

FOR A FAIR SOCIAL SECURITY SYSTEM

2020 Annual Report

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ABOUT ECONOMIC JUSTICE AUSTRALIA

Economic Justice Australia (EJA, formerly National Social Security Rights Network) is the peak organisation for community legal centres that provide specialist legal services for people about their social security issues and rights.

Our vision is a fair social security system in Australia.

Our purpose

We work to achieve a fair social security system in Australia by:

- Supporting member centres to deliver high quality legal services for people interacting with the social security system to ensure they can navigate the system and have access to their entitlements; and
- Driving changes to social security law, policy and administration to improve outcomes for people experiencing disadvantage.

EJA provides expert advice to government on social security reform to make it more effective and accessible. Our recommendations are informed by our members' decades of frontline experience.

Our law and policy reform work:

- Strengthens the effectiveness and integrity of our social security system;
- Educates the community; and
- Improves people's lives by reducing poverty and inequality.

Our principles

Our work recognises the right to social security contained in article 9 of the International Covenant on Economic, Social and Cultural Rights (ICESCR) to which Australia is a party.

A fair Australian social security system is based on:

- the right of all people in need to an adequate level of income support which is protected by law;
- the right of people to be treated with respect and dignity by Centrelink and those administering the Social Security and Family Assistance system;
- the right to accessible information about Social Security and Family Assistance rights and entitlements, obligations and responsibilities;
- the right to receive prompt and appropriate service and Social Security and Family Assistance payments without delay;
- the right to a free, independent, informal, efficient and fair appeal system;
- the right to an independent complaints system;
- the right to independent specialist legal advice and representation; and
- the right to natural justice and procedural fairness.

Our key values

EJA is committed to the following key values:

1. Aboriginal and Torres Strait Islander people are the traditional owners of the land. We respect Indigenous experience and cultures and will work with Indigenous people and organisations to overcome the systemic disadvantage faced by Indigenous people.
2. We recognise the inherent dignity, and equal and inalienable rights of all human beings.
3. We respect and value diversity and promote the need for a compassionate, fair and inclusive Australia.
4. We value the voices of the people we serve and will work to ensure that they are heard in our own organisations and by the wider society and government.
5. We represent the interests of disadvantaged people in Australia and fearlessly promote and defend those interests through evidence-based, non-party political advocacy.
6. We act with honesty, openness, integrity and impartiality.



Our member centres



OUR PEOPLE

EJA Secretariat

Executive Officer: Leanne Ho

Law Reform, Policy and Communications Officer: Jairaj Manoharachandran (August 2019 to March 2020); Linda Forbes (since April 2020)

Project officers: Sally Cameron, Anastasia Radievska and Joni Gear

EJA Board

The Board members during the financial year ended 30 June 2020 were:

Chairperson: Genevieve Bolton OAM, Executive Director/Principal Solicitor, Canberra Community Law

Vice Chairperson: Katherine Boyle, Executive Director, Welfare Rights Centre

Treasurer: Kate Beaumont, Executive Officer, Welfare Rights and Advocacy Service

Secretary: Michael Murray, Solicitor, Townsville Community Law

Ordinary Board Member: Tamara Spence, Team Leader, Darwin Community Legal Service (resigned on 17 June 2020)

Ordinary Board Member: Gillian Wilks, Director, Social Security Rights Victoria Inc

Ordinary Board Member: Emma Cvitak, Solicitor, Barwon Community Legal Service



MESSAGE FROM THE CHAIR OF THE BOARD

EJA Chairperson's Report

In its 30th year of operation, the work of EJA is more critical than ever as the devastating economic impacts of the bush fires and COVID-19 continue to be felt across the Australian community. It has been a sobering reminder that anyone can end up requiring income support and the importance of ensuring an adequate standard of living for everyone. COVID-19 has highlighted the need to ensure equitable access to independent social security legal assistance in urban, regional, rural and remote areas of Australia.



The long queues lining up outside Centrelink offices have been heart breaking to watch as people struggle to navigate a complex system often for the first time. Whilst there continues to be great uncertainty about how the pandemic will unfold it is clear that the economic consequences will be long felt. The introduction of specific income support measures to respond to COVID-19 was welcomed. The challenge for the Australian Government in the years ahead will be to deliver an income support program which provides a stronger and more inclusive safety net underpinned by a system that is responsive to individual needs, treats people with dignity – and is sufficiently resourced to provide adequate levels of income support beyond the COVID-19 pandemic. At the same time, if we are to live in an inclusive community that respects and realises everyone's rights, the Australian Government must also prioritise evidence-based reforms to program delivery to prevent poor and even unlawful administrative practices, such as the 'robodebt' program.

I would like to pay tribute to and thank the small but highly effective EJA Secretariat Team – Leanne Ho, Linda Forbes, Sally Cameron and Anastasia Radievska who have worked tirelessly with EJA member centres during this difficult time to provide accessible and timely information to the community in a rapidly changing income support environment. Informed by the frontline client experience of member centres, EJA has continued to provide expert policy advice to Government highlighting gaps and areas for improvement. I would also like to acknowledge and thank EJA’s volunteers, student interns and pro bono partners for their assistance and support during what has been a very difficult year for everyone. Thanks also to Jairaj Manoharachandran and Joni Gear for their excellent work with EJA during the first part of the year.

In June this year, Tamara Spence stood down from the Board following her resignation from Darwin Community Legal Service. Thank you Tamara for the energy and wisdom you brought to the Board’s deliberations and to all other Board members for your hard work and commitment to EJA over the last 12 months.

It has been a privilege and honour to lead EJA this year. Reaching 30 years for an organisation which received no government funding until about 5 years ago is an amazing achievement and could not have come about without the commitment and tireless work of our Member Centres. Thank you to everyone who has contributed to making EJA a strong and successful organisation. I would like to particularly acknowledge the leadership of my predecessors, Michael Raper, Kate Beaumont and Maree O’Halloran.

We are very fortunate that Kate has remained on the Board and is currently EJA’s Treasurer. The very sound financial position that EJA enjoys is a testament to Kate’s hard work.

EJA is very well placed as it embarks on the next decade of its existence. This year has seen the adoption of a new Strategic Plan, and Communications Strategy along with a new name, website and social media presence. Thank you to Leanne and the Secretariat team for their vision and the excellent work done to achieve these important milestones during the year.

Genevieve Bolton, OAM

Chair, Economic Justice Australia

August 2020

EXECUTIVE OFFICER'S REPORT



It is difficult to overstate how significant the past 12 months has been for the work of EJA and its member centres, with the catastrophic bushfires over summer now eclipsed by the impact of the COVID-19 pandemic. EJA has been focused on ensuring that nobody who needs income support is left without it, and informing the community about how to access the income support which is available.

We planned for March 2020 to be the 'soft' launch of our organisation's new name, along with a new website and social media presence. We had no idea at the time we were planning this launch, that it would coincide with a pandemic and the need to engage in a massive public legal education campaign. We have used our new profile and communications channels to keep people informed and up to date with the rapid changes to social security in response to the impact of the pandemic.

During these difficult times we have provided high quality and timely information to many individuals and organisations regarding social security entitlements through our factsheets and social media posts on Twitter, Facebook and LinkedIn. Our new factsheets include those on Centrelink bushfire support, COVID-19 and Centrelink, Claiming Centrelink during COVID-19, Disability Support Pension and COVID-19, COVID-19 and Scams. We have updated existing factsheets as required, for example in response to the significant developments on 'robodebts'. We have also used social media to amplify the messages we have sent directly to Government Ministers and Departments about unmet needs and systemic issues identified by our members through their casework.

EJA commended the Government for the package of coronavirus income support measures it introduced - including the Coronavirus Supplement which effectively doubled the previous rate of Newstart Allowance for recipients of the new JobSeeker Payment, and the one-off Economic Support Payments of \$750 to certain social security payment recipients. Other positive COVID-19 measures included: temporary suspension of various waiting periods, including the Newly Arrived Residents Waiting Period; relaxation of mutual obligations; and a pause on debt recovery.

However, there remain various vulnerable groups who have not been included in any of the economic support measures, including long-stay temporary visa holders such as Bridging Visa holders, international students and New Zealanders. There are also complexities in the social security system which make it difficult for people to navigate claim and appeal procedures, especially people who have never dealt with Centrelink before. We continue to engage with government, including writing to the Prime Minister and Minister Ruston, on the priority issues for improving access to income support.

Crucially we have stepped up our call for the need to 'Raise the Rate **for good**'. With the Coronavirus Supplement set to end in September/October 2020, unless legislation is introduced to provide an ongoing increase to the rate of JobSeeker Payment, the maximum rate of payment to JobSeeker Payment recipients will then drop by 50 percent, back to the pre-COVID Newstart Allowance rate - to approximately \$40 per day.

The effective doubling of JobSeeker Payment was in recognition that the existing rate of the Newstart Allowance was too low, providing further evidence of the need for a permanent increase. Prior to the introduction of the Coronavirus Supplement, the Newstart Allowance rate had not materially increased since 1994. EJA members see first-hand the impact of the low rate of payment on the lives of many people in our community. It is impossible to budget household expenses on the 'normal' rate of \$550 per fortnight. After housing costs, households whose main income was Newstart Allowance were \$124 a week below the poverty line. EJA has long advocated for the level of income support provided in Australia to be consistent with the right to social security and provide an adequate standard of living, in compliance with Australia's obligations under Articles 9 and 11 of the International Covenant on Social, Economic and Cultural Rights.

EJA's view that there is no legal basis for 'robodebts', with member centres successfully running appeals to the Administrative Appeals Tribunal on this basis, was finally confirmed by the Federal Court following a test case run by Victoria Legal Aid. EJA is particularly relieved that this vindication has been achieved for the clients of member centres who have

faithfully reported their income to Centrelink, but were forced to go through a stressful process that made them feel like they had done something wrong. Following the Government's announcement that any debts recovered will be refunded in full, EJA will monitor any future attempts to recover the same debts through a different process. The lessons from 'robodebt' need to be applied to avoid similar problems with any future rollout of automated debt recovery and service delivery.

EJA's major research project on the impact of penalties on participants in the Community Development Program (CDP), the remote work for the dole program which mostly involves First Nations people, coincided with the suspension of the CDP in light of the pandemic. This report centres on interviews with CDP participants who reveal the harm caused by non-payment penalty periods to their health and well-being and the negative impact on their families and communities. These stories remain compelling evidence of why the CDP should not resume in its current form.

EJA's other major research report on homelessness, *Homeward Bound*, was completed in partnership with Canberra Community Law at the end of 2019. This report has become a major source of case material and recommendations for our submission to the House of Representatives Standing Committee on Social Policy and Legal Affairs Inquiry into homelessness in Australia. Both the report and submission suggest urgent reforms to address legislative and policy issues that can expose people among vulnerable cohorts to destitution. With the pandemic fuelling the risk of homelessness across Australia, implementation of these recommendations is crucial.



A full list of all our submissions is below.

Submissions made

- Pre-Budget 2020 Submission to Treasury
- To Senate Legal and Constitutional Affairs Committee Inquiries into:
 - The impact of changes to service delivery models on the administration and running of Government programs (August 2019)
 - Centrelink's compliance program (evidence given to Senate Committee hearing on Centrelink's compliance program, 3 October 2019)
 - Adequacy of Newstart and related payments and alternative mechanisms to determine the level of income support payments in Australia (January 2020)
- In response to the (re)introduction of the Social Services Legislation Amendment (Drug Testing Trial) Bill 2019 (September 2019)
- To Senate Standing Committee on Community Affairs on Cashless Welfare Card (October 2019).
- To Victorian Legislative Assembly Economy and Infrastructure Committee Inquiry into sustainable employment for disadvantaged jobseekers with evidence given to committee (November 2019)



- In relation to Simplifying Income Reporting Bill (evidence given at Senate Committee hearing, 17 February 2020)
- In response to DSS evaluation of the revised Disability Support Pension assessment process (May 2020)
- To Select Senate Committee on COVID-19 (May 2020)
- To Parliamentary Joint Committee on Human Rights (June 2020)
- To the House of Representatives Standing Committee on Social Policy and Legal Affairs Inquiry into homelessness in Australia (deadline brought forward, submitted on 26 June)
- In response to UN Human Rights Council questionnaire on the impact of COVID-19 on human rights (June 2020)
- To House of Representatives Inquiry into Homelessness (26 June 2020)

All of these submissions are published on our website (ejaustralia.org.au).

I would like to take this opportunity to thank the staff and Board of the EJA for their support, and particularly the members for their contributions to our policy work, without whom the expert advice provided by the EJA would not exist.

Leanne Ho

Executive Officer

August 2020



THANKS TO OUR PARTNERS

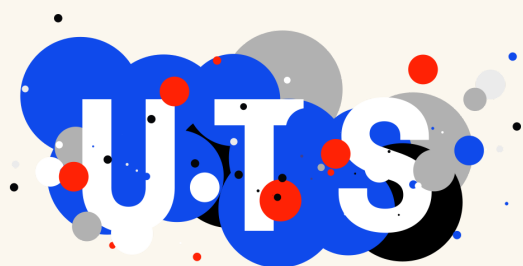
Volunteer and internship program

The transformation of our organisation to become Economic Justice Australia was only possible with the generous and significant support we received through volunteer contributions of UTS staff and students.

A team of visual design students from UTS Shopfront, Sophie Baker, Ruby Belnick, Alex, Alex.W and Taylor, helped us to choose a new name and skillfully consulted us on the development of a new brand that took into account our need to communicate with very different audiences.

UTS Law Faculty's Digital Specialist, Annette Loudon, built our new EJA website taking 2 weeks volunteer leave to enable her to make this contribution to the community.

UTS Brennan Award volunteers and communications/law students, Lucia Mai and Jarin Hossain, took our public education campaign to a whole new level with their creation of eye-catching material for social media posts. They were joined by other fantastic volunteers, Alex Sheard and Ella Stevens, who decided to spend their COVID-19 lockdown time making a positive difference.



Volunteers from Basic Rights Queensland, Kelly Brown and Alida Very, supported the successful running of our conference in Brisbane in 2019.



Pro bono partners



EJA's capacity to deliver a high volume and quality of expert law reform and policy advice has continued to be increased by generous pro bono contributions from law firms.

DLA Piper provided Pro Bono Associate, Laura Elliot, on secondment to EJA for 3.5 hours a day over several months as part of its COVID-19 pro bono response. Laura's excellent skills as a lawyer, researcher and communicator meant she could operate independently like another member of staff.

Hall & Wilcox provided high quality legal research and design assistance to assist the conduct and publication of our research report on the CDP.

King & Wood Mallesons has also assisted us with various legal research and writing tasks, provided us with a stunning venue for our Brisbane conference, and recently donated boxes of masks to our member centres working directly with clients.

Wotton + Kearney also provided a paralegal secondment half a day a week, assisted us with a conference venue, updated our Human Rights Advocacy Tool, and provided an initial draft for our homelessness submission.

CASE STUDIES

The following case studies provide a snapshot of the diverse and impactful work our member centres have undertaken this year. All names have been changed to protect our clients' privacy.

Temporary visa holder lost job, now receiving Special Benefit and Rent Assistance

Julie is on a bridging visa after having left her Australian partner due to family violence. She has an Australian citizen child. She is not eligible for any benefits due to being on a bridging visa. She has been working to support herself and her child but has lost her job due to COVID-19. Julie and her child are boarding in a share home and share one bedroom. Julie's visa status means she is not eligible for Jobseeker or JobKeeper. She could not get through to Centrelink and could not wait in the lines with her toddler. Our member centre advised her that her citizen child is eligible for Special Benefit and informed her about the application requirements, as she could not get through to Centrelink. Our member centre sent the application form and required documentation to Centrelink for her and liaised with Centrelink to arrange a face to face appointment at her local office and allowed her to skip the queues so she didn't have to wait in the long line with her toddler. Centrelink printed out the completed forms and she is now receiving Special Benefit and Rent Assistance to allow her and her child to remain housed and safe.

Domestic violence victim receives payment without going to Centrelink office

Mary is on a bridging visa having escaped DV from her partner. She has two children who are Australian citizens. One child has cerebral palsy and respiratory conditions making her high risk for COVID19. Mary herself is not eligible for any payments, but her two children receive Special Benefit because they are Australian citizens. Mary received notice that she had to attend a Special Benefit review of eligibility, which occur in person at a Centrelink office. She could not attend because she is single and could not leave her children nor bring her children to wait in the Centrelink line due to the daughter's health conditions. She could not get through to

Centrelink. Our member centre assisted Mary to contact Centrelink to seek an exemption from the review. Despite being told the Special Benefit team would contact her by phone, the next payment for one of her daughters was reduced from around \$300 to under \$100. Our member centre assisted by contacting Centrelink who did an urgent review of the situation and our client then received the payments her daughter was entitled to without having to attend the office.

DSP granted to Aboriginal man with Foetal Alcohol Syndrome

Koen is a 25 year old Aboriginal man. He has been homeless since he was 17, couch surfing with family and living on and off in shelters. He did not complete high school due to behavioural issues that made the schooling environment difficult for him, being constantly excluded from class for being disruptive. His behavioural issues were not subject to testing or diagnosis and after leaving high school he held one job for about 3 weeks as a cleaner. Our member centre noted that Koen had obvious difficulties following advice and understanding their advice. His GP told our member centre that Koen suffered from Foetal Alcohol Syndrome and could only work under sheltered conditions. Koen was on Youth Allowance and then Newstart Allowance for a number of years. Throughout this period his payments were repeatedly cancelled due to his failure to meet his activity requirements. He was required to meet the full activity load of applying for 20 jobs each week. When he attended his job active provider he was pointed towards computers to apply for work. He says that he didn't know what the jobs were that he applied for. When he tried to speak with the employment provider he was ignored or pointed back towards the computer. Through advocacy from our member centre's social worker Koen's IQ was tested by the Centrelink occupational psychologist who upon reviewing the results immediately recommended Koen for DSP.

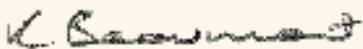


TREASURER'S REPORT

The last year has seen Economic Justice Australia Inc. (EJA) achieve an increased surplus in terms of income and expenditure in the amount of \$30,349. The Secretariat funding which was the second year of the new contract with the Department of Social Services (DSS) was fully expended in 2019-2020. The bulk of the surplus came because of COVID-19 payments for the ATO Cash Flow Boost in the amount of \$23,908. This included both the Cash Flow Boost 1 and Cash Flow Boost 2, the latter of which will be received in the next financial year. The remaining surplus is from EJA Conference Registrations and Member Levies.

In terms of the balance sheet the current assets of the association as at 30 June 2020 was \$93,219 including cash at bank of \$70,194 and trade debtors, prepayments/refunds, accounts receivable - ATO and security deposit (bond) of \$23,025. The total liabilities for the association as at 30 June 2020 was \$34,917 which included trade and other payables and employee current and non current provisions. The net assets of the association are \$62,156. The EJA continues to be able to pay all of its liabilities when they fall due.

I would like to acknowledge the work of Christine Graham for her continued work as the Bookkeeper for the EJA for a further year.



Kate Beaumont
Treasurer

ECONOMIC JUSTICE AUSTRALIA INC
A.B.N. 13 789 701 090
DIRECTORS' REPORT
For the year ended 30 June 2020

Your directors present this report on the association for the financial year ended 30 June 2020.

Directors

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

Genevieve Bolton
Katherine Boyle (appointed 24/08/2019)
Michael Murray
Kate Beaumont
Tamara Spence
Gillian Wilks
Emma Cvitak (appointed 24/08/2019)

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 the association during the financial year were to provide secretariat services to members of the association.

Significant Changes

No significant change in the nature of these activities occurred during the year.

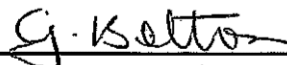
With effect from 3 March 2020, the name of the Entity was changed from National Social Security Rights Network Inc to Economic Justice Australia Incorporated.

Operating Result

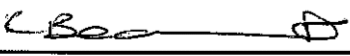
The Surplus for the 2020 financial year amounted to \$30,349 (2019: Surplus \$597)

The association is exempt from income tax.

Signed in accordance with a resolution of the directors of the board.



Director name: Genevieve Bolton
Dated 4/11/2020



Director name:
Dated 4/11/2020

Associations Incorporation Act 1991

ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND PERFORMANCE OF INCORPORATED ASSOCIATION

We, Genevieve Bolton,
and Kate Beaumont,
being directors of the board of Economic Justice Australia Inc, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Economic Justice Australia Inc during and at the end of the financial year of the association ending on 30 June 2020.

Signed: G Bolton
Dated: 4/11/2020

Signed: K Beaumont
Dated: 4/11/2020

ECONOMIC JUSTICE AUSTRALIA INC
A.B.N. 13 789 701 090
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020	2019
INCOME			
Government Grants	7	250,000	250,000
Membership and Levies		5,080	5,080
Conference Registrations		5,818	5,033
Interest Received		126	640
Cashflow Boost Payments		23,908	-
Other Income		9,645	145
TOTAL REVENUE		294,577	260,898
EXPENDITURE			
Accounting/Bookkeeping Expenses		8,000	8,000
Advertising		130	240
Audit Fee		3,675	3,675
Bank Charges		46	51
Cleaning		1,235	1,560
Computer Expenses		6,548	4,999
Conference & Forum Fees		455	2,325
Consultancy Fees		1,542	4,300
Credit Card Fee		146	144
Depreciation		1,448	1,879
Insurance Expenses		2,647	2,557
Long Service & Annual Leave Provision		9,066	5,371
EJA/NSSRN Conference Expense		4,819	3,845
Office Expenses		656	2,444
Presidential Backfill		8,000	10,675
Rent		15,841	15,385
Minor Capital Equipment		268	140
Staff Training/Education		464	584
Strategy & Planning		2,055	7,203
Subscriptions & Publications		4,092	1,993
Superannuation		15,638	14,446
Telephone Expenses		1,518	1,100
Travelling Expense		6,666	9,863
Wages & Labour Cost Reimbursements		164,612	156,093
Share Point		3,736	-
Workers Compensation		925	1,429
TOTAL EXPENDITURE		264,228	260,301
Current year operating surplus/(deficit) before income tax		30,349	597
Income tax expense		-	-
Net current year operating surplus/(deficit) after income tax		30,349	597
Other comprehensive income		-	-
TOTAL OPERATING SURPLUS/(DEFICIT) & COMPREHENSIVE INCOME		30,349	597
RETAINED SURPLUS AT 1ST JULY 2019		31,807	31,210
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		62,156	31,807

ECONOMIC JUSTICE AUSTRALIA INC
A.B.N. 13 789 701 090

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTE	2020	2019
Current Assets			
Cash and Cash Equivalents	2	70,194	40,599
Trade Debtors		5,125	924
Prepayments/refund		4,212	2,902
Accounts Receivable - ATO		10,938	-
Security Deposit (Bond)		2,750	2,750
Total Current Assets		<u>93,219</u>	<u>47,175</u>
Non-Current Assets			
Property Plant & Equipment	3	<u>3,854</u>	<u>4,973</u>
Total Non-Current Assets		<u>3,854</u>	<u>4,973</u>
Total Assets		<u>97,073</u>	<u>52,148</u>
Current Liabilities			
Trade and Other Payables	4	14,798	9,287
Provisions for Employee Benefits	5	15,788	8,700
Non Current Liabilities			
Provisions for Employee Benefits	5	<u>4,331</u>	<u>2,354</u>
Total Current Liabilities		<u>34,917</u>	<u>20,341</u>
Total Liabilities		<u>34,917</u>	<u>20,341</u>
Net Assets		<u>62,156</u>	<u>31,807</u>
Equity			
Retained Surpluses	6	<u>62,156</u>	<u>31,807</u>
Total Equity		<u>62,156</u>	<u>31,807</u>

ECONOMIC JUSTICE AUSTRALIA INC
A.B.N. 13 789 701 090

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from government grants		250,000	250,000
Receipts from members and other income		44,451	10,258
Interest received from investments		126	640
Payments to suppliers of goods and services		(100,041)	(98,796)
Payments for wages and labour cost reimbursements		<u>(164,612)</u>	<u>(156,093)</u>
Net cash provided by/(used in) operating activities		<u>29,924</u>	<u>6,009</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of plant and equipment		-	-
Purchase of plant and equipment		<u>(329)</u>	<u>(1,254)</u>
Net cash used in investing activities		(329)	(1,254)
NET INCREASE/(DECREASE) IN CASH HELD		29,595	4,755
Cash at Beginning of the year		<u>40,599</u>	<u>35,844</u>
Cash at end of the year	2	<u><u>70,194</u></u>	<u><u>40,599</u></u>

CASH FLOW INFORMATION

Reconciliation of Net Cash Provided by Operating Activities to Operating Result

Operating surplus	30,349	597
Add Back		
Depreciation	1,448	1,879
Changes in Assets and Liabilities		
Decreases/(increases) in receivable & prepaid expenses	(16,449)	375
Increases/(decrease) in creditors	4,140	(969)
Increase/(decrease) provision for employee benefits	9,065	5,372
Increases/(decrease) in GST payable	1,371	(1,245)
Net Cash provided by operating activities	<u>29,924</u>	<u>6,009</u>

ECONOMIC JUSTICE AUSTRALIA INC
A.B.N. 13 789 701 090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1991. The board has determined that the association is not a reporting entity.

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

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of this financial report.

a. Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under the *Income Tax Assessment Act 1997*.

b. Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

c. Impairment of Assets

At the end of each reporting period, the board reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell, and value in use, the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

d. Cash and Cash Equivalents

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

e. Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

ECONOMIC JUSTICE AUSTRALIA INC
A.B.N. 13 789 701 090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Con't)

f. Revenue and Other Income

Where grants are received with conditions attached, recognition of the grant as revenue is deferred until those conditions are satisfied. This amount is shown as Unexpended Grant under Liabilities in the Statement of Financial Position.

Interest revenue is recognised when received.

All Revenue is stated net of the amount of GST.

g. 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 Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

h. Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

i. Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits include annual leave, and long service leave.

j. Provisions

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

k. Comparative Figures

When necessary, comparative figures have been adjusted to confirm to changes in the presentation in the current year.

ECONOMIC JUSTICE AUSTRALIA INC**A.B.N. 13 789 701 090****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
NOTE 2 - CASH ASSETS		
Bendigo Bank Account 143872703	61,349	35,967
Bendigo CMT Bills Account	8,845	4,632
	<u>70,194</u>	<u>40,599</u>
NOTE 3 - PROPERTY PLANT & EQUIPMENT		
Office Furniture & Equipment	10,631	10,302
Less Accumulated Depreciation	(6,777)	(5,329)
	<u>3,854</u>	<u>4,973</u>
NOTE 4 - TRADE & OTHER PAYABLES		
Current		
Corporate Credit Card	165	1,160
GST payable/(refundable)	146	(1,225)
PAYG Accrued	-	4,550
Audit Provision	3,300	3,300
Creditors & Accrued Expenses	11,187	1,502
	<u>14,798</u>	<u>9,287</u>
NOTE 5 - PROVISIONS FOR EMPLOYEE BENEFITS		
<i>Current Liability</i>		
Annual Leave	15,788	8,700
<i>Non Current Liability</i>		
Long Service Leave	4,331	2,354
NOTE 6 - RETAINED SURPLUSES		
Retained surpluses/(Accumulated deficits)		
At the beginning of the Financial Year	31,807	31,210
Total Operating Surplus & Deficit & Comprehensive Income	30,349	597
Retained surpluses/(Accumulated deficits)At the end of the Financial Year	<u>62,156</u>	<u>31,807</u>
NOTE 7 - GOVERNMENT GRANTS		
Opening balance at 1 July 2019	-	-
Grants Received during the year	250,000	250,000
Grants Income	<u>250,000</u>	<u>250,000</u>
NOTE 8 - ENTITY NAME CHANGE		

With effect from 3 March 2020, the name of the Entity was changed from National Social Security Rights Network Inc to Economic Justice Australia Incorporated.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ECONOMIC JUSTICE AUSTRALIA INC

Opinion

I have audited the accompanying financial report, being a special purpose financial report of Economic Justice Australia Inc. (the Association), which comprises the consolidated statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and annual statements give true and fair view of financial position and performance of incorporated association by members of the committee.

In my opinion, the accompanying financial report of the Association for the year ended 30 June 2020 is prepared, in all material respects, in accordance with the Associations Incorporation Act 1991.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Group in accordance with the auditor independence requirements of 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting

I draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Group in meeting its obligations under the Associations Incorporation Act 1991. As a result, the financial report may not be suitable for another purpose. My report is intended solely for the Group and should not be distributed to or used by parties other than the Group. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act 1991, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
ECONOMIC JUSTICE AUSTRALIA INC**

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Group's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

Conclude on the appropriateness of the management'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 Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern. 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.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the management, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Geoffrey B Johnson FCA
of Rucker Audit & Assurance Pty Ltd

Doncaster, Victoria

Dated this 4th day of November 2020

ECONOMIC JUSTICE AUSTRALIA INC

A.B.N. 13 789 701 090

Australian Government Department of Social Services Grant

Financial statement for the year ended 30 June 2020

	\$	\$
Grants Received		250,000
Expense		
Accounting/Bookkeeping Expenses	8,000	
Advertising	130	
Audit Fee	3,675	
Bank Charges	46	
Cleaning	1,235	
Computer Expenses	4,086	
Conference & Forum fees	455	
Consultancy	776	
Credit Card Fee	146	
Depreciation Expense	1,448	
Insurance Expenses	2,646	
Long Service & Annual Leave Provision	9,067	
Minor Capital Expense	268	
Share Point	2,000	
Office Expenses	650	
Presidential Backfill	8,000	
Rent	15,841	
Staff Training/ Education	464	
Subscriptions & Publications	2,092	
Superannuation	15,638	
Telephone Expenses	1,518	
Travelling Expense	6,282	
Wages & Labour Cost Reimbursements	164,612	
Workers Compensation	925	
Total Expense		<u>250,000</u>
Net Surplus/(Deficit)		<u><u>-</u></u>

This Statement has been prepared from and is in accordance with the books and the records of Economic Justice Australia Inc. In my opinion the Financial Statement is drawn up so as to exhibit a true and fair view of the transactions for the year ended 30 June 2020.



Geoffrey B Johnson
Chartered Accountant

Dated at Doncaster 4th November 2020

