

**REFUGEE ADVICE + CASEWORK SERVICE (AUST) INC.**



Level 8 Suite 8C  
46-56 Kippax Street  
Surry Hills NSW 2010  
AUSTRALIA

Phone: (02) 9211 4001  
Fax: (02) 9281 8078  
Email: [admin@racs.org.au](mailto:admin@racs.org.au)  
Http: [www.racs.org.au](http://www.racs.org.au)

## **Seventeenth Annual Report**

**2006-2007**

## Table of Contents

1.	President's Foreword .....	3
2.	Organisational overview .....	5
3.	Aims of RACS .....	7
4.	Details of the service .....	8
5.	Service's structure.....	9
6.	Funding .....	11
7.	Volunteers.....	12
8.	Clients and casework .....	13
9.	Treasurer's report.....	19
10.	President's Declaration in respect of Fundraising Appeals .....	20
11.	Statement of the Members of the Management Committee.....	21
12.	Financial statements .....	22

## 1. President's foreword

---

The Refugee Advice and Casework Service (Aust) Inc ('RACS') is Australia's oldest community legal centre specialising in the provision of legal advice and assistance to people seeking refugee status in Australia.

RACS is a non-profit community legal centre that does not receive any core government funding and operates on what can only be described as a "shoe-string" budget. It relies primarily on a contractual arrangement with the Department of Immigration and Citizenship to provide a limited amount of advice and assistance to asylum seekers under the "Immigration Advice and Application Assistance Scheme" (IAAAS), as well as donations from the community and grants from various bodies.

RACS is staffed by a dedicated team of three full time solicitors, who are also migration agents, a coordinator and an administrative assistant, and receives the invaluable support of a large group of volunteers including law students, solicitors and migration agents, and interpreters.

Within this context RACS strives to meet the demands of a vulnerable indigent client base that otherwise receives little representation and assistance. The demand for its services is high and it is an unfortunate fact that RACS is unable to assist each person who otherwise meets its merits and means criteria.

The work undertaken by RACS is vital. Recognition as a refugee under the UN Refugees Convention is a prerequisite for being granted a Protection visa, which ensures a person is not forced to return to their country of origin where they are at risk of suffering persecution for reasons of their race, religion, nationality, political opinion or membership of a particular social group.

RACS is one of only a few organisations specialising in providing free legal assistance to asylum seekers in the community at the primary (Department) and merits review (Refugee Review Tribunal) stages of the refugee status determination process. These key stages of the process are crucial as they are where an asylum seeker is given the opportunity to present his or her claims to be a refugee and to provide oral evidence in relation to his or her past experiences and present fears of persecution in the country of origin. It is of fundamental importance that an asylum seeker presents a detailed account of the reasons for fleeing their country of origin and fears of returning in a clear and logical manner so that the decision maker is able to make a decision based on all the relevant facts. On account of various factors including limited English, cultural and gender sensitivities, torture and trauma issues as well as a lack of familiarity with the refugee determination process in Australia, an asylum seeker will often not be able to present all the material facts and relevant details without legal

assistance. In this respect, the work RACS does in assisting asylum seekers at the primary and merits review stages is of fundamental importance.

RACS works in an ever-changing environment in terms of refugee policy and the numbers of people seeking asylum in Australia. The demand for RACS's services continues to remain high. While there has been a marked reduction in the volume of "unauthorised boat arrivals" in the last few years, significant numbers of asylum seekers continue to arrive in Australia with valid short-term visas subsequently making claims to refugee status. In addition, large numbers of refugees continue to be caught in the immigration pathway constructed by the Temporary Protection Visa regime.

It is difficult to predict the future of refugee determination in Australia. One can never know in a given financial year how many asylum seekers will journey towards Australia nor 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 United Nations High Commissioner for Refugees (UNHCR), believed this day would have come 50 years ago. In the absence of sufficient political will from the international community to seriously address the factors that cause people to flee their countries on account of persecution, there is little indication that this day will come even in the next 50 years.

Until it comes, the services that RACS provides will remain vital. The more funding that individuals, organisations and government are able to provide 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.

**Joanne Kinslor**

**President**

## 2. Organisational overview

---

RACS was originally set up in NSW in 1987 to provide a legal service to meet the specific needs of asylum seekers. Organisations involved in its establishment include the Refugee Council of Australia (RCOA), Amnesty International, The Ecumenical Migration Service, International Social Services, the Jesuit Refugee Service and also the UNHCR. In 1988 and subsequent years RACS set up offices in Melbourne and Adelaide and operated in the remote Immigration Detention Centres throughout Australia.

On 1 July 1997, RACS changed its name to RACS (Australia) and confined its operations to NSW, while offices in other States began to operate under different names, such as the Refugee and Immigration Legal Centre (RILC) in Melbourne.

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 the client-based services of many other organisations such as the Red Cross, Amnesty International, the Asylum Seekers Centre (ASC), the House of Welcome (HoW), the Service for the Treatment and Rehabilitation of Torture and Trauma Survivors (STARTTS), Immigration Advice and Rights Centre (IARC), the Legal Aid Commission of NSW, the National Council of Churches and RCOA. RACS's involvement with these organisations - which are similarly committed to assisting asylum seekers - is critical to its information sharing and support base.

RACS derives its mandate from the United Nations Convention Relating to the Status of Refugees (1951) and its 1967 Protocol. 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 refugee law and policy 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 in recent times by use of the internet.

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 Citizenship (DIAC) 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, the Senate Foreign Affairs, Defence and Trade References Committee, as well as providing regular submissions to DIAC. 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 on which RACS is uniquely placed to comment, given its direct experience on a day-to-day basis with issues

confronting asylum seekers throughout the determination process and beyond.

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 in the community and those held in the immigration detention centre 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 Baxter Immigration Detention Facility (IDF).

RACS' also provides 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, a new project was initiated, the Temporary Protection Visa Legal Project. This Project was established to assist the large number of refugees whose three year TPVs were about to expire and who required legal assistance with applications for further protection. RACS coordinates the TPV Legal Project. In 2003, this project trained 60 volunteer solicitors to assist refugees holding TPVs and, in 2004, another 55 volunteer solicitors. This service was especially important as almost all of the 4,100 TPV holders residing in NSW were not eligible for Legal Aid, and the immigration process was in a state of considerable uncertainty following the legislative changes throughout 2001-2005. About 190 TPV holders utilised the service throughout 2003-2004 and 127 TPV holders utilised the service in 2004-2005. RACS also participated in a number of community briefing sessions held for refugees on TPVs. In 2003 and 2005, RACS received very positive publicity for this project through articles in the Law Society Journal. The Project wound down in the early months of the current period and the final TPV Clinic session was held in October 2005, as the majority of TPV holders lodged their applications for further Protection visas and were mostly granted permanent visas.

With the generous support of the Myer Foundation, in 2006 RACS established the Ministerial Legal Clinic (MLC) project in an attempt to meet the huge demand of failed asylum seekers hoping to access the Minister for Immigration's "public interest" discretionary powers under s417 of the Migration Act. With the assistance of the NSW Young Lawyers Human Rights Committee, RACS recruited and trained a large pool of solicitors and law students who were prepared to volunteer their time to assist a very vulnerable group of people prepare requests to the Minister. The MLC Project completed successfully as scheduled in February 2007.

The Refugee Family Reunion Project (RFRP) commenced in 2006 with the generous support of the Mary Potter Foundation. The RFRP was designed as an attempt to meet the demands of thousands of indigent refugees in Sydney who want to sponsor to Australia members of their immediate family. At the time this project was launched, no community legal service in Sydney provided such a service. The project operated out of RACS's office in Surry Hills for two days a week and Liverpool Migrant Resource Centre and Auburn Migrant Resource Centre (MRC) for three days per week. The project provided application assistance to 60 people and provided advice to 893 people; 506 through individual appointments, and 387 through group information sessions. Though the project completed in September 2007, Liverpool MLC and Auburn MLC have continued to provide advice and assistance to refugees living in their respective areas.

### **3. Aims of RACS**

---

- To provide a free, expert legal service for individuals seeking asylum in Australia.
- To provide referrals for counselling 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 issues affecting asylum seekers by raising public awareness of the rights of asylum seekers in the context of Australia's international obligations.

## 4. Details of the service

---

The RACS office is based in Surry Hills, Sydney.

It operates a full-time casework service from Monday to Friday between the hours of 9.00am and 6.00pm.

RACS provides a free telephone advice service between 10am and 12.00pm on Tuesdays and Thursdays.

RACS also provides a free face-to-face advice clinic by appointment on Mondays between 2.00pm and 8.00pm, which is run by staff and volunteers.

Our contact details are as follows:

<b>Address:</b>	Level 8, Suite 8C 46-56 Kippax Street Surry Hills NSW 2010
<b>Tel:</b>	(02) 9211 4001
<b>Fax:</b>	(02) 9281 8078
<b>Web:</b>	<a href="http://www.racs.org.au">www.racs.org.au</a>
<b>Email:</b>	<a href="mailto:admin@racs.org.au">admin@racs.org.au</a>

## 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 2006-2007:

President:	Joanne Kinslor
Vice-President:	Ben Saul
Treasurer:	Lachlan Murdoch
Secretary:	Jane McAdam
Committee Member:	Tony Pope till November 2006 Parastou Hatami from February 2007
Honorary Life Member:	Margaret Piper

### The Public Officer

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

### Staff

Zoe Anderson continued in her role as Caseworker with RACS further developing her specialised knowledge and expertise in the area of refugee law.

In August and September 2006 respectively Katie Wrigley and Alison Davidian commenced as Caseworkers with RACS and quickly became key members of the RACS team.

Mark Green continued in his role as Co-ordinator and Caseworker up until March 2007 when he left RACS to take up a position as Director of the Caritas Humanitarian Project in East Timor. Mark had been employed by RACS since 2004 and throughout this time had developed a high level of specialised knowledge in the area of refugee law. He exhibited a passion and commitment to RACS and clients alike. RACS thanks him for his invaluable contribution to the organisation and for the inspiration he provided to RACS staff in the coordinator role. RACS wishes him the very best for his future endeavours.

Following Mark's departure Christian Carney acted in the role of Co-ordinator in conjunction with his previous position as Principal Solicitor. In June 2007 Christian left RACS to take up a position with UNHCR in Sri Lanka. Christian had been employed with RACS for many years and during that time had developed a high level of specialised knowledge of the area of refugee law. The thoroughness and quality of his legal work was highly respected by his colleagues, who he inspired in the course of his supervision as Principal Solicitor to also perform work of his high standard. RACS wishes him all the best for his future.

Following Christian's departure, Alison agreed to act in the role of Co-ordinator in conjunction with her previous position as Caseworker, and Zoe Anderson acted in the role of Principal Solicitor, in conjunction with her previous role as Caseworker.

RACS continued to be blessed with the calming presence of Cecilia Silva in her role as Administrative Assistant, which she has held since November 2004.

The year saw the end of two projects managed by RACS: the Ministerial Legal Clinic and the Refugee Family Reunion Project, farewelling Louise Boon-Kuo and Cassandra Heaney respectively. RACS thanks Cassandra for all of her efforts in the preparation of family reunion applications made on behalf of refugees. Cassandra has taken up employment with Liverpool and Auburn Migration Resources Centres to continue to prepare and assist clients with these applications and RACS wishes her all the best for the future in her role there.

Louise Boon-Kuo had been responsible for the design, implementation and guidance of the Ministerial Legal Clinic which saw positive results for many clients who would have otherwise have been unable to have their cases brought to the Minister's attention with necessary detail. RACS thanks Louise for her dedication, enthusiasm and invaluable inspiration over the many years of her involvement with RACS. Louise continues to volunteer giving migration advice to clients with RACS on RACS's Monday night evening advice roster. RACS also thanks Louise for her continuing commitment to the organisation and its clients.

Max Morgan continued to give to RACS his considerable time, knowledge and experience to ensure that our finances and financial records are properly maintained. His commitment and many extra hours generously donated to the organisation are greatly appreciated.

## 6. Funding

---

RACS signed the second three year IAAAS contract with the Commonwealth which commenced on 1 July 2007 and continues until 30 June 2009. 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), Christmas Island and Baxter IDF, at both the primary and RRT stages.
- The provision of full application assistance for disadvantaged asylum seekers in the *community* in New South Wales and the ACT, 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 written 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's IAAAS detention contract is contingent upon new arrivals of asylum seekers arriving without immigration clearance. This funding however continues to fall seriously short of meeting the needs of disadvantaged asylum seekers contacting RACS.

RACS has continued to diversify its funding base. RACS is extremely grateful for the support received from many individuals, the Law and Justice Foundation, the Myer Foundation, the Scully Fund and the Mary Potter Foundation.

RACS is also extremely grateful to DIAC for the additional funding provided during the 2006-2007 period.

## 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 2006-2007:

### Volunteer Interpreters:

Abdul Hekmat	Habib Ghani	Mary Hanoun
Belinda Qihong Zhang	Helen Liang	Nadarajah Kanapathy
Bernard Khoshaba	Homayoun Jizan	Samira Ghebar
Brigitte Carcenac de Torne	Homeira Hosseini	Saumya Gopalar
Cynthia Baz	Jamal Daoud	Shahela Begum
Dong (Thomas) Yang	Jane Guider	Tahere Shenshaki
Echo (Xiao Jin) Li	Jane Sun	Tahere Shey
Elhassan Elabbas	Janset Erardag	Xin Zhang
Ferdous Popal	Jenny Toisuta	Yanke (Richard) Zhang
Fozia Saeed	Lian Yong	Zeina Issa

### Evening Advice Volunteers:

Alex Newton	Jane Brock	Michael Jeremy
Alexia Mayer	Joe Tan	Nerida Peart
Amanda Sapienza	Kathryn Viegas	Parastou Hatami
Bree Farrugia	Kerry Murphy	Penny Gerstle
Chis Yoo	Kim Tuaine	Peter Brock
Deepika Weerakoon	Louise Boon-Kuo	Pip Martin
Farid Varess	Mark Webster	Ruwan Samarasinghe
Farnam Razzaghipour	Meredith Dodds	Steven Glass
Geraldine Read	Michael Dalla Pozza	Vanessa Burn
Helen Styles		

### Day Volunteers:

Alia Kassir	Hai-Van Nguyen	Patrick Chan
Anita Christy	Jeremy Dicker	Simon Haag
Antony Lewis	Joyce Chau	Tiara Relativo
Ben Lumsdaine	Kate Turner	
Brigitte Carcenac de Torne	Kim Blumenthal	

## **8. Clients and casework**

---

The major focus of RACS is the provision of legal services to asylum seekers and refugees. In the 2006-2007 year, RACS assisted over 1000 people through comprehensive casework assistance, advice provided through appointment or by telephone, and through referrals to other agencies. RACS opened files for 214 new ongoing clients comprising 40 asylum seekers in detention and 113 in the community. In addition, 17 new cases were opened through the Ministerial Legal Clinic Project and 44 through the Refugee Family Reunion Project. Statistical breakdowns of the number, country of origin, and types of matters for which people have sought face-to-face advice are included below.

RACS's 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.

While RACS provided casework assistance to many refugees and asylum seekers, we have also sadly had to turn vulnerable individuals away despite the fact that they have met our means and merits tests. This has been due to a lack of sufficient funding and consequent inability to meet the high demand for our services.

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

**Table 1: New Clients in 2006/2007**

<b>Country of Origin</b>	<b>Detention</b>	<b>Community</b>	<b>MLC Project</b>	<b>Refugee Family Reunion Project</b>	<b>Total by Country</b>
Afghanistan	2	10		3	15
Bangladesh	1	2			3
Burma	1	4			5
Chile			1		1
Colombia			1	1	2
D.R. Congo		1		1	2
Croatia				1	1
Egypt		2		1	3
Eritrea		1			1
Ethiopia		3			3
Ghana		1			1
India	1	4			5
Indonesia	3	2	3		8
Iran	3	11	1	1	16
Iraq	8	14		9	31
Israel		2	1		3
Italy	1				1
Liberia				5	5
Macedonia			1		1
Malaysia		1			1
Morocco		1			1
Mozambique	1				1
Nepal		2	1		3
Nigeria	1	1			2
North Korea		2			2
Pakistan	1	5		2	8
Palestine		5		2	7
PRC	13	21	5	2	41
Saudi Arabia		1			1
Sierra Leone				2	2
Sri Lanka	3	4	2		9
Sudan		2		12	14
Syria		1			1
Taiwan			1		1
Tibet		2			2
Turkey		4			4
Uganda		2		1	3
United Kingdom		1			1
Vietnam	1				1
Zimbabwe		1		1	2
<b>Total by Source</b>	<b>40</b>	<b>113</b>	<b>17</b>	<b>44</b>	<b>214</b>

**Notes:** 'Community' refers to clients who are living in the community. It includes cases where RACS provides comprehensive casework assistance, but does not receive any funding for the case including 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.

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

**Table 2: New Clients in 2006/2007 - Main Countries of Origin**

RACS assisted new clients from 40 different countries.

The highest numbers of new files opened, by country of origin, for the 2006/2007 Financial Year were as follows:

<b>Country of Origin</b>	<b>Number of Clients</b>
People's Republic of China	41
Iraq	31
Iran	16
Afghanistan	15
Sudan	14
Sri Lanka	9

**Table 3: Number of advice sessions provided, by country, in 2006/2007**

<b>Country of Origin</b>	<b>Evening Advice</b>	<b>Day Advice</b>	<b>Total advice session by Country</b>
Aceh	1	2	3
Afghanistan	12	28	40
Albania		1	1
Algeria	2	3	5
Armenia		1	1
Australia	1	15	16
Bahrain		1	1
Bangladesh	16	27	43
Belgium		2	2
Bengali	1	2	3
Burma	4	13	17
Cambodia		2	2
Chile		8	8
Colombia		4	4
D.R. Congo	1	9	10
Cuba		1	1
East Timor	1	4	5
Egypt	4	8	12
Eritrea	1		1
Ethiopia	2	3	5
Fiji	7	26	33
Ghana	7	12	19
Guyana	1	3	4
India	31	53	84
Indonesia	26	67	93
Iran	11	36	47
Iraq	7	22	29
Israel		3	3
Israel		3	3
Japan		3	3
Jordan	1	3	4
Kashmir		1	1
Kenya	2	10	12
Kuwait	1		1
Lebanon	1	5	6
Liberia		2	2
Macedonia	3	4	7
Malaysia	3	6	9
Mali	1		1

Montenegro		1	1
Morocco	2		2
Nepal	9	18	27
New Zealand		1	1
Nigeria	3	8	11
Norway		1	1
Pakistan	9	32	41
Palestine	7	11	18
Peru		2	2
Philippines	4	8	12
PRC	63	153	216
Russia	3	5	8
Saudi Arabia		1	1
Sierra Leone	1	6	7
Somalia		1	1
South Africa		3	3
Sri Lanka	15	28	43
Stateless		2	2
Sudan		2	2
Syria	1	5	6
Tanzania		3	3
Thailand		2	2
Tibet	3	4	7
Tonga		2	2
Tunisia	1	2	3
Turkey	10	2	12
Uganda	1	1	2
Vietnam		7	7
Zimbabwe	4	8	12
Not specified		52	52
<b>Total per type of service</b>	<b>284</b>	<b>764</b>	<b>1048</b>

**Note:**

RACS provided face-to-face and phone advice to people from over 69 countries of origin.

**Table 4: Evening Advice by Matter Type**

<b>Matter Type</b>	<b>Face to face Advice</b>
Primary	87
Review	105
Post RRT	90
Other	2
<b>Total</b>	<b>284</b>

**Table 5: Day Advice by Matter Type**

<b>Matter Type</b>	<b>Phone Advice</b>	<b>Face to face Advice</b>	<b>Total Advices By Matter</b>
Primary	202	21	223
Review	145	12	157
Post RRT	333	0	333
Other	90	58	148
<b>Total</b>	<b>770</b>	<b>91</b>	<b>861</b>

**Table 6: Refugee Family Reunion Project - Type of assistance by location**

<b>Type of service</b>	<b>AMRC</b>	<b>LMRC</b>	<b>RACS</b>	<b>Total by type of assistance</b>
Face to face advice	121	315	55	491
Telephone advice	4	11	0	15
Group information sessions	209	172	6	387
<b>Total clients assisted by location</b>	<b>334</b>	<b>498</b>	<b>61</b>	<b>893</b>

**Note:**

60 of the 893 people were given full application assistance.

## **9. Treasurer's report**

---

The Statement of Financial Position and Statement of Financial Performance as at 30 June 2007 reveal the organisation's financial position has improved over the year under review.

Income and expenditure resulted in a profit of \$66,658 for the year which has offset the loss of \$52,194 in the previous year.

We must express our appreciation for the funding support of DIAC who have provided above contract funding for the additional work undertaken during the year.

Income rose by \$216,411 over the year and is largely attributed to additional funding provided by DIAC for Community work.

DIAC Detention income was up by \$1,2492, with additional income during the year from Scully Fund \$56,776 for support of caseworker salary, and Mary Potter Foundation \$10,000 which was project orientated funds. The Refugee Family Reunion project also brought in income of \$33,276.

Main items of expenditure were Employee expenses which rose by \$57,821. This increase is mainly attributed to an additional caseworker for the Refugee Family Reunion project however this was offset by income generated by the project. Interpreting and translation costs rose by \$29,659, however, this is covered by the additional DIAC funded income. Conferences/Education & Training rose by \$3,753 due to three of the caseworkers undertaking Legal Practice Management courses through College of Law. Equipment and rentals rose by \$5,530 in this year, however, this is partially offset by \$3,636 received in previous financial year from payout of former contract.

Miscellaneous costs rose by \$4,017, with advertising for staff \$4,658 being the main factor in this expense.

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

**Lachlan Murdoch**

**Treasurer**

## **10. President's declaration in respect of fundraising appeals**

I, Joanne Kinslor, President of Refugee Advice Casework Service (Inc) (RACS) declare that in my opinion:

1. The accounts give a true and fair view of all income and expenditure of RACS with respect to fundraising appeals;
2. 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
3. The internal controls exercised by RACS are appropriate and effective in accounting for all income received.

\_\_\_\_\_  
**Joanne Kinslor**  
**President**

\_\_\_\_\_  
Dated

## **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 of the Notes to the Financial Statements.

In the opinion of the Committee, the accompanying accounts as set out in the attached Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements present fairly the financial position of the Refugee Advice and Casework Service (Australia) Inc. as at 30 June 2006 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:

\_\_\_\_\_  
**Joanne Kinslor**  
**President**

\_\_\_\_\_  
Dated

## **12. Financial Statements**

---

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
ABN 46 008 173 978**

**SEVENTEENTH ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2007**

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2007**

	Note	2007 \$	2006 \$
<b>Revenue</b>			
Contract revenue - DIMIA			
- Detention contracts		117,475	104,983
- Community contracts		380,141	195,066
Donations - fundraising		88,380	60,378
Grants		6,941	636
Interest income		3,649	4,825
Other income		4,894	19,181
<b>Total revenue</b>		601,480	385,069
<b>Expenses</b>			
Administration expenses		39,809	36,083
Casework expenses		69,660	44,999
Employee and volunteer expenses		363,076	305,255
Equipment expenses		17,328	11,889
Premises expenses		34,696	32,802
Sundry expenses		10,252	6,235
<b>Total expenses</b>		534,821	437,263
Profit/(Loss) for the year	2	66,659	(52,194)

*The income statement is to be read in conjunction with the notes to the financial statements set out on pages 27 to 34.*

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2007**

	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
<b>Members' funds</b>		
<i>Funds available for future use</i>		
Balance at 1 July 2006	110,823	163,017
Profit/(Loss) for the year	66,659	(52,194)
Balance at 30 June 2007	<u>177,482</u>	<u>110,823</u>

*The statement of changes in equity is to be read in conjunction with the notes to the financial statements set out on pages 27 to 34.*

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**BALANCE SHEET**  
**AS AT 30 JUNE 2007**

	Note	2007 \$	2006 \$
<b>Current assets</b>			
Cash and cash equivalents	3	98,757	127,405
Trade and other receivables	4	<u>126,034</u>	<u>65,741</u>
<b>Total current assets</b>		<u>224,791</u>	<u>193,146</u>
<b>Non-current assets</b>			
Property, plant and equipment	5	<u>14,867</u>	<u>4,134</u>
<b>Total non-current assets</b>		<u>14,867</u>	<u>4,134</u>
<b>Total assets</b>		<u>239,658</u>	<u>197,280</u>
<b>Current liabilities</b>			
Trade and other payables	6	47,903	64,202
Provisions	7	<u>14,273</u>	<u>22,255</u>
<b>Total current liabilities</b>		<u>62,176</u>	<u>86,457</u>
<b>Total liabilities</b>		<u>62,176</u>	<u>86,457</u>
<b>Net assets</b>		<u>177,482</u>	<u>110,823</u>
<b>Members' funds</b>			
Funds available for future use		<u>177,482</u>	<u>110,823</u>
<b>Total members' funds</b>		<u>177,482</u>	<u>110,823</u>

*The balance sheet is to be read in conjunction with the notes to the financial statements set out on pages 27 to 34.*

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2007**

	Note	2007 \$	2006 \$
<b>Cash flows from operating activities</b>			
Cash receipts in the course of operations		537,538	413,076
Cash payments in the course of operations		(556,626)	(430,102)
Interest received		3,649	4,825
		<hr/>	<hr/>
<b>Net cash (used in) operating activities</b>	8(b)	<u>(15,439)</u>	<u>(12,201)</u>
<b>Cash flows from investing activities</b>			
Payment for plant and equipment	5	<u>(13,209)</u>	<u>(945)</u>
<b>Net cash (used in) investing activities</b>		<u>(13,209)</u>	<u>(945)</u>
<b>Net (decrease) in cash held</b>		(28,648)	(13,146)
<b>Cash at the beginning of the financial year</b>		<u>127,405</u>	<u>140,551</u>
<b>Cash at the end of the financial year</b>	8(a)	<u><u>98,757</u></u>	<u><u>127,405</u></u>

*The cash flow statement is to be read in conjunction with the notes to the financial statements set out on pages 27 to 34.*

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

**1. Statement of compliance and summary of significant accounting policies**

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

Apart from the exceptions noted below, the statements have been prepared in accordance with the Associations Incorporations Act of New South Wales and the NSW Charitable Fundraising Act and Regulations 1991 and Australian Accounting Standards including the Accounting Interpretations) adopted by the AASB.

The following Accounting Standards have not been complied with:

AASB 124 Related Party Disclosures

The financial report was authorised for issue by the Board on 15 November 2007

The following is a summary of the significant accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied unless otherwise stated.

**(a) Revenue recognition**

*Contract income*

The Association recognises contract fee income when it is invoiced to the contracting party.

*Interest income*

Interest income is recognised as it accrues.

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

**1. Summary of significant accounting policies (continued)**

**(a) Revenue recognition (continued)**

*Donations and grant income*

The Association is a non-profit organisation and receives grant income and funds from donations.

These amounts by their nature can only be recognised when received.

Donation income is banked into a separate bank account which consists only of money received as a result of fundraising in accordance with the Charitable Fundraising Act 1991.

**(b) Expenses**

Expenses are recognised when the cost has been incurred or the service received.

**(c) Income tax**

The Association has been endorsed as an exempt charitable body for income tax purposes within the provisions of section 50-B of the Income Tax Assessment Act 1997.

**(d) Recoverable amount of non-current assets valued on cost basis**

The carrying amounts of all non-current assets valued on the cost basis are reviewed to determine whether they are in excess of their recoverable amount at balance date.

**(e) Property, plant and equipment**

Plant and equipment is brought to account at cost less, where applicable, any accumulated depreciation or amortisation. These assets are depreciated using the straight line method over their useful lives, taking into account their estimated residual values.

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

**1. Summary of significant accounting policies (continued)**

**(f) *Employee benefits***

*Wages, salaries and annual leave*

The provision for employees' entitlements to wages, salaries and annual leave expected to be settled within 12 months of the year-end represent present obligations resulting from employees' services provided to reporting date, calculated at undiscounted amounts based on remuneration wage and salary rates that the entity expects to pay as at reporting date including related on-costs.

*Superannuation plan*

Contributions to employee superannuation funds are charged against income as they are made.

**(g) *Cash and cash equivalents***

For the purposes of the statement of cash flows, cash includes cash on hand and at bank and short-term deposits at call. Cash as at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet.

**(h) *Goods and Services Tax***

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of the asset or as part of the expense.

Receivables and payables are stated with GST included.

The net amount of GST payable to the ATO is included as a current liability in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

**1. Summary of significant accounting policies (continued)**

*(i) Members' Liability*

The Association is incorporated under the Associations Incorporations Act of New South Wales.

*(j) Going Concern*

The financial report has been prepared on a going concern basis as the Board believes the Association has sufficient accumulated funds to meet its debts as and when they fall due.

	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
<b>2. Profit/(Loss) for the year</b>		
Profit/(Loss) for the year has been arrived at after charging the following items:		
Depreciation and assets written off	2,476	2,567
Operating leases – rental expense	29,235	28,383
Provision for employee entitlements	-	1,340
	<u>          </u>	<u>          </u>
<b>3. Cash and cash equivalents</b>		
Business account and petty cash	5,571	9,397
Fund raising account	28,572	58,364
Cash management account	14,614	9,644
Term deposit	50,000	50,000
	<u>98,757</u>	<u>127,405</u>

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

<b>4. Trade and other receivables</b>	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
<i>Current</i>		
Rental and electricity deposits	9,084	9,084
Other debtors	116,950	56,657
	<u>126,034</u>	<u>65,741</u>
<b>5. Property, plant and equipment</b>		
Property plant and equipment at cost	44,326	32,345
<i>Accumulated depreciation</i>	(29,459)	(28,211)
	<u>14,867</u>	<u>4,134</u>
<b>Net book value of assets</b>	<u>14,867</u>	<u>4,134</u>
<b>Reconciliation</b>		
Balance at the beginning of the year	4,134	5,076
Additions	13,209	3,637
Assets written off	(1,228)	(1,197)
Depreciation expense	(1,248)	(1,760)
<b>Carrying amount at the end of the year</b>	<u>14,867</u>	<u>5,756</u>
<b>6. Trade and other payables</b>		
<i>Current</i>		
Australian Taxation Office (group tax)	4,582	7,178
Superannuation	3,321	3,942
GST liability	7,027	4,070
Sundry creditors	6,915	3,315
Grant monies unexpended	26,058	45,697
<b>Carrying amount at the end of the year</b>	<u>47,903</u>	<u>64,202</u>

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

	<b>2007</b>	<b>2006</b>
	\$	\$
<b>7. Provisions</b>		
<i>Current</i>		
Employee entitlements	<u>14,273</u>	<u>22,255</u>
<b>8. Notes to the cash flow statement</b>		
<b>(a) Reconciliation of cash</b>		
Cash assets	<u>98,757</u>	<u>127,405</u>
<b>(b) Reconciliation of non-distributed funds to net cash provided by operating activities</b>		
Profit/(Loss) for the year	66,659	(52,194)
Add/(less) non-cash items:		
Depreciation and assets written off	2,476	2,567
Provision for employee leave	<u>(7,982)</u>	<u>1,340</u>
Net cash (used in)/provided by operating activities before change in assets and liabilities	61,153	(48,287)
Change in assets and liabilities		
(Increase)/decrease in trade and other receivables	(60,293)	(12,866)
Increase/(decrease) in trade and other payables	(16,299)	48,952
Net cash (used in)/provided by operating activities	<u>(15,439)</u>	<u>(12,201)</u>

**9. Additional note disclosures required under the Charitable Fundraising (NSW) Act 1991**

Fundraising conducted during the financial year totalled \$72,140 (2006 - \$106,075 and included donations solicited via direct mail \$1,850 (2006 - \$12,283) and by request from the Scully Foundation \$56,776 (2006 - \$53,792)) and the Mary Potter Foundation \$10,000 (2006 - Nil). Of this amount, only \$46,083 (2006 - \$60,378) was recognised as income during the year.

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

**9. Additional note disclosures required under the Charitable Fundraising (NSW) Act 1991 (continued)**

In accordance with Section 20 of the Charitable Fundraising (NSW) Act 1991, monies received in the course of fundraising appeals are applied according to the objects or purposes of the appeal net of proper and appropriate expenses.

**Information on material matters**

<i>Results of fundraising appeals/donations</i>	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
Gross proceeds from fundraising appeals	72,140	106,075
Less: Direct costs of fundraising appeals	<u>(101)</u>	(282)
Net surplus obtained from fundraising appeals	<u><u>72,039</u></u>	105,793
<i>Application of net surplus obtained</i>		
Funding solicitor's salary	49,461	56,222
General administration and project costs	<u>52,471</u>	17,518
	<u><u>101,932</u></u>	73,740

<i>Comparison of certain monetary figures and percentages</i>	<b>2007</b>	<b>2007</b>	<b>2006</b>	<b>2006</b>
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
Total cost of fundraising/ gross income from fundraising	101/ 72,140		282/ 106,075	0.3
Net surplus from fundraising/ gross income from fundraising	72,039/ 72,140	99.9	105,793/ 106,075	99.7
Total cost of services/ Total expenditure	101,932 / 534,821	19.1	73,740/ 437,263	16.9
Total cost of services/ gross income	101,932 / 601,480	16.9	73,740/ 385,069	19.1

<i>Fundraising/donations Income and expenditure</i>	<b>Opening cash available</b>	<b>Funds raised</b>	<b>Funds disbursed</b>	<b>Closing cash available</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General fund	9,266	5,364	12,115	2,515
TPV test case	3,400	0	3,400	0
Myer Foundation	26,956	0	26,956	0
Training voluntary solicitors	18,742	56,776	49,461	26,057
Mary Potter Foundation	0	10,000	10,000	0
	<u>58,364</u>	<u>72,140</u>	<u>101,932</u>	<u>28,572</u>

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

<b>10. Commitments</b>	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
<i>Operating lease commitments</i>		
Future operating lease rentals not provided for in the financial statements and payable:		
Not longer than one year	30,112	29,235
Longer than one year but not longer than five years	-	30,112
	<u>30,112</u>	<u>59,347</u>

The Association leases premises under a lease expiring 1 July 2008.

**11. Events subsequent to balance date**

There has not arisen in the interval between the end of the financial year and the date of this report any other item, transaction or event of a material and unusual nature likely, in the opinion of the directors, to affect significantly the operations of the company, the results of those operations, or the state of affairs of the Association in subsequent financial years.

**12. Economic dependency**

The Association derives the majority of its revenue from its contract with the Commonwealth Department of Immigration and Multicultural and Indigenous Affairs (DIMIA).

**13. Contingent Liability**

The Association has an obligation to provide continued legal representation to clients who have their casework funded by DIMIA.

**14. Segment Information**

The Association provides advice on immigration matters wholly within Australia.

## **INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**

### **Report on the financial report**

We have audited the accompanying financial report (being a special purpose financial report) of Refugee Advice and Casework Service (Australia) Inc (the Association) for the financial year ended 30 June 2007, which comprises the balance sheet as at 30 June 2007 and the income statement, statement of changes in equity and cash flow statement for the year then ended, and accompanying notes 1 to 14.

### **Board's responsibility for the financial report**

The Board of the Association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### **Auditor's responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to the Board for the purpose of fulfilling the Board's financial reporting under the Associations Incorporations Act. We disclaim any assumption of responsibility for any reliance on this report or the financial report to which it relates to any persons other than the Board or for any purpose other than that for which it was prepared.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Auditor's opinion**

In our opinion, the financial report of Refugee Advice and Casework Service (Australia) Inc presents fairly, in accordance with the accounting policies described in Note 1 to the financial statements, the Association's financial position as at 30 June 2007 and its performance for the year ended on that date.

### **Additional scope pursuant to the Charitable Fundraising (NSW) Act 1991**

In addition, our audit report has also been prepared for the members of the Association in accordance with Section 24(2) of the Charitable Fundraising (NSW) Act 1991. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the Charitable Fundraising (NSW) Act 1991 and Regulations.

It should be noted that the accounting records and data relied upon for reporting on fundraising appeal activities are not continuously audited and do not necessarily reflect after the event accounting adjustments and the normal year end financial adjustments for such matters as accruals, prepayments, provisioning and valuations necessary for year end financial report preparation.

The performance of our statutory audit included a review of internal controls for the purpose of determining the appropriate audit procedures to enable an opinion to be expressed on the financial report. This review is not a comprehensive review of all those systems or of the system taken as a whole and is not designed to uncover all weaknesses in those systems.

The audit opinion expressed in this report pursuant to the Charitable Fundraising (NSW) Act has been formed on the above basis.

### **Audit Opinion**

In our opinion, the financial statements of Refugee Advice and Casework Service (Australia) Inc present fairly on the basis of accounting described in Note 1 to the financial statements, its financial position as at 30 June 2007 and the results of its operations for the year then ended. Australian Accounting standards have only been applied to the extent described in Note 1 to the financial statements.

## **Audit Opinion pursuant to the Charitable Fundraising (NSW) Act 1991**

In our opinion:

- a) the financial statements give a true and fair view of the financial result of fundraising appeal activities for the financial year ended 30 June 2007;
- b) the financial statements have been properly drawn up, and the associated records have been properly kept for the period from 1 July 2006 to 30 June 2007, in accordance with the Charitable Fundraising (NSW) Act 1991 and Regulations;
- c) money received as a result of fundraising appeal activities conducted during the period from 1 July 2006 to 30 June 2007 has been properly accounted for and applied in accordance with the Charitable Fundraising (NSW) Act 1991 and Regulations; and
- d) there are reasonable grounds to believe that Refugee Advice and Casework Service (Australia) Inc will be able to pay its debts as and when they fall due.

**KPMG**

**P M Reid  
Partner**

**Sydney, 15 November 2007**

## **REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**

### **Disclaimer**

The additional financial information presented on page 17 is in accordance with the books and records of Refugee Advice and Casework Service (Australia) Inc that have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 30 June 2007. It will be appreciated that our statutory audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

In accordance with our Firm policy, we advise that neither the Firm nor any member or employee of the Firm undertakes responsibility arising in any way whatsoever to any person (other than the Association) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

KPMG

Sydney, 15 November 2007

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**

**Detailed Income Statement for the year ended 30 June 2007**

	<b>2007</b>	<b>2006</b>
	\$	\$
<b>Revenue</b>		
Interest	3,649	4,825
Donations - fund raising	88,380	60,378
DIMIA Detention contracts	117,475	104,983
DIMIA Community and other contracts	380,141	195,066
Grants	6,941	636
Other	4,894	19,181
<b>Total revenue</b>	<u>601,480</u>	<u>385,069</u>
<b>Expenses</b>		
Accounting and audit	12,880	10,641
Bank charges/interest	1,989	1,160
Baxter IDC expenses	-	7,332
Cleaning Expenses	2,070	1,985
Conference/education/training	5,760	1,895
Depreciation	2,476	2,567
DIMIA fees	2,246	1,336
Electricity	2,319	2,434
Equipment rental and maintenance	14,852	9,322
Fax & telephone	3,156	3,130
Insurance	1,455	1,732
Internet access	834	1,132
Interpreters	63,922	34,263
Legal fees	1,160	-
Membership Fees	1,377	1,505
Migration Agents Certificate	869	723
Miscellaneous	10,252	6,235
Printing/stationery/photocopying	7,125	6,406
Postage	2,528	1,734
Professional indemnity insurance	750	-
Professional registrations	1,576	1,318
Provision for employee leave	(7,982)	1,340
Rent and storage	30,307	28,383
Repairs & Maintenance	491	814
Salaries	340,196	281,932
Staff Amenities	1,782	1,582
Subscriptions/Books	2,778	2,461
Staff Superannuation	21,674	17,228
Task force expenses	-	2,066
Travel	1,463	1,345
Volunteer expenses	1,646	1,278
Workers compensation insurance	2,870	1,984
<b>Total expenses</b>	<u>534,821</u>	<u>437,263</u>
<b>Profit/(Loss) for the year</b>	<u>66,659</u>	<u>(52,194)</u>

The detailed income statement is to be read in conjunction with the disclaimer set out on page 38.