

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

ABN 46 008 173 978

THIRTYFIFTH ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

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Refugee Advice and Casework Service is an incorporation and domiciled in Australia. Its registered office and principal place of business is:

Refugee Advice and Casework Service
30 Botany Street,
Randwick 2031 NSW

A description of the nature of the entity's principal activities is included in the Management Committee Member's report on page 3, which are not part of these financial statements.

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

COMMITTEE MEMBERS' REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Management Committee of Refugee and Advice Casework Service (Australia) Inc (RACS) present this report together with the financial statements of the entity for the financial year ended 30 June 2022 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 2021
David Wiggins		November 2021
Daniel Ghezelbash		November 2021
Lachlan Murdoch		November 2021
Frances Voon		November 2021
Sue Cowden		November 2021
Tim Gonski		November 2021
Anna Demant		November 2021

Principal Activities

The principal activities during the financial year were:

- Provided 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 assists 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 legal assistance to support onshore Humanitarian Stay (Temporary) (subclass 449) visa holders navigate a pathway to a permanent visa.

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

Operating results and review of operations

The operating result for the year ended 30 June 2022 was a surplus of \$513,048 (2021 surplus of \$609,855).

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. A new agreement has been signed with The Red Cross which finalises in January 2023.

Events since the end of the financial year

No matter or circumstance has arisen since 30 June 2022 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 19 of the financial report.

Signed in accordance with a resolution of the Management Committee.



(President)

Dated this day 30th November 2022

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 \$	2021 \$
Other income			
Donations & fundraising	10	2,406,513	1,663,348
Grants			
- Other grants		405,688	-
- Legal Aid grants	13	604,716	658,627
Covid-19 Government funds		99,750	317,900
Interest income		1,848	22,986
Other Income		15,061	17,950
Total other income		<u>3,533,576</u>	<u>2,680,811</u>
Expenses			
Administration expenses		121,055	103,618
Direct fundraising expenses	10	69,507	35,291
Casework & taskforce expenses		396,713	196,663
Salary and other employee expenses		2,380,028	1,693,292
Depreciation	2	32,624	18,876
Sundry expenses		20,601	23,216
Total expenses		<u>3,020,528</u>	<u>2,070,956</u>
Surplus for the year		<u>513,048</u>	<u>609,855</u>
Total comprehensive income		<u>513,048</u>	<u>609,855</u>

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 2022**

	2022	2021
	\$	\$
Members' funds		
Funds available for future use		
Balance at 1 July	2,423,974	1,814,119
Surplus for the year	513,048	609,855
Balance at 30 June	<u>2,937,022</u>	<u>2,423,974</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 2022**

	Notes	2022 \$	2021 \$
Current Assets			
Cash and cash equivalents	3	2,777,339	1,867,719
Term deposits		1,252,268	1,252,268
Trade and other receivables	4	17,458	57,224
Other assets	5	80,228	66,966
Total current assets		4,127,293	3,244,177
Non-current assets			
Term deposits		31,110	31,110
Property, plant and equipment	6	30,613	43,533
Total non-current assets		61,723	74,643
Total assets		4,189,016	3,318,820
Current liabilities			
Trade and other payables	7	997,669	709,481
Provision for employee entitlements	8	254,325	185,365
Total current liabilities		1,251,994	894,846
Total liabilities		1,251,994	894,846
Net assets		2,937,022	2,423,974
Members' funds			
Funds available for future use		2,937,022	2,423,974
Total members' funds		2,937,022	2,423,974

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 2022**

	Notes	2022 \$	2021 \$
Cash flows from operating activities			
Cash receipts in the course of operations		3,664,779	2,680,216
Cash payments in the course of operations		(2,735,724)	(1,807,092)
Interest received		271	8,810
Net cash from operating activities	9	929,326	881,934
Cash flows from/(used in) investing activities			
Proceeds from interest on term deposits		2,649	14,176
Reinvestment of interest in term deposits		(2,649)	(14,176)
Payments for property, plant and equipment		(19,706)	(42,502)
Net cash used in investing activities		(19,706)	(42,502)
Net increase in cash held		909,620	839,432
Cash at the beginning of the financial year		1,867,719	1,028,287
Cash at the end of the financial year	3, 9(a)	2,777,339	1,867,719

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).

This is the Association's first year adopting General Purpose Financial Statement (GPFS) framework. The new applying AASB standards do not require the Association to change any of the existing accounting policies, and have no impact on amounts recognised in previous financial statements.

However, below disclosure requirements have changed since adopting AASB 1060 from 1st July 2021. All the extra disclosures have been included in the relevant section in financial statement notes as indicated.

Financial statement note disclosure	AASB 1060 SDS	RACS pre-FY22 SPFS	RACS from FY22 GPFS SDS	FY22 Financial Statement Notes
Revenue <ul style="list-style-type: none"> Disaggregation of revenue (AASB 15(114); AASB 1060(157)(b)) 	Yes	No	Extra Disclosure	1 (a)
<ul style="list-style-type: none"> Opening and closing balances of receivables, contract assets and contract liabilities (AASB 15(116(a); AASB 1060(159)) 	Closing balances only	No	Extra Disclosure	4, 5, 7
<ul style="list-style-type: none"> Information about the entity's performance obligations, including methods used to recognise revenue over time (AASB 15(119),(124)(a); AASB 1060(157)(a),(158)) 	Yes	No	Extra Disclosure	1 (a)
Financial assets and liabilities <ul style="list-style-type: none"> Policy adopted in determining the composition of cash and cash equivalents (AASB 107(46)) 	No	Yes	Reduced Disclosure	-
<ul style="list-style-type: none"> Carrying amounts of financial assets & financial liabilities by category (AASB 7(8); AASB 1060(113)) 	Yes (with reduced disclosures; same as RDR)	No	Extra Disclosure	3
Non-financial assets and liabilities <ul style="list-style-type: none"> Reconciliations from opening to closing balance (PPE, intangibles, investment property, provisions retirement benefit obligations) 	Yes (but only current year)	No	Extra Disclosure	6
<ul style="list-style-type: none"> Nature of provisions (AASB 137(85)(a); AASB 1060(153)(b)) 	Yes	No	Extra Disclosure	8
<ul style="list-style-type: none"> Termination benefits (nature, amount and extent of funding) (AASB 1060(174)) 	Yes	No	Extra Disclosure	8

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

Financial statement note disclosure cont'd	AASB 1060 SDS	RACS pre-FY22 SPFS	RACS from FY22 GPFS SDS	FY22 Financial Statement Notes
<ul style="list-style-type: none"> Amounts expected to be recovered/settled within and after 12 months (AASB 101(61)) 	No	Yes	Reduced Disclosure	-
Cash flow information <ul style="list-style-type: none"> Reconciliation of profit after tax to cash flow from operating activities (AASB 1054(16)) Reconciliation of liabilities arising from financing activities (AASB 107(44A)-(44E)) 	No	Yes	Reduced Disclosure	-
Summary of significant accounting policies <ul style="list-style-type: none"> New accounting standards and interpretations issued but not yet applicable (AASB 108(30)) 	No	Yes		

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 30 November 2022.

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

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

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.

(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.

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

(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.

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

2	Surplus/(Loss) for the year	2022	2021
		\$	\$
	Surplus for the year has been arrived at after charging the following items:		
	Depreciation	32,624	18,876
3	Cash and cash equivalents	2022	2021
		\$	\$
	Business account and petty cash	69,270	105,027
	Fundraising account	1,481,393	546,959
	Cash management account	1,226,676	1,215,733
		<u>2,777,339</u>	<u>1,867,719</u>
4	Trade and other receivables	2022	2021
		\$	\$
	Trade debtors	-	41,345
	Accrued interest	17,458	15,879
		<u>17,458</u>	<u>57,224</u>
5	Other assets	2022	2021
		\$	\$
	Unbilled income	70,585	59,745
	Prepayments	9,643	7,221
		<u>80,228</u>	<u>66,966</u>
6	Fixed Assets	2022	2021
	Leasehold Improvements (Renovation & Painting)	0	948
	IT Equipment (IT Hardware & Software)	30,613	42,585
		<u>30,613</u>	<u>43,533</u>
7	Trade and other payables	2022	2021
		\$	\$
	PAYG payable	35,578	27,936
	Superannuation	19,120	671
	GST payable	(3,463)	16,407
	Other payables	55,773	65,828
	Accruals	36,127	107,229
	Grants in advance	854,534	491,410
		<u>997,669</u>	<u>709,481</u>

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

8	Provisions for employee entitlements	2022	2021
		\$	\$
	Provision for annual leave	185,455	121,721
	Provision for long service leave	68,870	63,644
		<u>254,325</u>	<u>185,365</u>

9. Notes to the cash flow statement

	2022	2021
	\$	\$
(a) Reconciliation of cash		
Cash on hand, at bank and on call	2,777,339	1,867,719
(b) Reconciliation of Surplus/Loss for the year provided by operating activities		
Surplus for the year	513,048	609,855
Add/(Less) non-cash items		
Depreciation	32,624	18,876
Interest on term deposits	-	(14,176)
Loss on Disposal	-	-
Cash provided in operating activities before changes in assets and liabilities	545,672	614,555
Changes in assets and liabilities		
(Increase)/decrease in debtors and other receivables	39,767	(46,820)
(Increase)/decrease in other assets	(13,262)	1,553
Increase in trade and other payables	288,189	296,448
Increase in provisions	68,960	16,198
Net cash provided by operating activities	<u>929,326</u>	<u>881,934</u>

10 Disclosures pursuant to the Charitable Fundraising Act 1991

Fundraising conducted during the financial year totalled \$2,406,513 (2021 - \$1,663,348). Of this amount, \$2,406,513 (2021 - \$1,663,348) 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

(a) Information on material matters	2022	2021
	\$	\$
Gross proceeds from fundraising appeals		
General public	981,204	637,368
Foundations & other NFP's	1,425,309	1,025,980
Total donations & fundraising	<u>2,406,513</u>	<u>1,663,348</u>
Less: Direct costs of fundraising appeals	(69,507)	(35,291)
Less: Indirect costs of fundraising appeals	(80,459)	(63,242)
Net surplus obtained from fundraising appeals	<u>2,256,547</u>	<u>1,564,815</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

	2022	2022	2021	2021
	\$	%	\$	%
Total cost of fundraising	149,966		98,533	
Gross income from fundraising	2,406,513	6.2	1,663,348	5.9
Net surplus from fundraising	2,256,547		1,564,815	
Gross income from fundraising	2,406,513	93.8	1,663,348	94.1

11. Commitments

The Association has rent free-lease agreement offered 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 2022 (2021 \$nil).

13. Funding from Legal Aid

Legal Aid grants	2022	2021
	\$	\$
Gross proceeds from one off Legal Aid grants	147,872	202,375
Gross proceeds from multi-year Legal Aid grants	456,845	456,252
	604,716	658,627
<i>Application of grant funds obtained</i>		
Interpretation & Administration costs	170,695	150,129
Salaries	434,021	508,498
	604,716	658,627

14. COVID-19 impact

The COVID-19 outbreak was declared a pandemic by the World Health Organisation in March 2020. The outbreak and the response of Governments in dealing with the pandemic is interfering with general activity levels within the community and the economy. Following the COVID-19 outbreak, the Association has continued its business operations. The situation is unprecedented and management continues to consider the potential implications of the COVID-19, which may include disruptions to the availability of employees and changes in clients demand. However, as at the date of these financial statements were authorised, the Association was not aware of any material adverse effects on the financial statements or future results as a result of the COVID-19.

15. 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

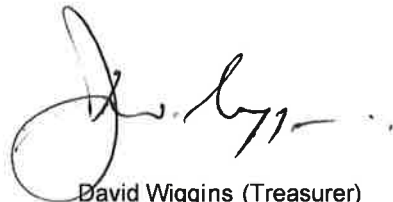
In accordance with a resolution of the Management Committee of Refugee Advice and Casework Service (Australia) Inc., the committee declare that:

1. The financial statement and notes, as set out on pages 5 to 17, 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 2022 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 2022 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 2022 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 2022; 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 2022, 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 blue ink that reads 'N. James.' The signature is written in a cursive, flowing style.

Nicholas James
Partner
PricewaterhouseCoopers

Sydney
30 November 2022

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Independent auditor's report

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

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 2022 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 Regulation 2013*.

What we have audited

The financial report comprises:

- the statement of financial position as at 30 June 2022
- 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.

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.

Other information

The 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 2022 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.

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.

Responsibilities of management and the Committee members for the financial report

Management is 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 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, Management is 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 Management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The Committee members are responsible for overseeing the Association's financial reporting process.

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. This description forms part of our auditor's report.



Report on the Requirements of the NSW Charitable Fundraising Act 1991 and NSW Charitable Fundraising Regulation 2015.

We have audited the financial report of Refugee Advice and Casework Service (Australia) Inc (the Association) as required by section 24(2) of the *NSW Charitable Fundraising Act 1991*. The directors are responsible for the preparation and presentation of the financial report in accordance with the *NSW Charitable Fundraising Act 1991* and *NSW Charitable Fundraising Regulation 2015*. Our responsibility is to express an opinion on the financial report based on the audit.

In our opinion, in all material aspects:

- a) the financial report of the Company is prepared, and associated records have been properly kept, during the financial year ended 30 June 2022, in accordance with:
- i. sections 20(1), 22(1-2) and 24(1-3) of the *NSW Charitable Fundraising Act 1991*;
 - ii. sections 10(6) and 22 of the *NSW Charitable Fundraising Regulation 2015*; and
- b) money received as a result of fundraising appeals activities conducted by the Company during the financial year ended 30 June 2022 has been properly accounted for and applied in accordance with the mentioned NSW Act and NSW Regulation.

PriceWaterhouseCoopers.
PriceWaterhouseCoopers

N. James.

Nicholas James
Partner

Sydney
30 November 2022