ANNUAL REPORT

2022-2023

LAW AND JUSTICE FOUNDATION OF NEW SOUTH WALES

Acknowledgement of Country

Our office is located on the traditional lands of the Gadigal People of the Eora Nation. Many Foundation staff also work remotely. We acknowledge each of the First Nations Peoples on whose land we work and pay our respects to their Elders past, present and emerging.

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Letter of transmittal

19 December 2023

The Hon. Michael Daley MP
Attorney General of NSW
52 Martin Place
SYDNEY NSW 2000

Dear Attorney

I present you a copy of the Annual Report of the Law and Justice Foundation of New South Wales for the financial year 2022-2023.

This report has been prepared in accordance with the *Law and Justice Foundation Act 2000 (NSW)* and approved by the Foundation's Board Members.

I would be grateful if you could arrange for the tabling of the report in both Houses of Parliament as soon as practicable.

Yours sincerely

Sharon Cook
Chair
Law and Justice Foundation of NSW

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CONTENTS

6 Board Members of the Law and Justice Foundation of NSW

8 Message from the Chair

9 Message from the Director

10 Foundation Staff

15 2022-2023 At a Glance

21 Questions for the Director

25 Access to Justice Research Hub Launch

26 Financial Statements

ABOUT US

About the Law and Justice Foundation of NSW

The Law and Justice Foundation of NSW ('The Foundation') is an independent statutory body established under the *Law and Justice Foundation Act 2000* (NSW).

The Foundation is uniquely positioned to provide a trusted source of information and independent research expertise on access to justice issues, with a civil law focus that spans whole-of-sector interests, for the benefit of the NSW community and beyond.

Our Objects are to:

Contribute to the development of a fair and equitable justice system that addresses the legal needs of the community.

Improve access to justice for the community, particularly people experiencing social and economic disadvantage.

Board Members of the Law and Justice Foundation of NSW

The Board consists of 8 members, most of whom are appointed for terms of up to three years. The Board oversees the effective governance and strategic direction of the Foundation. The Director conducts and manages the affairs of the Foundation in accordance with any directions of the Board. Board members during the 2022-23 financial year were as follows.

Sharon Cook

Sharon is the Chair of the Law and Justice Foundation of NSW's Board. Sharon is the Group Executive, Legal & Commercial Services at NAB, responsible for Legal, Corporate Affairs (including Social Impact), Governance, Complaints, and Remediation. She has been prominent in the legal profession for over 25 years, working for top tier private law firms, initially as a litigator and later as Managing Partner. She is a champion of women in the legal profession and has been a leader in addressing mental health and well-being among lawyers. In 2012 she was named as one of the AFR's inaugural Women of Influence.

Jackie O'Brien

Jackie O'Brien is an intellectual property disputes partner at global law firm Norton Rose Fulbright. She is head of Norton Rose Fulbright's Corporate Social Responsibility program and the firm's National Pro Bono partner. In those roles, she has been part of a team that has provided assistance and advocacy in areas such as homelessness, domestic violence, modern slavery, and in support of Australia's First Nations peoples. Jackie won the Partner of the Year Award in the 2014 Lawyers Weekly Australian Law Awards and is a current member of her firm's Graduate Recruitment Committee and National Diversity & Inclusion Committee.

Prof. Julie Stubbs

Julie is a criminologist and Professor in the Faculty of Law at the University of NSW. She was previously Professor of Criminology at the University of Sydney, where she had been Director of the Institute of Criminology. Before becoming an academic, Julie was a senior researcher with the NSW Bureau of Crime Statistics and Research.

Michael Fordham SC

Michael is a Senior Counsel who specialises in Inquests, Commissions and Inquiries, medical negligence and historical institutional child sexual abuse. Michael was previously the Course Director of the NSW Bar Practice Course and has an extensive interest and involvement in advocacy training. Michael was admitted to the New South Wales Bar in 1996 and was appointed Senior Counsel in 2012.

Stephen McAuley

Stephen is a Principal Solicitor of McAuley Lawyers. He is the Vice-President of the Parramatta & District Regional Law Society and a board member of the Specialist Accreditation Board of The Law Society of NSW. Stephen is an Accredited Specialist in Commercial Litigation, and formerly worked for the Chief Judge at Common Law of the Supreme Court of NSW. Stephen was a Councillor of The Law Society of NSW from 2019 to 2022, and is the Chair of the Parramatta Legal and Justice Coalition.

Andrew Smith

(Acting Director to 29 January 2023, Board Member to 19 May 2023)

Andrew is a proud Wiradjuri man. Andrew was admitted as a solicitor of the Supreme Court of New South Wales in August 2005 and called to the NSW Bar in 2009. Andrew is an Acting Commissioner of the Land and Environment Court, commencing his appointment in October 2021. In March 2022, Andrew was appointed to the role of Acting Director of the Law and Justice Foundation of New South Wales on an interim basis, following the departure of Geoff Mulherin.

Dr Hugh McDermott MP

Hugh is the Member for Prospect in the Legislative Assembly of New South Wales. Hugh is a Member of the Joint Parliamentary Committee on the Ombudsman, the Law Enforcement Conduct Commission and the Crime Commission. Prior to his election, Hugh was a practicing Barrister and Director of the Postgraduate Financial Crimes Program at the Australian Graduate School of Policing and Security.

Olivia Nguy

(Commenced 30 January 2023)

Olivia is the Director of the Law and Justice Foundation of New South Wales. Immediately prior to joining the Foundation, Olivia was Chief Executive Officer of Detour House. Olivia has also held leadership positions at Western Sydney MRC and Australian Red Cross. Her qualifications encompass BA in Communications (Social Inquiry), Master of Social Work (Qualifying) and Master of Business Administration.

Message from the Chair

"We have a new and ambitious strategic plan, underpinned by creating knowledge to address legal need."

In this, my third report as Chair, I am delighted to report pleasing progress at the Law and Justice Foundation of NSW and the start of a period of renewal and regrowth.

Significantly, after 2 years of little funding, the Foundation secured funding for the 2023-2024 financial year from the Public Purpose Fund.

Also significant was the appointment of our new Director, Olivia Nguy, in January 2023. Olivia has a wealth of leadership and advocacy experience, encompassing human services, social policy and business. The Board is confident that Olivia will effectively lead the Foundation and help it reach its full potential. On behalf of the Board, I heartily thank Andrew Smith for the role he played as Acting Director of the Foundation for 10 months. His passionate commitment to the Objects of the Foundation; care for our researchers and staff; and hard work were important during the pivotal past year.

Now is an exciting time. We have shaped the Foundation and its future, building on the findings of the independent strategic review completed in December 2021 and the subsequent further consultation with key stakeholders. We have a new and ambitious strategic plan, underpinned by creating knowledge to address legal need through new research and analysis; supporting community access to justice through public education; and sharing and building justice system access to, and capability in the use of, evidence and research tools.

On behalf of the Board, I acknowledge and thank the staff of the Foundation for their dedication and their high calibre work over the year, progressing a strengthened evidence-base for the legal and justice sector and facilitating better justice outcomes for the community of NSW. I would like to particularly acknowledge Research Director, Catriona Mirrlees-Black, and Principal Researchers, Delphine Bellerose and Kerryn Butler, for their crucial contribution to reimagining the future of the Foundation and for ensuring that the Foundation continued to deliver seamlessly and effectively over the challenging, resource constrained period of transition. I thank my fellow directors for overseeing and supporting the strategic planning and the operation of the Foundation, particularly acknowledging Dr Hugh McDermott MP and Andrew Smith, who we farewell from the Board following the conclusion of their terms. They will be missed.

The future is bright for the Foundation and the important work it does. The Board and I look forward to supporting Olivia and her team in implementing the strategic plan and seeing even greater impact from the Foundation in the coming years.

Sharon Cook
Chair, November 2023

Message from the Director

"Stemming from the input of numerous stakeholders, the Foundation has finalised and started implementing its new three-year strategic plan."

The past year has been one of transition, renewal and stabilisation for the Law and Justice and Foundation of NSW. I am delighted to have commenced as the Director of the Law and Justice Foundation of NSW in January 2023, and have embarked on an insightful journey of understanding the needs and priorities of the community and sector stakeholders alike.

Stemming from the input of numerous stakeholders, the Foundation has finalised and started implementing its new three-year strategic plan. In this first year our research focus has been on assessing the needs of specific community groups, namely people with a disability, people affected by disasters, and the missing middle – that is, the many people in our community who do not qualify for free legal assistance yet face difficulty in affording the cost of private legal advice and representation. The complexities of the NDIS, increasingly frequent disasters associated with climate change, and cost of living pressures are contributing to increased legal need amongst these groups. Our community group needs assessments will synthesise available evidence on the needs of these groups, assess how legal and other human services are currently provided to these groups, and articulate what problems occur, why, and who is most at risk.

We are proud to have launched the Access to Justice Research Hub in March 2023. The Hub offers comprehensive resources including expert guidance, tools and resources to support the justice and legal assistance sector. Its implementation marks our continued commitment to sharing evidence and best practice guidance with the law and justice sector on the use of research and data to support evidence-based decision making and service delivery. We look forward to expanding this offering through the delivery of training and webinars in the coming years.

Under our new strategy, the Foundation has also committed to progressing access to justice by delivering strategies that support public education and understanding of the NSW Legal and justice system, legal rights, alongside accessing legal assistance. We intend to take an early intervention focus and are considering practical initiatives that fill gaps in resources and support for the community.

A significant year lays ahead, with the greatly anticipated independent review of the National Legal Assistance Partnership (NLAP) set to establish recommendations for future funding arrangements for legal assistance across Australia between Commonwealth and state and territory governments. The NLAP funds the delivery of legal assistance to the most vulnerable people in Australia. The Foundation welcomes the Review's focus on understanding the extent of unmet legal need in Australia, and how this can be better understood and addressed in future iterations of the NLAP.

I am grateful to have joined such a committed, talented team, who deliver on the advancement of access to justice with such integrity. I would like to take this opportunity to thank the team for their unwavering dedication and principled approach to robust evidence-based practice and progressing better justice outcomes for the community. I extend a special thanks to Research Director Catriona Mirrlees-Black for her leadership and support in this time of transition, and whose dedication to improving justice outcomes for the community has recently been marked with an incredible 10 years of contributing to the Foundation's research and evidence base. I also thank and wish to acknowledge the work of Acting Director Andrew Smith who guided the Foundation over the first half of this annual reporting period, alongside the board, who were central to shaping the Foundation's forward strategy for 2023-2026.

Last but certainly not least, I extend a heartfelt thank you to our external partners and stakeholders who have been incredibly generous in sharing their time and insight into the key issues impacting our community across the legal assistance and justice sector. We are committed to continued collaboration and consultation to ensure the work of the Foundation continues to generate a rigorous, practical and meaningful evidence-base that improves justice outcomes for the NSW community. We cannot achieve this without the wisdom, insight and collaboration of the legal, justice, research and human service sector, and the community itself.

Olivia Nguy
Director
Law and Justice Foundation of NSW

STAFF

The Foundation has employed two new staff members in a full-time or part-time capacity during the 2022-23 year.

We are proud to continue to host the National Legal Assistance Forum Project Manager within the Foundation team.

October 2023 (Left to Right):
(Back row) Michaela Mournehis, Dr Kerryn Butler, Catriona Mirrlees-Black, Tahlia Hood
(Seated) Delphine Bellerose, Dr Emily Kothe, Sarouche Razi, Samara James, Olivia Nguy

Business team

Andrew Smith
Acting Director to 29 January 2023

Olivia Nguy
Director from 30 January 2023

Samara James
Office Manager

Research team

Catriona Mirrlees-Black
Research Director

Delphine Bellerose
Principal Researcher

Dr Kerryn Butler
Principal Researcher

Michaela Mournehis
Research Assistant

National Legal Assistance Forum

Sarouche Razi
NLAF Project Manager

Notable Farewells

ANDREW SMITH, ACTING DIRECTOR

We thank Andrew Smith for his contribution to the Foundation in the role of part-time Acting Director with the Foundation from February 2022 to January 2023. The Foundation is particularly grateful to Andrew for his leadership in supporting the development of the Foundation's new strategic plan for 2023-2026. The Board extends its deepest appreciation for Andrew Smith's support and outstanding service, recognising his instrumental role in advancing the Foundation's goals.

MARIA KARRAS, SENIOR RESEARCH FELLOW

Commencing her career as a Behavioral Scientist at the NSW State Government, Maria's extensive expertise spans a broad spectrum of social research methodologies, including experimental and observational designs, systematic reviews, as well as in-depth interviews and surveys.

Maria's enduring service at the Foundation is truly appreciated.

Maria's projects with the Foundation included research on the legal needs of individuals with mental illness, a nationwide survey on the aspirations and destinations of law graduates, and an experimental study on legal negotiation. Maria has co-authored reports evaluating the effectiveness of community legal education, conducting a process evaluation of the Legal Aid NSW Domestic Violence Unit, and examining the legal needs of single parents. As a Senior Research Fellow, Maria generously continued to provide advice and support to the Foundation, while developing her career as a Coach, Trainer and Facilitator for Senior Executives at Evolve180. We express our sincere gratitude for Maria's exceptional service and commitment to the organization throughout the years.

DR TERRY BEED, SENIOR RESEARCH FELLOW

Terry enjoyed a long involvement with the Foundation, serving on the Board chairing its Research Committee for three years. As a Senior Manager at KPMG, he played a pivotal role in establishing the Civil Justice Research Centre at the Law Foundation in 1989, laying the groundwork for the present-day research function. Terry continued to offer advice and analysis to the Foundation on matters of research strategy and forward planning, as well as co-authoring research reports such as "The NSW Mental Health Review Tribunal: An analysis of clients, matters and determinations (2011)". Beyond his Board service, Terry's influence is seen in the groundbreaking initiatives he helped shape, including the LAW Survey and the development of data tools supporting legal assistance services. Drawing from his wealth of experience as the head of the University of Sydney Sample Survey Centre and Associate Dean of the Faculty of Economics at the University of Sydney, Terry has made a significant impact on the Foundation.

His academic contributions span survey research, opinion polling, socio-legal research, survey quality assurance, business ethics, and regulation. Terry established the Centre for Survey Quality Assurance and served as an independent survey quality assurance auditor for prominent media entities, demonstrating his ongoing commitment to excellence. The Foundation extends heartfelt thanks to Terry for his enduring dedication.

Research Staff

Catriona Mirrlees-Black
Research Director

Catriona joined the Foundation in 2012, swapping a Senior Civil Service role in the UK's Ministry of Justice Analytical Services Directorate, and a prior role facilitating government-wide analytical collaboration at HM Treasury, for the sunnier climes of Sydney. After many years providing policy advice, leading analytical teams and analytical contract management, the Foundation rekindled her love for hands-on research design and analysis, drawing on her qualifications in psychology and law. Her passion is harnessing research and data to support access to justice for the communities of NSW and beyond.

Delphine Bellerose
Principal Researcher

Delphine joined the Foundation in 2017 on completion of her previous research on children's rights in the digital age at the Institute for Culture and Society, Western Sydney University and her contribution to UNICEF's State of the World's Children 2017 report. Born and educated in France, her career spans across sectors including telecommunication and health, in Ireland and Australia. Initially focusing on political studies, her subsequent methodological training has included both advanced qualitative and quantitative studies. She is experienced in survey design and analysis, workshop design, research synthesis, policy analysis and research management.

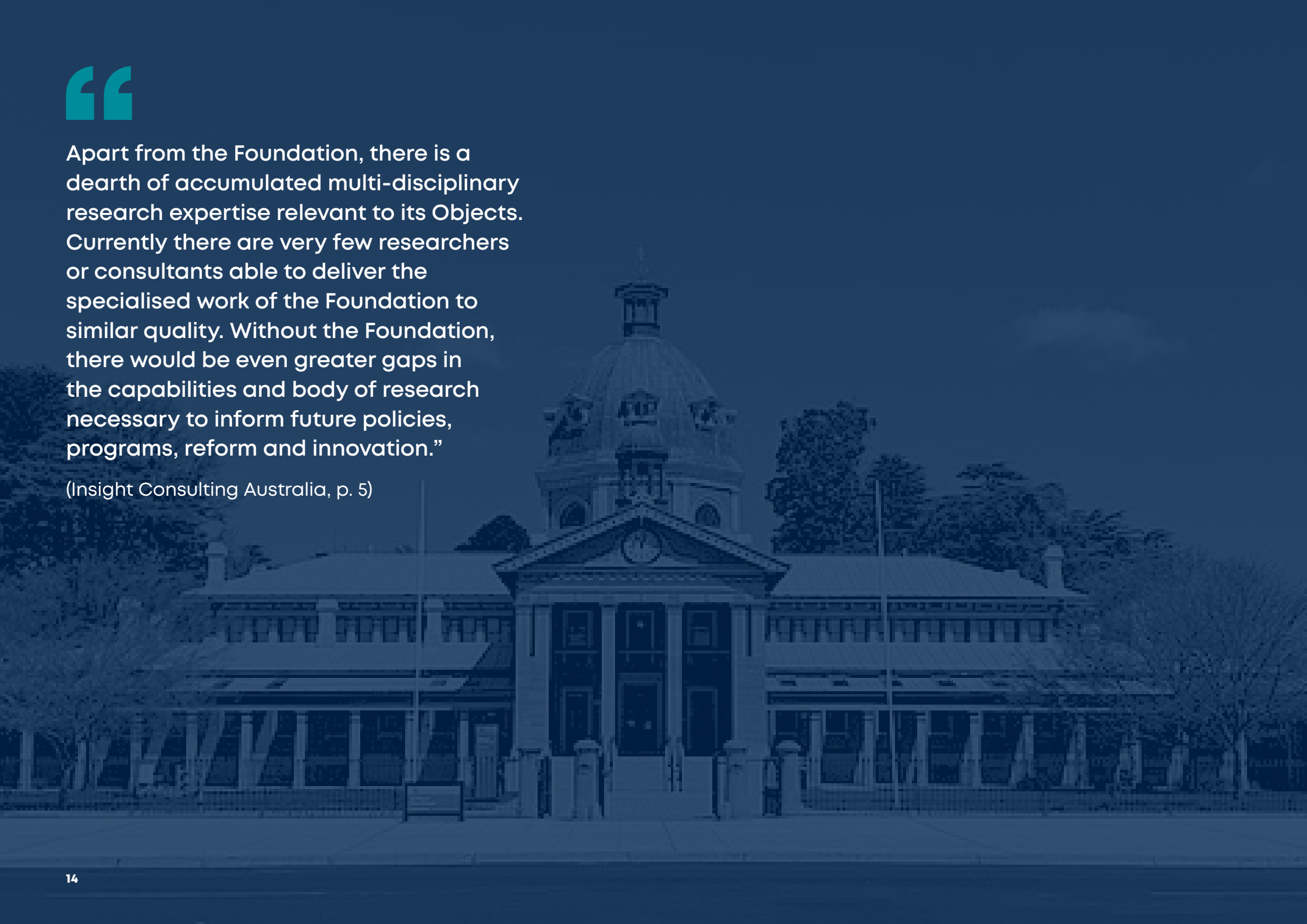
Dr Kerryn Butler
Principal Researcher

Kerryn joined the Foundation in early 2020 from a distinguished career in public health examining the social and public health implications of access to services, particularly for vulnerable populations. She was previously lead researcher of a state-wide evaluation of the Drug and Alcohol Hospital Consultation Liaison service. Her many skills include national surveillance survey design and analysis, research design including evaluation, randomised controlled studies/trials, and mixed methods studies. Kerryn also has extensive experience in research management, project management; and student mentoring.

Michaela Mournehis
Research Assistant

Michaela has been with the Foundation since January 2023 in the capacity of Research Assistant. Having previously worked in policy and research roles for Parliament of NSW, MYND Initiative Inc and Uniting NSW, Michaela supports the wider research team with collating research projects, Justice Access Research Alert and Plain Language Law publications. Michaela has just completed a Master of Public Policy and Governance at the University of NSW where she was the recipient of the Postgraduate Dean's List Award of 2022, and previously completed a Bachelor of Communication in Social and Political Science at the University of Technology Sydney.

Our research team are guided by a commitment to deliver relevant, accessible, and quality evidence to support access to justice through a deeper understanding of the complexities of legal need.



“Apart from the Foundation, there is a dearth of accumulated multi-disciplinary research expertise relevant to its Objects. Currently there are very few researchers or consultants able to deliver the specialised work of the Foundation to similar quality. Without the Foundation, there would be even greater gaps in the capabilities and body of research necessary to inform future policies, programs, reform and innovation.”

(Insight Consulting Australia, p. 5)

2022-2023
AT A GLANCE

Law and Justice Foundation of NSW Strategy 2023-26

Create

Creating knowledge to address legal need through new research and analysis. Harnessing evidence on legal need to promote reduction in the frequency and impact of legal problems, and increase community access to advice and satisfactory resolution.

Share

Sharing and building justice system access to, and capability in the use of, evidence and research tools to support informed decisions on resource allocation and program delivery.

Support

Supporting community access to justice through public education – by increasing understanding of the NSW legal and justice system, legal rights, and how to access justice and legal assistance.

Engaging with Stakeholders

64
external stakeholders engaged in consultation to inform the work of the Foundation

28
via meetings

36
via stakeholder survey

16
instances of ad-hoc advisory guidance and support extended to external stakeholders

9
contributions to advisory groups, consultations and public submissions

6
conferences and forums attended

2,465
TOTAL SUBSCRIBERS

866
subscribers to Research Alerts

1,328
subscribers to PLL

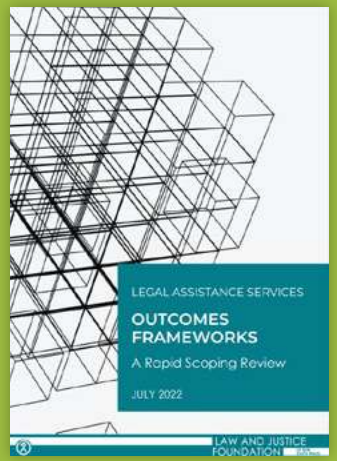
1,643
subscribers to JARA

During 2022-23, Catriona and the team were delighted to provide research advice to the New Zealand Ministry of Justice, the Ministry of Business, Innovation, and Employment and the Access to Justice Advisory Group, to support the development and procurement of a New Zealand legal needs survey.

Key Publications

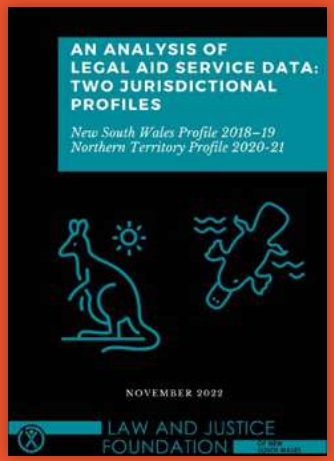
Justice Issues: Need for Legal Assistance Services (NLAS) Indicators

The Foundation's NLAS(Capability) and NLAS(Community) indicators have been updated with the most recent (2021) Census data, with counts available at various levels of geography. These counts provide a comparative indicator of the potential demand for not-for-profit legal assistance services across different regions of Australia.



Legal Assistance Services Outcomes Frameworks: A Rapid Scoping Review

The successful use of outcomes frameworks as part of an outcomes-based approach to service design has many benefits by putting people`s needs at the centre of design and delivery. An outcomes-based approach leads to continuous improvement by building evidence about what works and why and drives innovation to achieve even better outcomes. Outcomes frameworks are increasingly being adopted across many and diverse sectors. The report draws together evidence relevant to framework development, shared outcomes, and sector-wide frameworks and collates information on how outcomes frameworks are currently used within the legal assistance sector nationally and internationally.



An Analysis of Legal Aid Service Data: Two Jurisdictional Profiles

This report presents an analysis of Legal Aid service delivery data in NSW (2018-19) and the NT (2020-21). Service delivery data provides an opportunity to better understand what types of legal assistance services are provided, where, for what legal problems, and to which client profiles. This report explores the potential insights that can be gained from this valuable resource, and highlights the value of service delivery data as one important piece of the 'information and data' puzzle for legal assistance services. Used in combination with legal need data, service delivery data can assist governments and service providers in improving access to justice for all Australians.

Access to Justice Research Hub Resources

New Justice Resources series

- Introduction to legal needs surveys
- Top tips for conducting great client surveys
- An introduction to sampling for client surveys
- A glossary of survey terminology
- Survey questions to identify priority groups
- Evolution to people-centred justice
- Top tips for writing great service model case studies
- Top tips for analysing service data
- Legal assistance program evaluation plan template
- A guide to developing a program logic in legal assistance

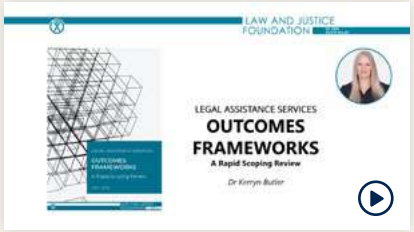
Key Submissions and Consultation Contributions

Data resources

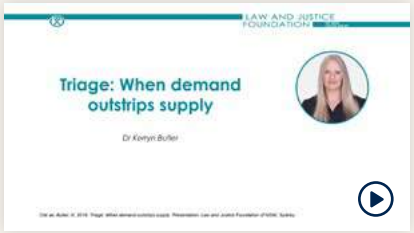
We facilitate access to data that is relevant to the sector through overview reports and downloadable spreadsheets. This year saw the update of many resources to include the newly released Census data from the ABS.

- Commonwealth Attorney General's Department draft 'Off-the-shelf' Legal Assistance Relief and Recovery Package
- Commonwealth Treasury's Measuring What Matters – Wellbeing Indicators and Outcomes
- Australian Human Rights Commission – Youth Justice and Child Wellbeing Reform Across Australia
- Commonwealth Attorney General's Department Legal Services for Victims and Survivors of Sexual Assault Pilot consultation

Available on YouTube



Outcome Frameworks in Legal Assistance Services – A Rapid Scoping Review



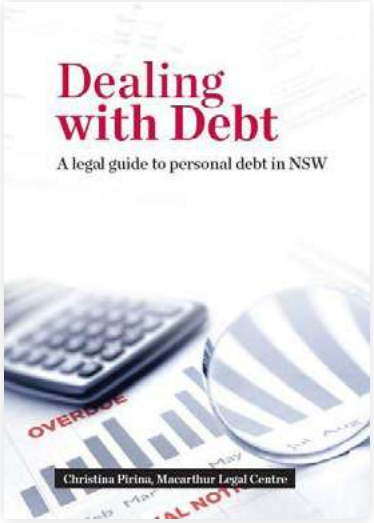
Triage: When Demand Outstrips Supply

Client Satisfaction Surveys

Grant Overview

The final projects under the Foundation's past grants program were delivered in this period.

The third edition of Macarthur Legal Centre's Dealing With Debt: A Legal Guide to Personal Debt in NSW written and edited by Christina Pirina, Principal Solicitor, was launched on Friday 18 November 2022 at Campbelltown Arts Centre. It is the latest iteration of a CLC classic, *The Debtors Guide*. It was first published by Macarthur Legal Centre in 1991 through what was then called Redfern Legal Centre Publishing. It is a plain English guide to how to deal with debt in New South Wales.



The publication is available for free online at https://bit.ly/3RniWZ8.

Self-Determination, Public Accountability and Rituals of Reform in First Peoples Child Welfare authored by Terri Libesman and Paul Gray from the Jumbunna Institute for Indigenous Education and Research at the University of Technology Sydney seeks to address the gap in knowledge concerning the failure to hear, or give appropriate weight to, Indigenous voices in child welfare decision-making in NSW. Using the example of the recent Aboriginal-led review of child welfare in New South Wales (NSW), Australia, 'Family is Culture', this paper explores the cycle of inquiry and response, and articulates repeated failures to enable self-determination or strengthen public accountability and oversight.

The paper was published in 2023 in the First Peoples Child and Family Review, and can be viewed via https://bit.ly/3GEQBJ2.

QUESTIONS FOR THE DIRECTOR

Questions for the Director

QUESTION

As the Foundation's new Director, what insights have you personally gained regarding the needs of the community, and how will this inform the Foundation's strategies moving forward?

ANSWER

When I stepped into this role, I quickly recognised the complex nature of navigating legal issues. The multitude of services and systems that can be involved, and knowing who to turn to and how to go about resolving a legal issue as a community member can be a real challenge. Legal issues permeate various facets of daily life, such as housing, family breakdowns, and dealing with debt. Sometimes, simply recognising a legal issue isn't clear, which impacts how people resolve their problems.

Being in this role has deepened my appreciation of how these complexities form the everyday experience for most people dealing with legal issues – often even when it comes to seemingly straightforward issues like resolving consumer issues around goods and services. These challenges don't even touch on the complexity of understanding different laws and rights in themselves.

The findings from the Law and Justice Foundation of NSW's Legal Australia Wide (LAW) Survey and the Victoria Law Foundation's recently published Public Understand of Law Survey underscore the correlation between the experience of disadvantage and the number of legal issues experienced. I empathise deeply with those who are dealing with multiple legal issues and grappling with these several commonplace challenges, while dealing with some of the most difficult curve balls and issues that life can bring.

At the Foundation we are actively considering how we might be able to directly enhance community understanding and capability in the coming years, with the aim of alleviating and mitigating some of these challenges. Our focus includes looking at how we might be able to support from an early intervention perspective, given many resources and initiatives out there are offered 'just in time' when a problem is being actively addressed.

QUESTION

Are there any emerging trends or issues that you find particularly pressing, and how do you envision incorporating these considerations into the Foundation's planning?

ANSWER

The law and justice sector's response to disasters and associated legal need is a clear emerging priority, with natural disasters expected to increase in severity and frequency over coming years as we increasingly see the impact of climate change. There are significant concerns regarding disaster preparedness and recovery, and the secondary legal issues experienced by people impacted by natural disasters, including insurance disputes and housing issues. Considering how the legal assistance sector, including public legal assistance services, can best be resourced to effectively respond and prevent escalation of legal issues is essential.

The Foundation is focusing on the needs of people affected by disaster as a research priority over the coming couple of years as a result. Taking a qualitative approach, we will be generating an in-depth assessment of the needs of people affected by disaster to inform policy responses.

QUESTION

With the recent launch of the Access to Justice Research Hub, could you provide more details of its offerings and how it aligns with the Foundation's commitment to evidence-based decision making and service delivery?

ANSWER

The Foundation's recently launched Access to Justice Research Hub brings together information and resources that offer guidance to legal and justice sector providers in their use of evidence, data and research. Topics covered include guidance on how service data can be best harnessed; evidence-based practice and how to go about identifying and assessing evidence on what aspects of legal assistance and justice system services are most effective; assessing impact of service delivery — and more! There are webinars, fact sheets, quick links and information summaries across key research and evidence topics for the legal and justice sector.

We know that resources are constrained, especially across the public legal assistance sector, and we know that services are committed to doing their best to extend strategically targeted and effectively delivered services to the community. As previously mentioned, one of our strategic pillars under our new strategic plan is centred on sharing and building justice system access to, and capability in the use of, evidence and resource tools to support informed decisions on resource allocation and program delivery. The Access to Justice Research Hub and its continued evolution is one way we are delivering on this pillar, so that services are strategically delivered efficiently and effectively in areas of greatest need.

QUESTION

You mentioned a focus on specific community groups, including people with a disability and the missing middle. How does the Foundation plan to improve justice outcomes for these groups, and what are the outcomes expected from these community group needs assessments?

ANSWER

Through our community group needs assessments, we are synthesising available evidence on the needs of specific groups and other human services are currently provided. Currently we are taking an in-depth look at people with a disability, the 'missing middle', and people affected by disaster. Through these needs assessments, we will collate empirical knowledge on why and what problems occur and establish who is most at risk. We will also identify whether and what evidence gaps exist for each group, and will consider how these can best be filled. We are looking to produce State of Knowledge reports, toolkits, and written reports and webinars on best practice in meeting the legal needs for each group.

We envision that this work will create an evidence base to enable legal assistance and human service providers, policy makers and advocacy bodies to develop and implement targeted and people-centred law reform and preventative strategies. Ultimately, we seek to contribute to the sector's goal to reduce barriers to solving legal issues.

Assessing Service Impact
Understanding Legal Needs
Learning From Clients
ACCESS TO JUSTICE RESEARCH HUB
Locating Legal Needs
Harnessing Service Data
Identifying What Works

Access to Justice Research Hub Launch

In March 2023, the Foundation announced the launch of the LJF Access to Justice Research Hub at the National Community Legal Centres Conference.

The Research Hub supports evidence-based and people-centred service provision in the justice and legal assistance sector.

Information, webinars, downloadable resources and interactive tools cover the below topics, accompanied by links to Foundation and other relevant research. It is designed to make finding information and resources easy for policy makers, practitioners, and researchers within the justice and legal sector.

Understanding Legal Needs

Who is most vulnerable to experiencing legal problems and who is most likely to need legal or justice system assistance to successfully resolve their problems?

Locating Legal Needs

What information and data sources are available to support reaching people most at need of legal or justice system assistance, or most likely to access or interact with the justice system?

Identifying What Works

How does one identify and assess the evidence on what aspects of legal assistance and justice system services are most effective in supporting access to justice?

Harnessing Service Data

How can the data collected by legal assistance and justice system services about their activities and clients inform more effective and people-centred service provision?

Learning From Clients

How can legal assistance and justice system services efficiently and reliably capture the experience of their clients to inform more effective people-centred service provision?

Assessing Impact

How do we know that legal assistance and justice system resources are being used effectively, efficiently, and are having their intended impact?

FINANCIAL STATEMENTS

For the Year Ended 30 June 2023

27 Auditor's Report and Independence Declaration

28 Board Members' Report

30 Board Members' Declaration

31 Statement of Profit or Loss and Other Comprehensive Income

32 Statement of Financial Position

33 Statement of Cash Flows

34 Statement of Changes in Equity

35 Notes to the Financial Statements

Auditor's Report

SDJA Audit Specialists

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Law and Justice Foundation of New South Wales
Auditor's Independence Declaration to the Board Members of Law and Justice Foundation of New South Wales
For the Financial Year Ended 30 June 2023

In accordance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Law and Justice Foundation of New South Wales for the year ended 30 June 2023, 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.

SDJA

SDJA

Simon Joyce
Director
16 November 2023
Sydney, New South Wales

SDJA Audit Specialists

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Law and Justice Foundation of New South Wales
Independent Auditor's Report to the Board Members of Law and Justice Foundation of New South Wales
For the Financial Year Ended 30 June 2023

Opinion
We have audited the financial report of Law and Justice Foundation of New South Wales (the registered entity), which comprises the statement of financial position as at 30 June 2023, 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 significant accounting policies, and the board members' declaration.

In our opinion, the financial report of Law and Justice Foundation of New South Wales has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the *Law and Justice Foundation Act 2000* ("Act"), including:

(a) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards – Simplified Disclosures, the *Australian Charities and Not-for-profits Commission Regulations 2022* and the *Law and Justice Foundation Act 2000* ("Act").

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.

Responsibilities of the Board Members for the Financial Report
The board members of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the ACNC Act and the Act, and for such internal control as the board members determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the board members 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 board members either intend to liquidate the registered entity or to cease operations or have no realistic alternative but to do so.

The board members are responsible for overseeing the registered entity's financial reporting process.

Law and Justice Foundation of New South Wales
Independent Auditor's Report to the Board Members of Law and Justice Foundation of New South Wales
For the Financial Year Ended 30 June 2023

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/. This description forms part of our auditor's report.

SDJA

SDJA

Simon Joyce
Director
16 November 2023
Sydney, New South Wales

Board Members' Report

The members of the Board ("the Board Members") of the Law and Justice Foundation of New South Wales ("the Foundation") submit herewith the annual financial report for the financial year ended 30 June 2023. In order to comply with the provisions of the Law and Justice Foundation Act 2000 (NSW), the Board Members report as follows:

The names of the Board Members of the Foundation during the financial year are:

S. Cook (Chair)

M. Fordham

S. McAuley

H. McDermott

O. Nguy (Director, Appointed 30 January 2023)

J. O'Brien

A. Smith (Acting Director from 28 February 2022 to 29 January 2023, Resigned 19 May 2023)

J. Stubbs

Principal Activities

The Foundation of New South Wales was established under the Law and Justice Foundation Act 2000 ("Act") as a reconstitution of the Law Foundation of New South Wales.

Pursuant to Section 5 (1) of the Act, the objects of the Foundation are to contribute to the development of a fair and equitable justice system which addresses the legal needs of the community and to improve access to justice by the community (in particular, by economically and socially disadvantaged people).

Pursuant to Section 5 (2) of the Act, the Foundation may do any one or more of the following: (a) conduct and sponsor research (including inter-disciplinary research) into the law, the justice system, alternative dispute resolution and the legal profession, (b) collect, assess and disseminate information about the justice system, (c) conduct and sponsor projects aimed at facilitating access to justice and access to information about the justice system, (d) promote education about the justice system.

The Law and Justice Foundation of New South Wales operates predominantly in the geographical area of New South Wales.

Review of Operations

The net loss for the year ended June 2023 of ($859,112) (2022: net loss of $1,053,012) comprises an operating deficit of ($929,045) (2022: deficit of $1,040, 995) and investment returns of $69,933 (2022: loss of $12,017).

Change in State of Affairs

During the financial year there was no other significant change in the state of affairs of the Foundation other than any referred to in the financial statements or notes thereto.

Subsequent events

Receipt of Core Funding

While the Foundation was not issued any core funding in the financial year ended 30 June 2023, the Foundation received funding for a one-year period from the Public Purpose Fund ("PPF") for the period of 1 July 2023 to 30 June 2024.

Change to Board of Directors

Dr Hugh McDermott resigned from the Foundation's board on 4 July 2023.

Change to Principal Place of Business

The Foundation relocated from 66 Clarence Street, Sydney NSW 2000 to 3 Spring Street, Sydney NSW 2000 as its principal place of business. The Foundation entered into the associated new lease on 17 July 2023.

There have not been any matters or circumstances, other than that referred to in the financial report or notes thereto, that have arisen since the end of the financial year that have significantly affected or may significantly affect the operations of the Foundation, the results of those operations, or the state of affairs of the Foundation in future financial years.

Indemnification of Officers and Auditors

During the financial year, the Law and Justice Foundation of New South Wales paid a premium in respect of a contract insuring the board members of the Foundation (as named above) and all officers of the Law and Justice Foundation of New South Wales and of any related body corporate against a liability incurred as such by a board member or an officer to the extent permitted by the Law and Justice Foundation Act 2000. The contract of insurance prohibits the disclosure of the nature of the liability and the amount of the premium.

The Law and Justice Foundation of New South Wales has not otherwise, during or since the financial year, indemnified or agreed to indemnify a board member, officer or auditor of the Law and Justice Foundation of New South Wales or any related body corporate against any liability incurred as such by a board member, officer or auditor.

On behalf of the Board of the Law and Justice Foundation of NSW,

Sharon Cook
Chair
24 November 2023

Olivia Nguy
Director
24 November 2023

Law and Justice Foundation of New South Wales

Board Members' Declaration

For the Financial Year Ended 30 June 2023

The Board Members declare that in the Board Members' opinion:

a) the financial statements and notes are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Law and Justice Foundation Act 2000* ("Act"), including:

   i) 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 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 the *Law and Justice Foundation Act 2000* ("Act"); 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 the *Australian Charities and Not-for-profits Commission Regulations 2022* and the *Law and Justice Foundation Act 2000* ("Act").

Sharon Cook
Chair
16 November 2023

Olivia Nguy
Director
15 November 2023

Statement of Profit or Loss and Other Comprehensive Income

For the Financial Year Ended 30 June 2023

	Notes	2023 $	2022 $
Revenue			
Revenue from contracts with customers	4	91,552	180,083
Other income	5	17,247	95,397
Total revenue		**108,799**	**275,480**
Expenses			
Administration and other operating costs		(266,185)	(270,357)
Depreciation		(6,088)	(29,200)
Employee benefits		(639,762)	(920,907)
Lease payments for short-term/low-value leases		(125,809)	(96,011)
Total expenses		**(1,037,844)**	**(1,316,475)**
Operating deficit		**(929,045)**	**(1,040,995)**
Net investment income/(loss)	6	69,933	(12,017)
Net deficit before tax		**(859,112)**	**(1,053,012)**
Income tax expense		–	–
Deficit after income tax		**(859,112)**	**(1,053,012)**
Other comprehensive income		–	–
Total comprehensive loss		**(859,112)**	**(1,053,012)**

The accompanying notes form part of these financial statements.

Statement of Financial Position

As at 30 June 2023

	Notes	2023 $	2022 $
ASSETS			
Current			
Cash and cash equivalents	7	328,892	74,799
Trade and other receivables	8	44,609	235,943
Other financial assets	9	1,550,144	2,639,345
Other assets	10	27,986	38,944
Current assets		**1,951,631**	**2,989,031**
Non-current			
Property, plant and equipment	11	1,161	7,249
Intangible assets	12	1,053	1,053
Non-current assets		**2,214**	**8,302**
TOTAL ASSETS		**1,953,845**	**2,997,333**

	Notes	2023 $	2022 $
LIABILITIES			
Current			
Trade and other payables	13	192,121	123,322
Provisions	14	68,711	124,854
Other liabilities	15	–	226,552
Current liabilities		260,832	474,728
Non-current			
Provisions	14	46,664	17,144
Non-current liabilities		**46,664**	**17,144**
TOTAL LIABILITIES		**307,496**	**491,872**
NET ASSETS		**1,646,349**	**2,505,461**
EQUITY			
Accumulated funds		1,646,349	2,505,461
TOTAL EQUITY		**1,646,349**	**2,505,461**

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the Financial Year Ended 30 June 2023

	Notes	2023 $	2022 $
Cash flows from operating activities			
Receipts from grants, customers and others		107,877	203,199
Grants repaid		(154,511)	–
Payments to suppliers, employees and grant recipients		(863,851)	(1,367,177)
Interest received		5,443	1,258
Net cash used in operating activities		**(905,042)**	**(1,162,720)**
Cash flows from investing activities			
Proceeds from sale of investment securities		1,162,326	900,000
Payments for investment securities		(66,921)	(24,062)
Dividends and interest received		63,730	24,062
Net cash provided by investing activities		**1,159,135**	**900,000**
Cash flows from financing activities			
Repayment of lease liability		–	(22,997)
Net cash used in financing activities		**–**	**(22,997)**
Net increase/(decrease) in cash and cash equivalents		254,093	(285,717)
Cash and cash equivalents at beginning of financial year	6	74,799	360,516
Cash and cash equivalents at end of financial year	6	**328,892**	**74,799**

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

For the Financial Year Ended 30 June 2023

	Accumulated Funds $	Total Equity $
Balance at 1 July 2021	3,558,473	**3,558,473**
Deficit for the year	(1,053,012)	**(1,053,012)**
Other comprehensive income	–	**–**
Total comprehensive loss	(1,053,012)	**(1,053,012)**
Balance at 30 June 2022	2,505,461	**2,505,461**
Balance at 1 July 2022	2,505,461	**2,505,461**
Deficit for the year	(859,112)	**(859,112)**
Other comprehensive income	–	**–**
Total comprehensive loss	(859,112)	**(859,112)**
Balance at 30 June 2023	1,646,349	**1,646,349**

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Financial Year Ended 30 June 2023

1. General information

The financial statements cover Law and Justice Foundation of New South Wales, 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 Foundation of New South Wales was established under the *Law and Justice Foundation Act 2000* ("Act") as a reconstitution of the Law Foundation of New South Wales.

Pursuant to Section 5 (1) of the Act, the Objects of the Foundation are to contribute to the development of a fair and equitable justice system which addresses the legal needs of the community and to improve access to justice by the community (in particular, by economically and socially disadvantaged people).

Pursuant to Section 5 (2) of the Act, the Foundation may do any one or more of the following:

(a) conduct and sponsor research (including inter-disciplinary research) into the law, the justice system, alternative dispute resolution and the legal profession,

(b) collect, assess and disseminate information about the justice system,

(c) conduct and sponsor projects aimed at facilitating access to justice and access to information about the justice system,

(d) promote education about the justice system.

Principal place of business is Suite 104, Level 1, 3 Spring Street, Sydney, NSW, 2000.

The financial report was authorised for issue by the Board Members on 16 November 2023.

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 July 2022. 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 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 Board Members are currently assessing the impact such standards will have on the entity.

3. Summary of significant accounting policies 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* and the *Law and Justice Foundation Act 2000* ("Act").

Statement of compliance

The general purpose financial statements of the entity have been 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, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows:

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

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.

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

Other revenue

For any revenue streams that are not defined as contracts with customers, revenue is recognised when the entity gains control, economic benefits are probable and the amount of the revenue can be measured reliably.

Operating expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

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*.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less.

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 30 days.

Property, plant and equipment

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and any impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount recognised either in profit or loss.

Plant and equipment that have been contributed at no cost, or for nominal cost, are recognised at the fair value of the asset at the date it is acquired.

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 life used for each class of depreciable assets are:

Class of fixed asset	Useful life
Furniture and fittings	10 years
Office equipment	3 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income.

Impairment of assets

At the end of each reporting period the entity determines whether there is evidence of an impairment indicator for non-financial assets.

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.

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 payables are stated inclusive of GST.

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

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.

Provision for employee benefits

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee 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.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

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).

The services are usually provided/conditions usually fulfilled within twelve (12) months of receipt of the payment/grant. Where the amount received is in respect of services to be provided over a period that exceeds twelve (12) months after the reporting date/the conditions will only be satisfied more than twelve (12) months after the reporting date, the liability is discounted and presented as non-current.

Short-term leases and leases of low-value assets

The entity's short-term leases are those that have a lease term of 12 months or less from the commencement. It also applies the lease of low-value assets recognition exemption to

leases of low-value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Comparative figures

Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year. With the exception of minor reclassifications between certain financial statement line items, comparatives are consistent with prior years, unless otherwise stated.

Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes 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

Management reviews 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 software and IT equipment.

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.

4. Revenue from contracts with customers

	2023 $	2022 $
Revenue recognised over time		
Project funding	60,241	127,564
Consulting income	11,251	9,523
Grant income	20,060	42,996
	91,552	**180,083**

How the entity recognises revenue

Project funding

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

Consulting income

Revenue relating to consulting income is recognised over the period in which the service is provided.

5. Other income

	2023 $	2022 $
Royalty income	1,186	505
Interest income	8,787	1,258
Other income	7,274	93,634
	17,247	**95,397**

6. Net investment income/(loss)

	2023 $	2022 $
Dividends and interest on investments	63,802	24,062
Net gain/(loss) on sale and revaluation of investments	6,131	(36,079)
	69,933	**(12,017)**

7. Cash and cash equivalents

	2023 $	2022 $
Cash on hand	300	300
Cash at bank	182,672	74,499
Short-term deposits	145,920	–
	328,892	**74,799**

8. Trade and other receivables

	2023 $	2022 $
Current		
Trade receivables	–	70,023
Interest receivable	3,344	–
Net GST receivable	9,960	–
Security deposits	31,305	165,920
	44,609	**235,943**

9. Other financial assets

	2023 $	2022 $
CURRENT		
Financial assets at fair value through profit or loss		
Investments in managed funds and equities	1,550,144	2,639,345
	1,550,144	**2,639,345**

10. Other assets

	2023 $	2022 $
Current		
Prepayments	27,986	38,944
	27,986	**38,944**

11. Property, plant and equipment

	2023 $	2022 $
Office equipment at cost	97,660	97,660
Office equipment accumulated depreciation	(96,499)	(90,411)
	1,161	7,249
Furniture and fittings at cost	5,330	5,330
Furniture and fittings accumulated depreciation	(5,330)	(5,330)
	–	–
	1,161	**7,249**

	Office Equipment $	Furniture & Fittings $	Total $
Net carrying amount 1 July 2022	7,249	–	**7,249**
Additions	–	–	**–**
Disposals	–	–	**–**
Depreciation	(6,088)	–	**(6,088)**
Net carrying amount 30 June 2023	1,161	–	**1,161**

12. Intangible assets

	2023 $	2022 $
Trademarks	1,053	1,053
	1,053	**1,053**

13. Trade and other payables

	2023 $	2022 $
Current		
Trade payables	14,866	31,655
Accrued expenses	177,255	67,570
Grants payable	–	22,776
Net GST payable	–	1,321
	192,121	**123,322**

14. Provisions

	2023 $	2022 $
Current		
Provision for employee benefits	68,711	124,854
	68,711	**124,854**
Non-current		
Provision for employee benefits	46,664	17,144
	46,664	**17,144**

15. Other liabilities

	2023 $	2022 $
Current		
Contract liabilities - external projects	–	226,552
	–	**226,552**

16. Remuneration of auditors

	2023 $	2022 $
SDJA		
Audit of financial report	4,500	–
Assistance with preparation of the financial report	1,500	–
	6,000	**–**
Deloitte		
Auditing the financial report	–	27,000
	–	**27,000**

17. Related parties

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.

	2023 $	2022 $
Key management personnel compensation		
Total key management personnel compensation	**200,113**	**225,351**

18. General

The Foundation was established under the Act, to contribute to the development of a fair and equitable justice system which addresses the legal needs of the community and to improve access to justice by the community; and to conduct and sponsor research with the law, the legal system, law reform and other similar activities pursuant to section 5 of the Act. The Foundation operates predominantly in the geographical area of New South Wales.

19. Commitments

The entity had no material unrecognised contractual commitments as at 30 June 2023.

20. Contingent liabilities

The entity had no other material contingent liabilities as at 30 June 2023.

21. Subsequent events

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

Our Organisation

The Law and Justice Foundation of NSW was established in 1967 as an independent, statutory, not-for-profit organisation.

It is incorporated in New South Wales by the *Law and Justice Foundation Act 2000*. The Foundation contributes to the development of a fair and equitable justice system which addresses the legal needs of the community, improves access to justice by the community (in particular, economically, and socially disadvantaged people).

Law and Justice Foundation of NSW

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LAW AND JUSTICE FOUNDATION OF NEW SOUTH WALES