

**AUSTRALIAN AND NEW ZEALAND  
SOCIETY OF CRIMINOLOGY INC.**

**REGISTRATION NO. A0040941M**

**Financial Statements**

**For the Period ended 30 June 2005**

**AUSTRALIAN AND NEW ZEALAND  
SOCIETY OF CRIMINOLOGY INC.**

**REGISTRATION NO. A0040941M**

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**Australian and New Zealand Society of Criminology Inc.**  
**Registration No. A0040941M**

**Statement of the Committee of Management**  
**for the Year Ended 30 June 2005**

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1. The names of the persons on the Committee of Management of Australian and New Zealand Society of Criminology Inc. ("the Association") at the date of this report are:

***President:***

Dr Don Weatherburn, NSW Bureau of Crime Statistics and Research, NSW

***Vice-Presidents:***

Professor Kathy Daly, Griffith University, Queensland

Professor Phillip Stenning, Victoria University of Wellington, New Zealand

***Secretary:***

Dr Russell G. Smith, Australian Institute of Criminology, ACT

***Treasurer:***

Dr Jenny Mouzos, Australian Institute of Criminology, ACT

***Ordinary Members of the Committee:***

Professor Janet Chan, University of New South Wales, NSW

Dr Anita Gibbs, University of Otago, New Zealand

Associate Professor Lorraine Mazerolle, Griffith University, Queensland

Dr Dean Wilson, University of Melbourne, Victoria

Dr David Indermaur, University of Western Australia, Western Australia

Professor Mark Israel, Flinders University of South Australia, South Australia

Dr David Tait, University of Canberra, ACT

Mr Allen van Zyl, Department of Justice, Northern Territory

Professor Kate Warner, University of Tasmania, Tasmania

***Public Officer:***

Dr Russell G. Smith

**Journal Editor**

Professor John Pratt, Victoria University of Wellington, New Zealand

**Conference Convenor 2005**

Professor Phillip Stenning, Victoria University of Wellington, New Zealand

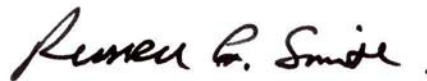
1. The operating surplus of the Association for the year ended 30 June 2005 was \$17,914 [2004: \$30,306].
2. In the opinion of the Committee, the financial report as set out on the following pages is drawn up so as to:
- (a) give a true and fair view of the Association's financial position as at 30 June 2005 and its performance for the period ended on that date in accordance with the accounting policies as described in Note 1 of the financial statements;
  - (b) comply with Australian Accounting Standards as detailed in Note 1 of the financial statements and Associations Incorporation Act 1981 (Victoria);

**Australian and New Zealand Society of Criminology Inc.**  
**Registration No. A0040941M**  
**Statement of the Committee of Management**  
**for the Period Ended 30 June 2005**

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3. There are reasonable grounds to believe that the Association will be able to meet its debts as and when they become payable.

This statement is made in accordance with a resolution of the Executive Committee:



Signature

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**PUBLIC OFFICER**  
**The Australian and New Zealand**  
**Society of Criminology**



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**TREASURER**  
**The Australian and New Zealand**  
**Society of Criminology**

Signature

Dated the 28th day of October, 2005

**Australian and New Zealand Society of Criminology Inc.**  
**Registration No. A0040941M**  
**Statement of Financial Performance**  
**For the Year ended 30 June 2005**

	Note	2005 \$
Revenues from ordinary activities		55,062
Expenses from ordinary activities, excluding borrowing costs		37,147
<b>Profit from ordinary activities before income tax</b>		17,915
Income tax relating to ordinary activities		-
Profit from ordinary activities after related income tax		17,915
<b>Net profit</b>		17,915
<b>Total revenues, expenses and valuation adjustments attributable to members of the company and recognised directly in equity</b>		17,915

*The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review and should be  
read in conjunction with the attached Compilation Report.*

**Australian and New Zealand Society of Criminology Inc.**  
**Registration No. A0040941M**  
**Statement of Financial Position**  
**As at 30 June 2005**

	Note	2005 \$	2004 \$
<b>CURRENT ASSETS</b>			
Cash	2	76,384	84,529
Receivables	3	10,852	-
<b>TOTAL CURRENT ASSETS</b>		<u>87,236</u>	<u>84,529</u>
<b>TOTAL ASSETS</b>		<u>87,236</u>	<u>84,529</u>
<b>CURRENT LIABILITIES</b>			
Payables	4	-	15,208
<b>TOTAL CURRENT LIABILITIES</b>		<u>-</u>	<u>15,208</u>
<b>TOTAL LIABILITIES</b>		<u>-</u>	<u>15,208</u>
<b>NET ASSETS</b>		<u>87,236</u>	<u>69,321</u>
<b>MEMBERS' EQUITY</b>			
Members' Funds	5	87,236	69,321
<b>TOTAL EQUITY</b>		<u>87,236</u>	<u>69,321</u>

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**Australian and New Zealand Society of Criminology Inc.**  
**Registration No. A0040941M**

**Statement of Cash Flows**  
**For the Year ended 30 June 2005**

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	2005 Inflows (Outflows)	2004 Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Membership Subscriptions Received	24,435	28,040
Conference Profit proceeds	5,000	48,631
Royalties	11,365	12,525
Journal Sponsorship	175	2994
Payments to Suppliers & Employees	<u>(52,354)</u>	<u>(34,977)</u>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b><u>(11,379)</u></b>	<b><u>57,213</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received	3,235	825
Investments Matured	65,000	21,010
Investments Purchased	<u>(61,279)</u>	<u>(65,000)</u>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b><u>6,956</u></b>	<b><u>(43,165)</u></b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>(4,423)</b>	<b>14,048</b>
CASH AT BEGINNING OF PERIOD	<u>19,528</u>	<u>5,480</u>
<b>CASH AT END OF PERIOD</b>	<b><u>\$15,105</u></b>	<b><u>\$19,528</u></b>

**Australian and New Zealand Society of Criminology Inc.**  
**Registration No. A0040941M**  
**Profit and Loss Statement**  
**For the Year ended 30 June 2005**

	2005	2004
	\$	\$
<b>INCOME</b>		
Membership Subscriptions	24,435	28,040
Royalties	22,217	-
Profit from Conference	5,000	48,631
Journal Sponsorship	175	2,994
Interest Received	3,235	825
	55,062	80,490
<b>EXPENDITURE</b>		
Accountancy Fees	825	550
Bank Charges	1,559	891
Delivery Costs	2,248	853
Legal Costs	-	2,203
Postage & Stationery	642	762
Printing	31,373	43,972
Sundry Expenses	500	500
Telephone	-	453
	37,147	50,184
<b>OPERATING PROFIT BEFORE INCOME TAX</b>	<b>17,915</b>	<b>30,306</b>

*The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review and should be read in conjunction with the attached Compilation Report.*

**Australian and New Zealand Society of Criminology Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2005**

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**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report has been prepared for use by the directors and members of the company and is a special purpose financial report. The directors have determined that the company is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards;

AAS 5 Materiality

AAS 8 Events Occurring After Reporting Date

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The report is also prepared on an accruals basis and is based on historic costs and except where stated does not take into account changing money values or current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report for Australian and New Zealand Society of Criminology Inc. ;

**Australian and New Zealand Society of Criminology Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2005**

	<b>2005</b>	<b>2004</b>
	\$	\$
<b>2. CASH</b>		
Cash at Bank	15,105	19,529
Term Deposit	61,279	65,000
	<u>76,384</u>	<u>84,529</u>
<b>3. RECEIVABLES</b>		
<b>Current</b>		
Sundry Debtors	10,852	-
	<u>10,852</u>	<u>-</u>
<b>4. PAYABLES</b>		
<b>Current</b>		
Sundry Creditors	-	15,208
	<u>-</u>	<u>15,208</u>
<b>5. MEMBERS' EQUITY</b>		
Members' Funds at the beginning of the financial year	69,320	39,014
<b>Add</b>		
Net Surplus(Deficit) attributable to members of the entity	17,915	30,306
Members' Funds at the end of the financial year	<u>87,235</u>	<u>69,320</u>

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**Australian and New Zealand Society of Criminology  
Independent Audit Report  
For the Period ended 30th June 2005**

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**Scope**

On the basis of information provided by the Committee of Management, I have audited in accordance with Australian Auditing Standards, the financial report of the Australian and New Zealand Society of Criminology Inc. ("the Association") for the period ended 30th June 2005, consisting of the Statement of Financial Position, the Statement of Financial Performance, and accompanying notes.

The Committee of Management of the Association is solely responsible for the information contained in the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Association.

My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board, so as to present a view of the Association which is consistent with my understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion, the financial report of the Association is properly drawn up:

- (i) so as to give a true and fair view of the financial position of the Association as at 30th June 2005 and of its operating results for the financial period ended on that date;
- (ii) in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standard Board.



**David C. Gorman**  
Chartered Accountant

Dated: 18<sup>th</sup> October, 2005

