
REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

**TWELFTH ANNUAL REPORT
2001-2002**

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1. Chairperson's foreword

The last twelve months have seen unprecedented changes in refugee law and policy in Australia. Legislative changes such as the "Pacific Solution", the curtailing of rights to judicial review and additional requirements for temporary protection visa holders has had a considerable impact on the work of the Refugee Advice and Casework Service (Aust) Inc ('RACS'). The legislative changes have been accompanied by a dramatic increase in the public, media and political focus on refugee issues which has led to a greater diversity in the work required by RACS' staff.

It is encouraging that with the greater focus of refugee issues in Australia, much of the focus and changes being adverse to the position of asylum seekers, many community organisations, professional bodies and individuals have established or continue to provide support to asylum seekers and refugees. Over the past twelve months especially there has been a strong feeling within RACS that as part of the legal fraternity and refugee support community, RACS has the support of and is a part of a wider movement.

Despite an increase in the diversity of work at RACS in response to different challenges RACS' core work continues to be casework in the provision of advice and representation to onshore asylum seekers. It is with this focus and dedication to individual cases that allows a sense of optimism to sustain the work performed at RACS. Over the past four years RACS has represented approximately 783 asylum seekers from over 50 countries of which 81% have been successful in establishing that they have a well founded fear of persecution for a Convention reason. RACS represents clients in the detention centres in Woomera, Port Hedland, Derby, Baxter and Villawood as well as clients in the NSW community. In a climate in which the barriers for asylum seekers appears to be continually increasing it is reassuring that at a minimum quality free legal advice and possibly representation is available to any potential or current asylum seeker.

RACS relies primarily on funding from the Australian Government, grants from philanthropic organisations and donations from the community – for whom we thank for their funding. The services RACS provides would not be possible without the tireless and passionate work of RACS' staff and volunteers. On behalf of the Management Committee, I thank the staff and volunteers for their great skill and quality of service to asylum seekers. I especially thank the Coordinator, Alison Ryan, for, among other qualities, her commitment and inclusive style of leadership. I would also like to express my gratitude to my fellow members of the Management Committee for their management skills and for providing their time on a voluntary basis.

An old UNHCR poster once carried a message to the effect 'Refugees would go home if they could'. While we have refugees who can't, thank goodness we have RACS.


Alistair Gee

Chairperson

2. Organisational overview

RACS was originally set up as a Victorian-based entity in May 1988 to provide a legal service to meet the specific needs of asylum seekers. Organisations involved in this establishment include the Refugee Council of Australia, Amnesty International, The Ecumenical Migration Service, International Social Services and the Jesuit Refugee Service. On 1 July 1997, RACS (Victoria) as it was then known, changed its name to RACS (Australia) in order to set up a national entity with offices in Melbourne and Sydney. This was primarily a response to the closure of the RACS (NSW) office in December 1996, due to funding difficulties.

RACS (Aust) (hereinafter referred to as RACS) is now based in New South Wales. This was a consequence of RACS continuing to operate out of its Sydney office, while the Melbourne office merged with the Victorian Immigration Advice and Rights Centre to become the Refugee and Immigration Legal Centre (RILC).

RACS has continued to provide a comprehensive, thorough specialist refugee advice service throughout these changes. This unique and vital service continues to work closely with a broad network of legal and inter-agency support services, including client-based services of many other organisations such as the Red Cross, Amnesty International, the Asylum Seekers Centre, the Service for the Treatment and Rehabilitation of Torture and Trauma Survivors (STARTTS), the Refugee Council of Australia, Public Interest Law Clearing House and Community Legal Centres. RACS's involvement with these organisations - which are similarly committed to assisting asylum seekers - is critical to its information sharing and support base.

In its activities and concerns, RACS embraces the international, national and local levels.

International

RACS derives its mandate from the United Nations Convention (1951) and Protocol (1967) Relating to the Status of Refugees. Through our links with and written submissions to the Australian Office of the UNHCR, our attendance and participation at a wide range of conferences and seminars, communication with asylum lawyers in other countries, RACS aims not only to keep abreast of current thinking in international refugee law, but to contribute to the development of the refugee area wherever possible. RACS' casework has also added an international level this year in the representation of a small number of asylum seekers on Nauru and Manus Islands who were being processed by the Australian Department of Immigration. Written and oral submissions to United Nations delegations to Australia also featured in RACS' contribution to human rights and asylum development on an International level.

National Level

RACS' works within a Federal jurisdiction and therefore it is imperative that the work of RACS has a national focus. RACS' continues to play a significant role in the development of national policy on refugee law and procedure through its participation in a broad range of activities. This includes participation and advocacy at the Department of Immigration and Multicultural Affairs (DIMA) and Refugee Review Tribunal (RRT) liaison meetings. In addition, we have also made written and oral submissions to the Human Rights and Equal Opportunity Commission Inquiry on children in detention, as well as providing regular submissions to the DIMA. These submissions have been made on issues which are directly relevant to the protection and promotion of rights of asylum seekers under Australian law; issues which RACS is uniquely placed to comment on given its direct experience on a day-to-day basis with issues confronting asylum seekers throughout the determination process and beyond. Our organisational and personal links with solicitors working with refugees in other states plays an important role in keeping abreast and contributing to refugee law and policy development. RACS' is part of a national body of Community Legal Centres and this year made an oral presentation at its National Conference.

Local Level

While the focus of RACS' work has continued to be at the local level, with the direct provision of casework advice and assistance to asylum seekers both in the community and to those held in immigration detention at Villawood, we also perform a considerable casework role throughout Australia. This includes the provision of advice and assistance to asylum seekers held in detention in remote areas such as Port Hedland, Derby/Curtin, Baxter and Woomera.

RACS' work has also diversified during the last year to provide a greater amount of services to regional and rural NSW. RACS has provided information and support for various Rural Australians for Refugees' groups and legal advice to temporary protection visa holders living in Young, Dubbo, Leeton, Wollongong and Bowral.

RACS's staff provide community education and training sessions to lawyers, migration agents, community groups, students and the general public.

The limited nature of Legal Aid funding for asylum seeker assistance has continued to place greater demands on RACS. It has also served to underscore the absolutely critical and unique nature of a service such as RACS. While there still exist a small number of private and community organisations which provide legal assistance to asylum seekers in New South Wales, RACS remains the only specialist legal community organisation providing full assistance to protection visa applicants. The fact that all of the assistance provided by RACS is not for profit and free is also fundamental, given that the vast majority of our clients lack the financial means to privately fund the assistance required to fully and properly pursue their rights.

3. Aims of RACS

- To provide a free, expert legal service for individuals seeking asylum 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 standard of community education about refugee law, policy and procedure.
- To provide training sessions, workshops and seminars on refugee law, policy and procedure to legal and welfare agencies and individuals involved in advising and assisting refugees.
- To establish a resource base of current information and documentation necessary to support claims, for use by RACS, community organisations and lawyers assisting refugee claimants.
- 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 seeker issues by raising public awareness of asylum seekers and promoting and assisting asylum seekers in a refugee determination process which both protects and promotes the rights of asylum seekers in the context of Australia's international obligations.

4. Details of the service

The RACS office is based in Sydney. It operates a full-time casework service from Monday to Friday between the hours of 9.00am and 5.00pm.

The service also runs an evening advice service by appointment each Monday from 5.30pm to 8.30pm. This service is run by staff and volunteers.

RACS also provides telephone advice during business hours when possible.

Our contact details are as follows:

Address: Suite 8C
46-56 Kippax Street
Surry Hills NSW 2010

Tel: 9211 4001

Fax: 9281 8078

Email: admin@racs.org.au

5. Service's structure

The management committee

The Constitution and Rules of RACS provide that organisations and individuals may nominate representatives and individuals to the Committee of Management.

The following individuals were office-holders during 2001-2002:

Chairperson Alistair Gee

Treasurer Sylvia Winton
Asylum Seekers Centre

Committee
Members: Margaret Piper
Refugee Council of Australia

Lachlan Murdoch
Service for Treatment and Rehabilitation of Torture and Trauma Survivors

Arthi Patel (until August 2002)

The Public Officer

The Constitution and Rules of RACS provide for a public officer. The public officer is responsible for keeping proper records.

Staff

RACS was Co-ordinated by Pamela Geissler until September 2001. Melissa McAdam was Acting Co-ordinator until January 2002. Alison Ryan has been the Coordinator since January 2002.

Caseworkers at RACS included Angela Cranston who departed in June 2001, Alison Ryan, Melissa McAdam, Graham Jones, and Nathan Dalton. Christian Carney, a secondee from Allens Arthur Robinson has worked as a caseworker with RACS since September 2002.

Parastou Hatami is currently the administrative and research assistant and she previously shared this position Rachel Manning.

RACS thanks Rachel Manning and Angela Cranson for their tireless work during their time at RACS.

Jill Vidler has provided external supervision and guidance to RACS solicitors during the year.

Max Morgan has continued to give to RACS his considerable time, knowledge and experience in order to ensure that our finances and financial records are properly maintained. His commitment to the organisation has also been demonstrated in many other ways. He has generously donated many extra hours to the organisation.

RACS was also able to call on the help of our volunteers namely Brian Kelleher to provide their services to RACS on a temporary basis for a Woomera Taskforce during the year.

6. Funding

Throughout the year, the funding position of RACS has been stable but the drop in work in the detention centres has resulted in RACS' future funding not being secure. The year RACS has secured a further year IAAAS contract for community assistance with the Commonwealth for 2002 – 2003 and for the IAAAS contract for the provision of services to the new detention centre Baxter. Under our current IAAAS contracts, RACS receives funding for performance of the following work:

- The provision of full application assistance for asylum seekers held in immigration *detention* in Sydney (Villawood), Port Hedland, Derby/Curtin, and Woomera, and most recently Baxter at both the primary and RRT stages.
- The provision of full application assistance for disadvantaged asylum seekers in the community in New South Wales, at both the primary and RRT stages.
- Immigration advice for disadvantaged asylum seekers in the community in New South Wales, including immigration advice face-to-face, by telephone and by way of referral to government agencies, other registered migration agents (where the client is not eligible for full application assistance under the IAAAS contract) and community organisations. This also includes conducting information sessions for community groups.

RACS has also received a commitment for a grant from the Law and Justice Foundation and the Myer Foundation in support of RACS' coordinating role of the Temporary Protection Visa Project. This project seeks to train and coordinate a large number of volunteer solicitors (in the order of 80 – 100) to provide assistance to some of the 4000 Temporary Protection Visa holders resident in New South Wales whose claims for protection are being re-assessed by the Department of Immigration.

7. Volunteers

RACS volunteers continued to play an invaluable role in the organisation. Our volunteers contributed countless hours of their spare time to providing essential assistance to asylum seekers in the community, as well as providing back up support for staff. RACS' volunteer base has grown significantly during the year and their work has not only supported RACS' but often led and inspired our work.

The following persons volunteered for RACS during 2001-2002:

Susannah McNeill	Andre Benjamin
Paul Glackin	Peter Brock
Brian Kelleher	Jane Brock
Chris Joyce	Helen Johnson
Alec Alexandrou	Victoria Pomfret
Michelle Stein-Evers Frankl	Elisa Rodriguez- Ajuria
Jackie Ashton	Judith Benson
Helen Styles	Gamal Dowlatly
Lilliana Prosenik	Tegan Brink
Joanne Kinslor	Meaghan Fleeton
Pirooz Jafari	C. Scott Lopez-Gelormino
Maria Plytarias	Ann Daniel
Katherine Johnson	Zia Sherani
Catherine Chang	Rebecca Hazel
Leisa Burrell	Annie Huang
Elizabeth Samra	Annette Van Gent
Dom Velcic	Radhakrishnan Nair
Heath Adams	Barney Chittick
Phillipa Hetherton	Pat Kavanagh

Alex Bligh

Amal Awad

Parastou Hatami

We also wish to acknowledge the volunteers who have worked with RACS on the Temporary Protection Visa Project.

8. Clients and casework

The majority of RACS time was spent on casework and advice. It is RACS' dedication to our clients and excellence in the legal service we provide which forms the basis of the success of RACS. RACS' dedication to casework is not only evident in the level of success of our clients but in the long hours worked by staff and willingness to take cases for which we do not receive funding. In 2001/2002 RACS' opened 46 new files for asylum seekers in the community in NSW. Of these 46 cases, 15 were taken on a *pro bono* basis. An analysis of the 15 cases reveals that 6 cases have been successful, five are not yet finalised, two were rejected by the Refugee Review Tribunal and two have been withdrawn.

A new and greatly demanding area of work for RACS since the beginning of 2002 has been the provision of legal assistance to Temporary Protection Visa (TPV) holders. RACS does not receive any government funding to assist the majority of these clients. Nathan Dalton has been coordinating a project to provide *pro bono* legal assistance to attempt to meet the legal needs of some of the 4000 TPV holders who reside in NSW.

In the year 2001/2002 we provided advice and assistance to hundreds of clients as part of our evening and telephone advice service. We also took on 163 new files, comprising 117 asylum seekers in detention and 44 in the community.

Much of the detention work undertaken by RACS in the remote detention on very short notice, and involved considerable logistical and legal challenges, operating under tight deadlines. Throughout the year RACS' staff attended the immigration reception and processing centres at Woomera on three occasions and Port Hedland once.

The staff at RACS have continued to derive profound satisfaction and pleasure from dealing with so many remarkable clients. At the end of the day, it is the clients that give meaning and purpose to our work. These clients come from all corners of the globe, and from a wonderfully rich range of backgrounds and circumstances. In many cases, they have also fled from situations of unspeakable human rights abuse. They continue to show enormous courage, dignity and fortitude in a world where cruelty, injustice and inhumanity continue to loom large in theirs and so many other people's lives.

We are immensely proud and privileged to have had the opportunity to assist these people and to play some role in their lives and futures.

Table 1: New Clients financial year 2001/2002 Community

COUNTRY	TOTAL
Afghanistan	1
Angola	1
Bulgaria	1
Burma	2
Chile	1
Colombia	3
Ethiopia	1
Equador	1
Indonesia	1
Iran	2
Iraq	1
Kenya	4
Macedonia	1
Nepal	2
Nigeria	1
Pakistan	1
Palestine	1
Romania	1
Rwanda	1
Sierra Leone	1
Somalia	1
Sri Lanka	2
Tanzania	1
Thailand	1
Tunisia	1
Turkey	10
Uganda	1
Yugoslavia	1

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Table 2: New Client financial year 2001/2002 Detention

COUNTRY	TOTAL
Afghanistan	22
Algeria	1
Bangladesh	2
China	4
Fiji	1
France	1
India	2
Indonesia	1
Iran	18
Iraq	31
Malaysia	2
Pakistan	3
Palestine	1
Philippines	1
Sierra Leone	2
South Korea	1
Sri Lanka	2
Russia	3

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Table 3: Results Summary 2001/2002 (results for new cases taken on in financial year 2001/2002)

Community

COUNTRY	ACCEPTED	REJECTED	Unresolved/ withdrew
Afghanistan	1		1
Angola			1
Bulgaria			1
Burma		1	
Chile			1
Colombia	1		2
Ethiopia			1
Equador			1
Indonesia			1
Iran	2		
Iraq			1
Kenya		2	2
Macedonia			1
Nepal	1		
Nigeria		1	
Pakistan		1	
Palestine			1
Romania		1	
Rwanda	1		
Sierra Leone	1		
Somalia			1
Sri Lanka	1		1
Tanzania		1	
Thailand			1
Tunisia	1		
Turkey	4		6
Uganda	1		
Yugoslavia	14	7	23

Table 4: Results Summary 2001/2002 (results for new cases taken on in financial year 2001/2002)

Detention

COUNTRY	ACCEPTED	REJECTED	Unresolved/ withdrew
Afghanistan	20	2	1
Algeria	1	1	
Bangladesh		2	
China		4	
Fiji		1	1
France		1	
India		2	
Indonesia		1	1
Iran	16	18	
Iraq	31		
Malaysia		2	
Pakistan	3		
Palestine	1		
Philippines		1	
Sierra Leone		2	
South Korea		1	
Sri Lanka	1	1	
Russia	1	2	
TOTAL	73	41	3

9. Treasurer's report

The Balance Sheet and Statement of Income and Expenditure as at 30/6/2002 reveal the organisation's financial position has improved over the year under review.

Income and Expenditure reveals a surplus of \$6602 for the year.

The income case rose by \$38001. This was the result of increased income from task forces undertaken (+\$28485) and an increase in Community contract income (+\$17913). Income from the Detention contract through Villawood, however, was down by \$5178. Smaller task forces and considerable increases in interpreter fees meant that costs absorbed a greater percentage of income, with task force expenditure increasing by \$ 55978. Some of this expenditure was the result of late invoicing of charged by DIMIA from previous year.

RACS has sufficient funds in reserve maintain the current level of services over the ensuing 12 months.

Sylvia Winton

Treasurer

10. Chairperson's Declaration in respect of Fundraising Appeals

I, Alistair Gee, Chairperson of Refugee Advice Casework Service (Inc) (RACS) declare that in my opinion:

- a. the accounts give a true and fair view of all income and expenditure of RACS with respect to fundraising appeals; and
- b. the provisions of the Charitable Fundraising Act 1991 and the regulations under that Act and the conditions attached to fundraise have been complied with.
- c. the internal controls exercised by RACS are appropriate and effective in accounting for all income received.
- d. no fundraising appeals have been conducted during the 2001-2002 period

Alistair Gee
.....

Alistair Gee
Chairperson

Dated *21/11/02*
.....

11. Statement of the Members of the Management Committee

The Committee has determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in the Notes 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 2002 and the results of this Association for the year ended on that date.

On 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:

Alistair Gee
.....

Alistair Gee
Chairperson

Dated *21/11/02*
.....

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 AUDITOR'S REPORT TO THE MEMBERS OF REFUGEE ADVICE & CASEWORK SERVICE (AUST) INC FOR YEAR ENDED 30 JUNE 2002

SCOPE

We have audited the financial statements of Refugee Advice & Casework Service (Aust) Inc. for the financial year ended 30 June, 2002 consisting of Income & Expenditure Statement, Balance Sheet and accompanying notes. The Association officers are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to members and other users.

The financial statements have been prepared for distribution to the members and for the purpose of fulfilling the requirements of the Associations Incorporation Acts of New South Wales and Victoria and the Charitable Fundraising Act 1991 (NSW).

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of any 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 procedures estimates. These procedures have been undertaken to form an opinion as to whether, in all material aspects, 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 operations.

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



AUSTRALIAN SOCIETY OF CPAs

AUDIT OPINION

In our opinion, the financial statements of the above organisation are properly drawn up:

1. giving a true and fair view of the state of affairs of the organisation as at 30 June 2002 and of their results for the financial year ended on that date.
2. in accordance with Statement of Accounting Concepts and Applicable Standards and Regulations.
3. confirming that there have been no fundraising appeals conducted during the period under review or funds carried over from previous years on which to account at this audit.
4. the organisation is a reporting entity under AASB 1025
5. the organisation has sufficient reserves to fund its current level of operations.

JOHN G MADDEN & CO
Public Accountants



J.G. MADDEN, CPA

Dated : 17 September 2002

REFUGEE ADVICE & CASEWORK SERVICE (AUST) INC
 BALANCE SHEET
 AS AT 30 JUNE 2002

	Notes	2002 \$	2001 \$
MEMBERS' FUNDS		247751	241149
 CURRENT ASSETS			
Cash at Bank	1	225174	191173
Receivables	2	24388	86910
Deposits	3	7461	7461
Total Current Assets		<u>257023</u>	<u>285544</u>
 NON-CURRENT ASSETS			
Property, Plant & Equipment	4	<u>10379</u>	<u>11358</u>
 Total Assets		<u>267402</u>	<u>296902</u>
 CURRENT LIABILITIES			
Accrued Expenses	5	237	25634
Accounts Payable	6	5677	27614
Provisions	7	<u>13737</u>	<u>2505</u>
Total Liabilities		<u>19651</u>	<u>55753</u>
 NET ASSETS		<u>247751</u>	<u>241149</u>

REFUGEE ADVICE AND CASEWORK SERVICE (AUST) INC
STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED 30 JUNE 2002

INCOME	2002	2001
	\$	\$
Interest income	8426	9403
Donations		0
Grants	91	91
DIMA	370685	347378
DIMA	108413	90500
Other	55	2297
	<u>487670</u>	<u>449669</u>
Less Expenses		
Accounting Fees/Audit	10005	6518
Bank Charges/Interest	622	622
Cleaning	1684	1090
Conference/Education/Training	3690	862
Depreciation	3697	3893
Dima Fees	360	28
Electricity	3243	436
Equipment Rental & Maintenance	1369	1630
Fax & Phone	9255	14381
Furniture & Equipment under \$300	4135	1780
Insurance	1981	1575
Internet	1643	1092
Interpreting & Translation	30765	23910
Legal fees	9291	1800
Membership	1891	1395
Migrant Agents Certificates	511	436
Miscellaneous	4134	3925
Printing/Stationery & Photocopying	4005	6117
Postage	1371	1799
Professional Indemnity	942	1200
Professional Registration	7637	0
Prov. for employee Entitlements	11232	0
Rent	26178	23497
Repairs & Maintenance	2093	715
Salaries	201141	213984
Staff Amenities	722	1186
Subscriptions	2528	2038
Superannuation	14612	17529
Travel	896	1129
Volunteer Expenses	778	392
Workers Compensation	2807	0
Port Hedland Expenses	20942	17525
Woomera Expenses	94814	41855
Derby Expenses	95	493
TOTAL EXPENSES	<u>481069</u>	<u>394832</u>
NET (DEFICIT)/SURPLUS	<u>6601</u>	<u>54837</u>

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
STATEMENT OF CASH FLOW
FOR YEAR ENDED 30 JUNE 2002

	\$ 2002	\$ 2001
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts	550192	371103
Payments to suppliers & employees	(516191)	(487355)
Net cash used in operating activities	34001	(116252)
Cash at the Beginning of the Financial Year	<u>191173</u>	<u>307425</u>
Cash at the end of the Financial Year	225174	191173

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 30 JUNE 2002

	2002	2001
	\$	\$
1. Reconciliation of Cash		
Cash at Bank	3661	10537
Petty Cash	393	200
Term Deposits	100000	100000
Investments: Cash Management	121120	80436
	<u>225174</u>	<u>191173</u>
2. Reconciliation of Net Cash used in operating activities		
Operating Surplus/(Deficit)	6602	54837
Non-cash flows in operating profit/loss		
Depreciation	3697	3893
Provision for Employee Entitlements	11232	(8344)
Provision Derby R.I.L.C.		(84146)
Changes in Assets & Liabilities		
Increase/(Decrease) in Creditors	(21937)	(19106)
Increase/(Decrease) in Accrued Expenses	(25397)	17280
(Increase)/Decrease in Receivables	62522	(78566)
(Increase)/Decrease in Fixed Assets	(2718)	(2100)
	<u>34001</u>	<u>(116252)</u>

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 30 JUNE 2002

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 a reporting entity under AASB 1025.

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

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

(d) Statement of Income & Expenditure of all Fundraising Appeals

There have been no fundraising appeals conducted during the term of these financial accounts. Similarly there are no funds carried over from previous years to be accounted for in this financial period.

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 30 JUNE 2002

	2002	2001
	\$	\$
1. CASH AT BANK		
Business Account	3661	10537
Cash Management Account	121120	80436
ANZ Term Deposit	50000	50000
NAB Term Deposit	50000	50000
Petty Cash	393	200
	<u>225174</u>	<u>191173</u>
2. RECEIVABLES		
Debtors	24388	86910
3. DEPOSITS		
Deposit (Rental Lease)	6961	6961
Deposit Electricity	500	500
	<u>7461</u>	<u>7461</u>
4. PROPERTY, PLANT & EQUIPMENT		
Property, Plant & Equipment at cost	28713	25995
Less: Accumulated Depreciation	<u>(18334)</u>	<u>(14637)</u>
	10379	11358
5. ACCRUED EXPENSES		
Australian Taxation Office (Group Tax)	3137	12327
Superannuation	2092	4516
GST Liability	(4992)	8791
	<u>237</u>	<u>25634</u>
6. ACCOUNTS PAYABLE		
Interpreting	5677	27445
Sundry Creditors	0	169
	5677	<u>27614</u>

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 30 JUNE 2002

7. PROVISIONS	2002	2001
	\$	\$
Provision for Employee Entitlements	<u>13737</u>	<u>2505</u>

8. CONTINGENT LIABILITY

The Refugee Advice & Casework Service (Aust) Inc receives income 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 178 such clients.

9. EVENTS SUBSEQUENT TO BALANCE DATE

Contract for processing community applications and for community advice, has been extended until June 2003.