023**

**Events Subsequent to Reporting Date**

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Management Committee of the Association, to affect significantly the operations of the Association, the results of those operations, or the state of affairs of the Association, in future financial years.

**Significant Changes in State of Affairs**

In the opinion of the Management Committee there were no significant changes in the state of affairs of the Association that occurred during the year.

**Likely Developments**

The Association will further develop the level of operations through the receipt of grants and the acquittal of those grants through various programs and projects.

No likely change in the Association's direction is projected.

**Environmental Regulations**

The Association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

**Members' Guarantee**

The Association is Incorporated under the *Associations Incorporation Act 2009 (NSW)*. If the Association is wound up the constitution states that each member is required to contribute an amount that is limited to the amount, if any, unpaid by the members in respect of membership of the Association.

**Auditor's Independence Declaration**

The auditor's independence declaration is set out on page 5 and forms part of the Management Committee's report for the financial year ended 30 June 2023.

Signed in accordance with a resolution of the members of the Management Committee

DocuSigned by:

*Naushee Rahman*

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Naushee Rahman  
Chair

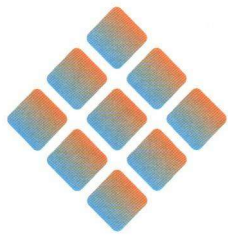
DocuSigned by:

*Rakesh Raj*

CADB9EA08A68450...

Rakesh Raj  
Treasurer

Dated this 12<sup>th</sup> day of October 2023  
Sydney, NSW



**Justice Support Centre Inc**  
A.B.N. 91 991 317 875

**Auditor's Independence Declaration  
For the Year Ended 30 June 2023**

**To the Members of the Management Committee  
Justice Support Centre Inc**

In accordance with the *Associations Incorporation Act 2009 (NSW)* and Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the Management Committee of the Justice Support Centre Inc.

I declare that, to the best of my knowledge and belief, during the financial year ended 30 June 2023 there has been:

- (i) no contraventions of the auditor independence requirements as set out in the *Associations Incorporation Act 2009 (NSW)* and *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

**MOSAIC AUDIT & CONSULTING**

**Vanessa Patricio**  
Principal  
Registered Company Auditor # 333315

Dated this 12<sup>th</sup> day of October 2023  
Sydney, NSW

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Statement of Profit or Loss and other Comprehensive Income**  
**For the Year Ended 30 June 2023**

	Note	2023 \$	2022 \$
<b>Continuing Operations</b>			
<b>Revenue</b>	2	<b>8,542,319</b>	<b>7,150,690</b>
<b>Expenditure</b>			
Employee benefits expenses		(7,172,673)	(6,376,407)
Depreciation and amortisation	3	(183,520)	(22,028)
Occupancy expenses		(169,439)	(179,518)
Information technology		(155,841)	(147,816)
Client support services		(143,695)	(91,723)
Training and development		(79,274)	(51,677)
Consultancy fees		(59,447)	(33,808)
Audit, legal and accountancy fees		(49,441)	(32,368)
Printing, postage and stationery		(20,483)	(17,759)
Interest Paid	3	(15,922)	(120)
Accommodation and travel		(13,425)	(3,141)
Insurance		(12,586)	(19,496)
Conferences and events		(2,394)	(1,462)
Loss on sale of property, plant and equipment		(1,209)	-
Other expenses		(93,000)	(64,116)
<b>Total expenditure</b>		<b>(8,172,349)</b>	<b>(7,041,439)</b>
<b>Net surplus/(deficit) before income tax</b>		<b>369,970</b>	<b>109,251</b>
Income tax expense	20(I)	-	-
Surplus/(deficit) after income tax		369,970	109,251
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>369,970</b>	<b>109,251</b>

The accompanying notes form part of these financial statements



**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Statement of Financial Position**  
**As at 30 June 2023**

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	2,490,444	2,957,829
Trade and other receivables	6	1,459	5,464
Other current assets	7	<u>311,854</u>	<u>117,755</u>
<b>TOTAL CURRENT ASSETS</b>		<u>2,803,757</u>	<u>3,081,048</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	442,977	91,802
Intangibles	9	10,161	-
Financial assets	10	1,600,000	1,267,896
Right of use assets	11	<u>667,054</u>	<u>-</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>2,720,192</u>	<u>1,359,698</u>
<b>TOTAL ASSETS</b>		<u>5,523,949</u>	<u>4,440,746</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	416,694	469,693
Lease liabilities	13	180,989	-
Provisions	14	1,296,437	1,461,599
Other liabilities	15	<u>1,071,963</u>	<u>765,861</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>2,966,083</u>	<u>2,697,153</u>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	13	499,433	-
Provisions	14	<u>168,328</u>	<u>223,458</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>667,761</u>	<u>223,458</u>
<b>TOTAL LIABILITIES</b>		<u>3,633,844</u>	<u>2,920,611</u>
<b>NET ASSETS</b>		<u>1,890,105</u>	<u>1,520,135</u>
<b>EQUITY</b>			
Retained surplus		<u>1,890,105</u>	<u>1,520,135</u>
<b>TOTAL EQUITY</b>		<u>1,890,105</u>	<u>1,520,135</u>

The accompanying notes form part of these financial statements

**Justice Support Centre Inc**  
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**Statement of Changes in Equity**  
**For the Year Ended 30 June 2023**

	<b>Retained Surplus</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2021</b>	1,410,884	1,410,884
Surplus for the year	<u>109,251</u>	<u>109,251</u>
<b>Balance at 30 June 2022</b>	<u>1,520,135</u>	<u>1,520,135</u>
<b>Balance at 1 July 2022</b>	1,520,135	1,520,135
Surplus for the year	<u>369,970</u>	<u>369,970</u>
<b>Balance at 30 June 2023</b>	<u>1,890,105</u>	<u>1,890,105</u>

The accompanying notes form part of these financial statements

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Statement of Cash Flows**  
**For the Year Ended 30 June 2023**

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash receipts from grants received		9,532,310	8,475,766
Cash receipts from other revenue		1,390	3,915
Cash receipts from donors		50,826	4,115
Payments to suppliers and employees		(9,233,991)	(7,507,365)
Interest paid		(15,922)	(120)
Interest received		62,803	22,226
<b>Net cash generated from operating activities</b>		<u>397,416</u>	<u>998,537</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments to acquire property, plant and equipment		(426,471)	(81,283)
Payments to acquire intangible assets		(11,280)	-
Proceeds from sale of plant and equipment		5,000	-
Investment in financial assets		(332,104)	(1,267,896)
<b>Net cash used in investing activities</b>		<u>(764,855)</u>	<u>(1,349,179)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments to reduce lease liabilities		(99,946)	(18,160)
<b>Net cash used in financing activities</b>		<u>(99,946)</u>	<u>(18,160)</u>
Net increase/(decrease) in cash and cash equivalents		(467,385)	(368,802)
Cash and cash equivalents at the beginning of the year		2,957,829	3,326,631
Cash and cash equivalents at the end of the year	5	<u>2,490,444</u>	<u>2,957,829</u>

The accompanying notes form part of these financial statements

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 1 – About Justice Support Centre Inc.**

**Note 1.1 – Corporate Information**

Justice Support Centre Inc is an incorporated Association in New South Wales. The financial statements cover Justice Support Centre Inc as an individual entity, incorporated and domiciled in Australia. With effect from 2<sup>nd</sup> December 2022, the name of the Association was changed from South West Sydney Legal Centre Incorporated to Justice Support Centre Inc.

The principal activities of the Association during the financial year were provision of legal services and legal information and provision of domestic and family violence support and advocacy services.

The Association is a registered charity with the Australian Charities and Not-For-Profit Commission which holds deductible gift recipient status and is exempt from income tax.

The financial report of the not-for-profit registered entity, Justice Support Centre Inc (the Association), for the year ended 30 June 2023 was authorised for issue in accordance with a resolution of the Management Committee on the 12<sup>th</sup> October 2023.

The registered office of the Association and its principal place of business is:

Justice Support Centre Inc  
Suite 1, Level 4  
2-14 Meredith Street  
Bankstown NSW 2200

Members Guarantee

The Association is Incorporated under the *Associations Incorporation Act 2009 (NSW)*. In the event of the Association being wound up, the constitution states that each member is required to contribute an amount that is limited to the amount, if any, unpaid by the members in respect of membership of the Association. At 30 June 2023, the number of members was 7 (2022: 8).

**Note 1.2 - Basis of Preparation**

The general-purpose financial report has been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, Australian Accounting Standards – Simplified Disclosures, Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board (AASB).

Historical cost convention

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Currency and rounding of amounts

The financial report is presented in Australian dollars, which is the Association's functional and presentation currency. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Note 1.3 - Significant Accounting Policies**

The significant accounting policies documenting the measurement basis used in preparing the financial information and other accounting information relevant to an understanding of the financial report are discussed in Note 20.

**Note 1.4 - Significant Accounting Judgments, Estimates and Assumptions**

The preparation of financial information requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

Specific accounting judgements and estimates are discussed in Note 20(n).

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

	2023	2022
	\$	\$

**Note 2 – Revenue**

**(a) Disaggregation of Revenue**

Revenue has been disaggregated based on type of goods or services provided and source of funds:

**Type of good or service**

*Information, legal and advocacy programs:*

Government Grants	8,274,321	7,054,091
Other Grants	115,173	130,000
Other Grants rolled in/(out) from prior years	28,179	26,824
Government Grants rolled in/(out) from prior years	<u>(61,339)</u>	<u>(82,122)</u>
Total grant revenue	<u>8,356,334</u>	<u>7,128,793</u>
<i>Other income</i>		
Interest	134,600	12,059
Donations	50,827	4,115
Other income	<u>558</u>	<u>5,723</u>
Total other revenue	<u>185,985</u>	<u>21,897</u>
Revenue from continuing operations	<u>8,542,319</u>	<u>7,150,690</u>

**Source of funds**

Government	2(b)	8,212,982	6,971,969
Non-government		143,352	156,824
Donors		50,827	4,115
Other		<u>135,158</u>	<u>17,782</u>
		<u>8,542,319</u>	<u>7,150,690</u>

**(b) Revenue from Government Sources**

**Commonwealth Government**

- Legal Aid NSW	684,720	802,902
- Department of Communities and Justice	48,297	72,788

**State Government**

- Legal Aid NSW	6,158,185	4,587,446
- Department of Communities and Justice	<u>1,321,780</u>	<u>1,508,833</u>
	<u>8,212,982</u>	<u>6,971,969</u>

**(c) Correction of error - Revenue from Government Sources**

During 2023, the Association discovered that for 2022, although total Government funding was correctly stated in Note 2 (b), there was a classification error in the split of revenue between Commonwealth and State Governments. The prior period error does not have a cumulative effect and did not require restating total revenue for that subsequent period. As a consequence, the split of revenue from government sources have been corrected by restating each line item summarised in the following table.

	Previously reported	Impact of correction of error Adjustment	Restated
<b>Commonwealth Government</b>			
- Legal Aid NSW	2,585,987	(1,783,085)	802,902
- Department of Communities and Justice	72,788	-	72,788
<b>State Government</b>			
- Legal Aid NSW	2,804,361	1,783,085	4,587,446
- Department of Communities and Justice	<u>1,508,833</u>	<u>-</u>	<u>1,508,833</u>
	<u>6,971,969</u>	<u>-</u>	<u>6,971,969</u>

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 2 – Revenue (continued)**

**(d) Transaction price allocated to the remaining performance obligation**

The table below shows the grant revenue expected to be recognised in the future related to the performance obligations that are unsatisfied (partially satisfied) at the reporting date.

	<b>2024</b>	<b>Total</b>
	\$	\$
Revenue from government grants	<u>1,057,136</u>	<u>1,057,136</u>
Revenue from non-government grants	<u>14,827</u>	<u>14,827</u>
	<b>2023</b>	<b>2022</b>
	\$	\$

**Note 3 – Surplus for the year**  
**Expenses**

Interest Paid		
- Interest expense on lease liabilities	<u>15,922</u>	<u>120</u>
Depreciation and Amortisation		
- Plant and Equipment	28,601	5,493
- Leasehold Improvements	40,486	-
- Intangibles	1,119	-
- Right of Use Assets	<u>113,314</u>	<u>16,535</u>
Total Depreciation and Amortisation	<u>183,520</u>	<u>22,028</u>

**Note 4 – Auditor’s Remuneration**

Amounts paid to Mosaic Audit & Consulting for:

- Audit of the Financial Report	18,000	16,500
- Audit of the new Fixed Asset Management System	600	-
- Audit of the new Payroll System	-	1,000
- Other services – Grant acquittals audit	850	500
- Other services – Simplified Disclosure Reporting	<u>-</u>	<u>1,000</u>
Total Auditor’s Remuneration	<u>19,450</u>	<u>19,000</u>

**Note 5 – Cash and Cash Equivalents**

Cash on hand	270	-
Cash at bank	<u>2,490,174</u>	<u>2,957,829</u>
Total Cash and Cash Equivalents	<u>2,490,444</u>	<u>2,957,829</u>

**Note 6 – Trade and Other Receivables**

Trade receivables	<u>1,459</u>	<u>5,464</u>
Total Trade and Other Receivables	<u>1,459</u>	<u>5,464</u>

Trade receivables are carried at original invoice amount less an allowance for any uncollectible amounts. Normal terms of settlement vary from 7 to 30 days. No collateral is held in respect of these receivables.

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note 7 – Other Current Assets</b>		
Bonds	1,200	14,162
Accrued income	75,727	3,929
Prepayments	234,927	99,664
Total Other Current Assets	<u>311,854</u>	<u>117,755</u>

**Note 8 – Property, Plant and Equipment**

Plant and equipment – at cost	204,997	154,064
Accumulated depreciation	(38,451)	(62,262)
	<u>166,546</u>	<u>91,802</u>
Leasehold improvements – at cost	316,917	9,861
Accumulated amortisation	(40,486)	(9,861)
	<u>276,431</u>	<u>-</u>
Total property, plant and equipment	<u>442,977</u>	<u>91,802</u>

**Movements in Carrying Amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	<b>Plant and Equipment</b>	<b>Leasehold Improvements</b>
	<b>\$</b>	<b>\$</b>
<b>Cost or deemed cost</b>		
Balance at 30 June 2022	154,064	9,861
Acquisitions	109,554	316,917
Disposals / Write-Off	(58,621)	(9,861)
Balance at 30 June 2023	<u>204,997</u>	<u>316,917</u>

**Depreciation, amortisation and impairment losses**

Balance at 30 June 2022	(62,262)	(9,861)
Depreciation for the year	(28,601)	-
Amortisation for the year	-	(40,486)
Impairment loss	-	-
Disposals / Write-Off	52,412	9,861
Balance at 30 June 2023	<u>(38,451)</u>	<u>(40,486)</u>

**Carrying Amounts**

At 30 June 2022	<u>91,802</u>	<u>-</u>
At 30 June 2023	<u>166,546</u>	<u>276,431</u>

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note 9 – Intangibles</b>		
Website – at cost	11,280	-
Accumulated amortisation	<u>(1,119)</u>	<u>-</u>
Total intangibles	<u>10,161</u>	<u>-</u>

**Movements in Carrying Amounts**

Movement in the carrying amounts for intangibles between the beginning and the end of the current financial year:

	<b>Website</b>
	<b>\$</b>
<b>Cost or deemed cost</b>	
Balance at 30 June 2022	-
Acquisitions	11,280
Disposals / Write-Off	<u>-</u>
Balance at 30 June 2023	<u>11,280</u>

**Depreciation, amortisation and impairment losses**

Balance at 30 June 2022	-
Amortisation for the year	(1,119)
Impairment loss	-
Disposals / Write-Off	<u>-</u>
Balance at 30 June 2023	<u>(1,119)</u>

**Carrying Amounts**

At 30 June 2022	<u>-</u>
At 30 June 2023	<u>10,161</u>

**Note 10 – Financial Assets**

Term deposit	<u>1,600,000</u>	<u>1,267,896</u>
Total Financial Assets	<u>1,600,000</u>	<u>1,267,896</u>

Bank term deposits with an original maturity term of 12 months or more are classified as non-current financial assets.



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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 11 – Right of use assets**

The Association's lease portfolio includes office building leases. The Bankstown office lease is a 4-year lease term, expiring on 30 November 2026. The Liverpool office lease is a one-year lease term that expires on 27 February 2024. The Campsie office lease is a one-year lease term that expires on 19 June 2024. The Smithfield office lease was on a month-by-month basis (i.e. no contract) until 23 December 2022.

**Options to extend or terminate**

The option to extend or terminate are contained in the building leases of the Association. These clauses provide the Association opportunities to manage leases in order to align with its strategies. All of the extension or termination options are only exercisable by the Association.

The extension options or termination options which were probable to be exercised have been included in the calculation of the right of use asset.

**Concessionary lease**

During the current year, the Association had exclusive use of an office space within the Downing Centre Court building for the purpose of providing domestic and family violence support services to clients; there is no formal lease agreement in place for this use. The Association also had shared and exclusive use of various smaller spaces within the Sydney Family Court and local courts in Waverley, Newtown, Bankstown, Fairfield and Liverpool to provide services to clients; there are no formal lease agreements in place for that use. No lease payments were made for the use of these spaces and was significantly below-market terms and conditions principally to enable it to further its objectives. The Association is dependent on use of these spaces to further its objectives as it utilises these spaces to run its operations to deliver its services within those locations.

This is measured at cost in accordance with the Associations accounting policy as outlined in Note 20(e).

**AASB related amounts recognised in the statement of financial position**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Right of use assets</b>		
Leased building	780,368	-
Accumulated depreciation	<u>(113,314)</u>	<u>-</u>
	667,054	-
Total right of use asset	<u>667,054</u>	<u>-</u>

**Movement in carrying amounts**

	<b>Leased Building</b>
	\$
Leased buildings:	
Net carrying amount at 30 June 2022	-
Additions	780,368
Depreciation expense	<u>(113,314)</u>
Total net carrying amount at 30 June 2023	<u>667,054</u>

**AASB related amounts recognised in the statement of profit or loss**

	<b>2023</b>	<b>2022</b>
	\$	\$
Depreciation charge related to right-of-use assets	<u>113,314</u>	<u>16,535</u>
Interest expense on lease liabilities	<u>15,922</u>	<u>120</u>

**Justice Support Centre Inc**  
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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

	2023	2022
	\$	\$
<b>Note 12 – Trade and Other Payables</b>		
CURRENT		
Trade payables	243,352	235,085
Monies held in trust	14,596	18,795
Other payables	158,746	215,813
	<u>416,694</u>	<u>469,693</u>

Trade and other payables represent liabilities for goods and services provided to the Association prior to the end of the financial year that are unpaid. These amounts are usually settled in 30 days.

**Note 13 – Lease Liabilities**

CURRENT		
Lease liabilities	<u>180,989</u>	<u>-</u>
NON-CURRENT		
Lease liabilities	<u>499,433</u>	<u>-</u>

**Lease payments not recognised as a liability**

The Association has elected not to recognise a lease liability for short-term leases (expected term of 12 months or less) or for leases of low value assets. Payments made under such leases are expensed on a straight-line basis.

The Liverpool office lease is a one-year lease term that expires on 27 February 2024. The Campsie office lease is a one-year lease term that expires on 19 June 2024. All office leases were payable on a monthly basis (i.e. no contract) for 30 June 2022.

The expense relating to payments not included in the measurement of a lease liability is as follows:

Short-term leases	<u>5,664</u>	<u>-</u>
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**Note 14 – Provisions**

CURRENT		
Provision for employee benefits: annual leave	773,221	877,482
Provision for employee benefits: long service leave	227,893	216,247
Provision for make-good under leases	22,129	98,367
Provision for maternity leave	137,171	140,312
Provision for relief staff	136,023	129,191
	<u>1,296,437</u>	<u>1,461,599</u>
NON-CURRENT		
Provision for employee benefits: long service leave	<u>168,328</u>	<u>223,458</u>

**Note 15 – Other liabilities**

Contract liability - government funding	1,057,136	765,861
Contract liability - non-government funding	14,827	-
	<u>1,071,963</u>	<u>765,861</u>

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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>

**Note 16 – Commitments**

**Short-term Lease Commitments**

Non-cancellable short-term leases (expected term of 12 months or less) contracted for but not recognised in the financial statements:

*Payable – minimum office lease payments*

- Not later than one year	<u>25,330</u>	<u>-</u>
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The office lease commitments are non-cancellable operating leases contracted for but not capitalised in the financial statements with a 12-month term.

**Note 17 – Contingent Liabilities and Contingent Assets**

There were no contingent assets in relation to 30 June 2023 and 30 June 2022.

Estimates of the maximum amounts of contingent liabilities which may become payable:

Security deposit bank guarantee in favour of the Associations building lease

<u>87,931</u>	<u>-</u>
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Payable to employees in the event of redundancy

<u>911,585</u>	<u>1,102,038</u>
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Professional indemnity insurance excess in the event of a claim

<u>10,000</u>	<u>10,000</u>
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**Note 18 – Related parties and related-party transactions**

**18.1 Management Committee’s compensation**

The Members of the Management Committee act in an honorary capacity and receive no compensation for their services.

**18.2 Transactions with Members of the Management Committee entities**

There were no transactions between the Association and members of the Management Committee during the year.

**18.3 Transactions with key management personnel**

The Association leased its Liverpool premises from two proprietary limited companies which have a director who is one of the key management personnel. The amounts paid were based on market rates and amounted to \$12,070 (2022: \$57,042).

The Association licensed the use of part of the Liverpool premises to a business owned by the partner of one of the key management personnel. The amounts billed were based on market rates and amounted to \$1,977 (2022: \$16,496)

**18.4 Key management personnel compensation**

The compensation paid to key management personnel during the year was \$1,088,219 (2022: \$938,292).

**Justice Support Centre Inc**  
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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 19 – Events after the Reporting Period**

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Management Committee of the Association, to affect significantly the operations of the Association, the results of those operations, or the state of affairs of the Association, in future financial years.

**Note 20 – Significant Accounting Policies**

New and Amended Accounting Standards Adopted by the Association

The Association has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for an accounting period that begins on or after 1 July 2022.

The following pronouncements are on issue and effective for the current year for not-for-profit and public sector entities:

- o AASB 2022-3 Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15.

The above pronouncement did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

There are no other new and revised Standards and Interpretations effective for the current year that are relevant to the Association.

Significant Accounting Policies

The Association has consistently applied the following accounting policies to all periods presented in these financial statements.

**(a) Revenue**

Revenue Recognition

The Association recognises income from its main revenue/income streams, as listed below:

- Operating grants; and
- Interest revenue.

Government Grants and Other Operating Grants

When the Association receives government grants and other operating grants that are in the scope of AASB 1058 (being a transaction where the consideration paid to acquire an asset is significantly less than fair value principally to enable the Association to further its objectives), it performs an assessment to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations.

Where the consideration to acquire an asset is significantly less than fair value principally to enable the Association to further its objectives, the transaction is accounted for under AASB 1058 where the Association:

- Recognises the asset in accordance with the requirements of other relevant applicable Australian Accounting Standards (e.g. AASB 9, AASB 16, AASB 116 and AASB 138).
- Considers whether any other financial statement elements should be recognised ('related amounts') in accordance with the relevant applicable Australian Accounting Standard including:
  - Contributions by owners (AASB 1004)
  - A lease liability (AASB 16)
  - Revenue, or a contract liability arising from a contract with a customer (AASB 15)
  - A financial instrument (AASB 9)
  - A provision (AASB 137).

In cases where the consideration is solely performance obligations under an enforceable contract and sufficiently specific to enable determination as to when the obligations are satisfied, the transaction is accounted for under AASB 15.

Interest revenue

Interest revenue is recognised using the effective interest rate method.

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

**Justice Support Centre Inc**  
**A.B.N. 91 991 317 875**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 20 – Significant Accounting Policies (continued)**

**(b) Expenses**

All expenditure is accounted for on an accruals basis and has been classified under headings reflecting the relevant nature of the Association which incurred the cost. Where costs cannot be directly attributed to a particular category, they have been allocated to activities on a basis consistent with use of the resources.

**(c) Cash and Cash Equivalents**

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less where the investment is convertible to known amounts of cash and is subject to insignificant risk of changes in value. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

Cash at bank earns interest at floating rates based on daily deposit rates. Short-term deposits are made for varying periods of between one day and three months, depending on the Association's cash requirements. These deposits earn interest at market rates.

**(d) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost, less, where applicable, accumulated depreciation and impairment losses.

**Depreciation**

The depreciation amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, are depreciated over their useful lives to the Association, commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Depreciation is calculated on a straight-line basis over the expected useful economic lives of the assets as follows in the current and prior year:

<i>Class of Fixed Asset</i>	<i>Useful life</i>
Plant and equipment	3 to 10 years
Leasehold improvements	Unexpired lease term

**Impairment**

Impairment indicators over plant and equipment and right of use assets are considered at each reporting date. If indicators exist, then the recoverable amount of the relevant asset / cash-generating unit is determined.

The recoverable amount of plant and equipment is the higher of fair value less costs of disposal and value in use.

An impairment loss exists when the carrying value of an asset exceeds its estimated recoverable amount. The asset is then written down to its recoverable amount.

For plant and equipment and right of use assets, impairment losses are recognised in the statement of profit or loss and other comprehensive income.

**Derecognition and disposal**

An item of plant and equipment is derecognised upon disposal or when the item is no longer used in the operations of the Association.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the result for the year when the asset is derecognised.

**Justice Support Centre Inc**  
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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 20 – Significant Accounting Policies (continued)**

**(e) Intangibles**

**Cost**

Expenditure incurred for intangibles acquired by the Association have finite lives which are measured at cost, less any accumulated amortisation and impairment losses.

**Subsequent expenditure**

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in the statement of comprehensive income as incurred.

**Amortisation**

Amortisation is recognised in the statement of comprehensive income on a straight-line basis over the estimated useful lives of intangible assets from the date they are available for use. Amortisation methods, useful lives and residual values are reviewed at each reporting date. The estimated useful life for intangibles:

<i>Class of intangibles</i>	<i>Useful life</i>
Website	5 years

**(f) Leases**

The Association as lessee

At inception of a contract, the Association assesses whether a lease exists, that is, does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset – this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right, then there is no identified asset.
- The Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Association has the right to direct the use of the asset i.e., decision-making rights in relation to changing how and for what purpose the asset is used.

The Association has elected not to separate non-lease components from lease components and have accounted for all leases as a single component.

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives.

The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of assets accounting policy. The right-of-use asset is assessed for impairment indicators at each reporting date.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g., CPI) or a change in the Association's assessment of lease term.

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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 20 – Significant Accounting Policies (continued)**

**(f) Leases (continued)**

The Association as lessee (continued)

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Association has elected to apply the exceptions to lease accounting for leases of low-value assets. For these leases, the Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Concessionary leases

For leases that have significantly below-market terms and conditions principally to enable the Association to further its objectives (commonly known as peppercorn/concessionary leases) the Association has adopted relief under *AASB2018-8 Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities* and measures the right of use asset at cost on initial recognition.

For not-for-profit entities with leases that have significantly below-market terms and conditions principally to enable the entity to further its objectives (commonly known as concessionary leases or peppercorn leases), AASB 1058 and AASB 16 requires not-for-profit entities to measure right-of-use assets at initial recognition at fair value (based on AASB 13 Fair Value Measurement), the lease liability per AASB 16 and the difference to be accounted as income upfront. AASB 2018-8 Amendments to Australian Accounting Standards – Right-of-Use AASB 2022-3 Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 documents the AASB's decisions around concessionary leases in the basis of conclusions accompanying AASB 2022-3, to state that:

- Not-for-profit private sector lessees – The AASB has decided to retain the accounting policy choice in AASB 16 for the right-of-use assets of concessionary leases to initially be measured at cost or fair value on an ongoing basis, where this will be a permanent option with no plans to reconsider in future
- Not-for-profit public sector lessees – The AASB has decided to defer consideration of the accounting policy choice until the Board decides on any additional guidance for measuring the fair value of right-of-use assets under concessionary leases.

For the concessionary leases, the Association has decided to make use of the option under AASB 2018-8 and AASB 2022-3 to measure the right-of-use assets at cost on initial recognition.

The Association as lessor

The Association leases the use of some office space and facilities in their Liverpool office to an external party.

Upon entering into each contract as a lessor, the Association assesses if the lease is a finance or operating lease. The contract is identified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases.

Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (for example legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

Rental income due under finance leases are recognised as receivables at the amount of the Association's net investment in the leases.

When a contract is determined to include lease and non-lease components, the Association uses the relative stand-alone price to allocate the consideration under the contract to the lease and non-lease components.

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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 20 – Significant Accounting Policies (continued)**

**(g) Employee Benefits**

Employee benefits comprise wages and salaries, annual leave, non-accumulating sick leave, long-service leave and contributions to superannuation plans.

Liabilities for short-term employee benefits expected to be wholly settled within 12 months of the reporting date in respect of employees' services up to the reporting date are recognised at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

The liability for long-term benefits is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to anticipated future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on corporate bonds with terms to maturity and currencies that match, as closely as possible, the estimated future cash outflows.

**(h) Provisions**

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

*Make-good provisions*

Costs required to return certain leased premises to their original condition as set out in the lease agreements are recognised as a provision in the financial report. The provision has been calculated as an estimate of future costs and discounted to a present value and is revised on an annual basis.

Since these future costs are based on the Associations past experience with similar premises and estimates of likely restoration costs determined by the Association, these estimates may vary from actual costs incurred as a result of conditions existing at the date the premises is vacated.

**(i) Contract liabilities**

Contract liabilities generally represent the unspent grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided, or the conditions usually fulfilled within 12 months of receipt of the grant.

Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability is presented as non-current.



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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 20 – Significant Accounting Policies (continued)**

**(j) Financial Risk Management**

Financial instruments

Financial instruments are recognised initially on the date that the Association becomes a party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs except for financial assets through profit or loss.

Financial Assets

Financial Assets All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

*Classification*

On initial recognition, the Association classifies its financial assets into the following categories, instruments measured at:

- amortised cost; or
- fair value through profit or loss – FVTPL; or
- fair value through other comprehensive income – equity instrument (FVOCI – equity).

Classification is based on the entity's business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

*Amortised cost*

The Association measures receivables, cash and cash equivalents at amortised cost.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

*Impairment of financial assets measured at amortised cost*

Impairment of financial assets is determined on an expected credit loss (ECL) basis for financial assets measured at amortised cost and contract assets arising under AASB 15.

The Association has used the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

When estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in the result for the year. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

None of the other receivables are past due at the reporting date.

*Financial liabilities*

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade creditors, other payables and lease liabilities.

**Investment income**

Investment income comprises interest. Interest income is recognised as it accrues, using the effective interest method.

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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 20 – Significant Accounting Policies (continued)**

**(k) 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 (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

**(l) Income Tax**

No income tax is payable by the Association for the financial year and subsequent years due to the ATO endorsement as a Charitable Institution. The Association has income tax exempt status under subdivision 50-B of the *Income Tax Assessment Act 1997*. The income tax exempt status is subject to annual self-reviews.

**(m) Economic Dependence & Going Concern**

Justice Support Centre Inc is dependent on Legal Aid NSW and the Department of Communities and Justice NSW for the majority of its revenue used to operate the Association. Multiple funding agreements are currently in place with expiration periods ranging from 30 June 2023 to 30 June 2025.

At the date of this report the Management Committee, given current funding agreements, believes the Association satisfies going concern and will continue operations in the normal manner accordingly.

**Justice Support Centre Inc**  
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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 20 – Significant Accounting Policies (continued)**

**(n) Critical Accounting Estimates and Judgments**

The Management Committee evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

**Key estimates**

Useful lives of property, plant and equipment and intangibles

As described in Note 20(d) and Note 20(e), the Association reviews the estimated useful lives of property, plant and equipment and intangibles at the end of each annual reporting period.

**Key judgements**

Revenue recognition

To determine if a grant contract should be accounted for under AASB 1058 or AASB 15, the Association has to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations. When assessing if the performance obligations are 'sufficiently specific', the Association has applied significant judgement in this regard by performing a detailed analysis of the terms and conditions contained in the grant contract, review of accompanying documentation (e.g. activity work plans) and holding discussions with relevant parties.

Income recognition from grants received by the Association has been appropriately accounted for under AASB 1058 or AASB 15 based on the assessment performed.

Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

Lease term and Option to Extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also, periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the Association will make. The Association determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the Association.

Employee benefits

For the purpose of measurement, AASB 119: *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the Association expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows (despite an informal internal policy that requires annual leave to be used within 18 months), the Management Committee believe that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

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**Management Committee's Declaration**  
**For the Year Ended 30 June 2023**

The Management Committee of the registered entity declare that, in the Management Committee's opinion:

1. The financial statements and notes, as set out on pages 6 to 25, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2009 (NSW)* and:
  - (a) Give a true and fair view of the financial position of the registered entity as at 30 June 2023 and of its performance for the year ended on that date; and
  - (b) Comply with Australian Accounting Standards – Simplified Disclosures applicable to the registered entity.
2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

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

DocuSigned by:

*Naushee Rahman*

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Naushee Rahman  
Chair

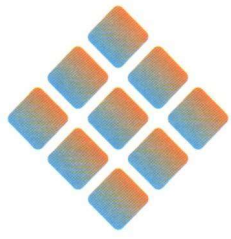
DocuSigned by:

*Rakesh Raj*

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Rakesh Raj  
Treasurer

Dated this 12<sup>th</sup> day of October 2023  
Sydney, NSW



**Independent Auditor's Report  
To the Members of  
Justice Support Centre Inc  
A.B.N. 91 991 317 875**

**Opinion**

We have audited the financial report of Justice Support Centre Inc (the registered entity), which comprises the statement of financial position as at 30 June 2023 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Management Committee's declaration.

In our opinion, the accompanying financial report of Justice Support Centre Inc is prepared, in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act) and the *Associations Incorporation Act 2009 (NSW)*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its 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 Regulation 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 registered entity in accordance with the auditor independence requirements of the ACNC Act, the *Associations Incorporation Act 2009 (NSW)* and, the ethical 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 responsibilities in accordance with the Code.

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

**Matters Relating to the Electronic Presentation of the Audited Financial Report**

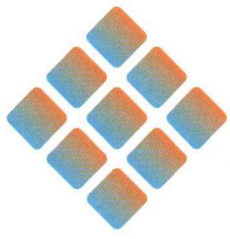
This auditor's report relates to the financial report of Justice Support Centre Inc for the year ended 30 June 2023 included on the Justice Support Centre Inc website. The registered entity's Management Committee are responsible for the integrity of Justice Support Centre Inc website. We have not been engaged to report on the integrity of Justice Support Centre Inc website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may be hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on this website.

**Information Other than the Financial Report and Auditor's Report Thereon**

The Management Committee are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



**Independent Auditor's Report  
To the Members of  
Justice Support Centre Inc  
A.B.N. 91 991 317 875**

**Responsibilities of Those Charged with Governance for the Financial Report**

The Management Committee of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures, the *ACNC Act* and the *Associations Incorporation Act 2009 (NSW)* and for such internal control as the Management Committee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Management Committee are responsible for assessing the registered entity'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 the Management Committee either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Report**

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

**Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of section 60-45(3)(b) of the *Australian Charities and Not-for-profits Commission Act 2012* we are required to describe any deficiency, failure or shortcoming in respect of the matters referred to in paragraph 60-30(3)(b), (c) or (d) of the *Australian Charities and Not-for-profits Commission Act 2012*. We have nothing to report in this regard.

**MOSAIC AUDIT & CONSULTING**

**Vanessa Patricio**  
Principal  
Registered Company Auditor # 333315

Dated this 12<sup>th</sup> day of October 2023  
Sydney, NSW