

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

ABN 46 008 173 978

THIRTYFOURTH ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

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Refugee Advice and Casework Service (Australia) Inc is an incorporation and domiciled in Australia. It's 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 2020

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 2021 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		October 2020
David Wiggins		October 2020
Daniel Ghezelbash		October 2020
Lachlan Murdoch		October 2020
Frances Voon		October 2020
Sue Cowden		October 2020
Tim Gonski		October 2020
Ruth Johnstone	February 2021	October 2020

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.

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

Operating results and review of operations

The operating result for the year ended 30 June 2021 was a surplus of \$609,855 (2020 surplus of \$83,839).

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.

Events since the end of the financial year

No matter or circumstance has arisen since 30 June 2021 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* is included in page 18 of the financial report.

Signed in accordance with a resolution of the Management Committee.



Chris Yoo
(President)

Dated this day 17th December 2021

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	2021	2020
		\$	\$
Other income			
Donations & fundraising	9	1,663,348	1,233,047
Grants			
- Other grants (including Legal Aid)	12(a)	658,627	492,240
Covid-19 Government funds		317,900	152,000
Interest income		22,986	24,901
Other Income		17,950	26,176
Total other income		<u>2,680,811</u>	<u>1,928,364</u>
Expenses			
Administration expenses		103,618	218,479
Direct fundraising expenses	9(a)	35,291	45,857
Casework & taskforce expenses		196,663	71,141
Salary and other employee expenses		1,693,292	1,583,151
Depreciation	2	18,876	17,642
Onerous Contract utilisation	13	-	(117,000)
Sundry expenses		23,216	25,255
Total expenses	2	<u>2,070,956</u>	<u>1,844,525</u>
Surplus for the year		<u>609,855</u>	<u>83,839</u>
Total comprehensive income		<u>609,855</u>	<u>83,839</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 2021**

	2021	2020
	\$	\$
Members' funds		
Funds available for future use		
Balance at 1 July	1,814,119	1,730,280
Surplus for the year	609,855	83,839
Balance at 30 June	<u>2,423,974</u>	<u>1,814,119</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 2021**

	Notes	2021 \$	2020 \$
Current Assets			
Cash and cash equivalents	3	1,867,719	1,028,287
Term deposits		1,252,268	1,238,092
Trade and other receivables	4	57,224	10,404
Other assets	5	66,966	68,519
Total current assets		<u>3,244,177</u>	<u>2,345,302</u>
Non-current assets			
Term deposits		31,110	31,110
Property, plant and equipment		43,533	19,906
Total non-current assets		<u>74,643</u>	<u>51,016</u>
Total assets		<u>3,318,820</u>	<u>2,396,318</u>
Current liabilities			
Trade and other payables	6	709,481	413,032
Provision for employee entitlements	7	185,365	169,167
Total current liabilities		<u>894,846</u>	<u>582,199</u>
Total liabilities		<u>894,846</u>	<u>582,199</u>
Net assets		<u>2,423,974</u>	<u>1,814,119</u>
Members' funds			
Funds available for future use		2,423,974	1,814,119
Total members' funds		<u>2,423,974</u>	<u>1,814,119</u>

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 2021**

	Notes	2021	2020
		\$	\$
Cash flows from operating activities			
Cash receipts in the course of operations		2,680,216	2,027,499
Cash payments in the course of operations		(1,807,092)	(1,965,122)
Interest received		8,810	24,901
Net cash from operating activities	8	881,934	87,278
Cash flows from/(used in) investing activities			
Proceeds from interest on term deposits		14,176	(20,240)
Reinvestment of interest in term deposits		(14,176)	
Payments for property, plant and equipment		(42,502)	(6,679)
Net cash used in investing activities		(42,502)	(26,919)
Net increase in cash held		839,432	60,359
Cash at the beginning of the financial year		1,028,287	967,928
Cash at the end of the financial year	3, 8(a)	1,867,719	1,028,287

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 statements are a special purpose financial report prepared by the Board in order to meet the needs of Refugee Advice and Casework Service (Australia) Inc. ("the Association"). The Management Committee has determined that the Association is not a reporting entity and therefore it is not necessary for the Association to comply with all of the disclosure requirements of the Accounting Standards and other financial reporting requirements promulgated by the Australian Accounting Standards Board ("AASB").

Apart from the exceptions noted below, the statements have been prepared in accordance with the Australian Charities and Not-for-profits Commission Act 2012, the Charitable Fundraising Act 1991, NSW Charitable Fundraising Regulation 2015 and Regulations and Australian Accounting Standards (including the Accounting Interpretations) adopted by the AASB.

The disclosure requirements of the following Accounting Standards have not been complied with:

AASB 7 Financial Instruments: Disclosures
AASB 108 Accounting Policies, Estimates and Errors
AASB 124 Related Party Disclosures

The financial report is presented in Australian dollars, which is the functional currency and was authorised for issue by the Board on 17 December 2021.

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.

Historical cost convention

The financial statements have been prepared on a historical cost basis.

(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.

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

1. Statement of compliance and summary of significant accounting policies (ctd)

(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.

(f) *Employee benefits*

Wages, salaries and leave entitlements

The provision for employees' entitlements 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.

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.

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

1. Statement of compliance and summary of significant accounting policies (ctd)

(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.

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.

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

1. Statement of compliance and summary of significant accounting policies (ctd)

(m) Critical accounting estimates and judgements (continued)

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 7)
- Grants in advance (Note 6)

(n) New standards and interpretations not yet adopted

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2021 reporting periods and have not been early adopted by the Entity. These standards are not expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

(o) New and amended standards adopted by the Entity

The entity has applied the following standards and amendments for first time for their annual reporting period commencing 1 July 2020:

- AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material [AASB 101 and AASB 108]
- AASB 2019-3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform [AASB 9, AASB 139 and AASB 7]
- AASB 2019-5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet issued in Australia [AASB 1054]

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

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

2	Surplus/(Loss) for the year	2021	2020
		\$	\$
	Surplus for the year has been arrived at after charging the following items:		
	Depreciation	18,876	17,642
		<hr/>	<hr/>
3	Cash and cash equivalents	2021	2020
		\$	\$
	Business account and petty cash	105,027	96,659
	Fundraising account	546,959	174,668
	Cash management account	1,215,733	756,960
		<hr/>	<hr/>
		1,867,719	1,028,287
		<hr/>	<hr/>
4	Trade and other receivables	2021	2020
		\$	\$
	Trade debtors	41,345	1,504
	Accrued interest	15,879	8,900
		<hr/>	<hr/>
		57,224	10,404
		<hr/>	<hr/>
5	Other assets	2021	2020
		\$	\$
	Unbilled income	59,745	61,238
	Prepayments	7,221	7,281
		<hr/>	<hr/>
		66,966	68,519
		<hr/>	<hr/>
6	Trade and other payables	2021	2020
		\$	\$
	PAYG payable	27,936	20,674
	Superannuation	671	10,909
	GST payable	16,407	905
	Other payables	65,828	12,418
	Accruals	107,229	23,971
	Grants in advance	491,410	344,155
		<hr/>	<hr/>
		709,481	413,032
		<hr/>	<hr/>
7	Provisions for employee entitlements	2021	2020
		\$	\$
	Provision for annual leave	121,721	127,63
	Provision for long service leave	63,644	41,535
		<hr/>	<hr/>
		185,365	169,167
		<hr/>	<hr/>

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

8. Notes to the cash flow statement

	2021	2020
	\$	\$
(a) Reconciliation of cash		
Cash on hand, at bank and on call	1,867,719	1,028,287
(b) Reconciliation of Surplus/Loss for the year provided by operating activities		
Surplus/(Loss) for the year	609,855	83,839
Add/(Less) non-cash items		
Depreciation	18,876	15,684
Interest on term deposits	(14,176)	
Loss on Disposal	-	1,958
Net cash (used)/provided in operating activities before changes in assets and liabilities	614,555	101,481
Changes in assets and liabilities		
(Increase)/decrease in debtors and other receivables	(46,820)	33,595
(Increase)/decrease in other assets	1,553	(48,898)
Increase/(decrease) in trade and other payables	296,448	78,891
Increase/(decrease) in onerous contracts	-	(117,000)
Increase/(decrease) in provisions	16,198	39,209
Net cash provided by operating activities	881,934	87,278

9 Disclosures pursuant to the Charitable Fundraising Act 1991

Fundraising conducted during the financial year totalled \$1,663,348 (2020 - \$1,233,047). Of this amount, \$1,663,348 (2020 - \$1,233,047) 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	2021	2020
	\$	\$
Gross proceeds from fundraising appeals		
General public	637,368	542,848
Foundations & other NFP's	1,025,980	690,199
Total donations & fundraising	<u>1,663,348</u>	<u>1,233,047</u>
Less: Direct costs of fundraising appeals	(35,291)	(45,857)
Less: Indirect costs of fundraising appeals	(63,242)	(60,582)
Net surplus obtained from fundraising appeals	<u>1,564,815</u>	<u>1,126,608</u>

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

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

(b) Comparison of certain monetary figures and percentages

	2021	2021	2020	2020
	\$	%	\$	%
Total cost of fundraising	98,533		106,439	
Gross income from fundraising	1,663,348	5.9	1,233,047	8.6
Net surplus from fundraising	1,564,815		1,126,608	
Gross income from fundraising	1,663,348	94.1	1,233,047	91.4

10. 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.

11. Contingent liability

The Association had no contingent liabilities as at 30 June 2021 (2020 \$nil).

12. Funding from Legal Aid

(a) Other grants

	2021	2020
	\$	\$
Gross proceeds from one off Legal Aid grants	202,375	34,000
Gross proceeds from multi-year Legal Aid grants	456,252	458,243
	658,627	492,240

Application of grant funds obtained

Interpretation & Administration costs	150,129	74,387
Salaries	508,498	417,853
	658,627	492,240

REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

13. Provision for onerous contract

The Department of Immigration and Border Protection (DIBP) has paid an amount of money to the Association to fund its continued legal representation of clients who had their casework funded by DIBP. In December 2017 DIBP became part of the Department of Home Affairs (DOHA). Management made an assessment of the expected future costs to be incurred by the Association to fulfil the term of the contract and found the contract to be an "onerous contract" as defined under Australian Accounting Standards. Accordingly, a provision for the future expected costs to be incurred in relation to this contract was raised in the financial statements and utilised as the services were provided. The contract ended during the year, at year-end provision for onerous contract was nil.

Provision for onerous contract	2021	2020
	\$	\$
Opening Balance at 1 July	-	117,000
Utilised during the year	-	(117,000)
Closing balance at 30 June	-	-
<i>Current liability</i>		
Onerous contract liability	-	-
<i>Non-current liability</i>		
Onerous contract liability	-	-
Total provision	-	-

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 Group 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

Except as noted in note 14, 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

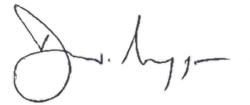
In accordance with a resolution of the Management Committee of Refugee Advice and Casework Service (Australia) Inc., the committee declare that:

1. The financial statement and notes, as set out on pages 5 to 16, 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 2021 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 2021 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 2021 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 2021; 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 2021, 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'.

Nicholas James
Partner
PricewaterhouseCoopers

Sydney
17 December 2021



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 2021 and of its financial performance for the year then ended
- (b) complying with Australian Accounting Standards to the extent described in Note 1 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 2021
- 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 Committee members.

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.

Emphasis of matter - basis of accounting and restriction on use

We draw attention to Note 1 in the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Committee members' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*. As a result, the financial report may not be suitable for another purpose. Our report is intended

PricewaterhouseCoopers, ABN 52 780 433 757
One International Towers Sydney, Watermans Quay, Barangaroo NSW 2000, GPO BOX 2650 Sydney NSW 2001
T: +61 2 8266 0000, F: +61 2 8266 9999, www.pwc.com.au
Level 11, 1PSQ, 169 Macquarie Street, Parramatta NSW 2150, PO Box 1155 Parramatta NSW 2124
T: +61 2 9659 2476, F: +61 2 8266 9999, www.pwc.com.au

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solely for Refugee Advice and Casework Service (Australia) Inc and its members and should not be used by parties other than Refugee Advice and Casework Service (Australia) Inc and its members. Our opinion is not modified in respect of this matter.

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 2021 but does not include the financial report and our auditor's report thereon.

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 and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* and is appropriate to meet the needs of the members. Management's responsibility also includes 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 the NSW Charitable Fundraising Regulation 2015

We have audited the financial report of Refugee Advice and Casework Services (Australia) Inc (the Association) as required by section 24(2) of the NSW Charitable Fundraising Act 1991 (NSW Act). The Committee Members of the Association are responsible for the preparation and presentation of the financial report in accordance with the NSW Charitable Fundraising Act 1991 and the NSW Charitable Fundraising Regulation 2015 (NSW Regulation). 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 Association is prepared, and associated records have been properly kept, during the financial year ended 30 June 2021, in accordance with:
 - i. sections 20(1), 22(1-2) and 24(1-3) of the NSW Act; and
 - ii. sections 10(6) and 22 of the NSW Regulation;
- b) money received as a result of fundraising appeals activities conducted by the Association during the financial year ended 30 June 2021 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
17 December 2021