

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



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## **Twentieth Annual Report**

**2009-2010**

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## President's foreword

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This Annual Report once again confirms the achievements of the Refugee Advice and Casework Service (RACS) in delivering high quality legal services, advocacy and policy development for refugees and asylum seekers in Australia for over two decades.

RACS is Australia's oldest community legal centre specialising in the provision of legal advice and assistance to people seeking refugee status in Australia. It relies primarily on funding from the Department of Immigration and Citizenship (DIAC), as well as funding from the NSW Public Purpose Fund and donations from the community and various bodies.

RACS is presently staffed by a Director, Principal Solicitor, four full-time and one part-time caseworkers and a full-time administrative assistant. RACS also benefited from the assistance of an additional full-time caseworker seconded from Allens Arthur Robinson for six months (July - December 2009) and a further full-time caseworker seconded from Mallesons Stephen Jaques for six months from February 2010. RACS also relies upon the invaluable support of a large group of volunteers including law students, solicitors/migration agents, interpreters and Management Committee members.

Due to the hard work and good management of its staff and Management Committee, RACS is now in its strongest financial position for many years. A Strategy Review of RACS over the course of the past year has led to a range of new initiatives for further strengthening RACS, including creating two new Senior Caseworker positions and an Office Manager.

This continues the trend of RACS' consolidation and expansion in recent years. Staffing levels at RACS are now the largest they have ever been in its two decades of operations. This suggests both the ongoing, pressing need for RACS services, as well as the esteem in which RACS is held by the Australian government in providing quality legal advice to refugees.

We welcomed a new Principal Solicitor, Meena Sripathy, during the year, and farewelled our previous Principal Solicitor, Christian Carney. RACS thanks Christian for his long service at RACS over many years and his dedication to and belief in the importance of RACS' work.

In addition to its usual casework services to asylum seekers in detention and the community, RACS provided multiple taskforces of solicitors/migration agents to assist asylum seekers housed on Christmas Island. The remote location and time pressures of the taskforce work created additional demands on RACS' caseworkers and I would like to thank them for their commitment and professionalism in carrying out this important work. RACS also continued to be actively involved in law reform and policy work with government and the sector.

The demand for RACS' casework services is extremely high. Each year, RACS is forced to turn away asylum seekers with meritorious claims for protection because it simply lacks the resources to assist every person who meets its means and merit criteria. RACS is one of just a handful of organisations which specialise in providing free legal advice and assistance to asylum seekers and the work it undertakes is of vital importance to its vulnerable clients.

RACS works in an ever-changing environment in terms of refugee policy and the numbers of people seeking asylum. Once again, in 2010 the issue of asylum seekers and refugees became politicised during an election campaign, with new proposals for toughening border protection policies towards 'boat people', and plans for a regional processing centre in 'Timor'. RACS continues to operate in a difficult environment of political uncertainty surrounding its work.

I thank RACS staff and volunteers for their hard work and commitment to RACS' clients in 2009-10 and look forward to another challenging and successful year ahead. I would especially like to thank Sasha Lowes, who served as President of RACS for part of this year, as well as our tireless Director, Melissa McAdam.

**Dr Ben Saul**

**President, RACS Management Committee**

**November 2010**

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## Organisational overview

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RACS was established in 1988 at the request of Amnesty International with funding from UNHCR in order to meet the increasing demand for legal assistance to people seeking asylum in Australia. On 1 July 1997, RACS changed its name to RACS (Australia) and confined its operations to NSW and the detention centres in Australia.

RACS has continued to provide a comprehensive, thorough specialist refugee advice service since its inception. This unique and vital service works 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, the House of Welcome, the Service for the Treatment and Rehabilitation of Torture and Trauma Survivors, the Immigration Advice and Rights Centre, the Legal Aid Commission of NSW, the National Council of Churches and the Refugee Council of Australia. RACS' involvement with these organisations, which are similarly committed to assisting asylum seekers, is critical to its information sharing and support base.

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 and Refugee Review Tribunal 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 well placed to comment, given its direct experience on a day-to-day basis with issues confronting asylum seekers throughout the determination process and beyond.

The focus of RACS' work is both local and regional - with the direct provision of casework advice and assistance to asylum seekers in the NSW community and those held in immigration detention in Villawood and remote detention centres including Christmas Island.

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.

The fact that all the assistance provided by RACS is not for profit and free is 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.

Throughout the 2009-2010 financial year, RACS continued to provide high quality free legal advice and casework services to a section of economically and socially disadvantaged asylum seekers in the community. Sadly, RACS had to turn away many asylum seekers owing to its lack of capacity to meet the demand.

## Aims of RACS

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- To provide a free, expert legal service for individuals seeking asylum in New South Wales and the ACT, including 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 education about 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; and
- To initiate and promote reform in the area of refugee law, policy and procedures.

At a broader level, RACS aims to promote the issues asylum seekers face by raising public awareness and to advocate for a refugee determination process which both protects and promotes the rights of asylum seekers in the context of Australia's international obligations.

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## Details of the service

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The RACS office is based in Phillip Street, Sydney.

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

RACS provides a free telephone advice service between 10.00 am and 12.00 pm on Tuesdays and Thursdays.

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

Our contact details are as follows:

<b>Address:</b>	Level 12, 173-175 Phillip Street, Sydney, NSW 2000
<b>Telephone:</b>	(02) 9114 1600
<b>Facsimile:</b>	(02) 9114 1794
<b>Web:</b>	<a href="http://www.racs.org.au">www.racs.org.au</a>
<b>Email:</b>	admin@racs.org.au

## Service's structure

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### The Management Committee

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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 2009-2010:

President:	Dr Ben Saul (until August 2009; and from February 2010) Sasha Lowes (from August 2009 until February 2010)
Vice-President:	Edward Santow
Treasurer:	Lachlan Murdoch
Secretary:	Lyn Payne (until February 2010) Dr Jane McAdam and Fleur Johns (from February 2010)
Committee Member:	Melissa Heris Teresa Cahill Geraldine Chin-Moody
Honorary Life Member:	Margaret Piper

### The Public Officer

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The Constitution and Rules of RACS provide for a public officer who is responsible for keeping proper records. Teresa Cahill held the public officer role.

## The Staff

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In March 2010 Christian Carney, who led the RACS legal practice as Principal Solicitor for many years and worked as a Caseworker for 8 years, left RACS to pursue criminal law with NAAJA in the Northern Territory. Christian's considerable experience in, and dedication to, the sector and refugee law was invaluable to RACS and contributed greatly to RACS very strong and respected position. He is widely missed but no doubt providing NAAJA with the worthwhile benefit of his exceptional skills and talent.

Meena Sripathy joined RACS as Principal Solicitor in June 2010. She brings a great deal of broad experience from many years of high level work in refugee and immigration law and welfare law including in both community and government organisations. Her presence at RACS is extremely welcome and appreciated.

RACS also lost caseworkers Katie Wrigley and Zoe Anderson in 2009 with Katie taking up work with the Welfare Rights Centre and Zoe leaving Sydney for Damascus to work with UNHCR there. RACS misses them both and wished them very well with their new careers. Ben Lumsdaine and Ting Lim have been Caseworkers at RACS since 2008. Ben and Ting contribute greatly to RACS' overall high quality legal service and they provide admirable and tireless work for asylum seekers in Australia. Since April 2008 Jane Zheng has been RACS' Administrative Assistant. Jane's administrative skills, calm, and depth of knowledge contribute highly to RACS' effectiveness. Through her efforts the RACS office runs smoothly and effectively. New Caseworkers came to RACS in 2009-10. Anjilla Khwaja joined RACS in November 2009, Renee Chartres started in February 2010, and Nadia Khan began here in March 2010. Anjilla, Renee, and Nadia have each brought substantial benefit to our legal centre with their diverse experiences, commitment and enthusiasm for the work of RACS. They are each very skilled lawyers with a strong humanitarian focus.

RACS was also very fortunate to have two seconded Solicitors during the past financial year – Louise Chau (seconded from Allens, Jul 2009 - Jan 2010), and Natalie Zerial (seconded from Mallesons, Feb-Aug 2010). We are very grateful to both Allens and Mallesons for their ongoing support and belief in the work of RACS. Louise and Natalie were able to develop as high quality caseworkers in remarkably quick time. Their significant contributions to the RACS team and RACS' work at Christmas Island, Villawood IDC, and in the NSW community were very valued and admired.

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.

## Funding and Support

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RACS continued to receive funding through the 2009-2010 period under the Commonwealth Government's Immigration Advice and Assistance Scheme (IAAAS) contract, which commenced on 1 July 2006 and continues until 30 June 2011. 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) and Christmas Island, at both the primary and review stages.
- The provision of full application assistance for disadvantaged asylum seekers in the community in New South Wales and the Australian Capital Territory, at both the primary and Refugee Review Tribunal (RRT) stages.
- Immigration advice for disadvantaged asylum seekers in the community in NSW, 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 includes conducting information sessions for community groups.

The Detention component of the IAAAS contract is uncapped, however it only applies to asylum seekers in immigration detention who are referred to RACS by the Department of Immigration and Citizenship (DIAC). This component is therefore contingent upon new arrivals of asylum seekers who entered Australia without immigration clearance and whom DIAC have referred to RACS.

The Community component of the IAAAS contract is a capped amount per annum and excludes post RRT matters.

RACS is also extremely grateful to DIAC for the additional community funding provided during the 2009-2010 period.

### **PPF funding**

RACS became the recipient of Public Purpose Fund funding in May 2008. Under a contract with Legal Aid NSW RACS is awarded an annual sum as funding to provide a community legal service to asylum seekers in NSW for a 3 year period.

## **University of Sydney**

RACS would like to acknowledge the support, contribution and partnership of the Sydney Law School and the University of Sydney. Under an agreement with the Sydney Law School RACS' offices are now in the old Sydney Law School Building in Phillip St, Sydney. We are able to operate in these premises rent free thanks to the generosity and support of the Law School and Sydney University.

Through our partnership with the Sydney Law School RACS provides clinical legal experience to law students in the Law School's Social Justice Program each semester.

## **Other Funding**

RACS has continued to diversify its funding base beyond the IAAAS contract. RACS is extremely grateful for the support received from many individuals.

## Volunteers

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RACS' volunteers continued to play an invaluable role in the organisation. Our volunteers contributed countless hours of their time to providing essential assistance to asylum seekers in the community, as well as providing back up support for staff. The staff are enormously grateful to all our volunteers for their assistance.

The following persons volunteered for RACS during 2009-2010:

### Volunteer interpreters

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Jenny Toisuta  
Nicky Yu Wu

### Volunteer migration agents

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Boon-Kuo, Louise	Mayer, Alexia
Brady, Stuart	Nguyen, Hai Van
Burnett, Simon	O'Brien, Brynn
Chau, Louise	Santow, Ed
Dodds, Meredith	Stack, Louise
Edgar, Andrew	Taylor, Christine
Ferguson, Brendan	Tsang, Mandy
Glass, Steven	Wallace, Rebecca
Lou, Raymond	Yoo, Chris
Martin, Pip	

### Student and Day volunteers

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Ahn, Amy	Irani, Freyana	Robertson, Matthew
Barber, Louise	Jahnke, Reuben	Seiferling, Jacqueline
Bernhaut, Marty	Johns, Julie	Seres, Morna
Chin, Jo	Khan, Shamaila	Sethi, Ashish
Devery, Tim	Khatri, Pooja	Zeynoun, Katia
Finch-Martin, Phoebe	Lam, Wendy	
Ghezelbash, Daniel	Masum, Hooman	
Hunt, Emma	Roberts, Sophie	

## Pro-bono supporters

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RACS continued to receive services or in-kind donations from a number of private firms and individuals who provided their services, facilities and/or goods free of charge to RACS. This support is invaluable to the organisation and to the asylum seekers RACS assists.

The following individuals and companies provided their professional services to RACS pro-bono during 2009-2010:

Allens Arthur Robinson  
Baker McKenzie  
Blake Dawson  
Dorja Pty Ltd  
Freehills  
Gilbert + Tobin  
Henry Davis York  
KPMG  
Mallesons Stephen Jaques  
Minter Ellison

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## Clients and casework

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RACS' major focus is the provision of legal services to asylum seekers and refugees. In the 2009-2010 financial year RACS assisted over 1000 people through comprehensive casework assistance, advice provided through face-to-face appointments or by telephone, and through referrals to/from other agencies. RACS opened files for 490 new on-going clients, comprising 373 asylum seekers in detention and 126 in the community. 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' clients are from many and diverse countries, with many and varied experiences. What they 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 their—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 2009/2010**

Country of Origin	Clients in detention	Clients in the community	Total number of clients by country
Afghanistan	236	3	239
Bangladesh	1	4	5
Burma	2	1	3
Cameroon		1	1
Colombia	1	1	2
Cote D'Ivoire		2	2
Egypt		1	1
Fiji		2	2
India		5	5
Indonesia		14	14
Iran	24	5	29
Iraq	41	2	43
Kenya		1	1
Kuwait		1	1
Lebanon	1	11	12
Mongolia		1	1
Nepal	1	4	5
Nigeria	3	3	6
North Korea		1	1
Pakistan	4	4	8
China	3	42	45
Papua New Guinea		1	1
Somalia		1	1
Sri Lanka	32		32
Stateless	23	1	24
Tanzania		1	1
Tibet		1	1
Togo		1	1
Turkey		10	10
Western Sahara	1		1
Zimbabwe		1	1
<b>Grand Total</b>	<b>373</b>	<b>126</b>	<b>499</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.

## Origins

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RACS assisted new clients from 31 different countries.

The highest numbers of new files opened, by country of origin, for the 2009/2010 Financial Year were as follows:

**Table 2: New Clients in 2009/2010 - Main Countries of Origin**

Country of origin	Number of clients
Afghanistan	239
People's Republic of China	45
Iraq	43
Sri Lanka	32
Iran	29
Stateless	24
Indonesia	14
Turkey	10
Lebanon	12
Bangladesh	5

**Table 3: Number of advice sessions provided, by country, in 2000/2010**

Country of Origin	Telephone Advice Sessions	Face to Face Advice Sessions	Total Sessions per Country
Afghanistan	19	5	24
Algeria	1		1
Argentina	1		1
Bangladesh	53	19	72
Brazil	1		1
Bulgaria	1		1
Burma	23	10	33
Cameroon	8	3	11
Canada	1		1
Columbia	11	4	15
DR Congo	2		2
Egypt	14	10	24
Ethiopia	7	4	11
Fiji	27	12	39
Ghana	15	3	18
Guinea	2		2
India	46	14	60
Indonesia	35	8	43
Iran	46	21	67
Iraq	14	2	16
Israel	1		1
Jordan	1		1
Kazakhstan	1		1
Kenya	2	1	3
Lebanon	19	7	26
Liberia	2		2
Macedonia	1		1
Malaysia	5	1	6
Mongolia	2	2	4
Nepal	22	13	35
Nigeria	29	16	45
North Korea	3		3
Pakistan	21	12	33
Palestinian Occupied Territories	12	12	24
Papua New Guinea	7	4	11
People's Republic of China	175	89	264
Peru	3	1	4

Country of Origin	Telephone Advice Sessions	Face to Face Advice Sessions	Total Sessions per Country
Philippines	17	5	22
Romania	1	1	2
Russia	2		2
Serbia	2		2
Sierra Leone	12	2	14
Somalia	2	1	3
South Korea	4		4
Sri Lanka	16	8	24
Stateless	3	3	6
Sudan	9		9
Syria	4	1	5
Tanzania	3	5	8
Tibet	6	2	8
Togo	3	1	4
Turkey	49	18	67
Uganda	3	1	4
Ukraine	1		1
<i>unknown</i>	3		3
USA	1		1
Uzbekistan	1		1
Vietnam	4	2	6
Yemen	2		2
Zimbabwe	12	5	17
<b>Grand Total</b>	<b>793</b>	<b>328</b>	<b>1121</b>

**Notes:** RACS provided advice via telephone and face-to-face sessions to people from over 64 countries of origin.

Matter type	Telephone advice	Face to face Advice Sessions	Total Sessions
<b>Primary</b>	390	200	<b>590</b>
<b>Review</b>	53	50	<b>103</b>
<b>Post RRT</b>	225	77	<b>302</b>
<b>Other</b>	140	2	<b>142</b>
<b>Total</b>	<b>808</b>	<b>329</b>	<b>1137</b>

## Treasurer's report

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The Statement of Financial Position and Statement of Financial Performance as at 30 June 2010 reveal the organisation's financial position has improved over the year under review.

Income and expenditure resulted in a profit of \$461,212 for the year.

By comparison with the last financial year income increased by \$517,569. The increase was largely due to a substantial increase in remote detention centre work, particularly Christmas Island Task Force work. RACS also received \$100,000 in a Public Purpose Fund grant from the Legal Aid Commission of NSW.

DIAC Detention income increased by \$6,700 and Community income increased by \$44,662.

Expenditure increased by \$106,194 during the year. Interpreting & Translation costs increased by \$23,912. Salaries' expenditure increased by \$87,570 mainly due to increased staffing levels and employment of temporary staff for Christmas Island Task Force work. There were no other significant increases.

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



**Lachlan Murdoch**

**Treasurer**

## President's declaration in respect of fundraising appeals

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I, Ben Saul, 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.



**Dr Ben Saul**  
**President**

Dated this 21<sup>st</sup> day of October 2010

## Statement of the Members of the Management Committee

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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 2010 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:



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**Dr Ben Saul**

**President**



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**Edward Santow**

**Vice President**

Dated this 21<sup>st</sup> day of October 2010



## Financial Statements

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

**TWENTIETH ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2010**

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2010**

	Note	2010 \$	2009 \$
<b>Revenue</b>			
Contract revenue - DIAC			
- Detention contracts		67,157	60,457
- Community contracts		364,742	320,080
- Task force contracts		596,775	157,101
Donations & fundraising		1,222	6,109
Grants			
- Public Purpose Fund		100,000	100,000
- Other Grants			227
Interest income		8,932	8,900
Other income (including expense reimbursements)		35,582	3,967
<b>Total revenue</b>		1,174,410	656,841
<b>Expenses</b>			
Administration & fundraising expenses		81,041	46,673
Casework expenses		142,011	106,598
Employee and volunteer expenses		471,226	385,610
Equipment expenses		13,530	22,751
Premises expenses		1,535	41,035
Sundry expenses		3,855	4,337
<b>Total expenses</b>		713,198	607,004
Profit for the year	2	461,212	49,837
Other comprehensive income		-	-
<b>Total comprehensive income</b>		461,212	49,837

*The statement of comprehensive income is to be read in conjunction with the notes to the financial statements set out on pages 5 to 12.*

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2010**

	<b>2010</b>	<b>2009</b>
	\$	\$
<b>Members' funds</b>		
<i>Funds available for future use</i>		
Balance at 1 July 2009	243,093	193,256
Profit for the year	461,212	49,837
Balance at 30 June 2010	<u>704,305</u>	<u>243,093</u>

*The statement of changes in equity is to be read in conjunction with the notes to the financial statements set out on pages 5 to 12.*

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2010**

	Note	2010 \$	2009 \$
<b>Current assets</b>			
Cash and cash equivalents	3	704,016	198,323
Trade and other receivables	4	54,767	97,843
<b>Total current assets</b>		<u>758,783</u>	<u>296,166</u>
<b>Non-current assets</b>			
Property, plant and equipment	5	8,068	7,316
<b>Total non-current assets</b>		<u>8,068</u>	<u>7,316</u>
<b>Total assets</b>		<u>766,851</u>	<u>303,482</u>
<b>Current liabilities</b>			
Trade and other payables	6	25,971	23,814
Provisions	7	36,575	36,575
<b>Total current liabilities</b>		<u>62,546</u>	<u>60,389</u>
<b>Total liabilities</b>		<u>62,546</u>	<u>60,389</u>
<b>Net assets</b>		<u>704,305</u>	<u>243,093</u>
<b>Members' funds</b>			
Funds available for future use		<u>704,305</u>	<u>243,093</u>
<b>Total members' funds</b>		<u>704,305</u>	<u>243,093</u>

*The statement of financial position is to be read in conjunction with the notes to the financial statements set out on pages 5 to 12.*

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2010**

	Note	2010 \$	2009 \$
<b>Cash flows from operating activities</b>			
Cash receipts in the course of operations		1,314,920	546,978
Cash payments in the course of operations		(812,387)	(532,388)
Interest received		8,932	8,900
		<hr/>	<hr/>
<b>Net cash provided by/(used in) operating activities</b>	8(b)	<u>511,465</u>	<u>23,490</u>
<b>Cash flows from investing activities</b>			
Payment for plant and equipment	5	<u>(5,772)</u>	<u>(1,172)</u>
		<hr/>	<hr/>
<b>Net cash (used in) investing activities</b>		<u>(5,772)</u>	<u>(1,172)</u>
		<hr/>	<hr/>
<b>Net increase/(decrease) in cash held</b>		505,693	22,318
<b>Cash at the beginning of the financial year</b>		<u>198,323</u>	<u>176,005</u>
		<hr/>	<hr/>
<b>Cash at the end of the financial year</b>	8(a)	<u>704,016</u>	<u>198,323</u>

*The statement of cash flows is to be read in conjunction with the notes to the financial statements set out on pages 5 to 12.*

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010**

**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 disclosure 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 7 Financial Instruments: Disclosures  
AASB 124 Related Party Disclosures

The financial report is presented in Australian dollars and was authorised for issue by the Board on 18 October 2010.

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 2010**

**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 2010**

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

**(f) *Employee benefits***

*Wages, salaries and leave entitlements*

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

*Superannuation plan*

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

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

For the purposes of the statement of cash flows, cash includes cash on hand and at bank and short-term deposits at call. Cash as at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the 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 2010**

**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.

	2010 \$	2009 \$
<b>2. Profit for the year</b>		
Profit for the year has been arrived at after charging the following items:		
Depreciation and assets written off	5,020	4,679
Operating leases – rental expense	-	27,359
Provision for employee entitlements	-	9,325
	<u>5,020</u>	<u>41,363</u>
<b>3. Cash and cash equivalents</b>		
Business account and petty cash	25,383	15,852
Fund raising account	10,802	9,723
Cash management account	517,660	122,748
Term deposit	150,171	50,000
	<u>704,016</u>	<u>198,323</u>
<b>4. Trade and other receivables</b>		
<i>Current</i>		
Rental deposits	1,230	1,626
Other debtors and prepayments	53,537	96,217
	<u>54,767</u>	<u>97,843</u>

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
<b>5. Property, plant and equipment</b>		
Property plant and equipment, at cost	17,538	13,718
<i>Accumulated depreciation</i>	<u>(9,470)</u>	<u>(6,402)</u>
	8,068	7,316
<b>Net book value of assets</b>	<u>8,068</u>	<u>7,316</u>
<b>Reconciliation</b>		
Balance at the beginning of the year	7,316	10,823
Additions	5,772	1,172
Assets written off	(1,952)	(700)
Depreciation expense	<u>(3,068)</u>	<u>(3,979)</u>
<b>Carrying amount at the end of the year</b>	<u>8,068</u>	<u>7,316</u>
<b>6. Trade and other payables</b>		
<i>Current</i>		
Australian Taxation Office (group tax)	4,714	4,496
Superannuation	1,443	3,188
GST liability	14,472	9,368
Sundry creditors	5,342	6,762
Grant monies unexpended	-	-
<b>Carrying amount at the end of the year</b>	<u>25,971</u>	<u>23,814</u>
<b>7. Provisions</b>		
<i>Current</i>		
Employee entitlements	<u>36,575</u>	<u>36,575</u>
<b>8 Notes to the cash flow statement</b>		
<b>(a) Reconciliation of cash</b>		
Cash assets	<u>704,016</u>	<u>198,323</u>

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
<b>(b) Reconciliation of non-distributed funds to net cash provided by operating activities</b>		
Profit for the year	461,212	49,837
Add/(less) non-cash items:		
Depreciation	5,020	4,679
Provision for employee leave	-	9,325
Net cash provided by operating activities before change in assets and liabilities	466,232	63,841
Change in assets and liabilities		
(Increase)/decrease in trade and other receivables	43,076	(45,515)
Increase/(decrease) in trade and other payables	2,157	5,164
Net cash provided by operating activities	<u>511,465</u>	<u>23,490</u>

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

Fundraising conducted during the financial year totalled \$1,222 (2009 - \$6,109). Of this amount, \$1,222 (2009 - \$6,109) was recognised as income during the year.

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**

	2010	2009
	\$	\$
<b><i>Results of fundraising appeals/donations</i></b>		
Gross proceeds from fundraising appeals	1,222	6,109
Less: Direct costs of fundraising appeals	-	-
Net surplus obtained from fundraising appeals	<u>1,222</u>	<u>6,109</u>
<b><i>Application of net surplus obtained</i></b>		
Funding solicitor's salary	-	-
General administration and project costs	143	764
	<u>143</u>	<u>764</u>

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010**

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

<i>Comparison of certain monetary figures and percentages</i>	2010 \$	2010 %	2009 \$	2009 %
Total cost of fundraising/ gross income from fundraising	0/	0.0	0/	0.0
Net surplus from fundraising/ gross income from fundraising	1,222/	100.0	6,109/	100.0
Total cost of services/ Total expenditure	143/ 713,198	0.0	764/ 607,004	0.1
Total cost of services/ gross income	143/ 1,174,410		764/ 656,841	0.1

<i>Fundraising/donations Income and expenditure</i>	Opening cash available \$	Funds raised \$	Funds disbursed \$	Closing cash available \$
General fund	9,427	1,222	(143)	10,506
21 <sup>st</sup> Anniversary dinner	296	-	-	296
Training voluntary solicitors	-	-	-	-
	<u>9,723</u>	<u>1,222</u>	<u>(143)</u>	<u>10,802</u>

**10. Commitments**

*Operating lease commitments*

Future operating lease rentals not provided for in the financial statements and payable:

Not longer than one year

Longer than one year but not longer than five years

	2010 \$	2009 \$
Not longer than one year	-	-
Longer than one year but not longer than five years	-	-
	<u>-</u>	<u>-</u>

The Association has a rent free lease arrangement with the University of Sydney expiring March 2012.

**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.

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010**

**12. Economic dependency**

The Association derives the majority of its revenue from its contract with the Commonwealth Department of Immigration and Citizenship (DIAC).

**13. Funding from Public Purpose Fund**

	2010 \$	2009 \$
Gross proceeds from Public Purpose Fund grant *	<u>100,000</u>	<u>100,000</u>
<i>Application of grant funds obtained</i>		
Administration costs	5,860	19,729
Interpreters	14,022	-
Rent	-	2,250
Salaries	<u>80,118</u>	<u>78,021</u>
	<u>100,000</u>	<u>100,000</u>

\*In addition to the above, the Association received reimbursement of computer software costs of \$2,652 (2009 - \$3,380) and interpreters' fees of \$30,948 (2009 - \$Nil)

**14. Contingent Liability**

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

**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 2010, which comprises the statement of financial position as at 30 June 2010 and the statement of comprehensive income, statement of changes in equity and statement of cash flows 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.

**Independence**

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

## **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 2010 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 2010 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 2010;
- b) the financial statements have been properly drawn up, and the associated records have been properly kept for the period from 1 July 2009 to 30 June 2010, 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 2009 to 30 June 2010 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

KPMG



P M Reid  
Partner

Sydney,  
21 October 2010

## 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 2010. 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,  
21 October 2010

**REFUGEE ADVICE AND CASEWORK SERVICE (AUSTRALIA) INC**  
**Detailed Income Statement for the year ended 30 June 2010**

	2010	2009
	\$	\$
<b>Revenue</b>		
Interest	8,932	8,900
Donations - fund raising	1,222	6,109
DIAC contracts	1,028,674	537,638
Function revenue		-
Grants	100,000	100,227
Other (including expense reimbursements)	35,582	3,967
<b>Total revenue</b>	<u>1,174,410</u>	<u>656,841</u>
<b>Expenses</b>		
Accounting and audit	15,701	14,796
Bank charges/interest	768	1,019
Cleaning Expenses	35	1,401
Conference/education/training	4,190	5,649
Computer programme	2,652	3,380
Counselling & debriefing	2,380	5,448
Depreciation & minor equipment write offs	5,020	4,679
DIAC fees	1,095	1,313
Electricity	-	3,127
Equipment rental and maintenance	8,510	18,072
Fax & telephone	2,515	2,997
Function costs	-	-
Insurance	2,465	2,228
Internet access	-	1,350
Interpreters	121,607	97,695
Legal fees	-	-
Membership Fees	2,378	1,813
Migration Agents Certificate	918	531
Miscellaneous (2009 incl moving \$9,148)	3,855	13,485
Printing/stationery/photocopying	9,121	5,332
Postage	1,535	2,132
Professional registrations	4,169	1,615
Provision for employee leave	-	9,325
Rent and storage	1,500	27,359
Repairs & Maintenance	-	85
Salaries	433,361	345,791
Staff Amenities	1,860	1,761
Subscriptions/Books	3,174	3,469
Staff Superannuation	30,339	22,072
Task force expenses	48,599	4,910
Travel	1,988	1,611
Volunteer expenses	1,476	1,012
Workers compensation insurance	1,987	1,547
<b>Total expenses</b>	<u>713,198</u>	<u>607,004</u>
<b>Profit for the year</b>	<u>461,212</u>	<u>49,837</u>

The detailed income statement is to be read in conjunction with the disclaimer set out on page 16