



## ANNUAL REPORT : 2005-2006

*Centre for advocacy, support and education for refugees*

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**"CASE for Refugees is a small place but it has a big heart"**

**Quote from a refugee client from Iraq**

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# THE CENTRE FOR ADVOCACY, SUPPORT AND EDUCATION FOR REFUGEES INC.

The Centre for Advocacy, Support and Education for Refugees Inc. (CASE for Refugees) is currently the only Community Legal Centre in Western Australia providing specialist legal assistance to refugees. The Centre is committed to working towards the protection and promotion of human rights of refugees and asylum seekers. The strength of our organisation lies with the solid support of the many volunteers who work in all areas of the organisation.

## OUR VISION

CASE for Refugees vision is to achieve equality, access to justice and a commitment to human rights for refugees.

## OUR MISSION

CASE for Refugees mission is to provide culturally sensitive legal services to refugees, asylum seekers and persons of concern who are disadvantaged in their access to the legal system. We also provide information and education on refugee issues to interested parties.

## OUR VALUES

### **Human Rights**

We believe in the fundamental right of any person to seek and obtain protection from persecution and the right to representation in the pursuit of that protection.

### **Compassion**

We believe in affirming the dignity of each individual, whatever their differences.

### **Professionalism**

We believe in attaining standards of excellence in all we do.

### **Community**

We believe in the value of an inclusive community

## CONVENOR'S REPORT

After three years in 'the chair' I have decided to resign as Convenor of CASE for Refugees, so this will be my last Convenor's report.

I would like to take this opportunity to say what a great privilege it has been to be associated with CASE in this capacity for the last three years. CASE is unique as a community legal centre because of the amazing strength and dedication displayed by its staff, volunteers, board members and clients. Over my time as Convenor I have seen examples of remarkable courage from our clients, and extraordinary diligence and commitment from a great many people who have felt called to assist them in whatever way they can. This has provided me with a regular reminder of the best aspects of the human spirit, and I am sure many of my experiences will remain in my memory forever.

From its inception the backbone of CASE has been its volunteer base. It began as a volunteer organisation, and continues to rely heavily on the work of volunteers in its ongoing activities. I want to thank all our volunteers for the work they have done over the past 12 months in helping CASE to achieve a successful outcome for so many of its clients.

We have also been blessed with wonderfully talented staff over this period. I want to particularly thank Vanessa for the enormous part she has played in CASE's achievements. In her final solicitor's report she describes her part as 'small' but this is an extreme understatement! To many of our clients and volunteers Vanessa was considered the heart and soul of CASE, and she stamped CASE's work with a special quality. On behalf of the board, I extend to Vanessa our deep appreciation for her efforts, and wish her all the best in her new endeavour at Murdoch University.

We have been fortunate to find a most able replacement for Vanessa in Anne De Soyza who comes to CASE with a wealth of experience in both legal and

## CONVENOR'S REPORT

managerial practice. In the short time Anne has been in the position she has quickly made an important contribution, and I am confident that the future of CASE is in good hands under her guidance.

Another important part of the 'heart and soul' of CASE has been Bill Thomas. Bill has stuck with CASE through all sorts of funding and other administrative uncertainties. He has always been reliable and committed to our clients' causes and, again, I wish to extend the board's heartfelt appreciation for his great commitment over a long period of time.

One of the most difficult positions at CASE is the office manager role. This person must liaise with clients and volunteers, keep files up to date and keep a badly under resourced office running professionally. The office manager is the 'front line' of CASE and has to deal with many crises as well as clients who are often in distressed circumstances. During the last 12 months we had Caro Nye doing a magnificent job in this position. There is no one who understands the inner workings of CASE better than Caro and she put in many unpaid hours during and after her tenure. I wish to thank her for her incredible efforts, particularly during the difficult time when we moved office from Trinity Arcade to Stirling Street.

Since Caro left in July we have had the office manager position looked after by Louise McLeod and Adie Wilmott in a job share arrangement, and most recently by Louise and Kate Castledine after Adie took up a position with CARAD. Over the last week or so I have been given a rare insight into the challenges of this job. Again, I believe CASE has been very lucky to have Louise, Adie and Kate step up for this difficult task when the need arose.

The last year has been a difficult time for the board with the task of 'reinventing' CASE after the success of the TPV project, dealing with the

## CONVENOR'S REPORT

office move and several staff departures, and responding to the usual challenges of under funding and lack of resources. I have enjoyed getting to know all my fellow board members, and working with them on so many challenging issues and tasks. I wish them all well and look forward to maintaining my friendships with them into the future.

Of all the work in which I have been involved at CASE, I have found the interviews with clients the most profoundly affecting moments. Interviewing refugees in front of school children has provided me with profound insights into the lives of people fleeing persecution that I can only try to imagine. I have seen the views of teenagers radically change after they have seen these interviews and come to the realisation that refugees are people very similar to themselves, but who have come from countries facing very different circumstances from those faced in Australia. At times like these I get a strong sense of the great value of an organisation like CASE and realise (if I ever doubted it) that all the efforts of volunteers, staff, board members and others are worthwhile.

I look forward to seeing CASE go from strength to strength as it continues to pursue its expanded functions and role into the future.

**Graham Castledine**

**Convenor**

**CASE for Refugees Board**

## BOARD OF MANAGEMENT

Convenor

Mr Graham Castledine

Vice Convenor

Ms Rosemary Hudson-Miller

Board Members

Ms Julie Beus (Treasurer)

Ms Lyn Levy (Secretary)

Mr Peter Creighton

Mr Kevin de Souza

Mr Samer Al Janabi

Mr Jo Day

Ms Sarah Kemp

Mr Sohail Mohideen

Ms Katrina Williams

## Governance

This year CASE for Refugees received funding from Lotterywest to strengthen the capacity of the organisation by increasing the management and leadership skills of staff and board members. CASE for Refugees has engaged an external consultant to work with the Board to:

- develop a 3 to 5 year strategic plan
- review and update existing policy and procedures to ensure that the service complies with all relevant acts and legislation
- provide Governance training, and
- develop a whole of organisation occupational safety and health risk management plan

## PRINCIPAL SOLICITOR'S REPORT



As I sit and write this report, my last as the Principal Solicitor and Project Manager, the Temporary Protection Visa (TPV) Project is largely concluded. It has been an outstanding success, in terms of the results we have achieved on behalf of our clients. CASE has been successful in securing permanent protection for all but a handful of clients and since the beginning of 2006 the focus has largely been on family reunion. The residual TPV caseload essentially comprises clients who arrived and were granted TPVs in the post-Tampa era.

The conclusion of the TPV project was accelerated as a result of an announcement made by the Prime Minister in mid June 2005 (following some successful lobbying by Liberal backbenchers) that the processing of further protection applications by TPV holders would be concluded by all government agencies by 31 October 2005. As a consequence of that announcement CASE was extremely busy in the latter months of 2005, and by the end of December 2005 the TPV project had been largely concluded. There remains a small residual caseload and these cases will be dealt with by the Department of Immigration, and CASE, as clients near the expiry of their temporary protection visas, over the next 2 years. Most of these clients arrived in Australia post-Tampa via Nauru.

### **Expansion of services**

In December 2005, as a result of the winding up of the TPV project the Board decided to broaden the nature of work to be undertaken by CASE whilst retaining a focus on refugee and humanitarian matters, and according priority to TPV holders. The Law Society Public Purposes Trust subsequently agreed to fund these expanded services for 2006-2007.

Following this decision of the Board the Family Reunion Project has been expanded to include the provision of family reunion assistance to humanitarian visa holders (where previously it was provided only to ex TPV

## PRINCIPAL SOLICITOR'S REPORT

holders). In this regard we have received referrals from other agencies and are now assisting humanitarian entrants, many of whom are from African countries.

### **7 day rule**

Early this year we were successful in a number of applications before the Refugee Review Tribunal in which we were seeking review of decisions by the Department of Immigration to refuse applications for permanent protection and instead grant further 3 year temporary protection visas. Of the caseload of potentially 90 clients to whom the 7 day rule could apply, only a handful were issued further 3 year TPVs on the grounds that they had spent 7 days or more in a country on the way to Australia and where they could have sought effective protection. We lodged RRT applications in respect of those decisions and the hearings were conducted in September and October 2005.

All the hearings were conducted by the same Tribunal member. The threshold argument was whether the RRT had jurisdiction to consider an application for review in circumstances where a positive decision had been made granting a TPV and a negative decision had been made to refuse an application for permanent protection. Our clients' applications were the first of their kind to be considered by the RRT. Earlier this year we received favourable decisions on the law (the RRT agreed with our submissions that it had jurisdiction in these cases) and the facts (the 7 day rule does not apply in the circumstances of the individual case) in respect of all of those matters heard by the RRT.

### **Citizenship**

Some of our clients have now been permanent residents for nearly two years and are eligible to apply for citizenship. CASE has conducted a client information session on the rights and responsibilities of citizenship with practical assistance provided to help with making the application. It is anticipated that further information sessions will be run as required.

## PRINCIPAL SOLICITOR'S REPORT

### **Conclusion**

The success of the TPV project is a tribute to the sheer hard work and perseverance of hundreds of volunteers and staff who have contributed their time, energy and expertise to advancing the human rights of refugees. It was an ambitious project that has succeeded in spite of the lack of resources and many difficulties we faced along the way. It has been a privilege to have played a small part in this project and rewarding to see the difference we have made to the lives of our clients, and in differing measures, been changed by it ourselves. With the winding up of the TPV project CASE is at the threshold of a new era, and I am delighted to welcome to CASE our new Principal Solicitor and Project Manager, Anne De Soyza, who brings with her a great deal of legal experience and talent.

**Vanessa Moss**  
**Principal Solicitor**

STAFF 05-06
-------------

## Staff

Ms Vanessa Moss – **Principal Solicitor /Project Manager**

Mr Bill Thompson – **Migration Agent**

Ms Caro Nye – **Office Administrator**

## Incoming staff

Ms Anne De Soyza – **Principal Solicitor / Project Manager**

Ms Louise McLeod – **Office Administrator**

Ms Adie Wilmont – **Office Administrator**

## Farwelled during the year

Ms Vanessa Moss – **Principal Solicitor /Project Manager**

Ms Caro Nye – **Office Administrator**

## THE CENTRE

### New Premises

In March this year we moved into the new premises at 245 Stirling Street with CARAD (the Coalition for Asylum Seekers, Refugees and Detainees). Our gratitude is extended to the Trinity Uniting Church for their generosity in providing these premises. The freshly painted offices have a very professional appearance yet remain welcoming for our clients. There is a communal kitchen area and a relaxing courtyard at the rear of the premises.

Easy access is an added bonus and the premises are only a one minute walk from ASSeTTS where many of our clients receive counselling in respect to their experiences of torture and trauma. This co-location with CARAD, and close location/proximity to ASSeTTS, was welcomed by the board as it provides the opportunity for a closer working relationship with those agencies.

Special thanks are extended to Rosemary Hudson-Miller and her husband for the enormous amount of work they contributed in getting the floors sanded and sealed in time for the moving in of office furniture. Thanks also to Caro Nye for co-ordinating the move and the time she put into making sure everything ran smoothly.



The new Centre was officially launched on Refugee Sunday when a small gathering of friends, supporters and clients attended the official unveiling of the Centre's new sign. This was followed by a relaxing afternoon tea at Wesley Auditorium.

## FOR ADVOCACY

CASE for Refugees has met our initial goal of providing legal assistance to people living in WA on Temporary Protection Visa's however there still remains a significant need for services for refugees. CASE for Refugees current project is aimed at providing assistance to refugees in Western Australia with their applications for reunion with family members living overseas. We have also identified a number of other areas where there are no specialist community legal services being provided for refugees in the area of migration law and we are working towards expanding our services so that we can cater for this in the coming year.

Current and future services include:

- Assistance to holders of temporary protection visas in putting forward their claims for continuing protection
- Family reunion work in respect of former temporary protection visa holders and existing/former humanitarian visa holders
- Assistance to people within Australia (ie onshore applicants) seeking to lodge protection visa application
- Assistance in relation to any other migration issue (including but not limited to visa cancellation and deportation on character grounds) where exceptional humanitarian issues are raised.
- Representation in relation to visa issues for victims of domestic violence who are on temporary spouse visas

## Changes to the Migration Act

Thanks to the pressure put on the government from two Liberal back-benchers, Petro Georgiou and Judi Moylan, the Government was forced to make changes to detention and temporary protection visas in 2005. These changes included:

- Parliament affirming as a principle that a minor child shall only be detained as a measure of last resort
- The release of children and their families into the community without security supervision and with reporting arrangements
- Review by Ombudsman of all cases of those in detention more than 2 years and subsequent half-yearly reports by DIMIA to Ombudsman if detained for longer than 2 years
- Ombudsman to recommend on need to detain, release into community or grant permanent visa (Ombudsman's recommendations are not binding on Minister but assessments tabled in Parliament within 15 days)
- 3 month time limits on processing asylum claims at both DIMIA primary stage and at Refugee Review Tribunal (RRT) (to be tabled in next sitting of Parliament)
- Finalisation of TPV applications for Further Protection Visas by 31 October 2005 on written applications without the need for a further interview except where reasonable prospect of refusal. (This resulted in a pathway to Permanent Protection Visas for 90% of remaining TPV's)

Sourced from a summary of changes to detention and temporary visas  
Ecumenical Migration Centre  
Brotherhood of St Laurence

## Temporary protection visas project

Between 2002 and 2006 the work undertaken in the Temporary Protection Visa (TPV) Project assisted approximately 850 TPV holders to establish their claims for further protection in Australia. Approximately 85% of the clients assisted under the TPV project were found to be victims of torture or trauma.

## Family reunion project

As a result of the successful outcomes CASE has achieved for its clients there has been a strong demand for assistance with family reunion applications. It became apparent that there was little or no assistance available to our clients from other agencies. In response to that demand CASE began a Family Reunion Project at the beginning of 2005 and that project continues to date. It is the Family Reunion project that is now the focus of the majority of our volunteers' time. The United Nations Voluntary Fund for Victims of Torture (UNVFVT) funding was also available for the family reunion project from 1 January 2006 to 30 June 2006 and this meant that CASE has been able to offer family reunion assistance to clients on weekdays using the services of our employed registered migration agent, Bill Thomas.

## SUPPORT

Why is CASE so important?

A clients story...

Y is a Hazara in his later 30's from a small community in Afghanistan. He married young and had 3 children. Like many in his community, the family suffered because the area was not stable politically. After the Taliban took control of the area, violence increased towards Hazaras. The family suffered a tragedy when, in 1998, the local Wahdat Party headquarters was bombed by the Taliban. Many of his family were killed. As a result of the deaths he became responsible for his orphaned nephews as well as his younger brother.

In 2000, Y was arrested by the Taliban. He was severely tortured and still bears the physical and emotional scars. After his release the family borrowed money to get him out of Afghanistan. He made it to Australia in 2000, and was granted a temporary protection visa in 2001 and within 5 months was employed and has worked ever since.

Several years after he arrived in Australia he heard from someone that his family had all fled to Iran. When he established contact, he immediately started to support them by sending money.

Y registered with CASE and was assisted with his application for a Permanent Protection Visa. This was granted in late 2004. In this respect he was fortunate: he did not have to prolong the wait by going through the RRT. He started the process of sponsoring his wife and family.

With help from CASE his immediate family members were eventually granted visas.

This year, his wife and sons arrived in Perth, followed by a younger nephew a few days later. But even this arrival was not without its problems because of difficulties with passports as they attempted to cross the Afghanistan border. With

## SUPPORT

the assistance of CASE, contact was made with the Principal Migration Officer in Tehran. Within a few hours Tehran had responded, had contacted Y and assured him that the family could fly to Perth from Afghanistan.

The change in Y himself since his family arrived is remarkable. He is transformed. He looks younger, seems happy and relaxed, and despite the cost involved in new family sponsor applications for his other relatives, he is prepared to face the long slow process and the possible disappointments that it may bring for the sake of bringing all his family together again.

Y's case is a work in progress. Thanks to CASE he has a PPV, family members have arrived and he has hope for the future.

**Is it any wonder that this work is so rewarding for the volunteers?**

## SUPPORT

### Snapshot of clients attending CASE for Refugees

Total clients since commencement (including dependants)..... **1061**

Clients issued with further-TPVs (not given PPV) ..... **14**

Clients registered for assistance under the Family Reunion program..... **213**

Our volunteers and staff are currently assisting clients from twelve nationalities including:

- Afghan
- Iraqi
- Ethiopian
- DR Congo
- Iranian
- Kuwaiti
- Liberian
- Pakistani
- Palestinian
- Sudanese
- Vietnamese
- Zimbabwean

Special thanks once again to our office staff and volunteers who do a brilliant job co-ordinating and booking interpreters on top assisting clients, managing files, assisting solicitors, recruiting and training new volunteers and a host of other things that make the service run smoothly.

## AND EDUCATION

### Harmony Week

CASE for Refugees has been involved in a number of educational events this year including Harmony Week. The event was attended by 260 high school students at the Perth Town Hall. Two young refugees (a young woman from Iraq and a young man from Afghanistan) were interviewed and shared their experiences as refugees; their life in their home country, what caused them to flee, their journey to Australia, their time in detention, and their hopes and dreams for the future. The event was well received by the students and teachers who attended and CASE has been requested to make it an annual event. The forum provided an opportunity to promote human rights, create greater understanding of the plight of refugees from different cultural, religious and ethnic backgrounds, and to dispel the myths and fears surrounding the refugee debate.

### Progressive Law Students Association (UWA)

Presentation by Vanessa Moss on the legal process for refugee applicants. Vanessa spoke about the QAAH case and the legal process for refugee applicants. From the students present three volunteered to help out at CASE.

### St Mark's Anglican Community School

Graham Castledine and Vanessa Moss did an Andrew Denton style interview with an 18 year old Iraqi refugee whose family have been CASE clients. Approximately 100 children aged 14 to 15 attended the talk.

### Methodist Ladies College

CASE for Refugees Principal Solicitor, Vanessa Moss, accepted an invitation to give a talk to an assembly of approximately 750 high school students at the Methodist Ladies College during Harmony Week. Vanessa's talk focussed on the lives of two young, unaccompanied, teenage refugees who came to Australia by boat from

## AND EDUCATION

Afghanistan in 2000, and shared information about the work that CASE for Refugees undertakes.

### Julian Burnside QC Fundraiser

A very successful event was held when Julian Burnside donated his time to CASE for Refugees to help us raise funds for the organisation. An indication of the great value and respect for Julian Burnside's work was evidenced by the tremendous turnout of over 90 people, this despite the fact that the event was advertised at very short notice only through CASE for Refugee volunteers and networks. Julian shared his thoughts on 'the rule of law', terrorism, off shore detention centres, the Australian government's treatment and response to asylum seekers and the David Hicks fiasco, and the role that the media and politics play in shaping Australian societies lack of concern about human rights and social justice issues.

The event raised approximately \$1800 and CASE for Refugees. CASE extends sincere thanks to Julian Burnside for his time and ongoing commitment to furthering social justice in this country.

## MEMBERS/VOLUNTEERS

Adele Maloney  
Amy Hardy  
Anna Ledley  
Anna Celliers  
Amy Sprott  
Alex Main  
Alexa Morcombe  
Amanda Blackburn  
Anastasia de Reuck  
Angela Chaney  
Angeyo Odong  
Angus McLeod  
Anna Canet  
Anna Ledley  
Beverley Noakes  
Bhavani Chandran  
Brydie Flynn  
Caro Nye  
Clara Fletcher  
Coralie Horsfall  
Caroline Spencer  
Clare Cullen  
David Kernohan  
Deb Robertson  
Delaram Sarban  
Derek Schapper  
Drina Panic  
David Singh  
Emma Geary  
Emma Luck  
Farah Tayba  
Gail Essery  
Geraldine Wooller  
Graham Castledine  
Gwynneth Ife  
Helen Leeder  
Heather Marr  
Indra Kaur  
James McNamara  
Jane Atkinson  
Jane Elton  
Jean Shaw  
Jessica Davies  
Jessie Taylor  
Jonelle Fuller  
Julie Beus  
June Rider-Jones  
Karen Mann

Karen Venard  
Katherine Dawe  
Kathryn Teede  
Kathryn Choules  
Kathy Wake  
Katrina Williams  
Kok Fei Leong  
Kevin D'Souza  
Kim Jennings  
Kosta Lucas  
Katherine Dowling  
Lee McIntosh  
Len Luxford  
Liully Dayeh  
Lisa Bayly  
Liz Hardwick  
Luke Bradshaw  
Lucy Young  
Lyn Levy  
Marina Suleski  
Mary Martin  
Mary Anne Kenny  
Maryllis Green Armitage  
Matt Porter  
Melanie Yap  
Melanie Brook  
Mathew James  
Melissa O'Donnell  
Melissa Ross  
Merridy Parr  
Megan Ashford  
Michele Lord  
Michael Jorek  
Minoo Manesh  
Miriam Mckenna  
Myrna Tonkinson  
Nasreen Sadiqi  
Niels Andersen  
Noura Huneidi  
Natalie Scholtz  
Nitya Marayan  
Pamela Bryant  
Pauline Masters  
Peter Creighton  
Philippa Perry  
Prachi Kumar  
Rahima Bannerman  
Raili Simojoki

Rebecca Bunney  
Rosa Sierra  
Rosemary Hudson-Miller  
Sam Mendelson  
Sarah Lealifano  
Sarah Kemp  
Sarah Knuckey  
Sarah Lealifano  
Shahen Wheatley  
Sean Monahan  
Saragil Verali  
Shaeron Yapp  
Stephanie Beard  
Stephanie Chok  
Syvi Boon  
Samuel Millett  
Sarah Kemp  
Shiela Woods  
Shirely Duncan  
Silvie Boon

Sohail Mohideen  
Tessa Khan  
Tse Chee Loo  
Victoria Martin-Iverson  
Vincent Holland  
Vivienne Gardiner  
Vanessa Moss  
Watna Mori

OUR SUPPORTERS
----------------

CASE for Refugees wishes to formally thank the following people for their support during 2005/06

### Major Supporters

Trinity Uniting Church  
United Nations Victims of Torture and Trauma Fund  
Public Purposes Trust  
Lotterywest  
Julian Burnside

### Special Thanks to

Geoff and the team at ISPX

CASE FOR REFUGEES FINANCIAL STATEMENTS

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC.**

**FINANCIAL STATEMENTS**

**30 JUNE 2006**

**DRY KIRKNESS**  
**Chartered Accountants**  
West Perth

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**

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**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**

**STATEMENT BY THE BOARD OF MANAGEMENT**

The Board of Management has determined that the association is not a reporting entity.

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

In the opinion of the Board the financial report as set out on pages 4 to 12 presents fairly the financial position of Centre for Advocacy, Support & Education for Refugees Inc. as at 30 June 2006 and its performance for the period ended on that date, in accordance with the basis of accounting as described in Note 1 of the Financial Statements.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:

.....

BOARD MEMBER

.....

BOARD MEMBER

Dated this            day of            2006

## **INDEPENDENT AUDIT REPORT**

### **TO THE MEMBERS OF CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**

#### **Scope**

We have audited the attached special purpose financial report, comprising the Statement of Financial Position, Statement of Financial Performance and Notes to the Financial Statements of Centre for Advocacy, Support & Education for Refugees Inc. for the period ended 30 June 2006 as set out pages 4 to 12.

The Board of Management is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements are consistent with the financial reporting requirements of the Constitution and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of Centre for Advocacy, Support & Education for Refugees Inc. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Board's financial reporting requirements under the Constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and Urgent Issues Group Interpretations.

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

#### **Qualification**

As is common for organisations of this type, it is not practicable for the Association to maintain an effective system of internal control over donations, subscriptions and other fund raising activities until their initial entry in the accounting records. Accordingly, our audit in relation to fundraising was limited to amounts recorded.

The financial report for the previous year was not audited by us. We therefore do not express any opinion on the comparative figures disclosed in the financial report or on the opening balances brought forward at the beginning of the financial year.

#### **Qualified Audit Opinion**

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the limitation discussed in the qualification paragraph not existed, the financial report presents fairly in accordance with the basis of accounting described in Note 1 to the financial statements, the financial position of the Association as at 30 June 2006 and the results of its operations for the year then ended.

**DRY KIRKNESS  
Chartered Accountants**

Dated:  
West Perth

**J LAMPRELL-JARRETT  
Partner**

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**  
**BALANCE SHEET**  
**AS AT 30 JUNE 2006**

	NOTES	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash assets	4	48,157	36,407
Accounts receivable	5	2,176	-
		-----	-----
<b>TOTAL CURRENT ASSETS</b>		<b>50,333</b>	<b>36,407</b>
		-----	-----
<b>NON CURRENT ASSETS</b>			
Plant & Equipment	6	36,015	29,573
		-----	-----
<b>TOTAL NON CURRENT ASSETS</b>		<b>36,015</b>	<b>29,573</b>
		-----	-----
<b>TOTAL ASSETS</b>		<b>86,348</b>	<b>65,980</b>
		-----	-----
<b>CURRENT LIABILITIES</b>			
Payables	7	6,764	2,907
Provisions	8	3,984	5,093
		-----	-----
<b>TOTAL CURRENT LIABILITES</b>		<b>10,748</b>	<b>8,000</b>
		-----	-----
<b>NET ASSETS</b>		<b>75,600</b>	<b>57,980</b>
		=====	=====
<b>ACCUMULATED FUNDS</b>		<b>75,600</b>	<b>57,980</b>
		=====	=====

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2006**

	NOTE	2006 \$	2005 \$
Revenue from ordinary activities	2	191,061	118,227
Less:			
Employee expenses		(102,945)	(81,817)
Depreciation		(13,651)	(14,839)
Other expenses from ordinary activities		(56,845)	(33,990)
		-----	-----
<b>Operating Surplus/ (Deficit)</b>		<b>\$ 17,620</b>	<b>\$ (12,419)</b>
		=====	=====

*This statement should be read in conjunction  
with the accompanying notes.*

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 30 JUNE 2006**

	NOTE	2006 \$	2005 \$
Cash flows from operating activities			
Grants received		169,387	101,674
Interest		198	325
Other receipts		19,776	16,228
Payments to suppliers and employees		(148,411)	(119,017)
		-----	-----
Net Cash from operating activities	10(a)	40,950	(790)
Cash flows from investing activities			
Purchase of Plant & Equipment		(29,200)	(19,152)
		-----	-----
		(29,200)	(19,152)
		-----	-----
Net increase / (decrease) in cash held		11,750	(19,942)
Cash at the beginning of the year		36,407	56,349
		-----	-----
<b>Cash at the end of the year</b>	10(b)	<b>48,157</b>	<b>36,407</b>
		=====	=====

*This statement should be read in conjunction  
with the accompanying notes*

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2006**

	<b>Total</b> <b>\$</b>
<b>Balance at 1 July 2004</b>	70,399
Surplus/(Deficit) attributable to equity holders	(12,419)
	-----
<b>Balance at 30 June 2005</b>	<b>57,980</b>
Surplus/(Deficit) attributable to equity holders	17,620
	-----
<b>Balance at 30 June 2006</b>	<b>\$ 75,600</b>
	=====

*This statement should be read in conjunction with the accompanying notes*

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a special purpose financial report prepared in order to satisfy the reporting requirements of the Association's constitution and the requirements of the Associations Incorporation Act WA and to fulfil the Board of Management's accountability requirement to its principal funding bodies. The Committee has determined that Centre for Advocacy, Support & Education for Refugees (Inc.) is not a reporting entity as defined in the Statement of Accounting Concepts 1 "Definition of the Reporting Entity." Therefore, there is no requirement to apply concepts or standards in the preparation and presentation of these statements.

The financial report has been prepared in accordance with the following Australian Accounting Standards and other mandatory, professional reporting requirements:

AASB 101	Presentation of Financial Statements
AASB 116	Property, Plant and Equipment
AASB 107	Cash Flow Statements
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 119	Employee Benefits
AASB 1031	Materiality

No other Australian Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

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

**(a) *Income Tax***

The Association is exempt for Income Tax under Section 50-5, of the Income Tax Assessment Act 1997. The Association is recognised as a Public Benevolent Institution by the Australian Taxation Office.

**(b) *Property, Plant & Equipment***

The depreciation rates employed are such that the assets are written off over their expected useful lives using the diminishing value method of depreciation. The rates are considered appropriate for each class of asset.

**(c) *Revenue***

Revenue other than grant income is brought to account when due.

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(d) Grants Received**

Grant income is brought to account as revenue in the year in which it is expended. To the extent that such grants remain unexpended at year end they are carried forward to future accounting periods.

**(e) Capital Expenditure Grant Income**

Grants received for capital expenditure are recognised as non recurrent income when the asset is acquired. Assets acquired by means of such grants are expended and treated as non recurrent expenditure. The balance of the unspent grant is carried forward to future financial years to be matched against the costs associated with the applicable capital expenditure.

**(f) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

**(g) Adoption of Australian Equivalents to International Financial Reporting Standards (AIFRS)**

As a result of the introduction of Australian equivalents to AIFRS, effective from 1 January 2005, the Association's financial report has been prepared in accordance with those AIFRS standards as contained in Note 1 to this report. There has been no material financial impact on the results or state of affairs of the Association as a result of the introduction of AIFRS.

	<b>2006</b>	<b>2005</b>
	\$	\$

**NOTE 2: REVENUE**

OPERATING

Grant Income	171,087	101,674
Fundraising	3,064	6,191
Donations	15,630	9,364
Other	1,280	998
	-----	-----
<b>Total Revenue</b>	<b>191,061</b>	<b>118,227</b>
	=====	=====

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	<b>2006</b>	<b>2005</b>
	\$	\$
<b>NOTE 3: OPERATING PROFIT</b>		
The operating profit is arrived at after charging the following specific items:		
Depreciation	13,651	14,839
Loss on disposal of fixed assets	9,107	-
Auditors remuneration		
For auditing services	1,250	1,250
Other services	250	250
	-----	-----
	<b>\$ 1,500</b>	<b>\$ 1,500</b>
	-----	-----
<b>NOTE 4: CASH ASSETS</b>		
Cash at Bank	48,053	36,307
Petty Cash	104	100
	-----	-----
	<b>\$ 48,157</b>	<b>\$ 36,407</b>
	-----	-----
<b>NOTE 5: RECEIVABLES</b>		
Debtors	2,176	-
	-----	-----
	<b>\$ 2,176</b>	<b>\$ -</b>
	-----	-----
<b>NOTE 6: PLANT &amp; EQUIPMENT</b>		
Computer Equipment – cost	62,661	53,997
Accumulated depreciation	(32,312)	(28,081)
	-----	-----
	30,349	25,916
Furniture & Fittings – at cost	6,694	4,485
Accumulated depreciation	(1,028)	(828)
	-----	-----
	5,666	3,657
	-----	-----
Total Plant and Equipment	<b>\$ 36,015</b>	<b>\$ 29,573</b>
	-----	-----

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2006**

**NOTE 6: PLANT & EQUIPMENT (Continued)**

	Computer Equipment \$	Furniture & fittings \$	Total \$
Written down value 1 July 2005	25,916	3,657	29,573
Additions	25,767	3,433	29,200
Depreciation	(13,071)	(580)	(13,651)
Disposals	(8,263)	(844)	(9,107)
	-----	-----	-----
<b>Written down value 30 June 2006</b>	<b>\$ 30,349</b>	<b>\$ 5,666</b>	<b>\$ 36,015</b>
	-----	-----	-----

**NOTE 7: PAYABLES**

	<b>2006</b>	<b>2005</b>
	\$	\$
Creditors & accruals	6,764	2,907
	-----	-----
	<b>\$ 6,764</b>	<b>\$ 2,907</b>
	-----	-----

**NOTE 8: PROVISIONS**

Annual leave entitlement	3,984	5,093
	-----	-----
	<b>\$ 3,984</b>	<b>\$ 5,093</b>
	=====	=====

**NOTE 9: REVENUE IN KIND**

The association receives an in kind benefit for the use of premises for which no charge is made, the market value of which is estimated to be \$16,706 per annum.

**NOTE 10: CASH FLOW INFORMATION**

a) The operating profit/(loss) for the year is reconciled to the net cash flows from operations as follows.

Operating profit/(loss)	17,620	(12,419)
Non cash items		
Loss on disposal of fixed assets	9,107	
Depreciation	13,651	14,839
Provision for employee benefits	(1,109)	1,551
Movements in assets/liabilities		
(Increase)/decrease in receivables	(2,176)	-
Increase/(decrease) in payables	3,857	(4,761)
	-----	-----
<b>Net Cash flows from operations</b>	<b>\$ 40,950</b>	<b>\$ (790)</b>
	=====	=====

b) Cash comprises the following

Petty Cash	104	100
Bank Accounts	48,053	36,307
	-----	-----
	<b>\$ 48,157</b>	<b>\$ 36,407</b>
	=====	=====

**CENTRE FOR ADVOCACY, SUPPORT & EDUCATION FOR REFUGEES INC**

**DETAILED STATEMENT OF INCOME & EXPENDITURE FOR THE  
YEAR ENDED 30 JUNE 2006**

	<b>2006</b>	<b>2005</b>
	\$	\$
<b>INCOME</b>		
Donations	15,630	9,364
Grants	171,087	101,674
Fundraising	3,064	6,191
Membership Fees	450	673
Miscellaneous	632	-
Interest	198	325
	-----	-----
	191,061	118,227
 <b>EXPENDITURE</b>		
Administration	4,440	5,429
Advertising	1,831	1,851
Bank Charges	541	533
Depreciation	13,651	14,839
Fundraising	3,042	3,258
Insurance	753	622
Interpreters Expense	5,905	15,228
Internet	935	808
Loss on disposal of fixed assets	9,107	-
Membership & Subscriptions	2,060	426
Employee Expenses	90,391	75,157
Office overheads	8,657	205
Superannuation	8,139	6,660
Telephone	5,304	2,121
Other	15,176	3,509
	-----	-----
	173,441	130,646
	-----	-----
<b>Surplus/(Deficit) for the year</b>	<b>\$17,620</b>	<b>\$ (12,419)</b>
	=====	=====