
REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC

**THIRTEENTH ANNUAL REPORT
2002-2003**

CONTENTS

1.	President's Foreword.....	3
2.	Organisational overview	4
3.	Aims of RACS.....	6
4.	Details of the service	6
5.	Service's structure	7
6.	Funding	8
7.	Volunteers	9
8.	Clients and casework	10
9.	Treasurer's report.....	14
10.	President's Declaration in respect of Fundraising Appeals.....	15
11.	Statement of the Members of the Management Committee	15
12.	Financial Statement 2002-2003.....	16

1. President's foreword

The Refugee Advice and Casework Service (Aust) Inc ('RACS') is Australia's oldest, leading community legal centre specialising in the provision of immigration law assistance to asylum seekers seeking to be recognised as refugees.

RACS is a non-profit organisation, relying primarily on funding from the Australian Government, donations from the community, an invaluable volunteer network and a Management Committee. It is staffed by a team of refugee-specialist lawyers dedicated to the protection of refugees. The lawyers provide legal advice and assist asylum seekers (in immigration detention centres across Australia or in the community in general) in their application to be recognised as Convention refugees, so that they can be afforded the protection from Australia that they so desperately require.

RACS works in an ever-changing environment in terms of refugee policy and the numbers of arrivals. The introduction of Temporary Protection Visas (TPVs) 3 years ago has had a very significant impact on RACS work. As TPV reassessment has neared and recently begun, RACS has tried to ensure that as many TPV holders as possible understand the regime, their rights and obligations. RACS communicates this information through a variety of ways including information nights, evening phone advice and detailed pamphlets and fact sheets – all of which is free. This material and advice is available in a number of languages and RACS is very proud of its multi-lingual staff.

It is difficult to predict the future of refugee determination in Australia. How many asylum seekers will journey towards Australia? How many of these will enter the Australian migration zone? Ideally, the day will come when there are no refugees or internally displaced people. The United Nations, when setting the original mandate of the UNHCR, believed this day was going to come almost 50 years ago. In the absence of sufficient political will from the international community to seriously address persecution, there is little indication that this day will come in the next 50 years. Until it comes, the services that RACS provide will remain vital. The more funding that individuals, organisations and government are able to give to RACS, the more RACS will be able to help.

I would like to thank all of the staff of RACS, the volunteers, those who fund RACS, the Management Committee and all other persons who have made it possible for RACS to provide such an outstanding legal service for the most vulnerable of people.

Alistair Gee

President

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 the 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.

RACS is now based and incorporated 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 National Council of Churches and the Refugee Council of Australia. 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 the Australian Office of the UNHCR, our attendance and participation at a wide range of conferences and seminars, and our subscription to a variety of international legal journals, 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. This occurs through the exchange of views, experience, information and support throughout the world. The possibilities and practice in this regard have been greatly enhanced by use of the internet in recent times.

National Level

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 Senate Legal and Constitutional References Committee, 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.

Local Level

While the focus of RACS's 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 and Woomera and Baxter.

RACS's staff also provide community education and training sessions to lawyers, migration agents, community workers, students and the general public in a wide variety of fora.

There is a decreasing number of private and community organisations which provide legal assistance to asylum seekers in New South Wales, and RACS is 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.

In 2002-2003 a new project was initiated, the Temporary Protection Visa (TPV) Project. This Project was set up to service the large numbers of people beginning to require legal assistance as their TPVs approached their three year term. RACS coordinates the Temporary Protection Visa (TPV) Project, through the Caseworker/TPV Coordinator position. The Project is steered by the inter agency TPV Legal Working Group. This project coordinates and trains over 40 volunteer solicitors to assist refugees on TPVs. This service is especially important as almost all of the 4000 TPV holders residing in NSW are not eligible for Legal Aid, and the immigration process is in a state of considerable uncertainty following recent legislative change. About 200 TPV holders have utilised this service since August 2002, and the service is consistently fully booked two months in advance. RACS also participated in a number of community briefing sessions held for refugees on TPVs. In 2003, RACS received very positive publicity for this project through an article in the August Law Society Journal.

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.

Monday Evening Advice: 5.30pm-8.30pm. This service is run by staff and volunteers.

Tuesday Evening TPV assistance: 5.30pm-9pm. This service is run by staff and volunteers.

Telephone Advice: Monday, Wednesday, Friday 2pm-5pm.

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 2002-2003:

President	Alistair Gee
Vice-President	Sylvia Winton (<i>Asylum Seekers Centre</i>)
Treasurer	Sylvia Winton (<i>Asylum Seekers Centre</i>)
Committee Members:	Margaret Piper (<i>Refugee Council of Australia</i>)
	Lachlan Murdoch (<i>STARTTS</i>)
	Gamal Dowlately
	Fleur Johns
	Jennifer Grover (<i>Australian Red Cross</i>)

The Public Officer

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

Staff

RACS was Co-ordinated by Alison Ryan until June 2003, when she took 6 months leave to work in East Timor. Louise Boon-Kuo is currently the Co-ordinator. Melissa McAdam was acting Co-ordinator in between these periods.

Caseworkers at RACS include Melissa McAdam, Graham Jones, and Nathan Dalton and Parastou Hatami. In July 2003 Nathan Dalton departed from RACS to work in Kosovar for the United Nations, RACS thanks Nathan for his contributions to RACS, and wishes him the best in his future endeavours.

The Administrative and Research Assistant position was shared by Parastou Hatami and Rachel Manning. RACS records it's thanks to these two committed staff. RACS' current Administrative and Research assistant Annie Huang, began in July 2003.

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.

6. Funding

Throughout the year, the funding position of RACS has been stable. RACS has secured a further IAAAS contract with the Commonwealth. Under this contract, 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, 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 was also successful in being chosen by the DIMIA to perform work on Port Hedland taskforces during the year. These taskforces were referred to us under the IAAAS contract.

The funding from the IAAAS contracts falls seriously short of meeting the needs of disadvantaged asylum seekers contacting RACS. One third of all assistance provided to asylum seekers in the community was provided by RACS on a pro bono basis.

This year RACS has had an increased focus on diversifying our funding base. This is particularly important as RACS IAAAS detention contract is contingent upon new arrivals of asylum seekers, arriving without immigration clearance. Throughout this year fundraising efforts have been two fold. Grant seeking efforts have been successful, with two grants from the Law and Justice Foundation and the Myer Foundation. RACS has also received donations from organisations such as Circus Oz, Yoga in Daily life, and UNSW Student Law Society. In the coming year, RACS is further focusing on the Australian Charities Fund workplace giving program with a view to initiate and develop regular financial support from individuals.

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.

The following persons volunteered for RACS during 2002-2003:

Day Volunteers

Charles Maltby
Georgina Pike
Kim Tuaine
Kathryn Viegas
Annie Huang
Sarah Di Giglio
Zoe Anderson
Elizabeth Samra
James Stewart
Katie Brayne
Rebecca Wallace
Meaghan Fleeton

Evening Advice Migration Agent Volunteers

Andre Benjamin
Jane Brock
Peter Brock
Chris Joyce
Brian Kelleher
Joanne Kinslor
Helen Styles
Helen Johnstone
Annie Huang
Sarah Di Giglio

TPV Assistance Evening Lawyer Volunteers

Andrew Miers
Clea Weibenga
Christine Michael
Carly Jassy
Catherine Chang
Christian Carney
Catherine Hinwood
Emma Carmody
Fiona Allison
Farnam Razzaghpour
Gina Kim
Helen Wodak
Jackie Svenson
Julia Bruce
Peter Olds
Pip Martin

Joe Tan
Karin Ragel
Kim May
Megan Haire
Megan Braynem
Suhad Kamand
Stuart Englund
Theresa Baw
Warren Kalinko
Yvette Holt
Zoe Hillman
Vijay Ratnam-Ranan
Terry Liebman
Povyan Afshar
Paul Glackin

RACS sadly notes that Paul Glackin passed away early in 2003. We record our respect for Paul and our sympathy to his family and friends.

Volunteer Interpreters

Agnar Niazi
Maethim Al Kafajy
Hazarajat Association (Abdul & Mohammad)
Eshaq Dadyar
Farnam Razzaghipour
Djavid Shahafar
Fariba Mozayani
Younis
Abdul Ali Oruzgani
Dbamathy Somasegaram
Kadim Hussain Fayaz
Abdul Hekmat

8. Clients and casework

The major focus of RACS is the provision of legal services to asylum seekers and refugees. In the 2002-2003 year, RACS assisted almost 700 people through comprehensive casework assistance, advice provided through appointment or by telephone, and through referrals to other agencies. RACS took on 130 new ongoing clients, comprising 35 asylum seekers in detention, 74 in the community, and 21 on a pro bono basis. This year, RACS has included additional statistical breakdowns of the number of clients by country of origin, and types of matters for which people have sought advice. This also assists RACS in evaluating our current strategies to provide the best possible assistance at all levels of service.

As evident by the tables below, RACS clients are from many and diverse countries, with many and varied experiences. What all have in common is living away from their country of origin, many having been forced to flee from persecution and human rights abuses. 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 in 2002/2003

COUNTRY OF ORIGIN	Total community	Total Detention	Limited Assistance	Total Pro Bono
Aceh			1	1
Afganistan	10	2		2
Algeria	2	1	1	1
Bangladesh	5	1		1
Bulgaria		2		
Burma		1	1	
Cambodia	1			
China	1		2	2
Colombia	1		1	1
East Timor	2			
Eritrea	1			
Fiji		2	1	
India		1		1
Indonesia	1	1		
Iran	3	5	3	5
Iraq	7		1	
Isreal		1		
Jordon	1			
Kenya	1	2		
Kosovo			3	
Lebanon	2		1	
Liberia		1		
Mongolia				1
Morocco				1
Nigeria		5		
Nepal				1
North Korea		1		
Pakistan	4			1
Palestine	1	1		
Pilippine				1
Romania		1		
Russia	1			
Senegal	1			
Sierra Leone	1		1	
Sri Lanka	2	2		
Stateless		1		
Sudan				1
Tibet	1		1	
Turkey	3	1	1	
Ukraine				1
Uzbekistan	1			
Western Samoa		1		
Zimbabwe	2	2	1	
Other				
TOTAL	55	35	19	21
GRAND TOTAL				130

Comments on Table 1:

'Community' refers to clients who are living in the community.

'Detention' refers to clients who are in immigration detention at the time of referral.

'Limited assistance' refers to matters where RACS provides often quite substantial assistance but does not agree to become the solicitor on the record.

'Pro bono' refers to matters where RACS provides comprehensive casework assistance, but does not receive any funding for the case. Almost all these clients were in the community. Those matters in immigration detention taken on pro bono may include clients in Nauru, clients whose visas have been cancelled, and clients who wish to make a second protection visa application. These clients are ineligible for funded legal assistance.

From the above table it is evident that almost 40% of RACS comprehensive casework for clients in the community was undertaken on a pro bono basis. The major reason for this is that the funding RACS receives for community clients is capped at an amount insufficient to meet the number of eligible clients with cases of merit. These figures indisputably attest to the fact that need of asylum seekers and refugees for legal services significantly exceeds our funded capacity to meet it.

Table 2: Results Summary 2002/2003 for Community Clients

Country	Primary		Review		Unresolved
	Yes	No	Yes	No	
Aceh		1	1		
Afghanistan					11
Algeria					2
Bangladesh		5	1	1	3
Cambodia		1			1
Chile					
China		2		1	1
East Timor		1		1	
Eritrea					1
Indonesia		1			1
Iran		2	1	1	1
Iraq		1		1	7
Kenya					1
Korea					1
Lebanon		1	1		
Mongolia		1		1	1
Morocco		1		1	
Nepal		1	1		
Pakistan	1	3	2		2
Russia					1
Senegal		1		1	
Sierra Leone					1
Sri Lanka					2
Sudan					1
Tibet					1
Turkey					4
Zimbabwe		1	1		1
TOTAL	1	23	8	8	44
GRAND TOTAL					84

Comment on Table 2:

As matters are in varying stages of completion, the grand total will not correlate with other case statistics. For example, some matters may finalise in one stage, and so are entered in the table once, others may remain unresolved after review stage.

Table 3: Results Summary 2002/2003 for clients in detention

Country	Primary		Review		Unresolved
	Yes	No	Yes	No	
Afghanistan	1	2	2		
Algeria		1			1
Bangladesh		1		1	
Bulgaria		2		1	
Burma		1	1		
Fiji					2
India					1
Indonesia		1		1	
Iran	1	4	1	2	3
Iraq		1			
Isreal		1		1	
Kenya		1			1
Liberia	1				
Nigeria		5		3	2
Pakistan	1				
Romania		1		1	
Sri Lanka		2		2	
Stateless		1		1	
Ukraine					1
Vietnam					1
West Samoa		1		1	
Zimbabwe	1	1	1		
TOTAL	5	26	5	14	12
GRAND TOTAL					62

Comment on Table 3:
As matters are in varying stages of completion, the grand total will not correlate with other case statistics. For example, some matters may finalise in one stage, and so are entered in the table once, others may remain unresolved after review stage.

Table 4: 2002-2003 Advice provided by country

COUNTRY OF ORIGIN	Phone referrals	Phone advice	Eve advice	Total
Aceh			2	2
Afganistan	8	13	11	32
Albania		3	4	7
Algeria	1	1	3	5
Argentina	1			1
Armania		1	1	2
Assyria			1	1
Bangladesh	4	3	9	16
Brazil			2	2
Bulgaria		1	1	2
Burma		5	9	14
Cambodia		1		1
Canada	2		1	3
Chile			1	1
China	13	4	18	35
Colombia	6	6	9	21
Cuba		1		1
East Timor	5	5	15	25
Egypt	2	1	2	5
Equador			1	1
Ethiopia	2		2	4
Fiji	3	7	3	13
Ghana		2		2
Greece			1	1
India	8	3	13	24
Indonesia	4	6	6	16
Iran	8	5	14	27
Iraq	5	12	5	22
Jordon	2	1		3
Kenya		2	6	8
Kosovo	1		3	4
Kuwait			2	2
Lebanon	3	5	3	11
Liberia		1		1
Libya			1	1
Macau			1	1
Macedonia		3	1	4
Malaysia		1		1
Moldova		1		1
Mongolia			3	3
Morocco			3	3
New Zealand	2			2
Nigeria	1	1	21	23
Nairobi	2			2
Nepal	1	2	3	6
Pakistan	3	2	6	11
Palestine	3	1	4	8
Peru	2	4	6	12
Pilippine		3		3
PNG	1		1	2

COUNTRY OF ORIGIN	Phone referrals	Phone advice	Eve advice	Total
Portugal			1	1
Romania	3	3		6
Russia	3	2	5	10
Rwanda			1	1
Senegal			1	1
Sierra Leone	2	2	2	6
Slovak Rep			1	1
Somalia	1			1
South Korea	1		1	2
Sri Lanka	4	5	10	19
Sudan	3		1	4
Syria	1	1	1	3
Thailand			1	1
Tibet		1	1	2
Turkey	3	3	3	9
Uganda	2	2		4
Ukraine	1			1
UK	1			1
Uruguay			3	3
USA	1			1
Venezuela	1			1
Vietnam		3	2	5
Zambia		1		1
Zimbabwe	3		6	9
Other	27	23		50
	150	153	238	541

Comments on Table 4:

As shown above RACS provided advice to people from over 76 countries of origin.

Table 5: Evening Advice (face to face) by matter type

Matter type	
PV application	34
RRT	44
Post RRT options	34
s417/ s48B	48
Post s417/ deportation	8
TPV	20
BV & work rights	3
Other	47
TOTAL	238

Table 6: Telephone Advice by matter type

Matter Type	
PV application	30
RRT	14
Post RRT options	15
s417/ s48B	30
Post s417/ deportation	7
TPV	16
BV & work rights	14
RACS services	10
Immigration	8
Other	9
TOTAL	153

Table 7: Telephone referrals by matter type

Matter Type	
Immigration issues	81
Other legal issues	5
Social & welfare services	11
Pro bono FCA/HCA represent	25
Other pro bono representation	13
Private practitioners	12
Other matters	3
TOTAL	150

Comment on Table 5, 6, 7:

These statistics were included to assist RACS in evaluating existing advice services. Please also note that Table 7 reports only on those referrals made by telephone, not those made in other advice or casework assistance.

9. Treasurer's report

The Balance Sheet and Statement of Income and Expenditure reveal the Organisation financial position has been adversely affected by the reduction in Task Force income forecast in the last annual report.

The Income and Expenditure statement for the year reveals a deficit of \$33,806 over the 12 months under review.

Income declined by \$188,420 over the period. As indicated the main cause for this was reduction of \$268,349 in Task Force income. On the positive side we are grateful for the following Grant Funds received during the year:

Myer Foundation	\$15,000
Law & Justice Foundation	\$19,573

We would also like to acknowledge Circus Oz, which raised \$18,784 in donations from their staff and audiences.

Community contracts income increased by \$36,949 with DIMIA making additional funds available beyond the original contract.

Overall expenditure was reduced by \$148,013. This mainly reflects a reduction of \$113,435 in Task Force expenditure with other reductions spread over a range of expenditure items.

RACS has sufficient funds in reserve to maintain current levels of services over the ensuing 12 months, subject to renewal of DIMIA contracts which are up for review in February 2004.

Sylvia Winton

Treasurer

10. President's Declaration in respect of Fundraising Appeals

I, Alistair Gee, President 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;
- 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; and
- c. the internal controls exercised by RACS are appropriate and effective in accounting for all income received.

Alistair Gee

Alistair Gee
President

Dated 22/10/3

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 Note 1 to the accounts.

In 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 2003 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
President

Dated 22/10/3

John G. Madden & Co.

PUBLIC ACCOUNTANTS

JOHN MADDEN C.P.A.

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

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 2003

SCOPE

We have audited the financial statements of Refugee Advice & Casework Service (Aust) Inc. for the financial year ended 30 June, 2003 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.



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 2003 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 prescribed information on fundraising appeals recorded in Statement of Income & Expenditure and Balance Sheet represents a true and fair view of fundraising appeals conducted during the period .
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

A handwritten signature in black ink, appearing to read 'J.G. MADDEN', is written over a horizontal line.

J.G. MADDEN, CPA

Dated : 9 October 2003

REFUGEE ADVICE & CASEWORK SERVICE (AUST) INC
BALANCE SHEET
AS AT 30 JUNE 2003

	Notes	2003 \$	2002 \$
MEMBERS' FUNDS		213945	247751
CURRENT ASSETS			
Cash at Bank	1	191780	225174
Receivables	2	40234	24388
Deposits	3	6961	7461
Total Current Assets		238975	257023
NON-CURRENT ASSETS			
Property, Plant & Equipment	4	6662	10379
Total Assets		245637	267402
CURRENT LIABILITIES			
Accrued Expenses	5	9186	237
Accounts Payable	6	2302	5677
Provisions	7	20204	13737
Total Liabilities		31692	19651
NET ASSETS		213945	247751

REFUGEE ADVICE AND CASEWORK SERVICE (AUST) INC
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2003

INCOME	2003	2002
	\$	\$
Interest income	6699	8426
Donations Members	100	0
Donations Fund Raising	25371	0
Grant- Law & Justice Foundation	19573	91
Grant- Myer Foundation	15000	0
Grants	182	91
DIMA Detention Contracts	84287	370685
DIMA Community Contracts	145362	108413
Training programs	2446	0
Other	230	55
	<hr/>	<hr/>
	299250	487761
Less Expenses		
Accounting Fees/Audit	9728	10005
Bank Charges/Interest	482	622
Cleaning	1681	1684
Conference/Education/Training	1987	3690
Depreciation	3806	3697
Dima Fees	1207	360
Electricity	2288	3243
Equipment Rental & Maintenance	1758	1369
Fax & Phone	9759	9255
Furniture & Equipment under \$300	0	4135
Insurance	1570	1981
Internet	1031	1643
Interpreting & Translation	28056	30765
Legal fees	0	9291
Membership	1977	1891
Migrant Agents Certificates	597	511
Miscellaneous	1151	4134
Printing/Stationery & Photocopying	5021	4005
Postage	1161	1371
Professional Indemnity	950	942
Professional Registration	2040	7637
Prov. for Employee Entitlements	6468	11232
Rent	26193	26178
Repairs & Maintenance	0	2093
Salaries	197631	201141
Staff Amenities	1382	722
Subscriptions	1719	2528
Superannuation	16153	14612
Travel	2140	896
Volunteer Expenses	1339	778
Workers Compensation	1699	2807
Port Hedland Expenses	2416	20942
Woomera Expenses	-334	94814
Derby Expenses	0	95
TOTAL EXPENSES	<hr/>	<hr/>
NET (DEFICIT)/SURPLUS	-33806	6692

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 30 JUNE 2003

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 Acts of New South Wales and 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 Acts of New South Wales and 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

	2003	2002
Fund Raising Income		
General Fund	\$21970.65	0
TPV Test Case	<u>\$3400.00</u>	<u>0</u>
TOTAL INCOME	\$25370.65	0
Fund Raising Expenditure		
General Fund	\$21087.46	0
TPV Test Case	<u>0.00</u>	<u>0</u>
Surplus Funds 30/6/03	\$ 4292.19	0

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
STATEMENT OF CASH FLOW
FOR YEAR ENDED 30 JUNE 2003

	\$ 2003	\$ 2002
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts	283904	550192
Payments to suppliers & employees	(317297)	(516191)
Net cash used in operating activities	(33394)	34001
Cash at the Beginning of the Financial Year	<u>225174</u>	<u>191173</u>
Cash at the end of the Financial Year	191780	225174

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 30 JUNE 2003

	2003	2002
	\$	\$
1. Reconciliation of Cash		
Cash at Bank	6908	3661
Petty Cash	393	393
Term Deposits	100000	100000
Investments: Cash Management	<u>84479</u>	<u>121120</u>
	191780	225174
Reconciliation of Net Cash used in operating activities		
Operating Surplus/(Deficit)	(33806)	6602
Non-cash flows in operating profit/loss		
Depreciation	3806	3697
Provision for Employee Entitlements	6468	11232
Changes in Assets & Liabilities		
Increase/(Decrease) in Creditors	(3376)	(21937)
Increase/(Decrease) in Accrued Expenses	8949	(25397)
(Increase)/Decrease in Receivables	(15346)	62522
(Increase)/Decrease in Fixed Assets	(89)	(2718)
	<u>(33394)</u>	<u>34001</u>

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 30 JUNE 2003

	2003	2002
2. RECEIVABLES	\$	\$
Debtors	40233	24388
3. DEPOSITS		
Deposit (Rental Lease)	6961	6961
Deposit Electricity	0	500
	<u>6961</u>	<u>7461</u>
4. PROPERTY, PLANT & EQUIPMENT		
Property, Plant & Equipment at cost	28802	28713
Less: Accumulated Depreciation	<u>(22140)</u>	<u>(18334)</u>
	<u>6658</u>	<u>10379</u>
5. ACCRUED EXPENSES		
Australian Taxation Office (Group Tax)	3280	3137
Superannuation	2330	2092
GST Liability	3617	(4992)
Payroll Deductions Payable	<u>(42)</u>	<u>0</u>
	<u>9185</u>	<u>237</u>
6. ACCOUNTS PAYABLE		
Interpreting	2302	5677
	<u>2302</u>	<u>5677</u>

REFUGEE ADVICE & CASEWORK SERVICES (AUST) INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 30 JUNE 2003

	2003	2002
7. PROVISIONS	\$	\$
Provision for Employee Entitlements	<u>20205</u>	<u>13737</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 158 such clients.

9. EVENTS SUBSEQUENT TO BALANCE DATE

Contracts for processing Detention applications, Community applications and for Community advice, have been extended until February 2004