



Health Justice Australia Ltd

ABN 55 613 990 186

# **Comprehensive Audited Financial Statements**

**For the Year Ended 30 June 2024**

Health Justice Australia Ltd

## Directors' Report

### For the Financial Year Ended 30 June 2024

Your directors submit the financial statements of the company for the financial year ended 30 June 2024.

#### Directors

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

Name	Position	Date of Appointment	Date of Resignation	Meetings Attended/ Eligible
<b>Michael Broadhead</b> Managing Director, Folk	Board Chair	14 February 2018		7/7
<b>David Hillard</b> Partner, Clayton Utz	Board Chair	1 August 2016	2 July 2024	5/7
<b>Fiona McLeay</b> Victorian Legal Services Board CEO and Victorian Legal Services Commissioner	Board Member	1 August 2016	2 July 2024	4/7
<b>Sarah Dalton</b> Director of Clinical Engagement, Clinical Engagement and Patient Safety, eHealth	Board Member	8 October 2019		6/7
<b>Sharon Friel</b> Professor of Health Equity, Director of the Menzies Centre for Health Governance, RegNet Menzies Centre for Health Governance, NHMRC Centre for Research Excellence in the Social Determinants of Health Equity	Board Member	1 October 2019		6/7
<b>Peter Noble</b> Executive Director – Regions and Service Delivery, at Victoria Legal Aid (VLA)	Board Member	1 June 2024		1/1
<b>Paula Head</b> Chief Strategy and Governance Officer, Life Without --Barriers	Board Member	1 June 2024		1/1
<b>Warrick Padgham</b>	Board Member	1 August 2024		0/0
<b>Gregory Rochford</b>	Board Member	1 August 2024		0/0

Health Justice Australia Ltd

## Directors' Report

For the Financial Year Ended 30 June 2024

### Principal activities

Research and evaluation; resources and facilitation to support practitioners working in health justice partnerships; and developing policies to achieve systemic change in the health and legal needs of vulnerable communities.

### Company objectives

We are a national charity that works to support the expansion and effectiveness of health and justice partnerships.

### Company strategies

- **Research** Developing and translating knowledge that is valued by practitioners, researchers, policy makers and funders.
- **Practice** Building the capability of health, legal and other practitioners to work collaboratively, including through brokering, mentoring and facilitating partnerships.
- **Policy advocacy** Changing policy and funding settings so that systems respond better to the complexity in people's lives that compounds poor health.

### Key performance indicators

<b>Outcome 1</b>	More and more impactful health justice partnerships, in the circumstances and contexts where they make sense
<b>Outcome 2</b>	Increased capability of health and legal practitioners and services to work through partnership to address intersecting need.
<b>Outcome 3</b>	Increased influence of HJA and HJPs in policy, knowledge and practice in response to complex need, as reflected in priority issues.
<b>Outcome 4</b>	HJA is gathering and translating new valued evidence about the challenge, operation and impact of health justice partnership as a strategy to address complex need.

## Limitation of members' liability

Each member must contribute an amount not more than \$10 (the guarantee) to the property of the company if the company is wound up while the member is a member, or within 1 month after they stop being a member, and this contribution is required to pay for the:

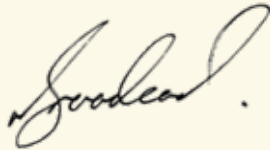
- a) Debts and liabilities of the company incurred before the members stopped being a member;
- or
- b) Costs of winding up.

As at 30 June 2024 the collective liability of members was \$70 (2023: \$70).

## Auditor's independence declaration

A copy of Auditor's Independence Declaration as required under section 60-40 of the *Australian Charities and Not-for-profit Commission Act 2012* is set out on the following page.

Signed in accordance with a resolution of the Directors.



Michael Broadhead

Chairperson

31 October 2024



**SDJ Audit Pty Ltd t/a SDJA**  
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**Health Justice Australia Ltd  
Auditor's Independence Declaration to the Directors of Health Justice Australia Ltd  
For the Financial Year Ended 30 June 2024**

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Health Justice Australia Ltd for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, there have been:

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

A rectangular stamp with the letters "SDJA" in a stylized, handwritten font.

SDJA

A handwritten signature in black ink that reads "Simon Joyce".

**Simon Joyce**  
Director  
31 October 2024  
Sydney, New South Wales

Health Justice Australia Ltd

## Statement of Profit or Loss and Other Comprehensive Income

### For the Financial Year Ended 30 June 2024

	Notes	2024 \$	2023 \$
<b>Revenue</b>			
Revenue from contracts with customers	4	2,094,983	1,888,601
Other income	5	143,888	53,251
<b>Total revenue</b>		<b>2,238,871</b>	<b>1,941,852</b>
<b>Expenses</b>			
Depreciation		(41,602)	(8,044)
Employee benefits		(1,696,386)	(1,380,618)
Lease payments for short-term/low-value leases		(45,472)	(10,426)
Operating and other expenses		(376,409)	(466,367)
<b>Total expenses</b>		<b>(2,159,869)</b>	<b>(1,865,455)</b>
<b>Surplus before income tax</b>		<b>79,002</b>	<b>76,397</b>
Income tax expense			
<b>Surplus for the year</b>		<b>79,002</b>	<b>76,397</b>
Other comprehensive income			
<b>Total comprehensive income</b>		<b>79,002</b>	<b>76,397</b>

The accompanying notes form part of these financial statements.

Health Justice Australia Ltd

**Statement of Financial Position****As at 30 June 2024**

	Notes	2024 \$	2023 \$
<b>ASSETS</b>			
<b>Current</b>			
Cash and cash equivalents	6	2,127,148	2,152,951
Trade and other receivables	7	51,324	40,480
Other assets	8	10,757	9,356
<b>Total current assets</b>		<b>2,189,229</b>	<b>2,202,787</b>
<b>Non-current</b>			
Property, plant and equipment	9	56,402	20,833
Intangible assets	10	115,464	144,330
<b>Total non-current assets</b>		<b>171,866</b>	<b>165,163</b>
<b>Surplus before income tax</b>		<b>2,361,095</b>	<b>2,367,950</b>
<b>LIABILITIES</b>			
<b>Current</b>			
Trade and other payables	11	130,293	170,498
Provisions	12	84,328	128,504
Contract liabilities	13	1,268,674	1,252,840
<b>Total current liabilities</b>		<b>1,483,295</b>	<b>1,551,842</b>
<b>Non-current</b>			
Provisions	12	64,423	81,733
<b>Total non-current liabilities</b>		<b>64,423</b>	<b>81,733</b>
<b>Total liabilities</b>		<b>1,547,718</b>	<b>1,633,575</b>
<b>Net assets</b>		<b>813,377</b>	<b>734,375</b>
<b>Equity</b>			
Reserves		49,105	
Accumulated funds		764,272	734,375
<b>Total equity</b>		<b>813,377</b>	<b>734,375</b>

The accompanying notes form part of these financial statements.

Health Justice Australia Ltd

## Statement of Changes in Equity

### For the Financial Year Ended 30 June 2024

	Notes	Parental Leave Reserve	Accumulated Funds	Total Equity
		\$	\$	\$
Balance at 1 July 2022		-	657,978	<b>657,978</b>
Surplus for the year		-	76,397	<b>76,397</b>
Other comprehensive income		-	-	-
Total comprehensive income		-	76,397	<b>76,397</b>
Balance at 30 June 2023		-	734,375	<b>734,375</b>
Balance at 1 July 2023		-	734,375	<b>734,375</b>
Surplus for the year		-	79,002	<b>79,002</b>
Other comprehensive income		-	-	-
Total comprehensive income		-	79,002	<b>79,002</b>
Transfer to/(from) reserves		49,105	(49,105)	-
Balance at 30 June 2024		49,105	764,272	<b>813,377</b>

The accompanying notes form part of these financial statements.



Health Justice Australia Ltd

**Statement of Cash Flows****For the Financial Year Ended 30 June 2024**

	Notes	2024 \$	2023 \$
<b>Cash flows from operating activities</b>			
Receipts from grants, other funding and other sources		2,369,760	2,460,790
Payments to suppliers and employees		(2,425,668)	(2,080,106)
Interest received		78,410	53,251
<b>Net cash provided by operating activities</b>		<b>22,502</b>	<b>433,935</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(48,305)	(18,971)
<b>Net cash used in investing activities</b>		<b>(48,305)</b>	<b>(18,971)</b>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		<b>-</b>	<b>-</b>
Net change in cash and cash equivalents		(25,803)	414,964
Cash and cash equivalents at beginning of financial year		2,152,951	1,737,987
<b>Cash and cash equivalents at end of financial year</b>	<b>6</b>	<b>2,127,148</b>	<b>2,152,951</b>

The accompanying notes form part of these financial statements.

Health Justice Australia Ltd

# Notes to the Financial Statements

## For the Financial Year Ended 30 June 2024

### 1. General information

The financial statements cover Health Justice Australia Ltd, an entity incorporated and domiciled in Australia. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards and a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

The principal activities of the company were to provide research and evaluation; resources and facilitation to support practitioners working in health justice partnerships; and developing policies to achieve systemic change in the health and legal needs of vulnerable communities.

Principal place of business is Level 5, 175 Liverpool Street, Sydney, NSW, 2000.

The financial report was authorised for issue by the directors on 31 October 2024.

### 2. Changes in accounting policies

#### New and revised standards that are effective for these financial statements

A number of revised standards became effective for the first time to annual periods beginning on or after 1 January 2023. The adoption of these revised accounting standards has not had a material impact on the entity's financial statements.

#### Accounting Standards issued but not yet effective and not been adopted early by the entity

A number of new and revised standards have been issued but are not yet effective and have not been adopted early by the entity. The directors are currently assessing the impact such standards will have on the entity.

### 3. Summary of material accounting policy information

#### Financial reporting framework

The general purpose financial statements of the entity have been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

#### Statement of compliance

The general purpose financial statements of the entity have been generally prepared in accordance with Australian Accounting Standards – Simplified Disclosures and other authoritative pronouncements of the Australian Accounting Standards Board.

#### Basis of preparation

The financial statements are presented in Australian Dollars (\$AUD), which is also the functional currency of the company.

The material accounting policy information that has been adopted in the preparation of this report are as follows:

#### Revenue from contracts with customers

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

Health Justice Australia Ltd

## Notes to the Financial Statements

### For the Financial Year Ended 30 June 2024

Revenue is recognised by applying a five-step model as follows:

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

#### Income tax

No provision for income tax has been raised as the entity is exempt from income tax as a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

#### Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected losses. Trade receivables are generally due for settlement within 14 days.

#### Property, plant and equipment

##### Depreciation

The depreciable amount of all fixed assets is depreciated over the asset's useful life to the entity commencing from the time the asset is held ready for use.

The useful lives used for each class of depreciable assets are:

Class of fixed asset	Useful lives
Computer equipment	3 – 4 years

#### Intangible assets

##### Finite life intangibles assets

Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The method and useful lives of finite life intangible assets are reviewed annually.

The useful lives used for each class of intangible assets are:

Class of intangible asset	Useful lives
CRM	5 years

#### Trade and other payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. Due to the short-term nature, they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Health Justice Australia Ltd

## Notes to the Financial Statements

### For the Financial Year Ended 30 June 2024

#### Liabilities relating to contracts with customers

##### Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the entity transfers the related goods or services/grant conditions are fulfilled. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when the entity performs under the contract (i.e., transfers control of the related goods or services to the customer/fulfils conditions of the grant).

#### Significant judgement in applying accounting policies

When preparing the financial statements, the directors undertake a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

##### Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

##### Receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An allowance for expected losses is included, where applicable, based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. The allowance for expected losses is based on the best information at the reporting date.

##### Useful lives of depreciable assets

The directors review its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain depreciable assets.

##### Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Health Justice Australia Ltd

## Notes to the Financial Statements

### For the Financial Year Ended 30 June 2024

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>4. Revenue from contracts with customers</b>		
<u>Revenue recognised over time</u>		
Grants - Department of Health and Aged Care	323,186	101,325
Grants - non-government	1,433,344	1,678,254
Events income	246,424	12,771
Rendering of services	92,029	96,251
	<b>2,094,983</b>	<b>1,888,601</b>

#### How the entity recognises revenue

##### Grants

If conditions are attached to a grant, revenue is recognised when the entity satisfies those conditions.

##### Rendering of services and event income

Revenue relating to rendering of services and event income is recognised over the period in which the service is provided/event happens.

## 5. Other income

Interest income	75,784	53,251
Other income	68,104	-
	<b>143,888</b>	<b>53,251</b>

## 6. Cash and cash equivalents

Cash at bank	817,148	842,951
Short-term deposits	1,310,000	1,310,000
	<b>2,127,148</b>	<b>2,152,951</b>

## 7. Trade and other receivables

### Current

Trade receivables	37,620	18,961
Interest receivable	13,704	16,330
Net GST receivable	-	5,189
	<b>51,324</b>	<b>40,480</b>

Health Justice Australia Ltd

## Notes to the Financial Statements

### For the Financial Year Ended 30 June 2024

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>8. Other assets</b>		
<b>Current</b>		
Prepayments	10,757	9,356
	<b>10,757</b>	<b>9,356</b>
<b>9. Property, plant and equipment</b>		
Computer equipment at cost	77,182	28,877
Computer equipment accumulated depreciation	(20,780)	(8,044)
	<b>56,402</b>	<b>20,833</b>
	<b>Computer</b>	<b>Total</b>
	<b>Equipment</b>	
	<b>\$</b>	<b>\$</b>
Net carrying amount 1 July 2023	20,833	<b>20,833</b>
Additions	48,305	<b>48,305</b>
Disposals	-	-
Depreciation	(12,736)	<b>(12,736)</b>
Net carrying amount 30 June 2024	56,402	<b>56,402</b>
	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>10. Intangible assets</b>		
CRM at cost	144,330	-
CRM accumulated amortisation	(28,866)	-
	115,464	-
Work-in-progress - CRM	-	144,330
<b>Total intangible assets</b>	<b>115,464</b>	<b>144,330</b>

Health Justice Australia Ltd

**Notes to the Financial Statements****For the Financial Year Ended 30 June 2024**

	<b>CRM</b>	<b>Work-In-Progress - CRM</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Net carrying amount 1 July 2023	-	144,330	<b>144,330</b>
Transfer to/(from)	144,330	(144,330)	
Additions	-	-	-
Disposals	-	-	-
Amortisation	(28,866)	-	<b>(28,866)</b>
Net carrying amount 30 June 2024	<b>115,464</b>	-	<b>115,464</b>

**11. Trade and other payables****Current**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Trade payables	56,593	102,213
Accrued expenses	72,041	68,285
Net GST Payable	1,659	-
	<b>130,293</b>	<b>170,498</b>

**12. Provisions****Current**

Provision for employee benefits	84,328	128,504
	<b>84,328</b>	<b>128,504</b>

**Non-current**

Provision for employee benefits	64,423	81,733
	<b>64,423</b>	<b>81,733</b>

Health Justice Australia Ltd

## Notes to the Financial Statements

### For the Financial Year Ended 30 June 2024

	2024	2023
	\$	\$
<b>13. Contract liabilities</b>		
<b>Current</b>		
Contract liabilities - government grants	-	34,422
Contract liabilities - non-government grants	1,268,674	1,126,720
Contract liabilities - deferred income	-	91,698
	<b>1,268,674</b>	<b>1,252,840</b>
<b>14. Related parties</b>		
The entity's related parties include its key management personnel and related entities. Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties.		
<b>Transactions with related parties</b>		
<u>Revenue</u>		
Sponsorship revenue from directors	60,000	-
<u>Expenses</u>		
Payments for services from directors	-	259,622
<b>Key management personnel compensation</b>		
Total key management personnel compensation	455,273	592,269
<b>15. Remuneration of auditors</b>		
<u>SDJA</u>		
Audit of financial report	8,000	-
Assistance with financial report preparation	2,000	-
	<b>10,000</b>	<b>-</b>
<u>Grant Thornton Audit Pty Ltd</u>		
Audit of financial report	-	12,500
	<b>-</b>	<b>12,500</b>



Health Justice Australia Ltd

## **Notes to the Financial Statements**

### **For the Financial Year Ended 30 June 2024**

#### **16. Commitments**

The entity had no material unrecognised contractual commitments as at 30 June 2024..

#### **17. Related parties**

There are no other contingent liabilities as at 30 June 2024.

#### **18. Related parties**

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation of these accounts.

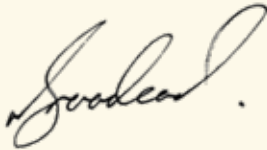
Health Justice Australia Ltd

## Responsible Persons' Declaration For the Financial Year Ended 30 June 2024

The Responsible Persons declare that in the Responsible Persons' opinion:

- a) the financial statements and notes are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
  - i) giving a true and fair view of the registered entity's financial position as at 30 June 2024 and of its performance for the year ended on that date; and
  - ii) complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 2022*; and
- b) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

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



Michael Broadhead  
Chairperson  
31 October 2024



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**Health Justice Australia Ltd  
 Independent Auditor's Report to the Members of Health Justice Australia Ltd  
 For the Financial Year Ended 30 June 2024**

**Opinion**

We have audited the financial report of Health Justice Australia Ltd (the registered entity), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity, and the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of material accounting policy information, and the responsible persons' declaration.

In our opinion, the financial report of Health Justice Australia Ltd is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2024 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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.

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

The directors are responsible for the other information. The other information is the directors' report accompanying the financial report.

Our opinion of 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.

**Health Justice Australia Ltd  
Independent Auditor's Report to the Members of Health Justice Australia Ltd  
For the Financial Year Ended 30 June 2024**

**Responsible Persons' Responsibility for the Financial Report**

The responsible persons of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures, the ACNC Act and for such internal control as the responsible persons determine are necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

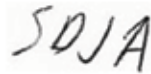
In preparing the financial report, the responsible persons are responsible for assessing the registered entity ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible persons either intend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

The responsible persons are responsible for overseeing the registered entity financial reporting process.

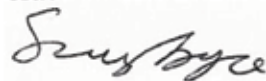
**Auditor's Responsibilities for the Audit of the Financial Report**

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 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.



SDJA



**Simon Joyce**  
Director  
31 October 2024  
Sydney, New South Wales



**Health  
Justice  
Australia**