

**AMNESTY  
INTERNATIONAL**



# **ANNUAL FINANCIAL REPORT**

**2021**

**AMNESTY INTERNATIONAL AUSTRALIA**

**ABN 64 002 806 233**

The Directors present their report together with the financial report of Amnesty International Australia (AIA) ("the Company") for the year ended 31 December 2021 and the auditor's report thereon.

### Directors

The Directors, at any time during the financial year and until the date of this report are:

Name and Qualifications	Age	Experience and Special Responsibilities
<p><i>Gabrielle Susan Mary Kavanagh</i> <i>B.International Studies</i> <i>Juris Doctor</i></p> <p>Director</p>	36	<p>Campaigns &amp; Strategy Manager, Health Services Union Member of Amnesty International Australia since 2005 Member</p> <p>Member of the Governance Committee from May 2020 to August 2021 Member of the International Issues Committee since July 2016</p> <p>Vice President from 02/03/2014 - 03/07/2016 President from 03/07/2016 - 17/03/2020</p> <p>Director elected 13/07/11 Director re-elected 06/07/2014 Director re-elected 03/07/2016 Director re-elected 13/10/2019 (Class I) to 2022 AGM</p>
<p><i>Vicki Jacobs</i></p> <p><i>BA, Grad Dip Applied Psychology, Grad Dip Business Administration, Master of Business</i></p> <p>Director</p>	66	<p>Clinical planning, Mental Health. S A Department of Health and Wellbeing Member of Amnesty International Australia since 1989</p> <p>Member of the Activism and Membership Committee from September 2016 to July 2021 Member of the International Nominations Committee from March 2016 Director from 30/05/1992 – 26/11/1994 and from 08/05/2004 – 02/07/2006</p> <p>Director elected 01/12/2014 Director re-elected 20/05/2017 Director re-elected 13/10/2019 (Class III) to 03/07/2021</p>
<p><i>Mario Santos</i> <i>Master in International Relations Asia-Pacific, Master in Human Rights Law, GAICD</i></p> <p>Director</p> <p>Board Chair</p>	53	<p>Member of Amnesty International Australia since October 2014 Member of the Audit &amp; Risk Committee since November 2018 Chair Audit &amp; Risk Committee from June 2019 to March 2020 Member of the International Issues Committee since March 2020</p> <p>Director elected 28/10/2018 Director re-elected 13/10/2019 (Class I) to 2022 AGM</p>
<p><i>Lisa Annese</i> <i>BBus &amp; GradDip HR</i></p> <p>Director</p>	53	<p>Chief Executive Officer, Diversity Council of Australia Member of Amnesty International Australia since February 2019</p> <p>Member of the International Issues Committee since May 2020 Member of the Remuneration Committee since May 2020 Chair of the Remuneration Committee since November 2020</p> <p>Director elected 13/10/2019 (Class I) to 2022 AGM</p>
<p><i>Michael Dundon</i> <i>BEC, FCA, GAICD</i></p> <p>Director</p>	63	<p>Executive Consultant, Group Development, Aware Super Member of Amnesty International Australia since September 2019</p> <p>Member of the Audit &amp; Risk Committee since November 2019 Chair Audit &amp; Risk Committee since March 2020</p>

		Member of the Remuneration Committee since May 2020 Director elected 13/10/2019 to 2020 AGM Director re-elected 31/10/2020 (Class II) to 2023 AGM
Ajoy Ghosh <i>B.Eng (Computer), MEM, GAICD, FAISA, ACS-CP, IRAP</i>  Director	52	Chief Information Security Officer, Alcheme Pty Ltd  Member of Amnesty International Australia since January 2020 Member of Governance Committee from May 2020 to November 2021 Member of the Audit & Risk Committee since April 2020  Director co-opted 17/03/2020 to 2021 AGM Director re-elected on 03/07/2021 (Class III), to 2024 AGM
Cassandra Shannon Seery, <i>BA (dist), LLB (Hons), GDLP, LLM, GAICD</i>  Director	36	Academic and researcher, NIKERI Institute (Deakin University) Member of Amnesty International Australia since August 2014  Member of the Governance Committee since August 2021  Director elected on 31/10/20 to 2021 AGM Director re-elected on 03/07/21 (Class III) to 2024 AGM
Saras Suresh Kumar <i>BSc (Hons) Marine and Freshwater Biology, MSc Marine Ecology</i>  Director	50	Conservation Impact Specialist, Conservation Management Pty Ltd Member of Amnesty International Australia since 2015  Chair of the Activism and Membership Committee since November 2020  Director elected on 31/10/2020 (Class II) to 2023 AGM
Catherine Elizabeth Dalrymple Wood <i>BA LLB, LLM (International Law), Dip.Leg.S</i>  Company Secretary (staff member)	52	Company Secretary appointed 27/11/17

Directors' Attendance at Board Meetings – 2021

Director	Board Meetings		Audit and Risk Committee		Activism and Membership Committee	
	Eligible to attend	Attended	Eligible to attend	Attended	Eligible to attend	Attended
Gabrielle Kavanagh	12	12	0	0	0	0
Vicki Jacobs	6	6	0	0	6	5
Mario Santos	12	12	6	6	0	0
Lisa Annese	12	11	0	0	0	0
Michael Dundon	12	12	6	5	0	0
Ajoy Ghosh	12	11	6	5	0	0
Cassandra Seery	12	12	0	0	0	0
Saras Suresh Kumar	12	11	0	0	12	11

Director	Governance Committee		International Issues Committee		Remuneration Committee	
	Eligible to attend	Attended	Eligible to attend	Attended	Eligible to attend	Attended
Gabrielle Kavanagh	4	1	6	5	0	0
Vicki Jacobs	0	0	0	0	0	0
Mario Santos	0	0	6	6	0	0
Lisa Annese	0	0	6	5	5	5
Michael Dundon	0	0	0	0	5	5
Ajoy Ghosh	5	4	0	0	0	0
Cassandra Seery	2	2	0	0	0	0
Saras Suresh Kumar	0	0	0	0	0	0

The **Audit and Risk Committee** is responsible for, among other things, monitoring management's strategy for ensuring that the Company has implemented appropriate internal controls to address business risks and that these controls are functioning effectively.

The **Governance Committee** is responsible for, among other things, assisting and advising the Board on the Company's corporate governance responsibilities and practices. This includes such matters as Director induction, training and development and performance reviews.

The **Activism and Membership Committee** has responsibility for oversight for all Amnesty International Australia's policies, strategies and programs related to how supporters and members are encouraged, enabled and equipped to be fulfilled and effective participants in the life of the Amnesty International Australia and the movement.

The **International Issues Committee** is generally responsible for assisting and advising the National Board and the Company about Amnesty International Australia's international engagement and contribution. It also advises the Board on changes and developments within Amnesty International.

The **Remuneration Committee** was established in 2020 by the AIA Board to optimise Amnesty International Australia's remuneration activities and to improve the transparency of processes related to remuneration principles, policies and practices.

The **International Nominations Committee** is responsible for nominating to the Annual General Meeting suitably qualified members of AI Australia as the Global Assembly delegates and as the youth delegate, and for proposing to the National Board for approval nominees for appointment to international positions. (The International Nominations Committee did not meet during 2021).

## Short and long-term objectives

### Our vision

Our Global Vision Statement underpins the work of the entire worldwide movement of Amnesty International and provides a framework for the operation of all local country Sections. The goals which Amnesty International works towards in Australia are set by our Board and Senior Leadership Team with vital input from our members, supporters and partner organisations and 2021 was the first year of the 2025 vision areas of focus which are:

- Advancing Human Rights
- Building People Power
- Commitment to Growing Sustainably.

AIA continued to work to achieve the following goals throughout 2021:

- End the over-representation of Indigenous young people in detention within a generation
- Refugees and asylum seekers fleeing conflict, crisis, torture or persecution across the globe are able to lead safe and stable lives
- The human rights of individuals at risk are defended and protected
- Civilians are protected during conflict and crisis.

### Approach to achieving short and long-term objectives

AIA achieves human rights impact through; researching human rights issues, raising awareness about human rights issues in the media, public and with governments and other decision-makers and mobilising people to pressure governments and others to respect human rights.

### Principal activities during the year

AIA's principal activities during 2021 focused on delivering human rights impact by building an engaged group of financial and non-financial supporters to support our human rights campaigns both in Australia and internationally.

The impact of the COVID-19 pandemic necessitated the continuing of the focus on human rights campaigning to encourage policy and decision makers to include the most likely to be affected; including people who are homeless, those impacted by domestic violence, migrants and refugees, and Indigenous peoples.

AIA continued to improve the situation for individuals at risk internationally, worked to free more refugees trapped by Australia's immigration system in Australia, Nauru and Papua New Guinea, and campaigned to end the overrepresentation of young people, particularly Indigenous young people, in the nation's prisons.

### 2021 Results – Fundraising

AIA relies almost entirely on funds raised from the public and our supporters. To keep our independence and impartiality, we do not accept funds from governments or political groups. Almost 71% of our income comes from our committed regular donors who give us an average of \$32 every four weeks through our Human Rights Defender (HRD) program.

2021 was an extremely challenging year as a result of the continuing impact of the global pandemic. Total income decreased year on year by 3.9% primarily associated with a lower level of income from bequests.

The priority for Amnesty International Australia remains to invest in creating sustainable, reliable and diverse income streams. The strategy aims to achieve budget targets each year while growing the supporter base through deeper engagement.

### **2021 Results – Financial Results**

AIA's 2021 income was above budget expectations and this enabled AIA to continue to make significant contributions towards advancing and protecting international human rights. The financial result for 2021 was a \$571K surplus (deficit of \$728K in 2020) with contributions to international human rights totalling \$5.8M; comprising \$3.7M for 2021 contribution, \$1.3M for 2020 contribution and the materialisation of contingent liabilities of \$0.8M payable to the Amnesty International Secretariat under a pre-existing memorandum of understanding (see note 20 for detail).

### **Significant Changes in the State of Affairs**

There are no significant changes in the state of affairs.

### **Events Subsequent to Balance Date**

Since the end of the financial year and the date of this report, there has not been any transaction or event of a material and unusual nature likely, in the opinion of the directors of the company, to significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

### **Environmental Regulations**

The Company is not subject to any significant environmental regulations under either Commonwealth or State regulation.

### **Indemnification and insurance of directors and officers**

Amnesty International Australia has agreed to indemnify all the directors and executive officers for any breach to the extent and limitations of Amnesty International Australia ForeFront Portfolio insurance policy. The agreement provides for the Company to pay an amount not exceeding \$10,000,000 provided that:

- The liability does not arise out of conduct involving a lack of good faith
- The liability is for costs and expenses incurred by the director or officer in defending proceedings in which judgment is given in their favour or in which they are acquitted.

### **Indemnification of auditors**

To the extent permitted by law, the Company has agreed to indemnify its auditors, Ernst & Young Australia, as part of the terms of its audit engagement agreement against claims by third parties arising from the audit (for an unspecified amount). No payment has been made to indemnify Ernst & Young during or since the financial year.

### **Liability of Members**

The members are members of the public who have paid the annual membership fee. As at 31 December 2021 there were 5,165 members (2020: 5,000 members). A maximum amount of \$1 is guaranteed by each member in the event that the Company is wound up.

**Solicitors**

Mills Oakley  
Level 1  
151 Clarence St  
Sydney NSW 2000

Marque Lawyers  
343 George Street  
Sydney NSW 2000

Collin Biggers and Paisley  
Level 42, 2 Park Street  
Sydney NSW 2000

**Bankers**

Commonwealth Bank of Australia  
Level 12, 363 George Street  
Sydney NSW 2000

**Auditors Independence**

A declaration of independence has been received from the Company's auditors, Ernst & Young. A copy of this declaration is attached in this Annual Financial Report.

Signed in accordance with a resolution of the directors:

Mario Santos  
Melbourne  
Director



Dated: 20/04/2022

### Directors' Declaration

In accordance with a resolution of the directors of Amnesty International Australia, I state that in the opinion of the directors:

- (a) the financial statements and notes of the Company are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012*, including:
  - (i) giving a true and fair view of the Company's financial position as at 31 December 2021 and of its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Australian Charities and Not-for-Profits Commission Regulation 2013*; and
- (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

On behalf of the National Board



Mario Santos  
Melbourne  
Director

Dated: 20/04/2022


**Statement of Comprehensive Income for the Year Ended 31 December 2021**

	2021	2020
	\$	\$
<i>Revenue from operating activities</i>		
Donations/fundraising		
Human rights defender pledges	17,602,375	17,958,603
Non-regular donations	2,501,894	1,937,680
Other donations	2,178,236	1,933,846
Fundraising events	10,955	1,908
Bequests	2,247,878	3,625,292
Membership fees	100,599	125,802
<i>Other revenue</i>		
Pro Bono	37,669	36,357
Interest and other	75,967	149,920
<b>Total revenue</b>	<b>24,755,573</b>	<b>25,769,408</b>
<i>Expenditure on Operating Activities</i>		
Human rights campaigning in Australia	(3,270,190)	(3,349,956)
International campaigning and research	(5,271,702)	(8,388,091)
Building our supporter base	(8,723,110)	(7,964,679)
Fundraising	(6,093,096)	(6,065,401)
Governance and democracy	(109,734)	(271,392)
Pro Bono	(22,532)	(26,175)
Administration and other	(679,533)	(421,036)
Pro Bono	(15,137)	(10,182)
<b>Total expenses</b>	<b>(24,185,034)</b>	<b>(26,496,912)</b>
<b>Operating Surplus/(Deficit)</b>	<b>570,539</b>	<b>(727,504)</b>
<b>Other comprehensive income/(loss) for the period</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) for the period</b>	<b>570,539</b>	<b>(727,504)</b>

Building our supporter base includes costs relating to the acquisition of new donors, members and activists. Governance and democracy include costs relating to the Annual General Meeting, Global Assembly, Board of Directors and other governance expenditure. International campaigning and research includes assessment contributions to the International Secretariat (see note 20c) and other expenditure on international campaigns.


**Statement of Financial Position as at 31 December 2021**

	Note	2021 \$	2020 \$
<b>Assets</b>			
<i>Current Assets</i>			
Cash and cash equivalents	4	4,924,565	5,802,217
Trade and other receivables	5	376,102	350,475
Finance lease receivable	6	271,193	252,745
Inventories	8	5,719	6,800
Other current assets	7	438,765	436,742
<b>Total Current Assets</b>		6,016,344	6,848,979
<i>Non-Current Assets</i>			
Finance lease receivable	6	92,482	363,675
Right of Use Leased Assets	9	542,672	1,129,079
Other Assets	10	264,880	262,388
Property, plant and equipment	11	142,456	208,900
Intangible assets	12	95,985	175,472
<b>Total Non-Current Assets</b>		1,138,475	2,139,514
<b>Total Assets</b>		7,154,819	8,988,493
<b>Liabilities</b>			
<i>Current Liabilities</i>			
Trade and other payables	13	1,883,608	3,364,122
Provisions	15	892,475	888,841
Lease liability	16	780,408	900,745
<b>Total Current Liabilities</b>		3,556,491	5,153,708
<i>Non-Current Liabilities</i>			
Lease Liability	16	229,703	1,010,111
Provisions	17	216,234	242,822
<b>Total Non-Current Liabilities</b>		445,937	1,252,933
<b>Total Liabilities</b>		4,002,428	6,406,641
<b>Net Assets</b>		3,152,391	2,581,852
<b>Accumulated Surplus</b>			
Retained surplus		3,152,391	2,581,852
<b>Accumulated Surplus</b>		3,152,391	2,581,852

**Statement of Cash Flows for the Year Ended 31 December 2021**

		2021 \$	2020 \$
<b>Cash Flows from Operating Activities</b>	<b>Note</b>		
Cash receipts in the course of operations		24,950,891	26,025,448
Payments to employees and suppliers		(19,054,583)	(18,237,764)
Interest received		6,430	21,763
Payments to the International Secretariat and other Amnesty International sections		(5,795,799)	(5,886,290)
<b>Net Cash Flows provided by Operating Activities</b>		<b>106,939</b>	<b>1,923,157</b>
<b>Cash Flows from Investing Activities</b>			
Purchase of property, plant and equipment		(49,688)	(65,382)
<b>Net Cash Flows provided used in Investing Activities</b>		<b>(49,688)</b>	<b>(65,382)</b>
<b>Cash Flows from Financing Activities</b>			
Repayment of leasing liabilities		(900,745)	(878,705)
Interest paid on leasing liabilities		(34,158)	(63,497)
<b>Net Cash Flows provided used in Financing Activities</b>		<b>(934,903)</b>	<b>(942,202)</b>
Net increase/(decrease) in cash held		(877,652)	915,573
Cash at the beginning of the financial year		5,802,217	4,886,644
<b>Cash at the end of the financial year</b>	4	<b>4,924,565</b>	<b>5,802,217</b>

**Statement of Changes in Equity for the Year Ended 31 December 2021**

	Accumulated surplus \$	Total \$
At 1 January 2020	3,309,356	3,309,356
Surplus/(Deficit) for the period	(727,504)	(727,504)
<b>At 31 December 2020</b>	<b>2,581,852</b>	<b>2,581,852</b>
At 1 January 2021	2,581,852	2,581,852
Surplus/(Deficit) for the period	570,539	570,539
<b>At 31 December 2021</b>	<b>3,152,391</b>	<b>3,152,391</b>

## Notes to the Financial Statements

### 1. CORPORATE INFORMATION

The financial report of Amnesty International Australia for the year ended 31 December 2021 was issued in accordance with a resolution of the directors on the 20th day of April 2022.

Amnesty International Australia is a not-for-profit Company limited by guarantee. The registered office is Level 1, 79-83 Myrtle Street, Chippendale, NSW, 2009. The nature of the operations and principal activities are described in the Directors' Report.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### a. Basis of preparation

The financial report is a general purpose financial report which has been prepared in accordance with the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*, *Australian Accounting Standards (Simplified Disclosures)*, the *Australian Charities and Not-for-profit Commission Regulations 2013* and other authoritative pronouncements of the Australian Accounting Standards Board.

These financial statements are the first general purpose financial statements prepared in accordance with the Australian Accounting Standards - Simplified Disclosures. In the prior year the financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements.

The Company has opted to adopt AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities ahead of its mandatory effective date of 1 July 2021. The Company has availed itself from presenting comparative information not disclosed in the notes of the previous financial statements as permitted by AASB 1053 Application of Tiers of Australian Accounting Standards. Other than the change in disclosure requirements, the adoption of AASB 1060 has no significant impact on the financial statements because the Company's previous financial statements complied with Australian Accounting Standards - Reduced Disclosure Requirements.

These financial statements have been prepared on the basis of historical costs (except shares). The accounting policies have been consistently applied, unless otherwise stated. The financial report is presented in Australian dollars, unless otherwise stated. Amounts included within the accounts have been rounded to the nearest dollar.

#### b. Statement of compliance

The financial report complies with Australian Accounting Standards Simplified Disclosure Requirements.

#### c. Income tax

Amnesty International Australia is exempt from income tax in Australia under Division 50 of the Income Tax Assessment Act 1997.

#### d. New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods, some of which are relevant to the Company.

The Company elected to adopt the following standard and amendments early:

- AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities.
- AASB 2021-1 Amendments to Australian Accounting Standards – Transition to Tier 2: Simplified Disclosures for Not-for Profit Entities.

The above standard and amendments did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### e. Revenue recognition

#### *Fundraising and donations*

Donations collected are recognised as revenue when the Company gains control of the funds.

#### *Memberships*

Revenue from memberships is recognised in accordance with the underlying agreement in the period in which performance obligations are satisfied.

#### *Bequests*

Bequests are recognised as revenue either immediately upon control of the asset or if a contract liability is established under AASB 15 upon the satisfaction of sufficiently specific performance obligations. Revenue from bequests of shares or other property are recognised at fair value, being the market value of the shares or property at the date the Company becomes legally entitled to the shares or property.

#### *Sale of merchandise and publications*

Revenue is recognised when the significant risks and rewards of ownership have passed to the buyer and can be measured reliably. Risks and rewards are considered passed to the buyer at the time of delivery of the goods to the customer.

#### *Interest revenue*

Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

### f. Cash and cash equivalents

For the purposes of the statement of financial position and cash flows, cash includes cash on hand, at-call or short-term deposits with a maturity date of three months or less, and are with banks or financial institutions.

### g. Trade and other receivables

Trade receivables are recognised initially at fair value. The Company recognises an allowance for expected credit losses (ECLs) using a simplified calculation approach. It does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Company makes this assessment based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

### h. Inventories

Inventories are carried at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and conditions are accounted for as follows:

Finished goods – cost of direct materials, on a weighted average basis.

Net realisable value is the estimated selling price in the normal course of operations, less estimated costs necessary to make the sale.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### i. Property, plant and equipment

Plant and equipment are stated at cost less accumulated depreciation and any impairment in value. Assets are depreciated over their estimated useful lives, using the straight-line method, from the date of acquisition.

Depreciation rates used for each class of asset, for the current and previous years, are as follows:

	2021	2020
IT equipment	33.3%	33.3%
Plant and equipment	25%	25%
Leasehold improvements	term of lease	term of lease

#### *Derecognition*

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in the income statement in the year the item is derecognised.

### j. Intangible Assets

Intangible assets comprise software which was acquired separately and initially measured at cost. Following initial recognition intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Intangible assets with finite lives are amortised over the useful life of 4 years and the amortisation expense is recognised in the income statement.

### k. Recoverable amounts of assets

At each reporting date, assets are reviewed to determine whether there is any indication that an asset may be impaired. Where an indicator of impairment exists, a formal estimate of the recoverable amount is made, and where the carrying amount of an asset exceeds its recoverable amount the asset is considered impaired and is written down to its recoverable amount.

Recoverable amounts are determined for individual assets, unless the value in use cannot be estimated independently from other assets. In this case, the recoverable amount is determined for the cash-generating group of assets to which it belongs.

### l. Leases

Contracts are deemed to be or contain a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. A single recognition and measurement approach is applied to all leases, where the Company recognises the liability for future lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets are recognised at the commencement date of the lease and measured at cost, less any accumulated amortisation, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are amortised on a straight-line basis over the lease term.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****l. Leases (continued)**

Lease liabilities are recognised at the commencement date of the lease and measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments less any lease incentives receivable.

The Company's incremental borrowing rate at the lease commencement date is used to calculate the present value of lease payments. After the commencement date, the amount of lease liabilities is reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification to the lease term or a change in the lease payments.

**Subleases**

Where the Company chooses to sublease part of its premises, the classification is made at the inception of the sublease.

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership.

Where the lease is classified as finance lease, the Company:

- Derecognises the portion of the ROU asset relating to the sub-leases of its premises.
- Recognises lease receivables for the net investment in lease payments receivable under the subleases, measured using the interest rate implicit in the. In the case of a sublease, if the interest rate implicit in the sublease cannot be readily determined, the Company uses the discount rate used for the head lease to measure the net investment in the sublease.
- Recognise finance income based on a pattern reflecting a constant periodic rate of return of the net investment in subleases.

Where the lease is classified as an operating lease, the Company:

- Recognises lease income in the statement of comprehensive income on a straight-line basis over the lease term.

**m. Trade and other payables**

Trade and other payables are carried at amortised cost and are recognised for amounts to be paid in the future for goods or services received, whether billed to the Company or not. Trade payables are normally settled within normal trading terms.

**n. Provisions**

Provisions are recognised when Amnesty International Australia has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where Amnesty International Australia expects some or all of the provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****o. Employee benefits***Wages, salaries and annual leave*

Liabilities for employee benefits for wages, salaries and annual leave, represent present obligations resulting from employees' services provided up to the balance sheet date, calculated at undiscounted amounts based on remuneration rates that the Company expects to pay, expected to be settled within 12 months. Leave entitlements expected to be settle after 12 months are measured at the present value of the estimated future cash out flow.

*Long service leave*

Liabilities for employee benefits for long service leave represent the present value of the estimated future cash outflows to be made by the employer resulting from employees' services provided up to the balance sheet date. The provision is calculated using expected future increases in wage and salary rates, including related on-costs and proportion rates based on expected settlement dates and on turnover history. Leave entitlements expected to be settled after 12 months measured at the present value of the estimated future cash out flow.

*Superannuation plans*

Contributions are made by Amnesty International Australia to defined contribution superannuation funds and are charged as expenses when incurred.

**p. Foreign currency translations**

Both the functional and presentation currency of Amnesty International Australia is Australian dollars. Foreign currency transactions are converted to Australian dollars at the rates of exchange ruling at the dates of the transactions. Amounts receivable and payable in foreign currencies at the balance sheet date are converted at the rates of exchange ruling at that date. Gains and losses from conversion of assets and liabilities, whether realised or unrealised, are included in the income statement in the year in which the exchange rates change.

**q. Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except:

- Where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.
- Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****r. Pro bono services and in-kind support**

Amnesty International Australia receives pro bono services or goods from a range of providers including legal, information technology, strategy and human resource specialists.

Amnesty International Australia has assessed the fair or market value of these professional services or goods at \$37,669 (2020: \$36,357). The value of these services and goods are recognised in the accounts as income with an equivalent expense. Amnesty International Australia also receives considerable in-kind support from other individual supporters. No assessment of the value of this support has been attempted as the fair value of this support cannot be reliably determined.

**s. Disposal of surplus**

Rule 7.1 of Amnesty International Australia's Memorandum of Association prohibits the distribution of any surplus to Members. All income must be applied towards the promotion of the objects of Amnesty International Australia.

**t. Volunteer workers**

Amnesty International Australia receives considerable services from its many volunteers. No assessment of the value of this support has been attempted as the fair value of this support cannot be reliably determined.

**u. Significant accounting judgements, estimates and assumptions**

The preparation of the financial report requires the making of estimates and assumptions that affect the recognised amounts of assets, liabilities, revenues and expenses. The estimates and assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

*Significant estimates*

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision only affects that period or in the period of revision and future periods if the revision effects both current and future periods.

**v. Investments and other financial assets****(i) Financial assets**

Financial assets in the scope of AASB 9 *Financial Instruments* are classified as subsequently measured at amortised cost, fair value through profit and loss or fair value through other comprehensive income on the basis of both the entity's business model for managing the financial asset and the whether the contractual cash flows are solely payments of principal and interest. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. As the business model for cash and trade and other receivables are "held to collect" these assets are measured at amortised cost. As share investments are not held for long term strategic purposes these are recognised at fair value through profit and loss. These are included in current assets, except for those with maturities greater than 12 months after balance date, which are classified as non-current.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****w. Fundraising activities**

As a Charitable Institution and with Fundraising Authority issued by the NSW Government and deductible recipient status per Section 30-15 of the Income Tax Assessment ACT 1997, Amnesty International Australia is subject to various state legislation and their reporting requirements as detailed below.

*Charitable Fundraising Act 1991*

This Act and supporting regulations prescribe the manner in which fundraising appeals are to be conducted, controlled and reported in NSW.

The amounts shown in Note 21 are in accordance with S23 (3) of the Act, Sections 5, 7 and 8 of the Regulations and Authority Condition 7.

*Donations and bequests*

Donations and bequests are recognised as income as and when received in Amnesty International Australia's offices or deposited in Amnesty International Australia's bank account. As specified in the Act, unsolicited donations, members' donations and bequests are not treated as fundraising income when determining information required under the Act.

*Costs of fundraising*

Costs in Note 21 include all direct fundraising costs in accordance with the Act. The inclusion of indirect costs is discretionary. Indirect costs include overheads such as rent, light, power, insurance and the time spent by accounting and office staff administering appeals and receipting but not directly involved in appeals.

*Mail appeals donations and cost allocation*

Mail appeals are targeted at both members and non-members. When determining what constitutes fundraising activities as required under the Act, revenue received from members is excluded and a comparable share of costs attributed to members is also excluded.

No costs were attributed to members for a share of event costs even though some members would have supported these. The impact on results is not material.

*Donor acquisition*

Bank charges incurred in receiving income from face to face approaches to the public through designated fundraising organisations and mass media appeals are recognised as a direct cost of fundraising. All donations with purchases of merchandise and one-off donations from non-members are assumed to be the result of general campaigns and are reported as such.

### 3. OPERATING SURPLUS

The operating surplus (2020: deficit) has been arrived at after charging the following items:

	2021	2020
	\$	\$
Amortisation expense	586,407	771,954
Depreciation expense	195,620	133,989
Write-down of inventory to net realisable value	77	47,441
Cost of goods sold	1,155	1,097
Contributions to the International Secretariat of Amnesty International	4,289,498	7,222,764
Employee benefit expense	8,220,675	7,537,785
Auditors remuneration	49,540	47,900

### 4. CASH AND CASH EQUIVALENTS

#### Reconciliation of cash

For the purposes of the cash flow statement, cash includes cash on hand and at bank and short-term deposits at call. Cash at the end of the financial year as shown in the cash flow statement and is reconciled to the related item in the statement of financial position as follows:

	2021	2020
	\$	\$
Cash on hand	1,053	1,107
Group bank accounts	1,430	9,917
Cash at bank	4,922,082	5,791,193
<b>Cash assets</b>	<b>4,924,565</b>	<b>5,802,217</b>

Cash at bank and on hand earns interest at floating rates based on daily bank deposit rates.

### 5. TRADE AND OTHER RECEIVABLES

	2021	2020
	\$	\$
Trade receivables	67,782	27,408
Accrued income	82,076	91,684
GST receivable	226,244	231,383
	<b>376,102</b>	<b>350,475</b>

The carrying values of receivables are a reasonable approximation of fair value.

**6. FINANCE LEASE RECEIVABLE**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Net investment in the sublease</b>		
Current	271,193	252,745
Non-Current	92,482	363,675
	<u><b>363,375</b></u>	<u><b>616,420</b></u>

The maturity analysis of lease receivables, including undiscounted lease payments to be received, is as follows:

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Less than 1 year	274,320	265,043
1-2 years	92,482	366,802
<b>Total undiscounted lease payments receivable</b>	<u><b>366,802</b></u>	<u><b>631,845</b></u>
less unearned finance income	(3,127)	(15,425)
<b>Net investment in the sublease</b>	<u><b>363,375</b></u>	<u><b>616,420</b></u>

**6. FINANCE LEASE RECEIVABLE (continued)**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Finance income on the net investment in the lease	12,298	12,087

**7. OTHER CURRENT ASSETS**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Prepayments	234,105	260,153
Shares	190,600	137,698
Other assets including leasehold bonds	14,060	38,891
	<u><b>438,765</b></u>	<u><b>436,742</b></u>

**8. INVENTORIES**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Finished goods	5,719	6,800
	<u><b>5,718</b></u>	<u><b>6,800</b></u>

Finished goods represent inventories available for sale.



**9. RIGHT OF USE LEASED ASSETS**

	2021 \$	2020 \$
Opening ROU Asset	1,129,080	2,531,254
Add: Additions	-	116,375
Add: Modifications	-	33,000
Less: receivable for net investment in sublease	-	(777,000)
Less: Impairment of leases	-	-
Less: derecognition of leases	-	(76,258)
Less: Amortisation on right of use leased assets	(586,408)	(698,292)
	<u>542,672</u>	<u>1,129,079</u>

**10. NON-CURRENT ASSETS**

	2021 \$	2020 \$
Other Assets (Leasehold Bonds)	<u>264,880</u>	<u>262,388</u>
	<b>264,880</b>	<b>262,388</b>

**11. PROPERTY, PLANT AND EQUIPMENT**

	2021 \$	2020 \$
Plant and equipment, at cost	651,332	601,644
Less: accumulated depreciation	(572,127)	(532,089)
<b>Net Plant and equipment</b>	<u>79,205</u>	<u>69,555</u>
Leasehold improvements, at cost	2,142,356	2,142,356
Less: accumulated depreciation	(2,079,105)	(2,003,011)
<b>Net Leasehold improvements</b>	<u>63,251</u>	<u>139,345</u>
Total cost	2,793,688	2,744,000
Total accumulated depreciation	(2,651,232)	(2,535,100)
<b>Total Property, plant and equipment</b>	<u>142,456</u>	<u>208,900</u>



## 11. PROPERTY, PLANT AND EQUIPMENT (continued)

Reconciliations of the carrying amounts for each class of property, plant and equipment are set out below:

	2021	2020
	\$	\$
<b>Plant and equipment:</b>		
Carrying amount at beginning of the year	69,555	36,108
Additions	49,688	65,382
Disposal & adjustments	-	(34)
Depreciation	(40,038)	(31,901)
<b>Carrying amount at the end of the year</b>	<b>79,205</b>	<b>69,555</b>
<b>Leasehold improvements:</b>		
Carrying amount at beginning of the year	139,345	241,433
Additions	-	-
Disposal	-	-
Depreciation	(76,094)	(102,088)
<b>Carrying amount at the end of the year</b>	<b>63,251</b>	<b>139,345</b>
<b>Total Property, plant and equipment:</b>		
Carrying amount at beginning of the year	208,900	277,541
Additions	49,688	65,382
Disposal	-	(34)
Depreciation	(116,132)	(133,989)
<b>Total carrying amount at the end of the year</b>	<b>142,456</b>	<b>208,900</b>

## 12. INTANGIBLE ASSETS

	2021	2020
	\$	\$
Intangible assets, at cost	317,949	317,949
Less: accumulated amortisation	(221,964)	(142,477)
<b>Total Intangible assets</b>	<b>95,985</b>	<b>175,472</b>

Reconciliations of the carrying amounts for each class of intangibles are set out below:

<b>Software Intangibles:</b>		
Carrying amount at beginning of the year	175,472	240,105
Additions	-	-
Disposal	-	-
Amortisation	(79,487)	(64,633)
<b>Carrying amount at the end of the year</b>	<b>95,985</b>	<b>175,472</b>

**13. TRADE AND OTHER PAYABLES**

	<b>2021</b>	<b>2020</b>
	\$	\$
Trade payables	282,424	204,776
Payable to Amnesty International Secretariat (see note 20c for details)	1,211,163	2,844,655
Employee benefits payable	315,753	262,650
Other payables & accruals	74,268	52,041
	<u><b>1,883,608</b></u>	<u><b>3,364,122</b></u>

The carrying values of payables are a reasonable approximation of fair value, due to their short-term nature.

**14. EMPLOYEE BENEFITS – SUPERANNUATION**

Amnesty International Australia makes contributions to defined contribution superannuation funds.

The amount recognised as an expense in the statement of comprehensive income is \$745,188: (2020 \$664,077).

**15. CURRENT LIABILITIES – PROVISIONS**

	<b>2021</b>	<b>2020</b>
	\$	\$
Long service leave	285,814	331,178
Annual leave	606,661	557,663
	<u><b>892,475</b></u>	<u><b>888,841</b></u>

**16. LEASE LIABILITIES**

	<b>2021</b>	<b>2020</b>
	\$	\$
Opening Lease Liability	1,910,856	2,690,351
Add: Additions	-	116,375
Add: Modifications	-	33,000
Add: Interest Accretion	34,158	63,497
Less: Derecognition of leases	-	(50,165)
Less: Payment Made	(934,903)	(942,202)
	<u><b>1,010,111</b></u>	<u><b>1,910,856</b></u>

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Lease liabilities</b>		
Current	780,408	900,475
Non-Current	229,703	1,010,111
	<u><b>1,010,111</b></u>	<u><b>1,910,856</b></u>

**16. LEASE LIABILITIES (continued)**

The maturity analysis of lease liability, including the undiscounted lease payments to be paid is as follows:

	<b>2021</b>	<b>2020</b>
	\$	\$
Less than 1 year	788,276	934,903
1-2 years	229,703	1,017,979
<b>Total undiscounted lease liability</b>	<b>1,017,979</b>	<b>1,952,882</b>
less unexpired interest charges	(7,868)	(42,026)
<b>Total lease liability</b>	<b>1,010,111</b>	<b>1,910,856</b>

The company has elected to recognise a lease liability for short term leases or for leases of low value assets.

**17. NON-CURRENT LIABILITIES – PROVISIONS**

	<b>2021</b>	<b>2020</b>
	\$	\$
Make good	113,000	113,000
Long service leave	103,234	129,822
	<b>216,234</b>	<b>242,822</b>

Movement in the make good provision for the year is set out as follows:

	<b>2021</b>	<b>2020</b>
	\$	\$
At 1 January	113,000	113,000
Arising/(Utilised) during the year	-	-
<b>At 31 December</b>	<b>113,000</b>	<b>113,000</b>

(ii) Long service leave

Refer to note 2(o) for the relevant accounting policy.

	<b>2021</b>	<b>2020</b>
Number of employees (Full time equivalent at year end)	71.6	66.2

## 18. SEGMENT INFORMATION

Amnesty International Australia operates in the human rights industry, specifically human rights campaigning, awareness raising and fundraising in one geographical area - Australia.

## 19. DIRECTORS' REMUNERATION

All directors provide their services free of charge. No remuneration was paid to directors except for some reimbursement of expenses incurred in the course of their duties.

## 20. RELATED PARTIES

### a) Directors

There were no loans to Directors at any time in the year ended 31 December 2021. If a Director from time to time purchases goods from the Company, it is on the same terms and conditions as available to employees.

### b) Key management personnel remuneration

Amnesty International Australia defines key management personnel as those staff who sit on the Amnesty Management Team (AMT). There are six permanent roles and one limited tenure role on the AMT. The following compensation totalling \$1,273,942 was paid to 7 employees (2020: 6 employees) on the AMT during the year for their contributions as employees of the Company and for conducting and directing services.

	2021	2020
	\$	\$
Total remuneration	1,273,942	1,140,063

### c) Transactions with the international movement of Amnesty International and other Amnesty sections.

Based on Amnesty International Australia's financial results from prior periods, the Company contributes to the international movement via the International Secretariat (IS).

The 2021 assessment amount was \$4,289,498 (2020: \$4,943,290), including adjustments relating to prior years and restricted funding payable to the IS, which was partially paid during the year.

During the year Amnesty International Australia made campaign related purchases from the International Secretariat (IS). The company also incurred costs of \$127,191 for IS staff located in Australia (2020: \$104,946) on behalf of the international movement which were deducted from assessment payments.

## 20. RELATED PARTIES (continued)

As at 31 December 2021, there are \$30,218 receivables due from the international movement (2020: \$50,608) and there is \$1,241,380 (2020: \$2,895,264) owing to the international movement in 2021. These receivables have been offset against the payable balance due to the IS for presentation purposes in the accounts.

	2021	2020
	\$	\$
Opening receivable/(payable)	(2,844,655)	(1,611,178)
Assessment amount	(4,289,498)	(4,943,290)
Additional amounts payable as per MoUs	-	(2,281,423)
Payments made during the year	5,795,799	5,886,290
Staffing and other charges (net)	127,191	104,946
<b>Closing receivable/(payable) balance</b>	<b>(1,211,163)</b>	<b>(2,844,655)</b>

## 21. CHARITABLE FUNDRAISING ACT (NSW) 1991

### a) Details of aggregated gross income and total expenses of fundraising appeals:

	2021	2020
	\$	\$
Gross income	24,755,572	25,769,408
Less: Proceeds not received from appeals	(2,354,248)	(3,876,569)
<b>Gross proceeds from fundraising appeals</b>	<b>22,401,324</b>	<b>21,892,839</b>
Gross proceeds from fundraising appeals	22,401,324	21,892,839
Less: Direct costs of fundraising appeals	(9,622,374)	(9,163,190)
<b>Net surplus from fundraising appeals</b>	<b>12,778,950</b>	<b>12,729,649</b>

### b) Fundraising appeals conducted during the financial year:

Fundraising appeals were conducted during the financial year by mail, telephone, online and through face to face recruitment. In addition, funds were raised by donations from non-members and fundraising events.

Donations and fundraising in this note follow the definition in the Charitable Fundraising Act. As such, there are some differences in the classification of items compared to the statement of comprehensive income, but the overall totals remain the same.

**21. CHARITABLE FUNDRAISING ACT (NSW) 1991 (continued)****c) Details of Results of Fundraising Appeals**

Types of appeal	Fundraising: Revenue/Expense Comparison					
	2021			2020		
	Revenue	Expenses	Ratio of cost to revenue	Revenue	Expenses	Ratio of cost to revenue
Regular Giving	18,389,882	8,659,848	47%	18,456,331	8,014,093	43%
Major Donors	1,963,343	437,839	22%	1,686,397	502,202	30%
Corporations	172,236	23,780	14%	72,990	25,422	35%
Non-Regular donations	1,864,158	499,039	27%	1,675,213	606,292	36%
Events	11,705	1,869	16%	1,908	15,181	795%
<b>Total</b>	<b>22,401,324</b>	<b>9,622,375</b>	<b>43%</b>	<b>21,892,839</b>	<b>9,163,190</b>	<b>42%</b>

For 2021 the ratio of costs to revenue overall is within the 50% guideline.

**22. Going Concern**

During the year the company made a surplus of \$570,539 and has retained earnings of \$3,152,391 as at 31 December 2021. These reserves and a strong supporter base ensure that the organisation can continue as a going concern into the foreseeable future.

**23. Contingent Liability**

An historical agreement with Amnesty International Limited (AIL) states that if funds were received from a particular estate, these would be due and payable at the time of receipt to the IS. To date, \$1,075,000 has been received and passed on to the IS in full, and another \$406,340 has been passed on via the regular assessment process (see note 20(c) for details). There are no further payments expected from this estate.

	2021	2020
	\$	\$
Contingent Liability	-	450,000



I, Mario Santos, a Director of Amnesty International Australia, declare that in my opinion:

- (a) the financial report gives a true and fair view of all income and expenditure of Amnesty International Australia with respect to fundraising appeal activities for the financial year ended 31 December 2021
- (b) the statement of comprehensive income gives a true and fair view of the state of affairs with respect to fundraising appeal activities as at 31 December 2021
- (c) the provisions of the Charitable Fundraising Act 1991 (NSW) and Regulations and the conditions attached to the authority have been complied with during the period from 1 January 2021 and 31 December 2021
- (d) the internal controls exercised by Amnesty International Australia are appropriate and effective in accounting for all income received and applied from any fundraising appeals, although it is not always practicable for the Company to establish accounting control over all sources of fundraising appeal activities prior to receipt of these funds by employees of the Company.

Dated at Melbourne this 20th day of April 2022

A handwritten signature in black ink that reads "Mario Santos".

Mario Santos  
Melbourne  
Director

## Independent auditor's report to the members of Amnesty International Australia

### Opinion

We have audited the financial report of Amnesty International Australia (the Company), which comprises the statement of financial position as at 31 December 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

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

- a) giving a true and fair view of the Company's financial position as at 31 December 2021 and of its financial performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – Simplified Disclosure Requirements and 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 the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities of the 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 in accordance with Australian Accounting Standards – Simplified Disclosure Requirements and the *Australian Charities and Not-for-Profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

[https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

Report on the requirements of the *NSW Charitable Fundraising Act 1991* and the *NSW Charitable Fundraising Regulations 2015* and the requirements of the *WA Charitable Collections Act (1946)* and the *WA Charitable Collections Regulations (1947)*

We have audited the financial report as required by Section 24(2) of the *NSW Charitable Fundraising Act 1991* and the *WA Charitable Collections Act (1946)*. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the *NSW Charitable Fundraising Act 1991* and the *NSW Charitable Fundraising Regulations 2015* and the *WA Charitable Collections Act (1946)* and the *WA Charitable Collections Regulations (1947)*.

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit opinion expressed in this report has been formed on the above basis.



## Opinion

In our opinion:

- a) the financial report of Amnesty International Australia has been properly drawn up and associated records have been properly kept during the financial year ended 31 December 2021, in all material respects, in accordance with:
  - i. Sections 20(1), 22(1-2), 24(1-3) of the NSW Charitable Fundraising Act 1991;
  - ii. Sections 10(6) and 11 of the NSW Charitable Fundraising Regulations 2015;
  - iii. The WA Charitable Collections Act (1946); and
  - iv. The WA Charitable Collections Regulations (1947).
- b) the money received as a result of fundraising appeals conducted by the company during the financial year ended 31 December 2021 has been properly accounted for and applied, in all material respects, in accordance with the above-mentioned Acts and Regulations.

*Ernst & Young*

Ernst & Young

*Gamini Martinus*

Gamini Martinus  
Partner  
20 April 2022



**Building a better  
working world**

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## Auditor's Independence Declaration to the Directors of Amnesty International Australia

In relation to our audit of the financial report of Amnesty International Australia for the financial year ended 31 December 2021, and in accordance with the requirements of Subdivision 60-C of the *Australian Charities and Not-for profits Commission Act 2012*, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of any applicable code of professional conduct.

A handwritten signature in black ink that reads "Ernst &amp; Young".

Ernst & Young

A handwritten signature in black ink that reads "Gamini Martinus".

Gamini Martinus  
Partner  
20 April 2022