



2014

# Annual Report

International  
**Detention** Coalition

Human rights for detained refugees,  
asylum seekers and migrants

# Contents

<b>Letter from the President and Director</b>	<b>1</b>
<b>Our Members</b>	<b>2</b>
<b>Key Achievements</b>	<b>4</b>
Working Towards Global Solutions	4
Global Initiatives	6
National Advocacy	7
<b>Regional Priorities</b>	<b>8</b>
<b>Our Staff and Advisory</b>	<b>10</b>
Staff	10
Board	10
International Advisory	10
<b>Our Partners</b>	<b>11</b>
Donor Profile: Planet Wheeler	11
<b>Financial Statements</b>	<b>12</b>
Income Statement	13
Balance Sheet	14
Statement Changes Equity	15
Cash Movements	15
Independent Auditors Report	16

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## International Detention Coalition

Human rights for detained refugees,  
asylum seekers and migrants

# Our Values

The International Detention Coalition (IDC) is a unique global network, of 292 civil society organisations and individuals in more than 70 countries, that advocate for, research and provide direct services to refugees, asylum-seekers and migrants affected by immigration detention.

## Vision

The IDC envisions a world without unnecessary immigration detention.

## Mission

The IDC works to ensure that the human rights of refugees, asylum seekers and migrants impacted by immigration detention are respected, protected and fulfilled.

The IDC aims to bring about changes in legislation, policy and practice that prevent, mitigate and respond to the harms associated with immigration detention and that promote alternatives to detention.

The IDC does this through our four key areas of work: network and capacity building, advocacy, awareness raising and campaigns, research and reporting.

## Strategic Priorities

1. Ending and limiting detention, particularly for children
2. Developing and promoting alternatives to immigration detention
3. Improving rights, conditions and monitoring of places of immigration detention

The 2011 – 2014 strategic plan was completed this year. A copy of the IDC strategic plan for this period, and the next three-year strategic plan is available upon request.

# Letter from the President and Director

Change requires leadership and vision, and we are fortunate to report that the International Detention Coalition's (IDC) members and leadership continue to be a driving force behind the growing movement to protect and uphold the human rights of people affected by immigration detention.

Worldwide, momentum is growing among states to reconsider the use of immigration detention and other restrictive border control measures, in place of more humane alternatives with the IDC team and our members driving this change. UN, intergovernmental and regional bodies are increasingly speaking out against immigration detention, particularly for children and families, and increasing numbers of countries are introducing alternatives to immigration detention (ATD) in law and practice.

Throughout 2014, the IDC met with more than 25 governments to explore alternatives to immigration detention, trained more than 200 NGOs from 44 countries, undertook campaign activities in 40 countries, chaired a newly-formed UN/NGO working group to end child detention, and launched the first-ever **immigration detention monitoring manual** together with the Association for the Prevention of Torture (APT) and the Office of the United Nations High Commissioner for Refugees (UNHCR).

We concluded the year with an **external evaluation**, which highlighted the significant impact of the IDC and our members over the past 5 years. It revealed that the IDC is a driving a community of practice with both the moral authority and political capital to move detention reform forward. A staggering 90% of the 77 countries the IDC is working in now have NGOs advocating for alternatives to immigration detention, representing a 5-fold increase since 2009.

This work has been in the face of growing global challenges - increased numbers of human rights violations in detention, rising deaths at sea, more children at risk on the move and increased numbers of people seeking asylum than any point in human history. With these challenges, however, have also come opportunities to clearly and emphatically state that detention is not the solution.

There are alternatives.

Everyday we are reminded of the strength of our international network, hearing encouraging news from members and partners worldwide of inspiring successes in very challenging environments.

We're excited to present here our Annual Report for 2014, which details many of these successes and which marks the completion of a three-year strategic plan that began in 2011.



**“A staggering 90% of the 77 countries the IDC is working in now have NGOs advocating for alternatives to immigration detention, representing a 5-fold increase since 2009.”**

Our next strategic plan from 2015 - 2017, provides a pathway for implementation of theoretical ATD models, and will see the IDC more focused on targeted technical engagement of states and members on seeing greater prevention of unnecessary immigration detention and concrete ATD implementation at a national level.

The IDC is in a very strong position to further lead this shift away from an over-reliance on immigration detention and into a greater use of community-based migration governance models.

We look forward to many more successes ahead.

Anna Gallagher, President

Grant Mitchell, Director

# Our Members

In 2014, the IDC undertook a global member audit which confirmed that we have 292 members from more than 70 countries worldwide. The majority of our members are small to medium-sized grassroots organizations, with the Americas and European regions comprising the largest percentage of IDC membership. Our members have a wide range of specialties, from service provision and individual legal aid, to research, reporting and advocacy.

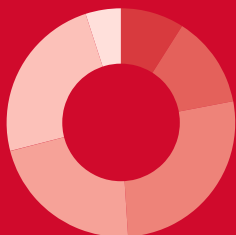
IDC members requested more training opportunities, both online and face-to-face, with a particular emphasis on learning from the experiences of other members and exchanging good practices in their region and globally. Overwhelmingly, members appreciated the IDC's provision of practical tools and case studies including

examples of how to develop, advocate for, raise awareness about and implement alternatives to immigration detention.

Alongside member requests for information, action and support by the IDC are member offers to share information, knowledge and support. IDC members have a wealth of experience relating to detention and alternatives to detention. Members asked for more opportunities to share experiences.

Over 50 members from 16 countries attended our annual member meeting in Geneva, providing feedback and insight into the development of IDC's next strategic plan, which will begin in 2015. The IDC also launched a quarterly Director's Report to update members on the latest IDC developments.

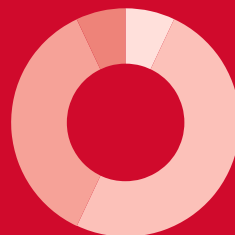
Members by Region



■ Africa	37
■ Americas	77
■ Asia Pacific	65
■ Europe	71
■ International Headquarters	15
■ MENA	27

Total 292

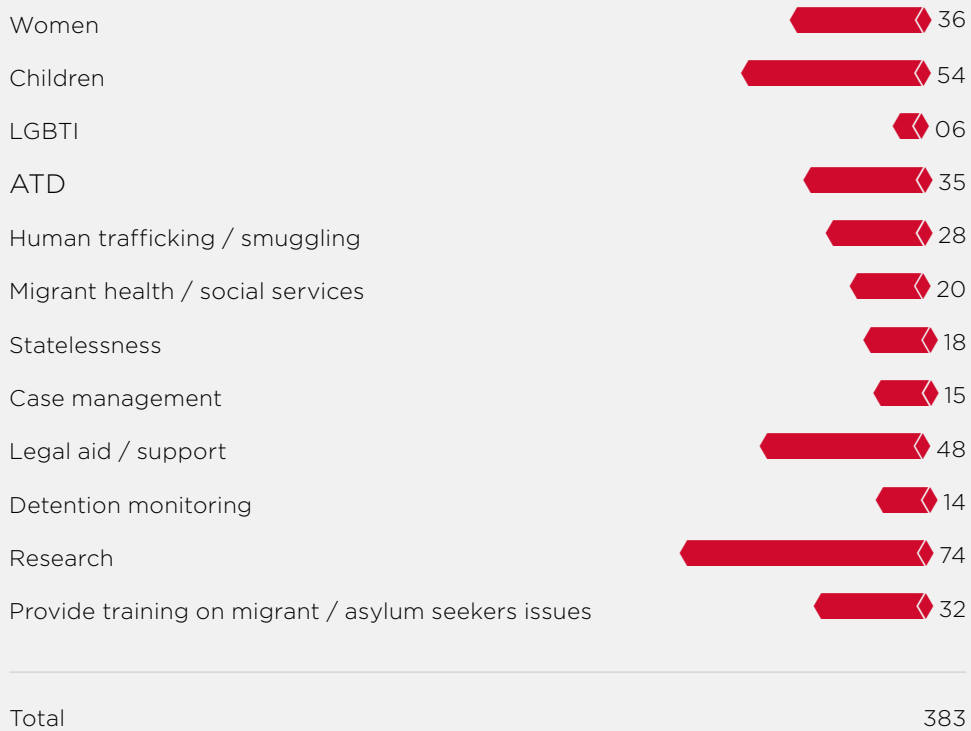
Organisation Size



■ Individual members	7
■ With 10 or less staff	50
■ With 11 - 50 staff	36
■ With more than 50 staff	7

Total 100

## Member Expertise



Through our member audit we gathered feedback from our members. Here are the top five responses to two strategic questions:

Member responses to “what would you like to see IDC doing more of?”

- Sharing real examples of ATD
- Sharing of best practices by region
- Sharing practical tools for advocacy and campaign work
- Collaborative advocacy at global, regional and national levels
- Creating space for members to connect with each other

Member responses to “what can you offer the IDC?”

- Sharing contacts
- Sharing tools
- Sharing knowledge
- Human rights and refugee law knowledge
- Research support

# Key Achievements

Throughout 2014, the IDC met with more than 25 governments to explore alternatives to immigration detention, trained more than 200 NGOs from 44 countries, undertook campaign activities in 40 countries, chaired a newly-formed UN/NGO working group to end child detention, and launched the first-ever *Immigration Detention Monitoring Manual* together with the Association for the Prevention of Torture (APT) and the Office of the United Nations High Commissioner for Refugees (UNHCR).

## External Evaluation

The IDC commissioned a comprehensive External Evaluation to consolidate key insights. Conducted by Lesley Hoatson, an accredited evaluator of NGO, UN and government programs, the evaluation looks at the impact of the IDC's work. It provides qualitative and quantitative analysis of advocacy outcomes as well as recommendations to strengthen the work of the IDC, following interviews with a wide range of members, funders, governments and stakeholders.

### Significantly the evaluation found:

- The IDC has been a major contributor to the shift in the international debate towards alternatives to detention by offering leadership, technical expertise, groundbreaking research, capacity building and training
- 90% of the 77 countries the IDC is working in now have NGOs advocating for alternatives to immigration detention, representing a 5 fold increase since 2009
- From this work has come changes to law, policy and practice and a significant number of people have been released from detention

### The IDC has worked directly with governments:

- In 3 countries where children have so far been released (Japan, Belgium and Israel).
- On ATD legislation and policy development in the China, EU, Netherlands, Poland, Taiwan and Turkey
- On ATD program development and implementation in Japan, Belgium, France, Malaysia, Mexico, Tanzania and USA.

You can read the evaluation at: <http://idcoalition.org/publications/evaluating-impact-international-detention-coalition>

## Working Towards Global Solutions



IDC Director, Grant Mitchell, conducting training on the CAP model at the IDC and Asia Pacific Refugee Rights Network workshop on Alternatives to Detention in Kuala Lumpur, 2014

The IDC is the lead international organization focused on providing solutions to harmful immigration detention. Our message is simple: there are alternatives that are more humane, efficient and cost effective than detaining people.

The Community Assessment and Placement (CAP) model is the IDC's framework for change, designed to assist governments in their exploration, development and implementation of alternatives to detention.

The majority of IDC's work aims to deepen the understanding of the CAP model. In 2014, the IDC trained more than 200 NGOs from 44 countries on the CAP model and alternatives to detention, with regional IDC workshops held in Brussels, Kampala and Kuala Lumpur. Significant capacity building was also undertaken through events coordinated in the Americas, with the IDC leading, along with over 160 members and partners, a thematic hearing before the Commission which detailed the need for more knowledge on the use of immigration detention in the region and on positive practices from which to develop and strengthen alternatives to detention. Over 60 IDC members



and partners joined an International Day of Action to commemorate the 25th Anniversary of the UN Convention on the Rights of the Child on November 20, including events in 20 countries and the UN General Assembly in New York.

There was also significant UN and intergovernmental support for the IDC's work in 2014. Notably, UN Secretary General Ban Ki-moon - delivering his keynote address at the 7th Global Forum on Migration and Development (GFMD) in Stockholm, Sweden - urged states to "end the administrative detention of children" as a matter of priority and to "seek alternatives to the administrative detention of [all] migrants." Similarly, the UN High Commissioner for Refugees, António Guterres - delivering his keynote address to the 2014 UNHCR Annual Consultations with NGOs - called immigration detention one of the top three challenges facing refugees and asylum seekers today. To address this challenge, in June 2014 the Office of the UN High Commissioner for Refugees (UNHCR) launched a 5-year *Global Strategy - Beyond Detention* in which they will work with states to end the immigration detention of children and to implement ATD in law and practice. Finally, the Office of the UN High Commissioner for Human Rights (OHCHR) has continued its strong support of the IDC's work to limit immigration detention and promote alternatives to detention. OHCHR published two ground-breaking reports in 2014 on

the human rights of migrants at international borders which highlighted the exceptional nature of detention under international law and stated "that states have an obligation to first pursue non-custodial, community-based alternatives to detention".

**"Immigration detention must remain a key area of scrutiny and focus for our collective efforts with States' continued use of detention for vulnerable asylum seeker and refugee men, women and children.**

**UNHCR greatly appreciates the efforts of IDC and we value our strong partnership and ongoing collaboration with your institution. IDC's support to our own Global Strategy - Beyond Detention 2014-19 in all regions and in many countries has been instrumental in advancing on the initial two-year implementation phase of the strategy. "**

Volker Türk, Assistant High Commissioner for Protection, UNHCR

## International Day of Action



Uganda Poster Campaign



Panel in New York along side the UN General Assembly



Sky Lantern Launch in El Salvador

To commemorate the 25th Anniversary of the UN Convention on the Rights of the Child, the IDC initiated an International Day of Action, coordinated by the Global Campaign to End Immigration Detention of Children.

Over 60 organizations from 40 countries participated in the Day of Action, including more than 20% that were new to the Campaign. During November, the Campaign hashtag #EndChildDetention recorded a reach rate of 2.31 million people.

Evaluations received from Campaign organisers consistently ranked their experience of running an activity for the International Day of Action as a positive contribution towards their own advocacy and skill development, indicating that supporters would like more coordinated actions to take place in the future.

View a round up of activities: <http://endchilddetention.org/crc25>

## Global Initiatives



IDC Director presenting at the Detention Session of the UNHCR NGO consultations, June 2014, Geneva.

In 2014, the IDC coordinated and was elected to chair an Inter-Agency Working Group (IAWG) to End Child Immigration Detention. The group consists of sixteen prominent UN groups, intergovernmental organizations, and civil society representatives who collectively represent stakeholders in every country of the world. Together, they have committed to a 3-year term of engagement in which they will seek to assist states to “completely and expeditiously” end the practice of child immigration detention, consistent with the UN Convention on the Rights of the Child.

In June, UNHCR, with the support of the IDC, launched its first-ever 5 year *Global Strategy – Beyond Detention*, which highlights the need to end child detention, ensure implementation of alternatives to detention and improve monitoring and conditions of places of immigration detention in-line with the IDC’s three strategic priorities.

The IDC launched the first ever guide to monitoring places of immigration detention, in partnership with

the Association for the Prevention of Torture (APT) and UNHCR. It is a practical tool to assist people around the world languishing in appalling conditions in places of detention.

The IDC handbook *There Are Alternatives* was published in 2012, which detailed the CAP model and provided practical examples of alternatives already being implemented around the world. Since then, two years of research has been underway to update the handbook with more current alternatives from an array of transit and destination countries.

To complement these initiatives, the IDC has begun developing an online toolkit which will provide accessible training for all members in the key areas in which the IDC works. Planning for this tool, which aims to be practical and speak to real-life examples of alternatives to detention, was undertaken in 2014, with a plan for release in late 2015.

### Guide to Monitoring Places of Immigration Detention



A collaboration between the Association for the Prevention of Torture (APT) and United Nations High Commissioner for Refugees (UNHCR) and the IDC.

The culmination of 2 year’s work, the step-by-step guide is for anyone or any institution carrying out immigration detention visits. It can also be used as a checklist for authorities, detention centre staff and journalists on the standards that need to be applied when asylum-seekers and migrants are detained.

The guide forms part of the IDC’s plans to expand its work to support member access to places of detention and to build member capacity to improve rights, conditions and monitoring of places of immigration detention. The guide is available at: <http://idcoalition.org/publications/monitoring-immigration-detention-practical-guide>



## National Advocacy



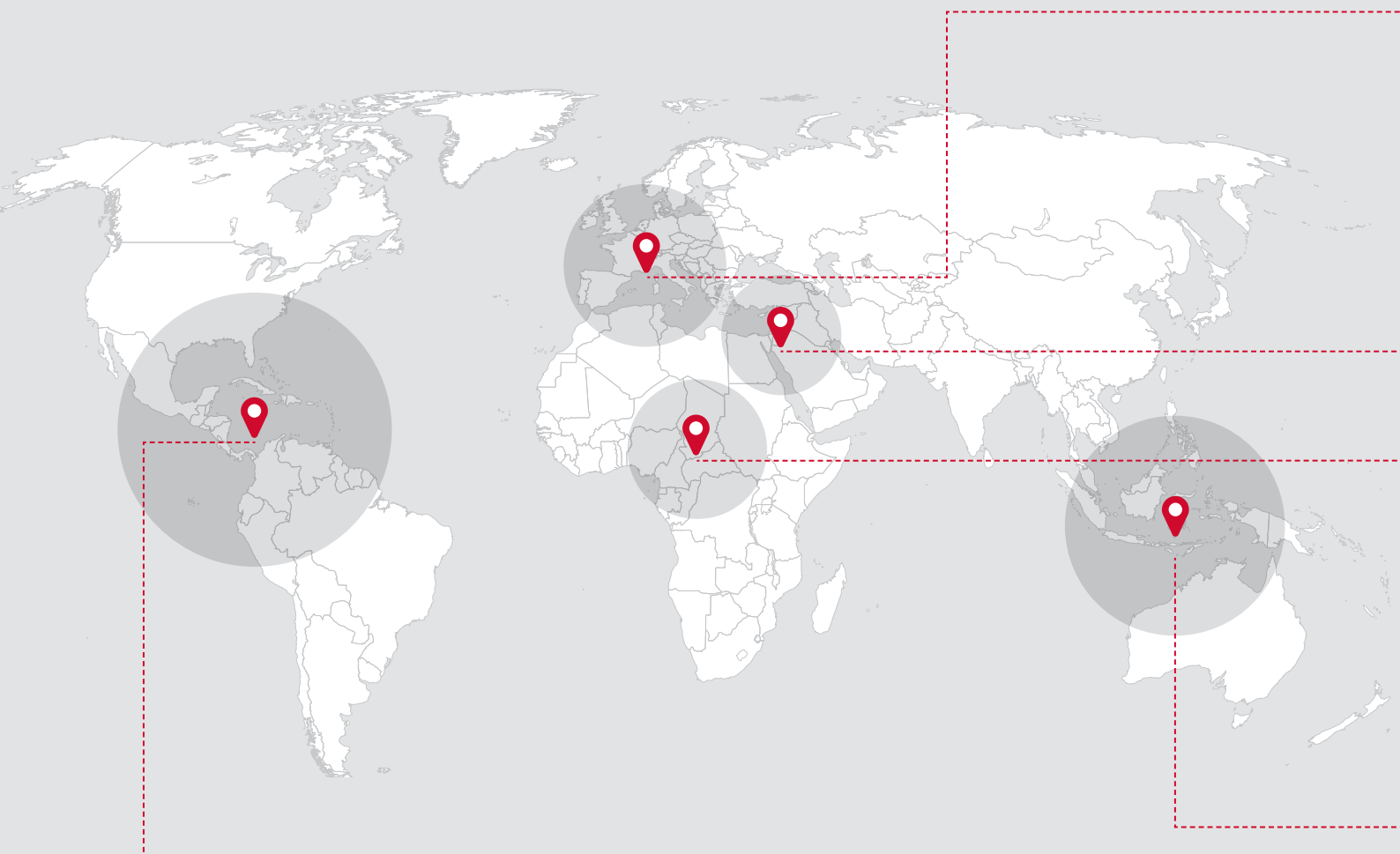
Elba Coria, IDC Regional Associate Americas Office, presents at a thematic hearing before the Inter-American Commission on Human Rights, October, 2014

The IDC's pragmatic approach of identifying good international practices and facilitating dialogue with governments to explore possible solutions, together with building the capacity of NGOs to further advocate for and implement alternatives at the domestic level, has been highly successful.

### **A number of significant national developments took place, including:**

- Children under the age of 12 and women who are more than 5 months pregnant will no longer be subject to immigration detention in Taiwan
- The Inter-American Commission on Human Rights report on Mexico highlights immigration detention as a primary contributor to human rights violations in the country, and asserts that alternatives to detention should be the rule
- Israel High Court rules that detention of asylum seekers should be a last resort
- UK Court of appeal found the second aspect of Detained Fast Track unlawful
- The Netherlands banned border detention of children and implemented trafficking screening mechanisms
- Throughout 2014 the IDC discussed and explored alternatives to immigration detention with government representatives from Australia, Armenia, Azerbaijan, Bulgaria, Brazil, Bosnia, China, Estonia, Finland, Georgia, Hungary, Iran, Israel, Italy, Latvia, Lithuania, Luxembourg, Malaysia, Mexico, Moldova, Montenegro, Netherlands, Poland, Serbia, Sweden, Taiwan, Tanzania, Trinidad and Tobago, Turkey, the United Kingdom, Ukraine and Zambia.

# Regional Priorities



## Americas

### Key issues

- Mandatory detention and deportation policies in North America
- Increased interception, detention and deportation of children and families
- Criminalization of irregular migration
- Lack of monitoring of places of detention
- Lack of available information on detention practices in several sub-regions

### Key developments

- Inter-American Court of Human Rights issued an Advisory Opinion No. 21 to states that immigration detention of children is always arbitrary and issues guidelines on appropriate alternative care
- Calls by the Inter-American Commission on Human Rights (IACHR) for states to implement ATD in the first instance and detention only as a last resort were strengthened after 160+ petitioners supported IDC's regional findings at a thematic hearing on detention and ATD

- Brasilia Declaration and Plan of Action (2014 Cartagena process) includes State commitments on non detention of children, limiting detention and establishing access to ATD
- IDC released preliminary findings of regional trends on detention and ATD, a critical resource for members and partners
- Member engagement expanded through collaborative regional initiatives
- Working towards regional solutions: governments and civil society in Mexico, El Salvador and Guatemala make progress on protocols and pilots for the protection of migrant children
- Successful and unprecedented strategic litigation on detention by members in the US and Mexico

## Europe

### Key issues

- Restrictive EU border policies and externalization
- Narrow, legalistic understanding of alternatives
- Lack of individualized assessment
- Poor detention conditions in some countries
- Mandatory or systematic detention policies in some countries
- Immigration detention of children in most EU countries
- Use of the Dublin Regulation to detain and deport asylum seekers

### Key developments

- CoE HR Commissioner names child immigration detention top challenge for Europe
- The Parliamentary Assembly of the Council of Europe calls for an end to child detention
- Regional advocacy on engagement-based ATD being developed
- Strengthening monitoring capacity among members
- UK Court of appeal finds second aspect of Detained Fast Track unlawful
- The Netherlands banned border detention of children and implemented trafficking screening mechanisms

## Africa

### Key issues

- Complex mixed migration
- Securitisation
- Criminalisation
- Lack of access to protection mechanisms from detention for vulnerable groups
- Forced and closed encampment
- Lack of monitoring of places of detention

### Key developments

- Two national working groups to explore raising awareness and campaign on ATD for children
- Strategic litigation on detention in South Africa
- Proposed site visit to Zambia on collaborative alternative to detention model for IDC members and governments, extended by Government of Zambia
- Key IDC members engaging with the African Committee on Human and Peoples' Rights (ACHPR)
- Stakeholder engagement underway for child detention related theme at the Africa Union ACERWC

## Middle East North Africa

### Key issues

- Complex mixed migration
- Criminalisation
- Dangerous journeys, multiple detention experiences
- Vulnerable groups, lack of access to protection mechanisms from detention
- Labour laws and detention of migrant workers
- Lack of monitoring
- Limited and inconsistent IDC membership
- Securitisation

### Key developments

- Member engagement and growing awareness of the impact of detention continues at a national and regional level
- Israel High Court ruling: detention of asylum seekers should be a last resort
- Key international stakeholders including representatives of the Governments of Sweden and Belgium meet with Government of Israel, highlighting positive possibilities for ATD and offering advice

## Asia Pacific

### Key issues

- Mixed migration movements
- Lack of efficient or comprehensive screening and assessment processes
- Criminalisation of migration in South Asia
- Detention of vulnerable groups and lack of access to protection mechanisms
- Weak judicial mechanisms
- Existing alternatives are not codified in law nor systematically applied
- Lack of monitoring of places of detention

### Key developments

- Three South East Asian national working groups to explore/operationalise ATD for children
- Judicial mechanisms are being used to challenge detention in East Asia and South Asia
- Momentum towards developing a regional refugee protection strategy, including a focus on non-detention and alternatives
- Vulnerable groups in Taiwan will no longer be subject to immigration detention
- New Australian coalition working to reduce child detention in the Asia Pacific region, being led by UNICEF

# Our Staff and Advisory

The IDC extends our gratitude to our staff and advisory, who have guided the work in 2014.

## Staff



**Grant Mitchell**  
Director



**Lucy Bowring**  
Capacity Building  
and Regional  
Coordinator of Africa  
and the Middle East



**Ben Lewis**  
Advocacy  
Coordinator



**Leeanne Torpey**  
Communications  
and Campaign  
Coordinator



**Gisele Bonnici**  
Americas Regional  
Coordinator



**Jem Stevens**  
Europe Regional  
Coordinator



**Vivienne Chew**  
Asia-Pacific Regional  
Coordinator



**Elba Coria**  
Regional Associate  
Americas Office



**Vanessa Martinez**  
Americas Program  
Officer



**Libby Zerna**  
Finance and Admin-  
istration Coordinator

## Board

- **Anna Marie Gallagher**, President
- **Alice Nah**, Vice President
- **Mary Latham**, Treasurer and Secretary
- **Michelle Brané**
- **James Thompson**

## International Advisory

- **Fr Michael Gallagher**, The Jesuit Refugee Service (JRS)
- **Sydia Nduna**, The World Council of Churches
- **Nancy Pérez García**, Sin Fronteras
- **Melanie Teff**, Refugees International
- **Lucy Kiama**, Refugee Consortium of Kenya
- **Kaajal Ramjathan-Keogh**, Lawyers for Human Rights
- **Jerome Phelps**, Detention Action
- **Janet Dench**, Canadian Council for Refugees
- **Grusa Matevzic**, Hungarian Helsinki Committee
- **Eleanor Acer**, Human Rights First
- **Anoop Sukumaran**, Asia Pacific Refugee Rights Network
- **Amal de Chickera**, Equal Rights Trust
- **Alice Farmer**, Human Rights Watch
- **Solomon Wasia Masitsa**, Kituo Cha Sheria
- **Sherif Elsayed-Ali**, Amnesty International
- **Seta Hadesian**, Middle East Council of Churches (MECC)
- **Philip Amaral**, JRS Europe

# Our Partners

The IDC would like to thank our Members and supporters from around the globe for their continuing support during 2014. Particular thanks go to the Governance and Finance Committee, and the International Advisory Committee who give of their time so generously.

To the wonderful volunteers and interns who have worked tirelessly; Aline Fautsch, Carla Suarez, Colectivo de Apoyo para Personas Migrantes, Dave Hopkins, Ellen Field, Flor Aguilar, Frances Moran, Federica Toso, Hela Mendoza, Ilalali Hernández, Iulia Ilca, Joe Laney, Kaleb Cox, Kevin Smith, Marcela De La Garma, Marcela Castro, Maria Gallegos, Maureen Kirkpatrick, Neta Gruber, Nina Zivy, Oriol Valles, Rachel Brown, Rosario Rizzo Lara, Sandra Gancz, Tania Alcántara, Tres Gatos Films, Xavier Rodríguez, your contributions are enormously appreciated.

We also thank our pro bono legal support at Hunton & Williams, and Holding Redlich.

Most importantly to our funders who continue to share our vision of a world without immigration detention: Oak Foundation, Open Society Foundation, Cammina Foundation, Ford Foundation, MacArthur Foundation, Planet Wheeler Foundation, WCF Charitable Trust, Avina Americas, Bromley Foundation and the Australian Community Foundation.

## Donor Profile: Planet Wheeler

**Anna Demant, Foundation Manager Planet Wheeler**



Although Planet Wheeler is a relatively new Foundation, its founders Maureen and Tony Wheeler have a long philanthropic history. In their travels as founders and authors of Lonely Planet Publications, Maureen and Tony Wheeler saw first hand the need to support those more in need than them-

selves; as Lonely Planet book sales grew over the years, so did their capacity for giving. The sale of a majority stake in Lonely Planet Publications to BBC Worldwide in 2007 forced a change in structure and Planet Wheeler Foundation - a private family Foundation, was born.

**“Refugees and asylum seekers need advocates who have a global focus and ability to provide solutions, in the face of what can often be a narrow debate”**

“The IDC is the only global group working to promote viable alternatives to detention. Together with its partners, it is tirelessly pursuing a regional solution to a global problem. Crucially, IDC members involve a wide range of actors focussed on a protection agenda, from very small groups providing direct assistance to asylum seekers in detention in Malaysia, to large Australian universities.

The IDC takes the politics out of what many have called a ‘wicked problem’, that is a problem whereby solving one problem creates others. By going directly to government and providing technical solutions to problems such as where to put children if they are released, or how to work with family members, IDC has found that many bureaucrats and decision makers are open to releasing children from detention, they are just cautious. Refugees and asylum seekers need advocates who have a global focus and ability to provide solutions, in the face of what can often be a narrow debate”.

Read the whole profile at:

<http://idcoalition.org/the-planet-wheeler-foundation>

# Financial Statements

Statement by Governance and Finance Committee

The International Detention Coalition continued to maintain a secure position of financial stability during the financial year ending June 2014.

Total revenue for the reporting period remained steady with the majority of funding being ongoing multi-year recurrent project funding. Funders for this period are included on page 11. Expenses have also remained steady during the period.

Current assets have increased significantly, mainly due to an increase in cash and cash equivalents. This has arisen from some funding being received in advance and being spent in a subsequent financial year. All funds are invested so as to maximise interest income which can then contribute to the organisation's accumulated surplus.

A complete copy of the audited financials are available upon request from the IDC office at [info@idcoalition.org](mailto:info@idcoalition.org). IDC makes a firm commitment to full adherence to the Australia Council for International Development Code of Conduct regarding full disclosure and transparency of financial reports.

There were no significant changes in the nature of any IDC activities during this reporting period.

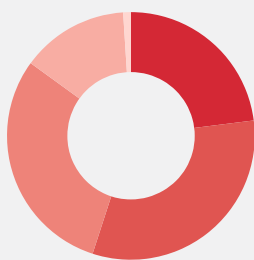
We again take this opportunity to thank all our financial supporters for their belief in our work and their shared commitment to our vision.

**Mary Latham**

*Treasurer*

International Detention Coalition

## Expenditure



Childrens Campaign	\$222,600
Capacity Building	\$311,680
Global ATD Campaign	\$284,851
Admin/Secretariat exp	\$145,272
Miscellaneous	\$6,862



## Income Statement

July 1, 2013 - June 30, 2014	AUD	AUD
REVENUE	2014	2013
Monetary Donations	-	8,973
Non-monetary Donations	-	-
AusAID Funding	-	-
Australian Funding	205,800	97,900
Overseas Funding	805,280	885,115
Investment Income	18,740	12,705
Other Income	36	886
Revenue for International or Religious Adherence Promotion Programs	-	-
<b>TOTAL REVENUE</b>	<b>\$1,029,855</b>	<b>\$1,005,579</b>
EXPENDITURE		
International Aid and Development Programs		
Funds to international programs	476744	845379
Program Support Costs	395880	-
Community Education	-	-
Fundraising Costs		
Public Revenue Raising	264	-
Government, Multilateral and Private Fundraising	10050	16071
Accountability and Administration	112327	130110
Non-monetary Expenditure	-	-
Political / Religious Adherence, Promotion Program Expenditure	-	-
Domestic Programs Expenditure	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$995,265</b>	<b>\$991,560</b>
<b>EXCESS/SHORTFALL</b>	<b>\$34,590</b>	<b>\$14,019</b>

## Balance Sheet

For year ending June 30, 2014	AUD	AUD
<b>ASSETS</b>	<b>2014</b>	<b>2013</b>
<b>Current Assets</b>		
Cash and Cash equivalents	768,987	558,490
Trade and other receivables	160,148	2,714
Inventories	-	-
Assets held for sale	-	-
Other financial assets	-	-
<b>Total Current Assets</b>	<b>\$929,135</b>	<b>\$561,204</b>
<b>Non-Current Assets</b>		
Other financial assets	-	-
Property, plant and equipment	6,150	7,139
Investment property	-	-
Intangibles	-	-
Other non-current assets	-	-
<b>Total Non-Current Assets</b>	<b>\$6,150</b>	<b>\$7,139</b>
<b>Total Assets</b>	<b>\$935,285</b>	<b>\$568,343</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Trade and other payables	10,119	644
Borrowings	-	-
Current tax liabilities	-	-7,106
Other financial liabilities	-	8,306
Provisions	28,412	28,134
Other (unexpired grants)	813,245	489,445
<b>Total Current Liabilities</b>	<b>\$851,776</b>	<b>\$519,423</b>
<b>Non-Current Liabilities</b>		
Borrowings	-	-
Other financial Liabilities	-	-
Provisions	-	-
Other	-	-
<b>Total Non-Current Liabilities</b>	<b>\$-</b>	<b>\$-</b>
<b>Total Liabilities</b>	<b>\$851,776</b>	<b>\$519,423</b>
<b>Net Assets</b>	<b>\$83,509</b>	<b>\$48,920</b>
<b>Equity</b>		
Reserves	48,919	34,900
Retained Earnings	34,590	14,019
<b>Total Equity</b>	<b>\$83,509</b>	<b>\$48,919</b>

## Statement Changes Equity

	Retained earnings	Reserves	Other	Total
Balance at 1 July 2013	48,919	-	-	48,919
Adjustments or changes in equity due to, for example, adoption of new accounting standards	-	-	-	-
Items of other comprehensive income	-	-	-	-
Excess of revenue over expenses	34,590	-	-	34,590
<b>Balance at June 30 2014</b>	<b>\$83,509</b>	<b>\$-</b>	<b>\$-</b>	<b>\$83,509</b>

## Cash Movements

	Cash available at June 30 2013	Cash raised during the financial year	Cash disbursed during financial year	Cash available at June 30 2014
Childrens Campaign	176,495	324,352	222,600	278,247
Capacity Building	152,956	325,470	311,680	166,746
Global ATD Campaign	160,734	352,200	284,851	228,083
Admin/Secretariat exp	61,355	161,000	145,272	77,083
Non-Designated Purposes	6,950	18,740	6,862	18,828
<b>Total Cash Available</b>	<b>\$558,490</b>	<b>\$1,181,762</b>	<b>\$971,265</b>	<b>\$768,987</b>

**INTERNATIONAL DETENTION COALITION INCORPORATED  
A.B.N 31 857 674 815**

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
INTERNATIONAL DETENTION COALITION INCORPORATED**

**Report on the Financial Report**

I have audited the accompanying financial report, being a special purpose financial report, of International Detention Coalition Incorporated (the association) which comprises the committee's report, statement of financial position as at 30 June 2014 and the income statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

*Committee's Responsibility for the Financial Report*

The committee of the association is responsible for the preparation of the financial report and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012 Victoria and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free of material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. Those standards require that I 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 of 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 judgment, including the assessment of the risks or 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 of the financial report that gives a true and fair view, 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 appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

*Independence*

In conducting my audit, I have complied with applicable independence requirements of Australian professional ethical pronouncements.

**INTERNATIONAL DETENTION COALITION INCORPORATED  
A.B.N 31 857 674 815**

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
INTERNATIONAL DETENTION COALITION INCORPORATED**

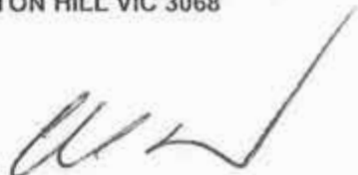
*Auditor's Opinion*

In my opinion, the financial report of International Detention Coalition Incorporated presents fairly in all material respects the financial position of International Detention Coalition Incorporated as of 30 June 2014 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

*Basis of Accounting and Restriction on Distribution*

Without modifying my opinion, I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist International Detention Coalition Incorporated meet the requirements of the Associations Incorporation Reform Act 2012 Victoria. As a result, the financial report may not be suitable for another purpose.

**ACCOUNTANCY GROUP PTY LTD  
Certified Practising Accountants  
Suite 1 101-103 Queens Parade  
CLIFTON HILL VIC 3068**



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**Manuel Tsirmiris CPA  
Director**

Dated: 5th November 2014.

# Get Involved

## Join our coalition



Staff and Board Members of the International Detention Coalition, Kuala Lumpur, April, 2014

Non-governmental organisations, civil society groups, universities, academics, and research centres may become Associate Members of the International Detention Coalition. For further information and to access a membership form, please visit our website at <http://idcoalition.org/how-to-join-the-idc>

## Stay up to date

If you would like to stay up to date with the IDC's latest developments, like us on Facebook (International Detention Coalition), follow us on Twitter (@idcmonitor) and subscribe to our free monthly newsletter at <http://idcoalition.org/e-news>

## Best practice conduct

The IDC strives to achieve best practice in the NGO sector. As a member of the Australian Council for International Development (ACFID) we are committed to full adherence to the ACFID Code of Conduct, which is available online. Any complaints about the IDC can be directed to ACFID via <http://www.acfid.asn.au>

Individuals, organisations and those wishing to lodge a complaint against IDC can review the complaint policy to identify the relevant contact via <http://idcoalition.org/about-idc/contact-us>