

# JusticeNet SA Inc

ABN: 31 135 823 513

## Financial Statements

For the year ended 30 June 2024

# JusticeNet SA Inc

ABN: 31 135 823 513

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# JusticeNet SA Inc

ABN: 31 135 823 513

## Board of Management's report

30 June 2024

The Board of Management present their report on JusticeNet SA Inc ("the Association") for the financial year ended 30 June 2024.

### Information on the Board of Management

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

Tania Sulan (President)

Ben Opie (Treasurer)

Scott Foreman (Secretary)

Sue Brebner (resigned November 2023)

Stephen McDonald (resigned June 2024)

Michelle Ford (appointed November 2023, resigned June 2024)

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the Association.

### Principal activities

The principal activity of the Association during the financial year was to operate free legal services for people with civil law matters who cannot afford legal representation, including:

- Pro Bono (a referral service)
- the Self-Representation Service (a legal assistance service for self-represented litigants in the Federal and Federal Circuit Courts); and
- Homeless Legal (an outreach legal service of those experiencing homelessness)

No significant changes in the nature of the Association's activity occurred during the financial year.

### Operating results

The surplus of the Association for the year ended 30 June 2024 was \$52,227 (2023: deficit \$36,878).

### Events after the reporting date

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

# JusticeNet SA Inc

ABN: 31 135 823 513

## Board of Management's report

30 June 2024

In accordance with Section 35(5) of the *Associations Incorporation Act (SA)*, the Board of Management of the Association hereby states that during the financial year ended 30 June 2024:

- a. (i) no officer of the Association; or  
(ii) no firm of which an officer is a member; or  
(iii) no body corporate in which an officer has a substantial financial interest, has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association (other than as disclosed in the financial statements); and
- b. no officer of the Association has received directly or indirectly from the Association any payment or other benefit of pecuniary value (other than as disclosed in the financial statements).

Signed in accordance with a resolution of the Board of Management.



Chairperson



Treasurer

Dated this 26<sup>th</sup> day of November 2024

## Auditor's independence declaration under Section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* to the Board of Management of JusticeNet SA Inc

As the lead audit director for the audit of the financial statements of JusticeNet SA Inc for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there have been:

- no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.



### PERKS AUDIT PTY LTD

8/81 Flinders Street  
Adelaide SA 5000



### FIONA C GORDON

Director

Registered Company Auditor, 531049

Dated this 26th day of November 2024

Address  
8/81 Flinders Street  
Adelaide SA 5000  
Telephone  
(08) 8273 9300  
info@perks.com.au  
perks.com.au

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# JusticeNet SA Inc

ABN: 31 135 823 513

## Statement of profit or loss and other comprehensive income

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue	4	781,007	551,179
Depreciation		(775)	(608)
Employee benefit expenses		(598,530)	(459,349)
Fundraising expenses		(51,309)	(66,958)
Other expenses	5	(78,166)	(61,142)
<b>Surplus / (deficit) before income tax</b>		<b>52,227</b>	<b>(36,878)</b>
Income tax expense	3.b	-	-
<b>Surplus / (deficit) after income tax</b>		<b>52,227</b>	<b>(36,878)</b>
Other comprehensive income		-	-
<b>Total comprehensive income / (loss) for the year</b>		<b>52,227</b>	<b>(36,878)</b>

The accompanying notes form part of these financial statements.

# JusticeNet SA Inc

ABN: 31 135 823 513

## Statement of financial position

As at 30 June 2024

	Note	2024 \$	2023 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	6	438,999	301,118
Trade and other receivables	7	2,065	20,277
<b>Total current assets</b>		<b>441,064</b>	<b>321,395</b>
<b>Non-current assets</b>			
Property, plant and equipment	8	3,929	2,434
<b>Total non-current assets</b>		<b>3,929</b>	<b>2,434</b>
<b>Total assets</b>		<b>444,993</b>	<b>323,829</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	9	47,872	21,351
Employee benefits	10	56,183	45,813
Income in advance	11	37,500	5,454
<b>Total current liabilities</b>		<b>141,555</b>	<b>72,618</b>
<b>Total liabilities</b>		<b>141,555</b>	<b>72,618</b>
<b>Net assets</b>		<b>303,438</b>	<b>251,211</b>
<b>Equity</b>			
Retained earnings		303,438	251,211
<b>Total equity</b>		<b>303,438</b>	<b>251,211</b>

The accompanying notes form part of these financial statements.

# JusticeNet SA Inc

ABN: 31 135 823 513

## Statement of changes in equity

For the year ended 30 June 2024

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<b>2023</b>	<b>Retained earnings \$</b>	<b>Total \$</b>
Opening balance	288,089	288,089
(Deficit) for the year	(36,878)	(36,878)
<b>Closing balance</b>	<b>251,211</b>	<b>251,211</b>

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<b>2024</b>	<b>Retained earnings \$</b>	<b>Total \$</b>
Opening balance	251,211	251,211
Surplus for the year	52,227	52,227
<b>Closing balance</b>	<b>303,438</b>	<b>303,438</b>

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The accompanying notes form part of these financial statements.



# JusticeNet SA Inc

ABN: 31 135 823 513

## Statement of cash flows

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
<b>Cash flows from operating activities:</b>			
Receipts from operating grants		494,695	197,449
Other receipts		374,093	349,770
Payments to suppliers and employees		(704,786)	(581,359)
Interest received		8,269	702
Net GST (paid)		(32,120)	(24,558)
<b>Net cash flows from / (used in) operating activities</b>	14	140,151	(57,996)
<b>Cash flows from investing activities:</b>			
Payments for leasehold improvements		-	(3,042)
Payments for plant and equipment		(2,270)	-
<b>Net cash (used in) investing activities</b>		(2,270)	(3,042)
<b>Net increase / (decrease) in cash and cash equivalents</b>		137,881	(61,038)
Cash and cash equivalents at beginning of year		301,118	362,156
<b>Cash and cash equivalents at end of financial year</b>	6.a	438,999	301,118

The accompanying notes form part of these financial statements.

# JusticeNet SA Inc

ABN: 31 135 823 513

## Notes to the financial statements

For the year ended 30 June 2024

### 1. Introduction

The financial statements covers JusticeNet SA Inc ("the Association") as an individual entity. JusticeNet SA Inc is a not-for-profit Association incorporated in South Australia and is registered under the *Australian Charities and Not-for-profits Commission Act 2012* ("the ACNC Act").

The financial statements was authorised for issue on the 26th day of November 2024 by the Board of Management.

Comparatives are consistent with prior years, unless otherwise stated.

### 2. Basis of preparation

The Board of Management have prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the ACNC Act. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the ACNC Act and the material accounting policy information disclosed below, which the Board of Management have determined is appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

#### Statement of Compliance

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the ACNC Act, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Statement of Cash Flows*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031: *Materiality* and AASB 1054: *Australian Additional Disclosures*. These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The financial statements, except for the statement of cash flows, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes.

# JusticeNet SA Inc

ABN: 31 135 823 513

## Notes to the financial statements

For the year ended 30 June 2024

### 3. Material accounting policy information

#### a. Revenue

##### i. Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

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.

##### ii. Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

###### Sales revenue

Events, fundraising and raffles are recognised when received or receivable.

###### Grant revenue

Grant revenue is recognised in profit or loss when the Association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

###### Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

###### Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

# JusticeNet SA Inc

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## Notes to the financial statements

For the year ended 30 June 2024

### 3. Material accounting policy information (continued)

#### b. Income tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### c. Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

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

#### d. Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

#### e. Property, plant and equipment

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

##### i. Depreciation

Property, plant and equipment is depreciated on a straight line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The estimated useful lives used for each class of depreciable asset are shown below:

<b>Fixed asset class</b>	<b>Useful life</b>
Leasehold improvements	4-10 years
Plant and equipment	3-5 years

# JusticeNet SA Inc

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## Notes to the financial statements

For the year ended 30 June 2024

### 3. Material accounting policy information (continued)

#### e. Property, plant and equipment (continued)

##### i. Depreciation (continued)

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

When an asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

#### f. Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

The Association provides for long service leave once an employee reaches seven years of service.

#### g. Economic dependency

The financial report has been prepared on the going concern basis. However, attention should be drawn to the fact the Association currently only has funding secured with the Commonwealth Government until 30 June 2025. The Board of Management are of the opinion that funding will be secured beyond this date, and if not, sufficient operating surpluses can be generated through other revenue streams that will enable the Association to continue as a going concern.

# JusticeNet SA Inc

ABN: 31 135 823 513

## Notes to the financial statements

For the year ended 30 June 2024

### 4. Revenue and other income

	2024	2023
	\$	\$
<b>Revenue</b>		
Grant income	401,145	185,893
Membership	47,898	36,105
<b>Total revenue</b>	449,043	221,998
<b>Other income</b>		
Interest income	8,269	702
Donations and fundraising	315,324	326,206
Other income	8,371	2,273
<b>Total other income</b>	331,964	329,181
<b>Total revenue and other income</b>	781,007	551,179

### 5. Other expenses

	2024	2023
	\$	\$
Insurance	1,692	2,401
Consultancy fees	15,517	184
NACLC membership	10,407	9,617
Rent expense	9,070	11,635
IT expenses	12,820	4,245
Accounting fees	8,030	7,746
Electricity and gas	98	716
Stripe fees	6,048	4,971
Bad debts	-	5,929
Other expenses	14,484	13,698
<b>Total other expenses</b>	78,166	61,142

# JusticeNet SA Inc

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## Notes to the financial statements

For the year ended 30 June 2024

### 6. Cash and cash equivalents

	2024	2023
	\$	\$
Cash at bank	232,429	101,048
Cash on hand	70	70
Short-term deposits	206,500	200,000
<b>Total cash and cash equivalents</b>	<b>438,999</b>	<b>301,118</b>

#### a. Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

	2024	2023
	\$	\$
Cash and cash equivalents	438,999	301,118

### 7. Trade and other receivables

Current	2024	2023
	\$	\$
Trade receivables	2,065	26,206
Provision for impairment	-	(5,929)
<b>Total trade and other receivables</b>	<b>2,065</b>	<b>20,277</b>

# JusticeNet SA Inc

ABN: 31 135 823 513

## Notes to the financial statements

For the year ended 30 June 2024

### 8. Property, plant and equipment

	2024	2023
	\$	\$
<b>Plant and equipment</b>		
At cost	2,270	-
Accumulated depreciation	(167)	-
<b>Total plant and equipment</b>	<b>2,103</b>	<b>-</b>
<b>Leasehold improvements</b>		
At cost	3,042	3,042
Accumulated depreciation	(1,216)	(608)
<b>Total leasehold improvements</b>	<b>1,826</b>	<b>2,434</b>
<b>Total property, plant and equipment</b>	<b>3,929</b>	<b>2,434</b>

### 9. Trade and other payables

Current	2024	2023
	\$	\$
Trade payables	1,007	5,543
GST payable / (receivable)	11,748	(4,329)
Payroll liabilities	23,813	14,806
Accrued expenses	11,304	5,331
<b>Total trade and other payables</b>	<b>47,872</b>	<b>21,351</b>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

### 10. Employee benefits

Current	2024	2023
	\$	\$
Long service leave	20,875	17,680
Annual leave	35,308	28,133
<b>Total current employee benefits</b>	<b>56,183</b>	<b>45,813</b>



# JusticeNet SA Inc

ABN: 31 135 823 513

## Notes to the financial statements

For the year ended 30 June 2024

### 11. Income in advance

	2024	2023
	\$	\$
Grant income in advance	35,000	5,454
Fundraising income in advance	2,500	-
<b>Total income in advance</b>	<b>37,500</b>	<b>5,454</b>

### 12. Contingencies

In the opinion of the Board of Management, the Association did not have any contingencies as at 30 June 2024 (2023: None).

### 13. Related parties

The remuneration paid to key management personnel of the Association is \$147,577 (2023: \$125,643).

The Board Members of the Association provide their services without remuneration.

There were no related party transactions during the financial year (2023: Nil)

### 14. Cash flow information

Reconciliation of surplus / (deficit) to net cash provided by operating activities:

	2024	2023
	\$	\$
Surplus / (deficit) for the year	52,227	(36,878)
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	775	608
<b>Changes in assets and liabilities:</b>		
Decrease / (increase) in receivables	18,212	(14,814)
Increase in trade and other payables	26,521	3,961
Increase in employee benefits	10,370	1,505
Increase / (decrease) in income in advance	32,046	(12,378)
<b>Cash inflows / (outflows) from operations</b>	<b>140,151</b>	<b>(57,996)</b>

### 15. Events occurring after the reporting date

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

# JusticeNet SA Inc

ABN: 31 135 823 513

## Notes to the financial statements

For the year ended 30 June 2024

### 16. Statutory information

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

JusticeNet SA Inc

Level 7, 3 Angas Street

Adelaide SA 5001

# JusticeNet SA Inc

ABN: 31 135 823 513

## Board of Management's Declaration

30 June 2024

In accordance with a resolution of the Board of Management of JusticeNet SA Inc ("the Association"), the Board of Management of the Association declare that, in the Board of Management's opinion:

1. The financial statements and notes, as set out on pages 5 to 17, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards to the extent described in Note 2 to the financial report; and
  - b. give a true and fair view of the financial position of the the Association as at 30 June 2023 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

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



Chairperson



Treasurer

Dated this 26<sup>th</sup> day of November 2024

# Independent auditor's report to the members of JusticeNet SA Inc



## Opinion

We have audited the accompanying financial report, being a special purpose financial report, of JusticeNet SA Inc ("the Association"), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements, including a summary of material accounting policy information, and the Board of Management's declaration.

In our opinion, the accompanying financial report of the Association, is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*; including

- (i) giving a true and fair view of JusticeNet SA Incorporated's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 2 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 Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report is prepared for the purpose of fulfilling the Board of Management's financial reporting requirement under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## Emphasis of Matter - Economic Dependency

We draw attention to Note 3(g) to the financial report, which highlights that the Association currently only has funding secured with the Commonwealth Government until 30 June 2025. Our opinion is not modified in respect of this matter.

Address  
8/81 Flinders Street  
Adelaide SA 5000  
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# Independent auditor's report to the members of JusticeNet SA Inc

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

The Board of Management are responsible for the other information. The other information obtained at the date of this auditor's report is included in the Board of Management's report, 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 on the other information obtained prior to the date of this auditor's report, 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

## Responsibilities of Board of management for the Financial Report

The Board of Management of the Association is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 2 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the needs of the members. The Board of Management's responsibility also includes such internal control as the Board of Management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatements, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the Association'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 Board of Management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

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 the 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.

Address  
8/81 Flinders Street  
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# Independent auditor's report to the members of JusticeNet SA Inc

## Auditor's Responsibilities for the Audit of the Financial Report (continued)

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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Management.
- Conclude on the appropriateness of the Board of Management' 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 Association'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 Association 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.

Address  
8/81 Flinders Street  
Adelaide SA 5000

Telephone  
(08) 8273 9300

info@perks.com.au  
perks.com.au

**Chartered Accountants**  
Perks & Associates Pty Ltd

ACN 008 053 576 / ABN 50 507 079 554  
Liability limited by a scheme approved  
under Professional Standards Legislation.

**Audit**  
Perks Audit Pty Ltd

ACN 109 602 100 / ABN 20 173 474 661  
Liability limited by a scheme approved  
under Professional Standards Legislation.

**Private Wealth**  
Perks Private Wealth Pty Ltd

ACN 086 643 058 / ABN 88 086 643 058  
Australian Financial Services  
Licence No. 236 551

**Finance**  
Perks Finance Pty Ltd

ACN 101 919 537 / ABN 76 533 199 660  
Australian Credit Licence No. 378241

# Independent auditor's report to the members of JusticeNet SA Inc

## Auditor's Responsibilities for the Audit of the Financial Report (continued)

We communicate with the Board 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

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## PERKS AUDIT PTY LTD

8/81 Flinders Street  
Adelaide SA 5000



## FIONA C GORDON

Director  
Registered Company Auditor, 531049

Dated this 26th day of November 2024

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