

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

ABN 46 008 173 978

THIRTYSIXTH ANNUAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

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## REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

### COMMITTEE MEMBERS' REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Management Committee of Refugee Advice and Casework Service (Australia) Inc (RACS) present this report together with the financial statements of the entity for the financial year ended 30 June 2023 and the Independent Audit Report thereon.

#### Management Committee

The name of each person who has been a committee member during the year and to the date of this report are:

	Date resigned	Date re/appointed
Chris Yoo		November 2022
David Wiggins		November 2022
Daniel Ghezlbash		November 2022
Lachlan Murdoch	September 2022	
Frances Voon	September 2022	
Sue Cowden		November 2022
Tim Gonski		November 2022
Anna Demant		November 2022
Zoe Ghani	November 2023	November 2022
Alice Gardoll		April 2023

#### Principal Activities

The principal activities during the financial year were:

- Provision of free, specialist legal assistance to financially disadvantaged, vulnerable people seeking asylum and refugees seeking to reunite with families, to ensure people at risk of persecution have equal and fair legal representation.
- Legal Help for Refugees Clinic assists people seeking asylum with their protection claims to the Department of Home Affairs and the Immigration Assessment Authority (IAA). The RACS Casework team assisted with review at the Administrative Appeals Tribunal.
- Outreach Service assisted residents of and people who can more readily access the Parramatta & Auburn local government area with short drop-in sessions and longer sessions by appointment.
- Provided judicial review referral service for people seeking asylum who have been refused by or excluded from the IAA.
- Provided legal assistance and representation to those that have been affected by offshore processing.

There were no significant changes in the nature of the activities during the year, however an agreement was signed with The Red Cross for RACS to provide critical legal assistance to support holders of a Temporary Protection (subclass 785) visa (TPV) or a Safe Haven Enterprise (subclass 790) visa (SHEV) to navigate a pathway to a permanent visa in the period April 2023 to June 2024.

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

**Operating results and review of operations**

The operating result for the year ended 30 June 2023 was a surplus of \$118,950 (2022 surplus of \$513,048).

The organisation is exempt from income tax. A detailed review of operations can be found in page 3.

**Significant changes in state of affairs**

There have been no significant changes in the state of affairs of the organisation during the year. The agreement with The Red Cross to process the 449 Visas finalised in January 2023. A new agreement with The Red Cross was signed in April 2023 to provide legal assistance to temporary visa holders, which finalises in June 2024.

**Events since the end of the financial year**

No matter or circumstance has arisen since 30 June 2023 that has significantly affected operations, results or state of affairs, or may do so in future years.

**Auditors Independence Declaration**

A copy of the Auditors Independence Declaration as required under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 included in page 18 of the financial report.

Signed in accordance with a resolution of the Management Committee.



(President)

30<sup>th</sup> November 2023

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	2023 \$	2022 \$
<b>Other income</b>			
Donations & fundraising	10	1,523,766	2,406,513
Grants			
- Other grants		1,344,864	405,688
- Legal Aid grants	13	447,469	604,716
Covid-19 Government funds		-	99,750
Interest income		37,999	1,848
Other Income		36,131	15,061
<b>Total other income</b>		3,390,229	3,533,576
<b>Expenses</b>			
Administration expenses		192,475	121,055
Direct fundraising expenses	10	61,639	69,507
Casework expenses		336,255	396,713
Salary and other employee expenses		2,625,499	2,380,028
Depreciation	2	27,204	32,624
Sundry expenses		28,207	20,601
<b>Total expenses</b>		3,271,279	3,020,528
Surplus for the year		118,950	513,048
Total comprehensive income		118,950	513,048

*The statement of comprehensive income is to be read in conjunction with the accompanying notes to the financial statements.*

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

STATEMENT OF CHANGES IN MEMBERS' FUNDS  
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
<b>Members' funds</b>		
Funds available for future use		
Balance at 1 July	2,937,020	2,423,972
Surplus for the year	118,950	513,048
Balance at 30 June	<u>3,055,970</u>	<u>2,937,020</u>

*The statement of changes in members' funds is to be read in conjunction with the accompanying notes to the financial statements.*

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

**STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 2023**

	Notes	2023 \$	2022 \$
<b>Current Assets</b>			
Cash and cash equivalents	3	2,603,880	2,777,339
Term deposits		2,259,680	1,252,268
Trade and other receivables	4	73,789	17,458
Other assets	5	68,063	80,228
<b>Total current assets</b>		<b>5,005,412</b>	<b>4,127,293</b>
<b>Non-current assets</b>			
Term deposits		31,110	31,110
Property, plant and equipment	6	10,225	30,613
<b>Total non-current assets</b>		<b>41,335</b>	<b>61,723</b>
<b>Total assets</b>		<b>5,046,747</b>	<b>4,189,016</b>
<b>Current liabilities</b>			
Trade and other payables	7	1,742,697	997,669
Provision for employee entitlements	8	248,080	254,325
<b>Total current liabilities</b>		<b>1,990,777</b>	<b>1,251,994</b>
<b>Total liabilities</b>		<b>1,990,777</b>	<b>1,251,994</b>
<b>Net assets</b>		<b>3,055,970</b>	<b>2,937,022</b>
<b>Members' funds</b>			
Funds available for future use		3,055,970	2,937,022
<b>Total members' funds</b>		<b>3,055,970</b>	<b>2,937,022</b>

*The statement of financial position is to be read in conjunction with the accompanying notes to the financial statements.*

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
Cash flows from operating activities			
Cash receipts in the course of operations		3,438,520	3,664,779
Cash payments in the course of operations		(2,605,239)	(2,735,724)
Interest received		7,490	271
Net cash from operating activities	9	840,771	929,326
Cash flows from/(used in) investing activities			
Reinvestment of interest in term deposits		(7,412)	(2,649)
Extra investment in term deposit		(1,000,000)	(0)
Payments for property, plant and equipment		(6,818)	(19,706)
Net cash used in investing activities		(1,014,230)	(19,706)
Net increase in cash held		(173,459)	909,620
Cash at the beginning of the financial year		2,777,339	1,867,719
Cash at the end of the financial year	3, 9(a)	2,603,880	2,777,339

*The statement of cash flows is to be read in conjunction with the accompanying notes to the financial statements.*



## REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

### 1. Statement of compliance and summary of significant accounting policies

The financial reports are General Purpose Financial Statements prepared by the Board in order to meet the needs of Refugee Advice and Casework Service (Australia) Inc. ("the Association"). These general-purpose financial statements have been prepared in accordance with the requirements of the Australian Charities and Not-for-Profits Commission Act 2012, the Australian Accounting Standards – Simplified Disclosures as issued by the Australian Accounting Standards Board (AASB). The Association has not early adopted any new standards, amendments to standards and interpretations that have been issued or amended but are not yet effective.

The financial report has been prepared on the historical cost basis.

The financial report is presented in Australian dollars, which is the functional currency and was authorised for issue by the Board on 29 November 2023.

The following is a summary of the significant accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied unless otherwise stated.

#### **(a) Revenue recognition**

##### *Contract income*

Contract fee income is recognized when able to be invoiced to the contracting party.

##### *Interest income*

Interest income is recognised as it accrues.

##### *Donations and grant income*

The Association is a non-profit organisation and receives grant income and funds from donations. These amounts by their nature can only be recognised when received.

Donation income is banked into a separate bank account which consists only of money received as a result of fundraising in accordance with the Charitable Fundraising Act 1991.

Grant Income which is received in advance to cover expenditure in future periods is recognized in the financial statements as a current liability and identified as Grants in Advance.

#### **(b) Expenses**

Expenses are recognised when the cost has been incurred or the service performed.

#### **(c) Income tax**

The Association has been endorsed as an exempt charitable body for income tax purposes within the provisions of section 50-B of the Income Tax Assessment Act 1997.

#### **(d) Recoverable amount of non-current assets valued on cost basis**

The carrying amounts of all non-current assets valued on the cost basis are reviewed to determine whether they are in excess of their recoverable amount at balance date.

#### **(e) Property, plant and equipment**

Plant and equipment, including leasehold improvements, are brought to account at cost less, where applicable, any accumulated depreciation or amortisation. These assets are depreciated using the straight-line method over their useful lives, taking into account their estimated residual values.

## REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

### **(f) Employee benefits**

#### *Wages, salaries and leave entitlements*

The provision for employees' entitlements (Annual Leave and Long Service Leave) to wages, salaries and annual or other forms of parental leave expected to be settled within 12 months of the year-end represent present obligations resulting from employees' services provided to reporting date, calculated at undiscounted amounts based on remuneration wage and salary rates that the entity expects to pay as at reporting date including related on-costs. The association offers no other termination benefits.

#### *Superannuation plan*

Contributions to employee superannuation funds are charged against income as they are made.

### **(g) Cash and cash equivalents**

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

Any term deposits that have a maturity less than three months from inception are classified as cash on the statement of financial position. Any term deposits which have a maturity greater than three months from inception are classified as term deposits on the statement of financial position.

### **(h) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of the asset or as part of the expense.

Receivables and payables are stated with GST included.

The net GST payable to the ATO is included as a current liability in the Statement of Financial Position.

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

### **(i) Members' Liability**

As an Association incorporated under the Associations Incorporations Act of New South Wales, members have no liability on the winding up of the Association.

### **(j) Going Concern**

The financial report has been prepared on a going concern basis as the Management Committee believes the Association has sufficient accumulated funds to meet its debts as and when they fall due.

### **(k) Trade and other receivables**

Trade receivables include amounts due from customers for services sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of reporting period.

## **REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**

The carrying amount of the receivable is deemed to reflect fair value. An allowance for doubtful debts is made when there is objective evidence that the association will not be able to collect the debts. Bad debts are written off when identified.

Other receivables include accrued interest on term deposits.

### ***(l) Trade and other payables***

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

### ***(m) Critical accounting estimates and judgements***

Management evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are as follows:

- Employee provisions (Note 8)
- Grants in advance (Note 7)

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**

<b>2</b>	<b>Surplus/(Loss) for the year</b>	<b>2023</b>	<b>2022</b>
		\$	\$
	Surplus for the year has been arrived at after charging the following items:		
	Depreciation	27,204	32,624
<b>3</b>	<b>Cash and cash equivalents</b>	<b>2023</b>	<b>2022</b>
		\$	\$
	Business account and petty cash	91,489	69,270
	Fundraising account	2,277,132	1,481,393
	Cash management account	235,259	1,226,676
		<u>2,603,880</u>	<u>2,777,339</u>
<b>4</b>	<b>Trade and other receivables</b>	<b>2023</b>	<b>2022</b>
		\$	\$
	Trade debtors	33,235	-
	Accrued interest	40,554	17,458
		<u>73,789</u>	<u>17,458</u>
<b>5</b>	<b>Other assets</b>	<b>2023</b>	<b>2022</b>
		\$	\$
	Unbilled income	53,056	70,585
	Prepayments	15,007	9,643
		<u>68,063</u>	<u>80,228</u>
<b>6</b>	<b>Fixed Assets</b>	<b>2023</b>	<b>2022</b>
		\$	\$
	IT Equipment (IT Hardware & Software)	10,225	30,613
		<u>10,225</u>	<u>30,613</u>
<b>7</b>	<b>Trade and other payables</b>	<b>2023</b>	<b>2022</b>
		\$	\$
	PAYG payable	43,748	35,578
	Superannuation payable (incl SS contribution)	25,283	19,120
	GST payable	119,835	(3,463)
	Trade Creditors	48,706	55,773
	Other current liabilities (net credit card)	48,606	36,127
	Grants in advance	1,456,519	854,534
		<u>1,742,697</u>	<u>997,669</u>

## REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

<b>8 Provisions for employee entitlements</b>	<b>2023</b>	<b>2022</b>
	\$	\$
Provision for annual leave	163,179	185,455
Provision for long service leave	84,901	68,870
	<u>248,080</u>	<u>254,325</u>

### 9. Notes to the cash flow statement

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>(a) Reconciliation of cash</b>		
Cash on hand, at bank and on call	2,603,880	2,777,339
<b>(b) Reconciliation of Surplus/Loss for the year provided by operating activities</b>		
Surplus for the year	118,950	513,048
Add/(Less) non-cash items		
Depreciation	27,204	32,624
Cash provided in operating activities before changes in assets and liabilities	146,154	545,672
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in debtors and other receivables	(56,331)	39,767
(Increase)/decrease in prepayments	12,165	(13,262)
Increase in trade and other payables	745,029	288,189
Increase in provisions	(6,246)	68,960
<b>Net cash provided by operating activities</b>	<u><b>840,771</b></u>	<u><b>929,326</b></u>

### 10 Disclosures pursuant to the Charitable Fundraising Act 1991

Fundraising conducted during the financial year totalled \$1,523,766 (2022: \$2,406,513). Of this amount, \$1,523,766 (2022: \$2,406,513) was recognised as income during the year.

In accordance with Section 20 of the Charitable Fundraising Act 1991, monies received in the course of fundraising appeals are applied according to the objects or purposes of the appeal net of proper and appropriate expenses.

<b>(a) Information on material matters</b>	<b>2023</b>	<b>2022</b>
	\$	\$
Gross proceeds from fundraising appeals		
General public	721,384	981,204
Foundations & other NFP's	802,382	1,425,309
Total donations & fundraising	<u>1,523,766</u>	<u>2,406,513</u>
Less: Direct costs of fundraising appeals	(61,639)	(69,507)
Less: Indirect costs of fundraising appeals	(77,726)	(80,459)
Net surplus obtained from fundraising appeals	<u>1,384,401</u>	<u>2,256,547</u>

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**

**10 Disclosures pursuant to the Charitable Fundraising Act 1991 (ctd.)**

**(b) Comparison of certain monetary figures and percentages**

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	\$	%	\$	%
Total cost of fundraising	139,365		149,966	
Gross income from fundraising	1,523,766	9.1	2,406,513	6.2
Net surplus from fundraising	1,384,401		2,256,547	
Gross income from fundraising	1,523,766	90.9	2,406,513	93.8

**11. Commitments**

The Association has rent free-lease agreement for three years with University of New South Wales expiring in September 2024 and therefore holds no commitments.

**12. Contingent liability**

The Association has contingent liabilities of \$5,000 as at 30 June 2023 (2022 \$5,000).

**13. Funding from Legal Aid**

<b>Legal Aid grants</b>	<b>2023</b>	<b>2022</b>
	\$	\$
Gross proceeds from one off Legal Aid grants	5,000	147,872
Gross proceeds from multi-year Legal Aid grants	409,495	456,845
	<b>414,495</b>	<b>604,716</b>
<b><i>Application of grant funds obtained</i></b>		
Interpretation & Administration costs	23,579	170,695
Salaries	390,916	434,021
	<b>414,495</b>	<b>604,716</b>

## REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

### 14. Events subsequent to balance date


There has not arisen in the interval between the end of the financial year and the date of this report any other item, transaction or event of a material and unusual nature likely, in the opinion of the management committee, to affect significantly the operations of the Association, the results of those operations, or the state of affairs of the Association in subsequent financial years.

**MANAGEMENT COMMITTEE DECLARATION**

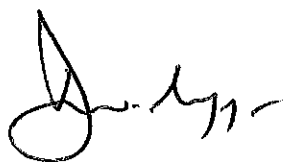
In accordance with a resolution of the Management Committee of Refugee Advice and Casework Service (Australia) Inc., the committee declare that:

1. The financial statement and notes, as set out on pages 5 to 15, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
  - a. comply with Australian Accounting Standards to the extent described in note 1; and
  - b. give a true and fair view of the financial position of the association as at 30 June 2023 and of its performance for the year ended on that date.
2. In the committee's opinion there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.
3. Pursuant to the Charitable Fundraising Act 1991 (NSW);
  - (a) the profit and loss and other comprehensive income is drawn up so as to give a true and fair view of income and expenditure of the association for the year ended 30 June 2023 with respect to fundraising appeals;
  - (b) the statement of financial position is drawn up so as to give a true and fair view of the state of affairs of the association as at 30 June 2023 with respect to the fundraising appeals;
  - (c) the provisions of the Charitable Fundraising Act 1991 (NSW) and the regulations under the Act and the conditions attached to the association have been complied with for the year ended 30 June 2023; and
  - (d) the internal controls exercised by the association are appropriate and effective in accounting for all income received and applied by the association from any of the fundraising appeals.

This declaration is made in accordance with a resolution of the members of the Management Committee.



Chris Yoo (President)



David Wiggins (Treasurer)





## Auditor's Independence Declaration

As lead auditor for the audit of Refugee Advice and Casework Service (Australia) Inc for the year ended 30 June 2023, I declare that to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink that reads 'N. James'.

Nicholas James  
Partner  
PricewaterhouseCoopers

Sydney  
30 November 2023



## Independent auditor's report

To the members of Refugee Advice and Casework Service (Australia) Inc

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### Our opinion

In our opinion:

The accompanying financial report of Refugee Advice and Casework Service (Australia) Inc (the Association) is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance for the year then ended
- (b) complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

### *What we have audited*

The financial report comprises:

- the statement of financial position as at 30 June 2023
- the statement of comprehensive income for the year then ended
- the statement of changes in members' funds for the year then ended
- the statement of cash flows for the year then ended
- the notes to the financial statements, which include significant accounting policies and other explanatory information
- the declaration of the Management Committee.

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

### *Independence*

We are independent of the Association in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

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### Other information

The Management Committee members are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

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

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 on the other information that we obtained prior to the date of this auditor's report, 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.

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### **Responsibilities of the Management Committee members for the financial report**

The Management Committee members are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* and for such internal control as the Management Committee members 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 Management Committee members are responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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

PricewaterhouseCoopers.

PricewaterhouseCoopers

N. James

Nicholas James  
Partner

Sydney  
30 November 2023