

REFUGEE ADVICE AND CASEWORK SERVICE (RACS)

NINTH ANNUAL REPORT

1998-99

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# REFUGEE ADVICE AND CASEWORK SERVICE (RACS)

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## **1. Chairperson's Report**

The Refugee Advice and Casework Service (Australia) Inc (RACS) has continued its strong tradition of providing high quality legal advice to asylum seekers amidst enormous change and uncertainty. We started the year in a promising position, thanks to the dedication of the new RACS staff and of Lauren Matthews in convening the new Management Committee and establishing the infrastructure necessary for the new entity in New South Wales. With Lauren's departure for Geneva in August, both the new staff and the new Management Committee commenced a period of learning.

The Committee extends its warm appreciation to Angela Cranston. She has led the organisation through serious funding uncertainty, an office move and a deteriorating legal environment in which cuts to legal aid representation for asylum seekers has resulted in an increase in the demand for the service's legal advice. She has been successful in guaranteeing RACS viability for the next two years by obtaining the IAAAS contract for both New South Wales and Port Hedland.

Our full credit and appreciation are also extended to Sonia Di Mezza and Heather Gillies. Both have managed to maintain a positive outlook and a high quality of legal service despite the challenging environment.

Finally, our thanks to the volunteers who have assisted in the office and in the Monday evening advice service. In the face of legal aid cutbacks, this has become one of the most reliable sources of legal advice for many asylum seekers.

We have been sad, in such a short period of time, to farewell some old friends, including Velvy Holden, Frank Elvy and Eve Lester. We have relied heavily on their long association with asylum seekers and their knowledge of RACS.

We are fortunate, however, to welcome new committee members, including Syliva Winton (Asylum Seekers Centre) and Jim Dagnell (New South Wales Legal Aid).

With our current team of staff, volunteers and management, RACS is in a strong position to continue our effective advocacy for the legal rights of asylum seekers at both the case work and policy level.

## **2. Organisational Overview**

*When every other safeguard fails,  
asylum in a foreign country becomes  
the ultimate human right.*

*Atle Grahl-Madsen*

RACS was originally set up to provide a legal service to meet the specific needs of asylum seekers. RACS (Australia) derives its mandate from the United Nations Convention (1951) and Protocol (1967) Relating to the Status of Refugees. Through our attendance at conferences and seminars and our subscription to a variety of international legal journals, RACS aims not only to keep abreast of current thinking but to contribute to the development of the international area wherever possible.

RACS also plays an important part in the development of national policy on refugee law and procedure through our participation in Department of

Immigration and Ethnic Affairs (DIMA) and Refugee Review Tribunal liaison committees. We have also made submissions to the Senate Standing Committee on Legal & Constitutional Affairs and the House of Representatives Joint Standing Committee on Migration on a number of proposed legislative amendments and Senate inquiries which directly impact upon asylum seekers and their rights under Australian law.

RACS also provides community education and training sessions to students, migration agents and the general public.

Our primary focus however is at the local level, where we provide direct casework assistance to asylum seekers living in New South Wales and whom are either in the community or are held in detention and at the Villawood detention centre.

The financial year ending 1 July 1999 saw many changes. On 1 July 1998 the Melbourne office merged with the Victorian Immigration Advice and Rights Centre to become the Refugee and Immigration Legal Centre (RILC). RACS continued to operate out of the Sydney office. RILC remains at the forefront of many of the hurdles facing asylum seekers. For its part, RACS has continued to provide a comprehensive and thorough refugee advice service, which not only relies upon a network of legal support but also upon the client based services of many other professional organisations, such as the Red Cross, Amnesty International and the Asylum Seekers Centre.

RACS faced the new financial year with some trepidation. At the national level it faced the loss of Legal Aid and it braced itself for an unprecedented

onslaught of inquiries and demands. As a direct result, the difficult decision was made to limit advice and assistance to those seeking asylum in Australia only. RACS is no longer in a position to help those who are seeking to sponsor relatives from refugee-like situations overseas.

At a more personal level, it faced the loss of many of its experienced staff, who either were employed by RILC or ventured overseas. RACS is particularly indebted to Jo Renshaw, who painstakingly provided detailed manuals in order to assist the current Coordinator, and Lauren Matthews, who was primarily responsible for the Sydney office's continued existence. She is now with the United Nations in Geneva where she is well placed to utilise her considerable talents.

RACS is also grateful to many of ex-RACS staff, in particular Lyn Payne, Pip Martin and Nick Poynder who were all on-call when ever the need arose. It would also be remiss not to thank Viv Hooton and Craig Colborne and many others who have continued to provide pro bono assistance to our clients.

### **3. Aims**

RACS aims to provide asylum seekers with the following:

- To provide a free, expert legal service for asylum seekers in Australia.
- To provide referral for counseling and assistance on related welfare issues such as accommodation, social security, employment, psychological support, language training and education

- To provide a high standards of community education about refugee law, policy and procedure.
- To provide training sessions on refugee law
- To participate in the development of refugee policy in Australia as it relates to the rights of those seeking asylum in this country.

At a broader level, RACS aims to promote asylum seekers issues and in particular, to raise public awareness of asylum seekers and to promote and assist in a refugee determination process which protects the rights of asylum seekers.

#### **4. Details of the Service**

RACS operates a full-time casework service from Monday to Friday between 9am and 5pm. In addition RACS staff and volunteers give of their free time to provide a Monday evening advice service. Appointments are necessary. The contact details are as follows:

Level 3  
16-22 Wentworth Ave  
SYDNEY  
NSW 2010  
Ph: 92678744  
Fax: 92645766

E-mail: [racsaust@peg.apc.org](mailto:racsaust@peg.apc.org)

#### **5. The Services Structure**

##### ***The Management Committee***

*The Constitution provides that organisations and individuals may nominate representatives and individuals to the Committee.*

The following individuals were office holders during 1998-99:

##### **CHAIRPERSON**

Louise Abbott  
Red Cross

##### **VICE-CHAIRPERSON**

Gabby Cullen  
National Council of Churches

##### **TREASURER**

Velvy Holden (until April 1999)  
Australian National Co-operative for  
Refugee Women  
Margaret Piper

##### **SECRETARY**

Eve Lester (until February 1999)  
Jesuit Refugee Service  
Nigel Dobbie

##### **COMMITTEE MEMBERS**

Lachlan Murdoch  
STARTTS

Margaret Piper  
REFUGEE COUNCIL OF  
AUSTRALIA

Frank Elvey  
ASYLUM SEEKERS CENTRE (until  
January 1999)

Nigel Dobbie  
PARISH PATIENCE SOLICITORS

##### ***The Public Officer***

*The Constitution provides for a public officer. The public officer is responsible for keeping proper records.*

The following individuals were the public officers during 1998-99:

Eve Lester (until February 1999)  
Carolyn Graydon

### *Staff*

RACS continued to be Co-ordinated by Jo Renshaw until her departure in August 1998. Angela Cranston then assumed the responsibilities of Coordinator. Lauren Matthew's also assumed enormous responsibility prior to her departure in August 1998. Throughout the year RACS continued to rely upon the considerable zest, energy and enthusiasm of Sonia Di Mezza (BA, LLB) and Heather Gillies (LLB). Sonia continued to exude her bright and vibrant personality and she was able to utilise her considerable linguistic talents whereas Heather continued to apply her considerable knowledge and experience of government departmental bureaucracy.

Max Morgan has continued to keep a watchful eye on our finances. His knowledge and input has been greatly appreciated.

### *Volunteers*

Throughout the year, the capacity of the staff is supplemented by volunteer assistance. RACS gratefully acknowledges the contribution of the following volunteers who have given generously of their time in order to assist RACS to perform on such a small budget:

Talis Harrington (until February) LLB

Joanna Kwan LLB

Paul Glacklin LLB

Susannah McNeill LLB

Angelina Gomez

## **6. Office Premises**

During 1998, RACS was co-located with the Australian National Committee on Refugee Women (ANCORW) up until February 1999. After February ANCORW moved its Sydney office to Auburn. We wish to thank ANCORW for all of their understanding and support. We also wish to thank Anne McDonnell for her continuing support and assistance.

In addition, thank you to the Migration Institute of Australia for their help.

## **7. Funding**

Funding remained an issue throughout the year. In June 1998 RACS (Australia) secured contracts to provide advice and application assistance to asylum seekers in the community and in immigration detention in the State of New South Wales. In November RACS (Australia) also secured contracts to provide advice and application assistance to asylum seekers in the Australian Capital Territory.

In December 1998, the Department's unforeseen policy of sending asylum seekers who had arrived at Sydney Airport to Port Hedland had immediate and significant implications for RACS.

In April 1998 it was decided that the continued viability of the Sydney office was dependent upon securing the Port Hedland contract.

In June 1999 RACS was notified that it had been successful in its tender bid for Sydney and Port Hedland.

## **8. Major Issues throughout the year**

Some of the major issues for the year were as follows:

### ***SENATE INQUIRIES***

RACS provided submissions to the following Senate inquiries:

#### ***The Migration Legislation Amendment (Judicial Review) Bill 1998***

This Bill proposes further restrictions on the access to Judicial Review and is at variance with not only Australia's international obligations which provide that all persons are entitled to free access to the law and equal protection of the law, but is also contrary to the fundamental principles upon which government decision-making is based.

#### ***Joint Standing Committee on Migration***

##### ***Migration Regulation 4.31B***

The Committee investigated whether the \$1 000 post RRT decision fee should be retained.

#### ***Senate Legal and Constitutional Legislation Committee concerning Australia's Refugee Determination System.***

The inquiry was the result of a joint call by the Law Council of Australia, Amnesty International and the International Commission of Jurists. Its aim is to investigate the administrative and legal process pertaining to asylum seekers.

RACS' submission focused on the current level of funding for representation and the administrative process.

## **LEGISLATIVE AND POLICY CHANGES**

1998-99 saw a major onslaught of legislative and policy changes, which have had the unfortunate result of curtailing basic asylum seeker rights Australians have assumed, were available to all.

### ***Legal Aid***

The effect of the withdrawal of Legal Aid at both the administrative and judicial level has been to limit the provision of assistance to those asylum seekers who are both poor and who have a prima facie meritorious case.

RACS has attempted to implement some practical alternatives to this problem, however no effective pro bono scheme is currently operating in New South Wales.

### ***Subsistence rights and bridging visa restrictions***

RACS continued to observe the often-devastating impact of restrictions on work rights and access to health care on community clients. In July 1998 further work rights restrictions were introduced. In December 1998 a new restriction was introduced whereby bridging visas are no longer available to the majority of applicant's who apply a second time to the Minister seeking his personal intervention pursuant to section 417 of the Migration Act.

### ***New Ministerial Guidelines***

In March 1999 the Minister issued new Guidelines entitled: *the Identification of Unique or Exceptional Cases Where it May be in the Public Interest to substitute a More Favorable Decision Under Section 345/351/391/417/454 of the Migration Act.* The Minister had previously relied upon those guidelines

issued by the then Minister for Immigration and Ethnic Affairs, Mr Nick Bolkus.

#### *Other changes*

'Video conferencing' quickly became the norm for the limited numbers of departmental interviews. Whereas DIMA and the RRT have hailed the process as cost effective, RACS remains concerned that the apparatus further dehumanises the determination process.

In June 1999 legislative changes to the RRT meant that it is no longer obliged to make all of its decisions public.

Other changes mean that clients now have a choice between having decisions delivered by mail or of attending the RRT and having decisions given to them on the spot.

#### *Significant judicial decisions*

In May 1999 a significant judicial decision was made which means that it is extremely difficult to successfully challenge tribunal decisions in relation to procedural fairness issues.

#### *Media coverage of refugee issues*

The media's treatment of the Kosovar refugees evacuated to Australia was at first tremendously supportive, however the media's enthusiasm waned as their stay progressed. In contrast, a new wave of 'boat people' in March 1999 led to blatant scare mongering tactics. Many of their comments appeared to be based on the fallacious assumption that those seeking asylum in Australia are, by definition, not bona fide. The negative images appeared to go largely unchallenged.

#### **NETWORK STRENGTHENING**

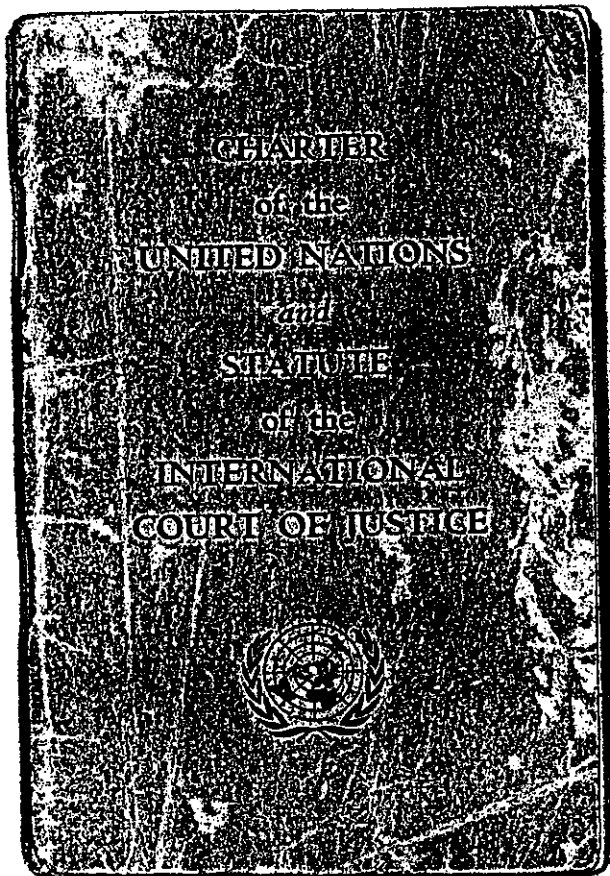
On a more positive note, RACS continued to work during the year as part of the wider NGO community in order to strengthen asylum seeker lobby and support groups. RACS continued to be involved with the Asylum Seekers Interagency Group, actively participating in both the Legal Working Group and the Detention Working Group. This enabled us to forge links with other service providers in NSW and to feed into the policy.

In December RACS staff attended a number of events to celebrate the 50<sup>th</sup> Anniversary of the *Universal Declaration of Human Rights*. It is sobering to remember that the Declaration, together with the two international covenants dealing with civil and political rights and economic, social and cultural rights forms the basis upon which to judge basic economic, social and cultural as well as civil and political rights. The optimism and hope that such international instruments can bring was bought home when the current RACS Coordinator was given a 1945 edition of the '*Charter of the United Nations and Statute of the International Court of Justice*' by her father who, as a boy, had bought the Charter for 9d at the end of World War 2.

#### **OTHER ACTIVITIES DURING THE YEAR**

Heather attended the Summer School on Refugee Issues held in Canada from 6-13 June 1999. Those who attended also included representatives from South Africa, Africa, Europe, the Americas and Australia and represented organisations such as Victims of Torture, Amnesty International, World Vision, various Judges, tribunal members, hearing





officers from the Canadian Immigration and Refugee Board as well as refugee lawyers.

Heather found that the course contextualised most of her Australian experiences and provided her with a forum in which to exchange ideas.

### **INFORMATION AND RESOURCING**

RACS continued to respond to requests from a wide range of organisations and individuals for information about asylum seeker issues. RACS presented seminars to migration agents, university students and particular would be applicants from specific countries.

## **9. Our Clients**

By far, the majority of our time was spent on casework. In the course of the year, RACS saw hundreds of clients through its evening advice service. It also opened 98 new files - 71 in detention and 26 in the community.

The staff have gained enormous satisfaction from dealing with so many wonderful clients. Our clients come from all corners of the globe and they continue to show enormous courage and fortitude in a world which is full of so much pain. We are grateful to them in so many ways, but in particular, we are grateful because they allow us to play a small part in their extraordinary lives.

Of those clients that we saw during the financial year, we received 13 RRT decisions for clients who were located in the community. Five were successful, representing a 39% success rate. We received 54 RRT decisions for clients who were located in detention. 42 were successful, representing a 78% success rate. \*Although the set aside rates for the RRT for 1998-99 were not available as at the time of printing, these rates compared with an overall RRT set aside rate for 1997-98 of 65% for detention cases.<sup>1</sup> The RRT did not provide an itemised success rate for community cases.

As the real possibility of accessing an administrative or judicial remedy continued to be eroded, it became apparent that ministerial intervention pursuant to section 417 became more and more important.

<sup>1</sup> RRT Annual Report, 1998-99

The following tables provide a brief analysis of the new clients assisted during the year:

**Table 1 – New clients 1998/9  
Detention**

| Country     | Total |
|-------------|-------|
| Afghanistan | 4     |
| Algeria     | 14    |
| Bangladesh  | 1     |
| Congo       | 1     |
| Iran        | 5     |
| Fiji        | 1     |
| Iraq        | 29    |
| Kuwait      | 8     |
| Lybia       | 1     |
| Morocco     | 1     |
| Pakistan    | 1     |
| Russia      | 1     |
| Somalia     | 2     |
| Turkey      | 2     |

**Table 2 – New clients 1998/9  
Community**

| Country             | Total |
|---------------------|-------|
| Algeria             | 1     |
| Guinea              | 1     |
| Iran                | 5     |
| Iraq                | 1     |
| Kenya               | 1     |
| Kuwait              | 1     |
| Pakistan            | 1     |
| Palestine           | 5     |
| Papua New Guinea    | 1     |
| Sri Lanka           | 1     |
| Sudan               | 3     |
| Turkey              | 3     |
| Yugoslavia (Former) | 2     |

**10. Some Fabulous  
feedback from our  
clients:**

*Thanks for everything...If I can do anything for you and your organisation, please call me in any time and any place*

*'I saw it is not convenient to send a thank you card to (the decision maker) without sending a larger one and a bigger thank you to my brilliant solicitor'.*

## **11. Treasurer's Report**

### ***Statement of Income and Expenditure***

The Balance Sheet and Statement of Income and Expenditure requires some elaboration to edify the current position of RACS as at 30 June 1999.

The Income and Expenditure position reveals a deficit of \$74,930 for the year under review. This position was bought about partly by the succession of the Victorian office to RILC and the transfer of Victorian assets to that organisation. This accounted for \$38,583 of the deficit with a further \$94,973 in expenditure for the Victorian office and \$7,746 met through New South Wales salaries for supervisory salaries over the transition period which were met through these accounts prior to final separation of the two entities in late July.

In total, \$5,1302 in costs relate to the separation of the two State offices.

The remaining deficit resulted from a reduction in expected income brought about through unforeseen decisions by the DIMA to relocate asylum seekers from Sydney Airport to Part Hedland. Our income was substantially reduced during the period when these procedures were adopted. With our new contract also covering Port Hedland, we should be assured that this would not re-occur in the near future.

During the year we were also required to move premises which involved further costs both in removal expenses and in setting up new offices, telephones, equipment etc. During the transitional period we were not in a position to provide the legal assistance for community contracts as

undertaken in previous months. This also reflected in reduced income over the period.

## **12. Statement of Members of the Management Committee**

The Committee has determined that the Association is not a reporting entity.

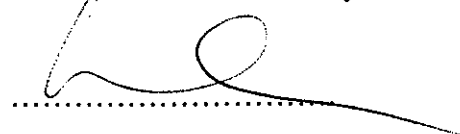
The committee has determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the accounts.

The opinion of the Committee, the accompanying accounts as set out in the attached Statement of Income and Expenditure, Balance Sheet and Notes to the accounts:

Present fairly the financial position of the Refugee Advice and Casework Service (Australia) Inc as at 30 June 1999 and the results of this Association for the year ended on that date.

At the date of this statement, there are reasonable grounds to believe that the Refugee Advice and Casework Service (Australia) Inc will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the Committee by:



Louise Abbott  
Chairperson

Dated

30.8.99

# John G. Madden & Co.

PUBLIC ACCOUNTANTS

JOHN MADDEN C.P.A.

43 Wonga Road  
Cremorne, Sydney, N.S.W. 2090

Telephone: 9953 1468  
Facsimile: 9953 1238

Mobile: 0411 331 011

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REFUGEE ADVICE & CASEWORK SERVICE (AUST) INC. FOR YEAR ENDED 30 JUNE 1999

### Scope

We have audited the accompanying financial statements, being a special purpose financial report comprising the Statements of Income and Expenditure, Balance Sheets and notes to and forming part of the accounts of Refugee Advice & Casework Service (Aust) Inc for the year ending 30 June 1999.

The Committee of Management is responsible for the financial statements and have determined the accounting policies used are appropriate to meet the needs of the Associations Incorporations Act Victoria and the needs of its members. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members.

The financial statements have been prepared for distribution to members and for the purpose of fulfilling the requirements of the Associations Incorporation Act Victoria. We disclaim any responsibility for any reliance on this report or on the financial statements to which it relates to any person other than to the members, or for any purpose other than for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view which is consistent with our understanding of the financial position and results of the operation.

The audit opinion expressed in this report has been formed on the above basis.

### Qualification

As is common with organisations of this type, it is not practical for Refugee Advice & Casework Service (Aust) Inc, to maintain an effective system of internal control over donations and government grants until their initial entry in the accounting records. Accordingly, our audit in relation to such items was limited to amounts recorded.

It is also noted that the commencing point of this audit was based on those figures provided through the 1997/98 Annual Report of Refugee Advice & Casework Service (Aust) Inc as previous audit working papers were not provided by former auditors for scrutiny and assessment.



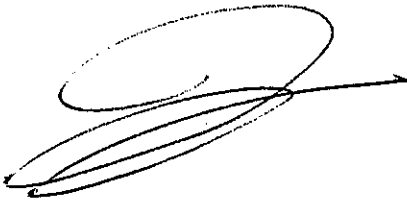
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
REFUGEE ADVICE & CASEWORK SERVICE (AUST) INC.  
FOR YEAR ENDED 30 JUNE 1999**

**Qualified Audit Opinion**

In our opinion, subject to the effects of such adjustments, if any, as might have been determined to be necessary had the limitations discussed in the qualification paragraph not existed, the financial statements are properly drawn up so as to give a true and fair view of:

1. The state of affairs of Refugee Advice & Casework Service (Aust) Inc. As at 30 June 1999 and the result of its operations for the year then ended.
2. In accordance with Statements of Accounting Concepts and applicable Accounting Standards


**JOHN G MADDEN & CO**  
**Public Accountants**



**J. G. MADDEN, AASA. CPA**  
**Dated: 25 August 1999**

**REFUGEE ADVICE & CASEWORK SERVICE (AUST) INC**  
**BALANCE SHEET**  
**AS AT 30 JUNE 1999**

|                             | Notes | 1999<br>\$   | 1998<br>\$    |
|-----------------------------|-------|--------------|---------------|
| <b>MEMBERS' FUNDS</b>       |       | 33131        | 108061        |
| <b>CURRENT ASSETS</b>       |       |              |               |
| Cash at Bank                |       | 8455         | 72560         |
| Receivables                 | 2     | 30082        | 77003         |
| <b>Total Current Assets</b> |       | <u>38537</u> | <u>149563</u> |
| <b>NON-CURRENT ASSETS</b>   |       |              |               |
| Property, Plant & Equipment | 3     | 10846        | 15672         |
| <b>Total Assets</b>         |       | <u>49383</u> | <u>165235</u> |
| <b>CURRENT LIABILITIES</b>  |       |              |               |
| Accrued Expenses            | 4     | 4058         | 20919         |
| Accounts Payable            | 5     | 7005         | 14347         |
| Provisions                  | 6     | 5189         | 21908         |
| <b>Total Liabilities</b>    |       | <u>16252</u> | <u>57174</u>  |
| <b>NET ASSETS</b>           |       | <u>33131</u> | <u>108061</u> |

  
 ACCTG.  
 25/8/99.

**REFUGEE ADVICE AND CASEWORK SERVICE (AUST) INC  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 1999**

| <b>INCOME</b>                      | <b>1999</b>          | <b>1998</b>        |
|------------------------------------|----------------------|--------------------|
|                                    | <b>\$</b>            | <b>\$</b>          |
| Interest income                    |                      |                    |
| Donations                          | 447                  | 2028               |
| Victorian Legal Aid                | 0                    | 7470               |
| DIMA                               | 0                    | 11305              |
| DIMA                               | 123692               | 177902             |
| AusAid                             | 65344                | 152537             |
| Expense Reimbursement              | 0                    | 14000              |
| Victorian Income                   | 0                    | 1954               |
| Other                              | 970                  |                    |
|                                    | <u>250</u>           | <u>5261</u>        |
| <b>Less Expenses</b>               | <b>190703</b>        | <b>372457</b>      |
| Accounting Fees                    | 2425                 | 25                 |
| Bank Charges                       | 438                  | 106                |
| Cleaning                           | 93                   |                    |
| Conference/Education/Training      | 535                  | 55                 |
| Depreciation                       | 3861                 | 5753               |
| Dima Fees                          |                      | 1055               |
| Disbursements                      |                      | 1888               |
| Electricity                        | 294                  |                    |
| Equipment Maintenance              | 416                  | 1774               |
| Fax & Phone                        | 8850                 | 8070               |
| Furniture & Equipment under \$300  | 85                   |                    |
| Insurance                          | 1339                 | 636                |
| Internet                           | 549                  |                    |
| Interpreting & Translation         | 23730                | 41681              |
| Loss on stolen computer            | 1553                 |                    |
| Meetings                           |                      | 2145               |
| Membership                         | 500                  | 1020               |
| Migrant Agents Certificates        | 500                  |                    |
| Miscellaneous                      | 188                  | 2120               |
| Printing/Stationery & Photocopying | 4792                 | 7531               |
| Postage                            | 714                  | 1817               |
| Professional Indemnity             | -285                 |                    |
| Professional Registration          | 1970                 | 1793               |
| Prov. for employee Entitlements    | 3337                 | 6720               |
| Removalists                        | 557                  |                    |
| Rent                               | 18051                | 19791              |
| Salaries                           | 132177               | 232385             |
| Staff Amenities                    | 548                  |                    |
| Subscriptions                      | 1425                 | 5651               |
| Superannuation                     | 9219                 | 12600              |
| Travel Interstate                  | 432                  | 4970               |
| Travel Local                       | 2005                 | 4099               |
| Volunteer Expenses                 | 518                  | 514                |
| Withholding Tax                    | 212                  |                    |
| Workers Compensation               | 1049                 | 1501               |
| Victorian Expenses                 | 4973                 |                    |
| <b>TOTAL EXPENSES</b>              | <b>227050</b>        | <b>365700</b>      |
| Operating Profit/Loss              | <u>-36347</u>        | <u>6757</u>        |
| Other Expenses                     |                      |                    |
| TRANSFER TO VIARC                  | 38583                |                    |
| <b>NET (DEFICIT)'SURPLUS</b>       | <u><b>-74930</b></u> | <u><b>6757</b></u> |

*J. Acute.*  
25/8/99

**REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR YEAR ENDED 30 JUNE 1999**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act Victoria. It has been determined that the Association is not a reporting entity.

The statements have been prepared in accordance with the requirements of the Associations Incorporations Act Victoria and the following Australian Accounting Standards and other mandatory professional reporting requirements:

- AAS 1 Profit and Loss or Other Operating Statements
- AAS 3 Accounting for Income Tax
- AAS 5 Materiality
- AAS 8 Events Occurring After Reporting Date

No other Australian Accounting Standards or other mandatory professional reporting requirements have been applied.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in preparation of these financial statements.

**(a) Property, Plant and Equipment**

Fixed assets are brought into account at cost. The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

**(b) Employee Benefits**

Provision is made for any liability for annual leave and long service leave at balance date. Long service leave is accrued in respect of all employees with more than 10 years service. There are no current employees who qualify for long service leave. Contributions are made on behalf of employees to a superannuation fund and are charged as expenses when incurred. There is no other legal obligation to provide benefits to employees on retirement.

**(c) Income Tax**

Refugee Advice & Casework Service (Aust) Inc is a non-profit charitable institution and is therefore exempt from income tax under Sec 23( e) of the Income Tax Assessment Act

|                       | 1999      | 1998      |
|-----------------------|-----------|-----------|
| <b>2. RECEIVABLES</b> | <b>\$</b> | <b>\$</b> |
| Debtors               | 30082     | 77003     |



**REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR YEAR ENDED 30 JUNE 1999**

| 3. PROPERTY, PLANT & EQUIPMENT         | 1999          | 1998           |
|--|---------------|----------------|
|  | \$            | \$             |
| Property, Plant & Equipment at cost    | 16854         | 47967          |
| Less: Accumulated Depreciation         | <u>(6008)</u> | <u>(32295)</u> |
|  | <u>10846</u>  | <u>15672</u>   |
| <br>                                   |               |                |
| 4. ACCRUED EXPENSES                    |               |                |
| Australian Taxation Office (Group Tax) | 3412          | 18541          |
| Superannuation                         | 646           |                |
| Rent                                   |               | <u>2378</u>    |
|  | <u>4058</u>   | <u>20919</u>   |
| <br>                                   |               |                |
| 5. ACCOUNTS PAYABLE                    |               |                |
| Interpreting                           | 1360          | 1813           |
| Photocopying                           |               | 320            |
| Superannuation                         |               | 2408           |
| Sundry Creditors                       | 556           | 179            |
| Dima Community Contract                |               |                |
| -amount not acquitted                  | <u>5089</u>   | <u>9627</u>    |
|  | <u>7005</u>   | <u>14347</u>   |
| <br>                                   |               |                |
| 6. PROVISIONS                          |               |                |
| Provision for Employee Entitlements    | <u>5189</u>   | <u>21908</u>   |

**7. CONTINGENT LIABILITY**

The Refugee Advice & Casework Service (Aust) Inc receives income in advance from DIMA in respect of community and detention contract work. RACS has a continuing legal obligation to its clients to represent them to the conclusion of the stage of their case for which it has been funded (ie either primary or review), regardless of when that may be. At the date of this report, RACS had obligations to a total of 51 such clients.

**8. EVENTS SUBSEQUENT TO BALANCE DATE**

Since Balance Sheet date fresh contracts have been signed with DIMA to provide services to clients in NSW and Port Headland W.A. for the period 1 July 1999 to 30 June 2001. A contract for the ACT was completed prior to the end of the Financial year.