

# **Australian Centre for International Justice Ltd**

ABN 55 630 673 308

## **Financial Statements**

For the Year Ended 30 June 2022

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## **Directors' Report**

### **30 June 2022**

The Directors present their report on Australian Centre for International Justice Ltd for the financial year ended 30 June 2022.

#### **Information on Directors**

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

##### **Alison Ryan**

Experience and expertise

Alison works as a Supervising Senior Solicitor at Refugee Advice & Casework Service, a specialist legal centre for asylum seekers and refugees. Alison has over 12 years international experience working on international criminal law, human rights and legal programs in Timor Leste, Cambodia, Sri Lanka, Palestine, Uganda and Greece. Alison completed a Master of Laws at the University of New England focused on international criminal law and holds a Bachelor of Laws from the Australian National University. She lectures occasionally at the University of Technology Sydney in refugee law.

##### **Katie Wrigley**

Experience and expertise

Katie is a Senior Solicitor with the Legal Aid Commission NSW. She oversees the Commission's migration law practice. Katie has 28 years' experience working in the not-for-profit legal sector. She has served on volunteer boards of community legal centres including Macarthur Legal Centre, and has held positions as the Principal Solicitor with both Welfare Rights and the Refugee Advice & Casework Service where she was responsible for those centres' legal practice. Her practice of law since her admission has consistently involved helping people in situations of disadvantage access legal assistance. In her current position she has been responsible for the management of the financial contract with the Department of Immigration for provision of services under the IAAAS program. In 2018 she successfully completed the LEAD program with Legal Aid, a leadership program. Katie holds a Bachelor of Arts and Bachelor of Laws from the University of Sydney. She has lectured on International Law at Macquarie University.

##### **Rawan Arraf**

Experience and expertise

Rawan has over ten years of legal experience in refugee protection, administrative law and international human rights law. Rawan most recently worked as a refugee lawyer at community legal centre, Refugee Advice & Casework Service providing a wide range of protection advice to people seeking asylum in Australia. She is actively engaged with lawyers and organisations working in universal jurisdiction litigation abroad and in 2018 trained with the European Center for Constitutional and Human Rights (ECCHR), Berlin, working closely with the International Crimes and Accountability team on universal jurisdiction matters.

Rawan is an arts and law graduate of the University of Sydney and has completed specialist human rights and international law courses at the European University Institute in Florence. Rawan is completing a Master of Laws from the University of New South Wales. She is a fellow of the Centre for Australian Progress.

## **Directors' Report**

### **30 June 2022**

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

#### **Principal Activities**

The principal activities of Australian Centre for International Justice Ltd during the financial year are focused on

- 1) providing access to justice in the form of legal services and legal assistance;
- 2) advancing truth, justice and accountability for serious violations of human rights through advocacy and litigation in both national and international legal frameworks; and
- 3) promoting changes in laws, policies and procedures for the benefit of vulnerable individuals and communities.

#### **How Principal Activities Assisted in Achieving the Objectives**

Our activities assisted vulnerable individuals and communities affected by serious human rights abuses and violations, that amount to serious crimes under international law through drafting legal submissions and complaints to relevant authorities. We worked with affected communities and partners in Afghanistan, Palestine, Myanmar and beyond to access avenues and mechanisms for justice and accountability. We published research and analysis promoting policy recommendations around victim-survivor rights to truth and reparations.

#### **Members' Guarantee**

Australian Centre for International Justice Ltd is a Company limited by guarantee. In the event of, and for the purpose of the winding up of the Company, the amount capable of being called up from each member in the year prior to the winding up is limited to \$10.

#### **Meetings of Directors**

During the financial year, three (3) meetings of Directors were held. Attendances by each Director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Alison Ryan	3	3
Katie Wrigley	3	3
Rawan Arraf	3	3

#### **Events Occurring After the Reporting Date**

The Company's operations are significantly dependent on private and public donations from individuals and other organisations. The COVID-19 outbreak is expected to have a continued impact on the economic and market conditions and could trigger a period of economic slowdown. This situation is expected to depress donations in general which could have a material effect on the Company's results of future operations and financial position during the financial year ending 30 June 2022.

## **Directors' Report**

**30 June 2022**

### **Events Occurring After the Reporting Date (*continued*)**

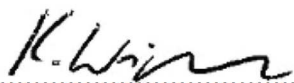
The financial report was authorised for issue on 31<sup>st</sup> January 2023 by the Board of Directors. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Company for future periods and as such no adjustments were made in this financial report.

Other than the matters described in preceding paragraphs, no matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial year.

### **Auditor's Independence Declaration**

The lead auditor's independence declaration for the year ended 30 June 2022 has been received and can be found on page 4 of the financial report.

Signed in accordance with a resolution of the Board of Directors:



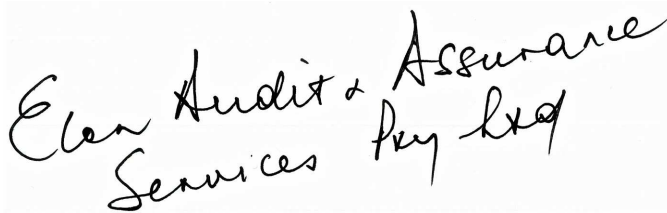
.....  
**KATIE WRIGLEY**  
Director

Dated in Sydney this 31<sup>st</sup> day of January 2023

## **Auditor's Independence Declaration under section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* to the Board of Directors of Australian Centre for International Justice Ltd**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

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



Econ Audit & Assurance  
Services Pty Ltd

**ECON AUDIT AND ASSURANCE SERVICES PTY LTD**



George Venardos

**GEORGE VENARDOS**  
Director

Dated in Sydney this 31<sup>st</sup> day of January 2023

**Statement of Surplus or Deficit and Other Comprehensive Income**  
**For the Year Ended 30 June 2022**

		2022	2021
	Note	\$	\$
Revenue	2	505,001	387,423
Other Income	2	14,815	71
Insurance expense		(14,866)	(7,122)
Depreciation expense		(1,236)	(1,236)
Employee expenses		(210,981)	(6,973)
Other expenses		(33,700)	(8,086)
<b>Surplus before income tax</b>		<b>259,033</b>	364,078
Income tax expense		-	-
<b>Surplus for the year</b>		<b>259,033</b>	364,078
<b>Other comprehensive income for the year</b>		<b>-</b>	-
<b>Total comprehensive surplus for the year</b>		<b>259,033</b>	364,078

The accompanying notes form part of these financial statements.

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	3	681,336	473,469
Trade and other receivables	4	2,624	-
TOTAL CURRENT ASSETS		<u>683,960</u>	<u>473,469</u>
NON-CURRENT ASSETS			
Property, plant and equipment	5	3,048	4,284
TOTAL NON-CURRENT ASSETS		<u>3,048</u>	<u>4,284</u>
TOTAL ASSETS		<u>687,008</u>	<u>477,753</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	6	17,911	2,783
Deferred revenue	7	-	64,906
TOTAL CURRENT LIABILITIES		<u>17,911</u>	<u>67,689</u>
TOTAL LIABILITIES		<u>17,911</u>	<u>67,689</u>
NET ASSETS		<u>669,097</u>	<u>410,064</u>
<b>EQUITY</b>			
Retained earnings		<u>669,097</u>	410,064
TOTAL EQUITY		<u>669,097</u>	<u>410,064</u>

The accompanying notes form part of these financial statements.



**Statement of Changes in Equity**  
For the Year Ended 30 June 2022

	<b>Retained Earnings</b>
	<b>\$</b>
	<hr/>
<b>2022</b>	
Balance at 1 July 2021	410,064
Surplus for the year	<u>259,033</u>
<b>Balance at 30 June 2022</b>	<u><u>669,097</u></u>
	Retained
	Earnings
	\$
	<hr/>
2020	
Balance at 1 July 2020	45,986
Surplus for the year	<u>364,078</u>
Balance at 30 June 2021	<u><u>410,064</u></u>

**Statement of Cash Flows**  
**For the Year Ended 30 June 2022**

	2022	2021
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from grants and other revenue	451,826	453,466
Payments to suppliers and employees	(244,419)	(19,398)
Interest received	460	71
Net cash provided by operating activities	<u>207,867</u>	<u>434,139</u>
	8	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payment for property plant and equipment	-	-
Net cash used by investing activities	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowing	-	-
Repayment of short-term borrowing	-	(27,077)
Net cash provided by financing activities	<u>-</u>	<u>(27,077)</u>
Net increase in cash and cash equivalents held	207,867	407,062
Cash and cash equivalents at beginning of year	<u>473,469</u>	<u>66,407</u>
Cash and cash equivalents at end of financial year	<u>681,336</u>	<u>473,469</u>
	3	

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

The financial statements are for Australian Centre for International Justice Ltd as a not-for-profit individual entity.

The functional and presentation currency of Australian Centre for International Justice Ltd is Australian dollars.

#### 1 Summary of Significant Accounting Policies

##### (a) Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012*.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

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

##### (b) Income Tax

No provision for income tax has been raised as the Company is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997* ("ITAA 1997").

##### (c) Deductible Gift Recipient (DGR)

Australian Centre for International Justice Ltd is endorsed as DGR since January 2019. The DGR endorsement is covered under Item 1 of the table in section 30-15 of *ITAA 1997*.

##### (d) Revenue and Other Income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable.

##### Grant Revenue

Grant revenue is recognised in the statement of surplus or deficit and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 1 Summary of Significant Accounting Policies (*continued*)

##### (d) Revenue and Other Income (*continued*)

###### *Grant Revenue (continued)*

Australian Centre for International Justice Ltd receives non-reciprocal contributions of assets from various organisations for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of surplus or deficit and other comprehensive income.

###### *Interest Revenue*

Interest is recognised using the effective interest method.

###### *Rendering of Services*

Revenue in relation to rendering of services is recognised dependent on whether the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

###### *Donations*

Revenue arising from donations is recognised when control is obtained as it is impossible for the Company to reliably measure these prior to this time. For example, cash donations are recognised when banked and other donations are recognised when title transfers to the Company.

##### (e) 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, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

##### (f) Employee Benefits

Provision is made for the Company'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 settled within one year have been measured at the amounts expected to be paid when the liability is settled.

The Company reviewed the annual leave liability to determine the level of annual leave which is expected to be paid more than 12 months after the end of the reporting period. Whilst this has been considered to be long-term employee benefits for the purpose of measuring the leave under AASB 119, the effect of discounting was not considered to be material and therefore has not been calculated.

## Notes to the Financial Statements

For the Year Ended 30 June 2022

### 1 Summary of Significant Accounting Policies (*continued*)

#### (f) Employee Benefits (*continued*)

Employee benefits are presented as current liabilities in the statement of financial position if the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

#### (g) Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured at the present value of management's best estimate of the outflow required to settle the obligation at the end of the reporting period. The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the unwinding of the discount is taken to finance costs in the statement of surplus or deficit and other comprehensive income.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### (h) Critical Accounting Estimates and Judgments

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

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

#### (i) Comparatives

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

## Notes to the Financial Statements

For the Year Ended 30 June 2022

### 2 Revenue and Other Income

	2022	2021
	\$	\$
Revenue:		
Donations received	440,096	302,518
Grants received	64,905	84,905
	<u>505,001</u>	<u>387,423</u>
Other Income:		
Interest Income	460	71
COVID Subsidies	12,000	-
Other Income	2,355	-
	<u>14,815</u>	<u>71</u>

### 3 Cash and Cash Equivalents

	2022	2021
	\$	\$
Cash at bank	681,336	473,469
	<u>681,336</u>	<u>473,469</u>

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to items in the Statement of Financial Position as follows:

	2022	2021
	\$	\$
Cash and cash equivalents	681,336	473,469
	<u>681,336</u>	<u>473,469</u>

### 4 Trade and Other Receivables

	2022	2021
	\$	\$
GST receivable	2,624	-
	<u>2,624</u>	<u>-</u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances. The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2022**

**5 Property, Plant and Equipment**

	<b>2022</b>	2021
	\$	\$
Website-at cost	<b>6,180</b>	6,180
Accumulated depreciation	<b>(3,132)</b>	(1,896)
	<b><u>3,048</u></b>	<u>4,284</u>

**6 Trade and Other Payables**

	<b>2022</b>	2021
	\$	\$
Trade payable	<b>530</b>	-
GST payable	-	715
Other payables	<b>17,381</b>	2,068
	<b><u>17,911</u></b>	<u>2,783</u>

**7 Deferred revenue**

	<b>2022</b>	2021
	\$	\$
Unearned income - grants	-	64,906
	<b><u>-</u></b>	<u>64,906</u>

**8 Cash Flow Information**

Reconciliation of net surplus to net cash provided by operating activities:

	<b>2022</b>	2021
	\$	\$
Surplus for the year	<b>259,033</b>	364,078
Cash flows excluded from surplus		
Non-cash flows in surplus		
- depreciation	<b>1,236</b>	1,236
Changes in assets and liabilities:		
- (decrease)/increase in trade and other receivables	<b>(2,624)</b>	1,136
- increase in trade and other payables	<b>15,128</b>	2,783
- increase/(decrease) in deferred income	<b>(64,906)</b>	64,906
Cashflow from operations	<b><u>207,867</u></b>	<u>434,139</u>

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **8 Contingencies**

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2022.

#### **9 Related Parties**

Total remuneration paid to key management personnel was \$116,346 (2021: \$Nil) for the year ended 30 June 2022.

#### **10 Events Occurring after the Reporting Date**

The Company's operations are significantly dependent on private and public donations from individuals and other organisations. The COVID-19 outbreak is expected to have a continued impact on the economic and market conditions and could trigger a period of economic slowdown. This situation is expected to depress donations in general which could have a material effect on the Company's results of future operations and financial position during the financial year ending 30 June 2022.

The financial report was authorised for issue on 31<sup>st</sup> January 2023 by the Board of Directors. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Company for future periods and as such no adjustments were made in this financial report.

Other than the matters described in preceding paragraphs, no matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial year.

#### **11 Statutory Details**

The registered office of the Company is:

Australian Centre for International Justice Ltd  
C/o MJ Consulting Pty Ltd  
Suite 1201, 4 Daydream Street  
WARRIEWOOD NSW 2102



**Directors' Declaration**  
**For the Year Ended 30 June 2022**

In accordance with a resolution of the Directors of Australian Centre for International Justice Ltd (the "Company"), the Directors of the Company declare that:

1. The financial statements and notes, as set out on pages 5 to 14, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and
  - b. give a true and fair view of the financial position as at 30 June 2022 and of the performance for the year ended on that date of the Company.
2. In the Directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.



.....  
**KATIE WRIGLEY**  
Director

Dated in Sydney this 31<sup>st</sup> day of January 2023

## **Independent Auditor's Report to the Members of Australian Centre for International Justice Ltd**

### **Report on the Audit of the Financial Report**

#### **Opinion**

We have audited the accompanying financial report of Australian Centre for International Justice Ltd (the "Company"), which comprises the statement of financial position as at 30 June 2022, the statement of surplus or deficit and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Directors' Declaration.

In our opinion the financial report of Australian Centre for International Justice 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 Company's financial position as at 30 June 2022 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

#### **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 Australian Centre for International Justice Ltd 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.

#### **Responsibility of Directors for the Financial Report**

The Directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *ACNC Act* and the needs of the members. The Directors' responsibility also includes such internal control necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

### **Responsibility of Directors for the Financial Report (continued)**

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

The Directors are responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility for the Audit of the Financial Report**

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

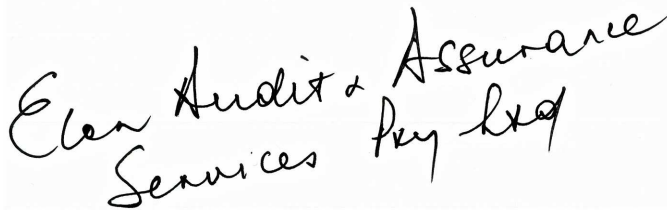
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of the Company's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

**Auditor's Responsibility for the Audit of the Financial Report (continued)**

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**ECON AUDIT AND ASSURANCE SERVICES PTY LTD**



**GEORGE VENARDOS**  
Director

Dated in Sydney this 31<sup>st</sup> day of January 2023