



Immigration Advice and Rights Centre

# annual report 2019/2020





### Acknowledgement of country

The Immigration Advice and Rights Centre acknowledges that we stand on Aboriginal lands; we recognise the strength, resilience and capacity of Aboriginal people and pay our respects to Aboriginal Elders past and present.

Always was, always will be,  
Aboriginal land.

### Design

Studio Cahoots [www.studiocahoots.com.au](http://www.studiocahoots.com.au)

### Photographs

Many of the photographs used in this report are sourced from Unsplash: beautiful, free images gifted by the world's most generous community of photographers. <https://unsplash.com>

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# Our Vision

IARC's vision is for vulnerable people to receive fair and just immigration outcomes.

## Our Values

Expertise

Compassion

Confidentiality

## Our Purpose

The Immigration Advice and Rights Centre advocates for a just and equitable Australian immigration system. IARC helps vulnerable migrants navigate Australian immigration law through the provision of free legal advice, casework, information and referrals, community legal education, law reform and advocacy.

IARC's clients are some of the most vulnerable people in Australia. They are often fleeing persecution, torture and violence. Many have been granted entry to Australia on humanitarian or protection visas, and they now want to be reunited with family and loved ones. Others are seeking asylum. Many have experienced significant trauma and suffer from depression and anxiety, or other physical illnesses and may be homeless, victims of domestic violence, have a disability or mental incapacity. All our clients are financially disadvantaged. We provide advice on a range of matters, including:

- Partner visas including the family violence provisions;
- Carer, Child and other family visas;
- Protection visas
- Refugee and Humanitarian visas;
- Bridging, Visitor and other temporary visas;
- Resident Return visas;
- Visa cancellations; and
- Citizenship.

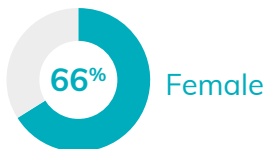
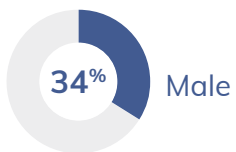
We are a culturally and trauma informed practice with over 30 years of experience providing immigration advice and assistance. Our advice is free and confidential.



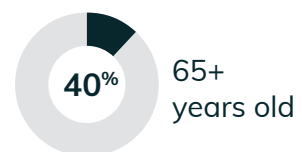
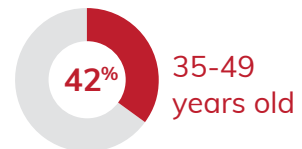
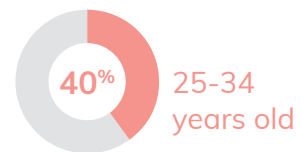
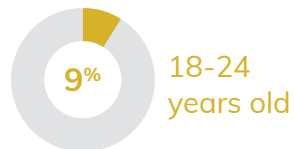
The top ten countries of birth for our clients are: India, China, Iraq, Australia, Philippines, Iran, New Zealand, Pakistan, Fiji and United Kingdom.



Our clients are:



Our clients are:



# Our Objectives

IARC achieves its vision and purpose by:

1

Providing a professional and effective immigration legal service that prioritises the legal needs of disadvantaged and vulnerable people in NSW.

2

Increasing awareness and understanding in the community of issues faced by vulnerable people in Australia.

3

Ensuring IARC's services are of high quality, culturally appropriate and efficient.

4

Having organisational governance and management processes that underpin a professional, compassionate and effective legal service that is sustainable in the long term.





#### CASE STUDY:

### Family violence – allegations by the perpetrator

Dora arrived in Australia on a temporary partner visa sponsored by her husband. After a while, her husband's behaviour began to change. He would get angry when she talked to her family back home, frequently insulted her and controlled who she could meet up with. Over time, his abuse also became physical.

Dora eventually managed to escape the relationship and seek help from a women's refuge. The refuge helped her report her husband's behaviour to the police and referred her to IARC for legal advice. IARC assisted Dora to prepare evidence of family violence for the Department of Home Affairs.

Sometime later, Dora received a letter from the Department asking her to comment on the allegation that her claims of experiencing family violence were false. These allegations were made by her former husband, which was apparently accepted by the police. Dora's case worker contacted IARC again for assistance.

IARC helped Dora respond to the allegations by seeking information from the police, obtaining further evidence from her psychologist and writing legal submissions on her behalf. IARC also assisted Dora to write a statement about the allegations. It took numerous appointments over time to carefully take down Dora's statement, using an interpreter and being conscious of avoiding further harm while asking Dora to recount traumatic events.

Dora's efforts, coupled with IARC's representation, paid off and she was granted a permanent visa.

\* Details such as names, dates and locations have been changed for confidentiality reasons

# Our Impact in 2019-20

2,233

legal advices given

1,315

people helped

1,596

referrals made

1,106

family violence related legal services delivered

42

new cases opened





# Our Governance

## Our Organisation

IARC is a not-for-profit specialist Community Legal Centre with over 30 years of experience in immigration law and policy. Our primary source of funding is the Commonwealth through the National Legal Assistance Partnership and the New South Wales Government through the Community Legal Centres Program. IARC is an incorporated association constituted under the *Associations Incorporation Act 2009* (NSW). IARC is a member of Community Legal Centres NSW and accredited under the National Accreditation Scheme, an industry-based certification process managed by Community Legal Centres Australia. This accreditation recognises best practice in the delivery of community legal services. IARC is also a registered charity with the Australian Charities and Non-For-Profits Commission and is able to receive tax deductible donations. All immigration advice on behalf of IARC is given by practicing solicitors who are Registered Migration Agents and must comply with the Code of Conduct for migration agents.

## Our Management Committee

|           |                |
|-----------|----------------|
| President | Kathryn Viegas |
|-----------|----------------|

|                |               |
|----------------|---------------|
| Vice President | Peter Gesovic |
|----------------|---------------|

|           |              |
|-----------|--------------|
| Secretary | Rowena Irish |
|-----------|--------------|

|           |             |
|-----------|-------------|
| Treasurer | Lina Tchung |
|-----------|-------------|

|                 |              |
|-----------------|--------------|
| Ordinary Member | Giulio Katis |
|-----------------|--------------|

|                 |  |
|-----------------|--|
| Ordinary Member | Robert Mattar<br>(appointed 9 July 2019) |
|-----------------|--|

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### Kathryn Viegas

Kathryn Viegas is a Director of Nomos Legal and is an Accredited Specialist in Immigration Law. She has practiced immigration law since 2003 and has been recognised in the AFR's Best Lawyers list annually since 2018. A migrant herself, Kathryn started her career at the HIV/AIDS Legal Centre before moving into private practice. She has worked at a number of boutique immigration law firms, including two that she has helped to establish. Throughout her career, Kathryn has advocated for the rights of the most disenfranchised within Australia's immigration program, including asylum seekers and people living with HIV and other medical conditions. Since 2007, Kathryn has been involved in continuing legal education through her preparation and presentation of CPD programs for Nomos, IARC, the College of Law and other organisations. Since 2019, she has taught the Graduate Diploma in Migration Law at Victoria University. She holds degrees in Psychology and Law from The University of New South Wales, a Graduate Diploma in Legal Practice from the Australian National University and a Master of Laws degree from The University of Sydney. Kathryn is also a Founding Director of The TLR Foundation, established in memory of a former client to promote bone marrow donation in Australia.

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### Peter Gesovic

Peter is a doctor and has been a member of IARC for the past decade. He consults to the health sector on both business and educational matters and in particular those concerned with general practice around Australia. The dynamic between traditional modes of pedagogy and emerging digital trends is a particular area of interest. He has been a close observer and student of global migration for many years using a variety of intellectual tools in the consideration of fundamental issues of human wellbeing.

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### Rowena Irish

Rowena is a highly experienced legal practitioner with more than 15 years experience in immigration law and previously in a top tier law firm in e-commerce and privacy. She has returned as a Director of Supra Legal, a boutique immigration law firm, after a five year appointment as a Member at the Migration and Refugee Review Tribunals. Prior to this she was acting Principal Solicitor and Director at IARC. Rowena is a recognised expert in immigration law, having presented seminars and information sessions across a broad range of immigration and citizenship topics. She is an MIA Accredited Educator, was named in the AFR's Best Lawyers list 2019 and has written extensively on Australian immigration and citizenship law, including as the co-author of the 8th edition of *The Immigration Kit*.

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### Lina Tchung

Lina Tchung is Division Director, Internal Audit Division, Risk Management Group, Macquarie Group Ltd. She has over 17 years specialising in wealth and asset management and has worked in both Sydney and San Francisco. Lina brings a wealth of experience in Financial Reporting, Statutory Compliance, Risk Management and Governance. From 2009 to 2018, Lina was a non-executive director and finance committee member of YWCA NSW, a not-for-profit organisation on the front line for improving gender equality and eliminating violence against women. She is a member of the Chartered Accountants Australia & New Zealand and holds a Bachelor of Business (Management) and Bachelor of Commerce from the University of Queensland.

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### Giulio Katis

Giulio Katis is a financial markets professional with an academic background in mathematics and computer science. He has interests in the transformational implications of new technologies especially as it pertains to the relationship between individuals and society. Giulio is the Managing Director of Westpac's Financial Markets eCommerce. Prior to joining Westpac, he worked at Barclays Global Investors (BGI) as a Portfolio Manager, Strategist and Senior Researcher. Before moving to the world of finance, Giulio held research fellow roles at the University of Sydney and at l'Università degli Studi dell'Insubria (Como, Italy). He has a PhD in Pure Mathematics from Sydney University. Though born in Australia, he comes from a migrant family background. Giulio believes organisations working to create equal opportunity in society (especially for the potentially vulnerable) and to combat the parochial and negative aspects of 'entitlement', need to be supported in Australia.

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## Robert Mattar

Robert Mattar is the General Manager of on demand services at Oneflare Pty Ltd. In this position Robert manages a team building technology led solutions to the delivery of household services across Australia. Previously Robert worked as CEO at sports technology start up Teamer, a sports platform used by over 100,000 sports teams in over 50 countries. An experienced senior manager, Robert has spent over 15 years working with technology and media businesses in Europe and Australia. Robert brings with him experience in corporate fundraising, business and operations management and growth marketing. Robert has a keen interest in areas including the provision of support to vulnerable members of society and the environment. Robert is also a member of the General Assembly of Greenpeace Australia Pacific.

## Our Staff

|                               |                                    |
|-------------------------------|------------------------------------|
| <b>Principal Solicitor</b>    | Ali Mojtahedi                      |
| <b>Director</b>               | Sabina Wynn (until 18 March 2020)  |
| <b>Director and Solicitor</b> | Gregory Rohan (from 18 March 2020) |
| <b>Solicitor</b>              | Alexandra Vaughan                  |
| <b>Solicitor</b>              | Joshua Strutt                      |
| <b>Solicitor</b>              | Ann Emmanuel                       |
| <b>Finance Officer</b>        | Jane King                          |









# President's Report

To say that this year has been a challenging one would be a huge understatement.



**Kathryn Viegas**, President

Like many organisations, IARC was forced to close its office in March and quickly adjust to remote service delivery. I am extremely proud of how our team responded to this change. In a short period of time and with little notice, the team were able to pack up their desks, set-up home offices and start conducting remote telephone appointments to ensure the continuity of our service to the community.

Since May, we have gradually returned to work from the IARC office. This has meant more change as we came to terms with new concepts like physical distancing and COVID safety plans. Throughout all this, our staff and volunteers have continued to work with good humour and dedication.

IARC's clients are amongst the most vulnerable members of our community and COVID-19 has left many of them at even greater risk. We have seen unprecedented demand from our service from people from all walks of life. We have supported people with family members stranded overseas, visitors unable to return home, migrant workers who have lost their jobs and sponsors as businesses have closed and refugees and asylum-seekers who were out of work and without access to Jobseeker or Jobkeeper.

Of particular concern was the impact of COVID-19 on women on visas experiencing family violence. During the early stages of the pandemic, we noticed a significant drop-off in the number people contacting us for assistance with family violence related matters. This is in line with what other services told us about the challenges people in violent relationships had getting help during lockdown.

Clients who were able to get help have told us about the difficulty they had accessing support while in isolation at home with their abusive partners; their fear of being left homeless and without access to social support if they leave their relationships; and their anxiety about being separated from their children because they are unable to provide for them.

As lockdowns eased, demand for assistance in family violence related immigration matters surged and we have been incredibly busy. We anticipate that trend to continue over the next 12 months.

Apart from COVID-19, 2019-20 has been a year of change for IARC in other ways. In March we farewelled our Director, Sabina Wynn who left IARC to take up a new role as General Manager at the Seniors Rights Service. I thank Sabina for her work at IARC and wish her all the best in her new role.

In February, IARC completed a major upgrade of our IT and telephone infrastructure, moving to a cloud-based solution. This was incredibly timely, being completed just two weeks before our office closed and we went into lockdown. It meant that we were able to quickly set-up our remote work arrangements and ensure that clients could continue to contact us throughout the pandemic.

2019-20 also marked the first year of our Visa Assist program in partnership with Unions NSW. Visa Assist provides free immigration advice and assistance to union members in New South Wales, including vulnerable migrant workers who may be subject to exploitation and workplace abuse. Visa status is a significant risk factor for migrant workers and many employees feel unable to exercise their workplace rights for fear that they may lose their visa. This service goes some way to addressing a major gap in services for this vulnerable group and we are proud of the successes that we had this year.

None of the work that we do helping some of the most vulnerable members of our community could be done without the generosity of our supporters. I would like to thank everyone who has volunteered their time to help IARC this year including our practical legal trainees, law students and professional volunteers. I also want to thank IARC's Management Committee who work alongside me in a voluntary capacity and ensure that IARC has the appropriate governance to underpin its operations.

I also want to thank those who have donated so generously to IARC throughout the year. These donations are critically important and make a very real difference to the number of people we can support. We provide a vital service to some of the most vulnerable in our community, and your generosity allows us to do this.



This year more than any other a special thanks goes out to the staff of IARC. It has been a challenging year for so many of us and the team have risen to the challenge incredibly well. I am, as always, in awe of the work that they do. The commitment and compassion they've shown all clients throughout a difficult period is a testament to their dedication to IARC's mission.

It has been a privilege to serve as President for my sixth year. Despite everything that we have endured this year, the entire team at IARC – our staff, volunteers and committee members – are energised and enthusiastic for the future. The work that we do is more important than ever and we are all committed to ensuring a fairer immigration system and better outcomes for our clients into the future.

**Kathryn Viegas**  
President



A close-up, high-resolution photograph of a person's face, focusing on their eye and curly hair. The person has dark skin and curly brown hair. The image is partially obscured by a white text box on the right side.

## CASE STUDY:

### AAT

In 2000, Chris arrived in Australia as a 2 year old with his family from Tonga. After two years, he was taken into foster care as his parents could no longer care for him. He spent the next 10 years in foster care where he experienced abuse from his foster family. When he was 12 years old he ran away from home and lived rough in abandoned buildings and burnt out cars for most of his teenage life. He shoplifted to feed himself and turned to alcohol to help him cope with his past. After a number of offences he was sentenced to prison and the Department of Home Affairs cancelled his visa.

Chris was supported by a caseworker who took him under her wing. Over time, Chris began to consider his caseworker to be like a mother to him and that he was a part of her family.

IARC was contacted by Chris's caseworker while he was in immigration detention. IARC assisted Chris to lodge an appeal at the Administrative Appeals Tribunal and successfully represented him at a two-day hearing in the Administrative Appeals Tribunal.

The Tribunal ruled that Chris' visa cancellation should be revoked, finding that removal from Australia would have a devastating impact on Chris and his new family. The Tribunal was particularly concerned about Chris' vulnerability should he be removed from Australia and that his safety could not be assured.

Following the decision, Chris was released from immigration detention to begin his life with his "mum" and new family.

\* Details such as names, dates and locations have been changed for confidentiality reasons



#### CASE STUDY:

### Carer visa – long term assistance

Jamie first sought legal assistance from IARC five years ago. She was struggling to look after her son, Isaac, who had a severe disability, while also caring for her three other children. Jamie wanted to bring her mother to Australia to help her care for Isaac.

IARC assisted Jamie fill out the forms and prepare the supporting documents for a Carer visa application for her mother. With IARC's assistance, Jamie was then able to lodge a valid application for her mother and the Department of Home Affairs put her application in the queue for final processing. As the number of Carer visas that can be granted each year is capped, applications can take around five to six years before they are considered for grant.

In 2019, Jamie received a letter from the Department telling her that her mother's application had been released from the queue and giving her a long list of information to update and clarify. Jamie again sought IARC's assistance. IARC helped Jamie understand what the letter meant and assisted her to prepare all the further information required. IARC also assisted Jamie to request a reduction in the visa application fee, due to her limited income.

Jamie was granted the fee reduction and later her mother was granted the Carer visa. Jamie is looking forward to having her mother come to Australia. She believes Isaac will benefit from her mother's dedicated care and that having her mother here will improve her and her family's wellbeing generally.

\* Details such as names, dates and locations have been changed for confidentiality reasons







# Principal Solicitor's report

IARC operates a trauma informed and culturally sensitive practice. Members of our team have expertise in working with survivors of trauma and culturally and linguistically diverse clients.



Ali Mojtahedi, Principal Solicitor

We regularly work with people who are homeless, survivors of domestic violence, have special needs or experience gender and/or sexual discrimination. We take great pride in the quality and professionalism of our legal practice. Our message is one of equality, inclusion and hope.

The past year has been another busy and successful one for IARC's legal team.

In the past 12 months we:

- Conducted over 2,200 legal advice appointments to more than 1,300 vulnerable clients;
- Delivered over 1,000 legal services to clients experiencing or at risk of family violence;
- Represented 42 clients at the Department of Home Affairs, Administrative Appeals Tribunal ('AAT') and the Federal Court of Australia.

We also provided community legal education to other service providers and non-government organisations including women's refuges, health professionals, social workers and organisations offering settlement services for refugees and migrants. We worked with other services in an integrated approach to client matters, recognising that many of our clients experience multiple sources of disadvantage, including physical and mental health issues, disability, homelessness, unemployment, and low educational attainment. We also made numerous submissions calling for law and policy reform with a view to promoting a just and equitable visa and migration system.

## COVID-19

The COVID-19 pandemic has had a huge impact on our clients and the way that we deliver our legal services.

Since the pandemic began, demand for legal assistance from IARC has increased by more than 60% compared to the same time last year. There has been a number of factors driving this including incoming and outgoing travel bans, flight cancellations and loss of employment.

In the midst of this surge in demand, like many organisations we were forced to close our office for over 8 weeks with the team delivering legal services remotely from home. Closure of the office also meant that we had to temporarily suspend our volunteer program with the legal team taking on additional work normally done by our wonderful law students, including answering the phones, replying to emails and booking appointments as well as responding to the surge in demand for legal advice. I would like to acknowledge the tremendous effort from the team during this period to ensure that our service has continued to help some of the most vulnerable members of this community at this time.

Although we have been able to reopen our office in a limited capacity, in the interests of the health, safety and well-being of our staff, volunteers and clients, we continue to deliver our services by telephone only. This has brought new challenges given the communication barriers that our clients often experience, including language and experiences of trauma. We hope to return to normal as soon as possible.

### Family violence

Of greatest concern to us is the impact that COVID-19 is having on temporary visa holders who are experiencing family violence.

Assisting clients with family violence related immigration matters usually makes up about 40-50% of our work so the decline in demand during the COVID-19 lockdown was striking. Other domestic violence service providers reported similar experiences. Anecdotally, we heard that incidences of DFV increased during the pandemic but victim-survivors isolated at home with their abusive partners had trouble getting help.

Notably, as lockdowns eased in May, demand for legal assistance from victim-survivors dramatically increased – up 126% in May and 76% in June. Given the lengthy processing time for claims under the family violence provisions of the *Migration Regulations 1994* (Cth), we anticipate that this demand will continue over the next 12 months.

### Visa Assist

This year marked the completion of the first year of our Visa Assist partnership with Unions NSW. Through Visa Assist, we delivered nearly 500 legal advice sessions to around 200 union members in New South Wales.

Visa Assist is a significant project for IARC as it helps close a gap in services for vulnerable migrants on work and student visas who might be subject to workplace exploitation but who

have previously been unable to access free immigration legal service. Over the past year, we have expanded our expertise into visa categories that we previously have not advised on, including Skilled and Student visas. Union members have also been able to access advice on Partner and other family visas, Protection visas and citizenship.

We also presented to unions around New South Wales about visas and immigration and participated in digital town halls with Unions NSW about the impact of the pandemic on temporary visa holders.

### Law Reform

On 12 June 2020, IARC made a submission to the Senate Legal and Constitutional Affairs Committee on the *Migration Amendment (Prohibited Items in Immigration Detention Facilities) Bill 2020*. The Bill proposed giving the Minister for Immigration the power to prohibit items in immigration detention facilities, including mobile phones, and strengthening search and seizure powers in detention centre.

IARC opposed the amendment, expressing our view that the Bill was not appropriate or justified and imposed unreasonable, unnecessary and disproportionate limitations on the right to privacy. The Bill is currently before the Senate, but appears unlikely to proceed after Senator Jacqui Lambie indicated she did not support its passage.

### The year ahead

As COVID-19 continues to impact our daily lives, 2020-21 is expected to be another busy year and one marked by uncertainty.

Closed borders and the ongoing economic of the pandemic are expected to result in low or even negative net migration. We anticipate that the number of skilled, student and offshore humanitarian visa grants to drop over the next 12 months.

For the majority of our clients who are seeking advice on family visas, the future is less clear. There are positive indications that the Commonwealth will increase the family visa intake for 2020-21 with a focus on clearing the Partner visa backlog which currently sits at more than 100,000 applications. It is likely that this will mainly benefit applicants already in Australia. Regardless, we anticipate a significant increase in demand for assistance in relation to family visas should the intake target be increased next year.

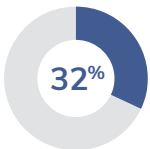
**Ali Mojtahedi**  
Principal Solicitor



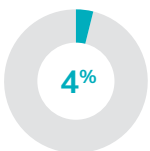


# Our Domestic and Family Violence Work

Supporting people on temporary visas experiencing family violence is at the heart of IARC's mission.



Experiencing, or at risk of family violence



In custody (prison or immigration detention)



Culturally and linguistically diverse (CALD) background

Providing legal advice and assistance to victim-survivors, advocating for law reform and providing community legal education on immigration and domestic and family violence makes up close to half the work we do every year.

We work closely with specialist domestic violence services across NSW to ensure our service is accessible and we participate in local and national DV interagency networks to share information and engage in advocacy for women on temporary visas.

Over the past year we participated in the following networks:

- National Advocacy Group for Women on Temporary Visas
- DVNSW Women on Temporary Visas Community of Practice
- the City of Sydney DFV forum
- the Trafficking Response Network
- the NSW Forced Marriage Network.

We also provided training on domestic and family violence to nine community organisations:

On 27 November 2019, we presented at the Western NSW Domestic Violence Regional and Rural Conference, hosted by the Griffith Local Domestic Violence Committee. We presented to an audience of around 100 people on the legal rights for women experiencing domestic violence in relation to their visa status. The event was officially opened by the Member for Murray, Helen Dalton, MP.

We also provided 1,106 legal services to people on temporary visas experiencing family violence.



## Blueprint for Reform

Over the year we worked collaboratively with the other members of the National Advocacy Group for Women on Temporary Visas to develop the *Blueprint for Reform: Removing Barriers to Safety for Victim-Survivors of Domestic and Family Violence who are on Temporary Visas*.

Broadly, the Blueprint outlined three steps to improve women's and children's access to safety and justice:

1

Improve the migration system so that all women on temporary visas who experience domestic, family and sexual violence and their dependants can access protections, services and justice.

2

Ensure eligibility and access to services and government support are based on women's needs for safety and recovery, regardless of their migration status.

3

Ensure that women on temporary visas who have experienced domestic, family and sexual violence and their dependents have immediate and full access to safety, protection, justice and fully funded specialist support with demonstrated gender expertise and cultural competency.

The Blueprint was published and distributed publicly in October 2019. IARC is proud to endorse the document and work together with other services to improve access to safety for women on temporary visas who experience family violence.



## COVID-19

COVID-19 and the lockdowns experienced in the first half of 2020 had a significant impact on women on temporary visas, further isolating them from accessing specialist domestic violence services including our service. Research now shows that the decrease in demand for assistance was not a reflection of a decrease in domestic violence incidents, but due to the difficulty women had accessing domestic violence services during this time.

Once the lockdown laws were eased, we experienced a dramatic increase in demand for legal advice from women on temporary visas affected by family violence – an 88% increase in the month of May compared to the previous year's advice statistics. We heard stories from our clients about the serious impact of being stuck at home in isolation with abusive partners, and their fear of being left homeless, without access to social support if they left their relationships, as well as anxiety about being separated from their children because of their visa status.

## Other advocacy

During the year we welcomed the announcement of a parliamentary inquiry into domestic and family violence, which will focus, in part, on the experiences of women from diverse communities including temporary visa holders.

We were also proud to join over 80 organisations and 370 individuals calling on the Commissioner of Victims Rights to scrap regressive reforms which would deny victim-survivors of violence access to the supports they have a right to and need.







#### CASE STUDY:

### Federal Court

In 2010, Mohammad arrived by boat in Australia having fled the Taliban in Afghanistan. Mohammad is Hazara and assisted the US Army in Afghanistan - he was targeted by the Taliban because of this. He paid a people smuggler to get him out of Afghanistan. While on his way to Australia from Indonesia his boat sank - leaving him stranded back in Indonesia with no money and no possessions. Destitute, he assisted a people smuggler with arrangements for accommodation for other asylum seekers in exchange for carriage to Australia. He was arrested in Indonesia and later acquitted of any wrongdoing.

Months later Mohammad made his way from Indonesia to Australia by boat and was investigated by the Australian Federal Police (AFP) for "people smuggling" due to his work arranging accommodation in Indonesia. After investigation by the AFP no charges were laid. Mohammad sought protection in Australia and was assessed to be a refugee. However, the Minister personally considered Mohammad to be a people smuggler despite no charges being laid by the AFP and refused his protection visa on character grounds.

In December 2019, Mohammad was referred to IARC about the Minister's decision and IARC commenced proceedings on behalf of Mohammad at the Federal Court. After months of submission writing (including requesting that the hearing be heard via MS Teams due to the COVID-19 pandemic) - Mohammad had his matter heard in April 2020. On 12 May 2020, Mohammad was successful in his appeal with the Court ordering that he be released from immigration detention immediately.

\* Details such as names, dates and locations have been changed for confidentiality reasons

# Visa Assist

Visa Assist was created to address the growing unmet legal need at the intersection of employment and immigration law.

Many migrant workers are reluctant to seek help with workplace issues when they are on a visa and their right to remain in Australia is not secure. In developing the Visa Assist project, Unions NSW and IARC recognised that there is a need to address this issue at both an individual level and systemically through reforms to the Australian migration system.

Visa Assist is addressing this need by:

- providing accurate, thorough, frank, and compassionate immigration advice to union members in a confidential setting - especially where employment issues may directly affect an individual's visa status;
- advocating for changes to immigration law and policy to address the unfair and unjust consequences for visa holders subject to workplace exploitation and abuse; and
- employment and immigration law issues are effectively addressed in a holistic way.

Over the past year, Visa Assist has:

- provided 496 legal services to 195 union members;
- assisting union members with more than 30 visa applications;
- provided advice to almost 70 members who were at risk of becoming unlawful (e.g. where they were at risk of losing their visa due to a workplace issue) and liaised with their union about this advice to provide a coordinated response to the issues at hand;
- delivered presentations to unions about the Visa Assist service and common immigration issues affecting migrant workers;
- created legal publications about emerging immigration issues to inform union members about their rights and entitlements while holding a visa; and
- drafted submissions in relation to proposed changes to immigration law and enquiries into temporary migration.





### CASE STUDY: **Visa Assist**

Emma arrived in Australia with her family in 2016 in the hope of starting a new life in Australia. Emma was sponsored as a nurse with her family by her employer on a 457 visa that same year. A year later the Department refused Emma and her family their visa due to an error made by their migration agent. The refusal meant that Emma and her family could not apply for another visa while in Australia with their only option being to appeal the Department's decision or leave Australia. Emma and her family appealed the decision without the help of their migration agent.

After two years waiting for a hearing, Emma and her family were referred to Visa Assist. Visa Assist wrote a number of submissions to the Tribunal in support of her and her family's case. The Tribunal decided the case in favour of Emma and her family without the need for a hearing relying on Visa Assist's submissions alone.

Emma and her family now hold substantive visas to remain in Australia and may be able to apply for permanent residency soon.

\* Details such as names, dates and locations have been changed for confidentiality reasons









#### CASE STUDY:

### Cancellation revocation and keeping families together

Sarah is a 30-year-old New Zealand citizen who's visa was cancelled, following a 12 month prison sentence and various convictions over the course of three years. Sarah moved to Australia when she was only a few months old. Sarah's offending began following the breakdown of her relationship with her husband, with whom she has two Australian children. She began using ice to stay awake at her job, to provide for her children and to keep her anxiety and depression at bay. Because of her "substantial criminal record", Sarah faced removal to New Zealand, a country she had never lived in and had no living memory of. From being permanently separated from her young children. She considered Australia her home, her kids' home and that of her family.

In prison, Sarah got clean and worked hard on her sobriety and self-development. It was a sharp wake up call. Sarah's childhood was violent and unstable. She took courses to become a better Mum, manage stress, keep sober and deal with trauma. She regularly saw a psychologist and cut all ties to the social circle linked to her offending. She took responsibility for her mental health. For her offending. She was motivated and began to plan things long term and hope for a better future for herself and her kids, including completing her Youth Work Certificate. She wants to use her experience and insight she gained to help kids in need avoid the mistakes she made. To assist them to learn the skills and tools to overcome these issues without turning to substance abuse and destructive behaviour.

Sarah contacted IARC for help in asking the Minister to revoke the cancellation and re-instate her visa. IARC helped Sarah to put together submissions and supporting evidence to show she was of good character and of low risk to the community, particularly of re-offending. Sarah's visa was re-instated and she was released from Immigration Detention to re-join her children and family.

\* Details such as names, dates and locations have been changed for confidentiality reasons

# Community Legal Education and Outreach

## CLE

Community Legal Education (CLE) is the provision of information and education on the law and legal processes to individuals or community groups and organisations. CLE raises awareness about the law enhancing the ability for people to participate in legal processes.

In the past year, IARC delivered CLE on family violence and immigration to the following organisations:

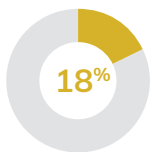
- Warrina Domestic and Family Violence Specialist Services
- Anti-Slavery Interagency Network
- Bayside Women's Shelter
- Rape Crisis Centre
- DVRE Northern Sydney
- Open Support
- St George Hospital
- Westmead Hospital
- South West Sydney Legal Centre

We also presented at citizenship information sessions in Wollongong and Nowra in collaboration with Illawarra Multicultural Services and Brookvale with Community Northern Beaches.

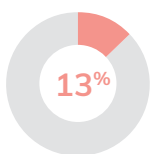
## Outreach

In the past year we continued our partnership with Illawarra Multicultural Services, conducting five outreach days in Wollongong until the program was suspended due to the pandemic.

In July 2020, IARC travelled to Coffs Harbour for a three day outreach and CLE visit. IARC has a long history in working with organisations such as North Coast Settlement Services and Anglicare North Coast who support refugees and newly arrived migrants in the region. During our visit we met with clients to provide legal advice to refugees living in Coffs Harbour, met with caseworkers and other professionals to discuss emerging legal needs, presented to the North Coast Multicultural Network on our work with vulnerable migrants and held an information session for Yazidi refugees on offshore humanitarian visas and family reunion.



Experiencing, or at risk of homelessness



Living in rural or regional Australia

# Our Supporters

We are incredibly thankful for our volunteers who give their time and energy week-in week-out. Without their support. IARC would not be able to do what we do.

IARC's volunteers and practical legal trainees support in all areas of our practice including answering the phone and conducting intake, legal research, drafting documents and working on projects.

We thank the following volunteers have generously given their time in the past year:

|                                   |  |  |
|-----------------------------------|--|--|
| <b>Practical Legal Trainees</b>   | Luke Chapman<br>Yasmin Akhtar<br>Cheryl Strangio<br>Jessica Bello  | Janet Jin<br>Vivian Nguyen<br>Codie Croasdale  |
| <b>Volunteer Legal Assistants</b> | Lindsay Blackburn-Hart<br>Phillip Kolotas<br>Laura Tagliapietra<br>Fahim Zeraei<br>Ellen Warner<br>Isabella Strapp<br>Jaqueline Rousselot<br>Hannah Stepan<br>Natalia Bogatyreva<br>Tamim Rahimi<br>Jay Daniels-Takagi | Alexander Grindrod<br>Anoj Joseph<br>Maddison Ker<br>Adina Ali<br>Sausanne Huynh<br>Michaela Braggett<br>Alexander Murphy<br>Mariam Youssef<br>Sandy Inan<br>Caitlin Angus |
| <b>Professional Volunteers</b>    | Helen McCulloch  | Hamish McIvor  |

We are grateful for the support from the legal profession who provide pro bono legal services and other support to IARC and our clients. In particular we would like to thank:

|                       |                 |
|-----------------------|-----------------|
| Norton Rose Fulbright | Gilbert + Tobin |
| Minter Ellison        | Leonard Karp    |
| Michelle Yu           | Kathryn Viegas  |
| Rowena Irish          |                 |

We rely on the generosity of our donors and supporters to enable us to continue to assist those in need. We would like to express our heartfelt thanks to our donors who have made financial and in-kind contributions towards our work.



#### CASE STUDY:

### Family reunion

Azra is Hazara from Afghanistan. In 2010, he made the dangerous journey to Australia by boat on his own, leaving his newborn and wife, Fatema, in Pakistan. Azra was granted a protection visa shortly after. He then applied for visas for his wife and daughter to join him in Australia.

Because Azra had arrived in Australia by boat, in 2014 his application came under a new directive, where boat arrivals and their families are afforded the "lowest priority" in the queue of offshore family visa applications. Azra spent years asking the Department to process his family's visas and received no response. Azra received advice that his only option was to wait or apply for citizenship, which would remove his family from the Direction. Azra applied for citizenship in 2015. It is still being processed by the Department.

In 2018, six years after he made the application, Azra came to IARC, desperate to be reunited with his family after being separated for eight years. Every few years, Azra risked his life to see his wife and daughters. They now had three. Being Hazara, the women lived in an enclave for their own safety. Bombings and targeted killings were frequent. The children were denied an education because of their ethnicity. They were denied health care. Food security. Socialising with other kids and playing outside. When Azra visited, they felt safe enough to venture out with him to a park in the enclave, playing on swings guarded by men armed with machine guns.

IARC took the family on as clients and wrote submissions urging the Minister to consider the case on its own merits, to disregard the direction on unique, compassionate grounds. IARC submitted the application had been indefinitely put on hold, after uncovering an internal note through FOI that the application had been "moved" to a segregated internal folder and "deferred". IARC argued that this action and consequently, the Direction, conflicted with the Minister's continuing obligation to consider a valid visa application. The Department moved to finalise the application and, within months, the visas were granted and the family is now together, safely in Australia.

\* Details such as names, dates and locations have been changed for confidentiality reasons







# Funding

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**New South Wales  
Community Legal  
Centres Program**

IARC receives funding from the NSW Government through the Community Legal Centres Program administered by Legal Aid NSW.

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**National Legal  
Assistance  
Partnership**

IARC receives funding from the Commonwealth to provide legal services, including funding under the Family Law Family Violence program.

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**Self-generated  
funds through our  
Education & Training  
Program**

While much of IARC's CLE program is delivered free of charge to community and non-government organisations, any income that is generated from training and education is reinvested in the core work of IARC.

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**Donations from  
supporters**

One off and regular donations are an important source of income. IARC holds deductible gift recipient status as a registered charity, and all donations are tax-deductible.

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# financial report

For the year ended 30 June 2020



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## Committee's report

The committee members submit report together with the financial report of Immigration Advice & Rights Centre Inc. for the year ended 30 June 2020 thereon.

### Committee members

The names of the committee members at the date of this report are:

Kathryn Viegas (President)

Peter Gesovic (Vice President)

Lina Tchung (Treasurer)

Rowena Irish (Secretary)

Giulio Katis

Robert Mattar (Appointed 9 July 2019)

### Operating Result

The surplus amounted to \$118,352 for the financial year ended 30 June 2020.

### Principal activities

The principal activity of the Association during the year was the provision of free immigration legal advice, information and education as well as publications and advocacy.

There was no significant change in the nature of these activities during the year.

Signed in accordance with the resolution of the Members of the Committee.



**Kathryn Viegas**  
President



**Lina Tchung**  
Treasurer

Dated: 20 October 2020

## Statement of Profit or Loss and Other Comprehensive Income

### For the year ended 30 June 2020

| Income   | Note | 2020<br>\$ | 2019<br>\$ |
|--|------|------------|------------|
| Grant income and government subsidies          | 2    | 846,441    | 610,599    |
| Donations and fundraising                      |      | 23,601     | 38,729     |
| Interest income                                |      | 8,737      | 2,253      |
| Other revenue                                  |      | 25,287     | 6,032      |
|  |      | 904,066    | 657,613    |
| <b>Expenditure</b>                             |      |            |            |
| Depreciation and amortisation expense          | 3    | (103,381)  | (36,422)   |
| Employee benefits expense                      |      | (601,956)  | (477,258)  |
| Rent and related occupancy costs               |      | 2,731      | (75,007)   |
| Advertising                                    |      | (998)      | (53)       |
| IT support and cloud services                  |      | (7,234)    | (16,319)   |
| Consultants                                    |      | (4,225)    | (11,000)   |
| Equipment                                      |      | (970)      | (5,820)    |
| Fundraising                                    |      | -          | (729)      |
| Telephone and internet                         |      | (9,405)    | (12,020)   |
| Memberships                                    |      | (4,219)    | (4,784)    |
| Client disbursements                           |      | (11,638)   | (925)      |
| Lease interest                                 | 3    | (11,160)   | -          |
| Travel   |      | (1,707)    | (804)      |
| Other expenses                                 |      | (31,552)   | (27,188)   |
|  |      | (785,714)  | (668,329)  |
| <b>Surplus/ (deficit)</b>                      |      | 118,352    | (10,716)   |
| <b>Other comprehensive income for the year</b> | -    |            |            |
| <b>Total comprehensive income (deficit)</b>    |      | 118,352    | (10,716)   |

The accompanying notes form part of these financial statements.

## Statement of financial position

### As at 30 June 2020

|                                      | Note | 2020<br>\$ | 2019<br>\$ |
|--------------------------------------|------|------------|------------|
| <b>Current assets</b>                |      |            |            |
| Cash and cash equivalents            | 4    | 292,353    | 190,121    |
| Receivables                          | 5    | 31,000     |            |
| Other financial assets               | 6    | 198,104    | 190,523    |
| Other assets                         | 7    | 88,799     | 22,401     |
| <b>Total current assets</b>          |      | 610,256    | 403,045    |
| <b>Non-current assets</b>            |      |            |            |
| Other financial assets               | 6    | 19,017     | 19,017     |
| Lease assets                         | 8    | 190,544    |            |
| Property, plant and equipment        | 9    | 119,053    | 151,406    |
| <b>Total non-current assets</b>      |      | 328,614    | 170,423    |
| <b>Total assets</b>                  |      | 938,870    | 573,468    |
| <b>Current liabilities</b>           |      |            |            |
| Payables                             | 10   | 22,951     | 17,967     |
| Lease liability                      | 8    | 60,737     | -          |
| Other liabilities                    | 11   | 32,426     | 22,866     |
| Employee benefits provision          | 12   | 69,947     | 43,633     |
| <b>Total current liabilities</b>     |      | 186,061    | 84,466     |
| <b>Non-current liabilities</b>       |      |            |            |
| Lease liabilities                    | 8    | 137,505    | -          |
| Employee benefits provision          | 12   | 7,950      | -          |
| <b>Total non-current liabilities</b> |      | 145,455    | -          |
| <b>Total liabilities</b>             |      | 331,516    | 84,466     |
| <b>Net assets</b>                    |      | 607,354    | 489,002    |
| <b>Members' funds</b>                |      |            |            |
| Accumulated surplus                  | 13   | 607,354    | 489,002    |
| <b>Total members' funds</b>          |      | 607,354    | 489,002    |

The accompanying notes form part of these financial statements.



## Statement of changes in members funds

### For the year ended 30 June 2020

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Annual Report 2019/2020

|  | Accumulated<br>surplus<br>\$ |
|--|------------------------------|
| <b>Balance as at 1 July 2018</b>               | 499,718                      |
| Deficit for the year                           | (10,716)                     |
| Other comprehensive income for the year        |                              |
| <b>Total comprehensive income for the year</b> | (10,716)                     |
| <b>Balance as at 30 June 2019</b>              | 489,002                      |
| <b>Balance as at 1 July 2019</b>               | 489,002                      |
| Surplus (deficit) for the year                 | 118,352                      |
| Other comprehensive income for the year        |                              |
| <b>Total comprehensive income for the year</b> | 118,352                      |
| <b>Balance as at 30 June 2020</b>              | 607,354                      |

The accompanying notes form part of these financial statements.

## Statement of cash flows

### For the year ended 30 June 2020

|  | Note  | 2020<br>\$ | 2019<br>\$ |
|--|-------|------------|------------|
| <b>Cash flow from operating activities</b>                   |       |            |            |
| Receipts from customers and grants                           |       | 878,728    | 743,019    |
| Payments to suppliers and employees                          |       | (703,162)  | (709,039)  |
| Interest received  |       | 8,737      | 2,253      |
| Finance costs - lease liabilities                            |       | (11,160)   | -          |
| <b>Net cash provided by operating activities</b>             | 14(b) | 173,143    | 36,233     |
| <b>Cash flow from investing activities</b>                   |       |            |            |
| Payment for property, plant and equipment                    |       | (7,513)    | (168,648)  |
| Payment for other financial assets                           |       | (7,581)    | (59,264)   |
| <b>Net cash provided by / (used in) investing activities</b> |       | (15,094)   | (227,912)  |
| <b>Cash flow from financing activities</b>                   |       |            |            |
| Repayment of lease liabilities                               |       | (55,817)   | -          |
| <b>Net cash provided by / (used in) financing activities</b> |       | (55,817)   | -          |
| <b>Reconciliation of cash</b>                                |       |            |            |
| Cash at beginning of the financial year                      |       | 190,121    | 381,800    |
| Net increase / (decrease) in cash held                       |       | 102,232    | (191,679)  |
| <b>Cash at end of the financial year</b>                     | 14(a) | 292,353    | 190,121    |

The accompanying notes form part of these financial statements.

## Notes to financial statements

### For the year ended 30 June 2020

#### Note 1: Statement Of Significant Accounting Policies

The committee has determined that the Association is not a reporting entity on the basis that, in the opinion of the committee, there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs. Accordingly, this financial report is a special purpose financial report, which has been prepared to satisfy the financial reporting requirements of the *Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial report covers Immigration Advice & Rights Centre Inc. as an individual entity. Immigration Advice & Rights Centre Inc. is an Association, formed and domiciled in Australia. Immigration Advice & Rights Centre Inc. is a not-for-profit entity for the purpose of preparing the financial statements.

The financial report was approved by the committee as at the date of the committees' report.

The financial report has been prepared in accordance with the *Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of:

AASB 101: Presentation of Financial Statements

AASB 107: Statement of Cash Flows

AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1054: Australian Additional Disclosures

In the application of the Association's accounting policies, management is required to make judgements, estimates and assumptions about carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

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) Revenue from contracts with customers

The Association derives revenue from grants. Revenue is recognised as, or when, services are transferred to the customer, and is measured at an amount that reflects the consideration to which the Association expects to be entitled in exchange for the goods or services.

#### Contract liabilities

A contract liability represents the Association's obligation to transfer goods or services to the customer for which the Association has received consideration (or an amount of consideration is due) from the customer. Amounts recorded as contract liabilities are subsequently recognised as revenue when the Association transfers the contracted services to the customer.



# Notes to financial statements

## For the year ended 30 June 2020

### Note 1: Statement Of Significant Accounting Policies (Continued)

#### (b) Other revenue and other income

##### Donations and fundraising

Donations are recognised as income when they are received and recorded in the financial records. Fundraising income is recognised when the event is held.

##### Interest

Interest revenue is measured in accordance with the effective interest method.

All revenue is measured net of the amount of goods and services tax (GST).

#### (c) Income tax

The Association is exempt from Income Tax in accordance with the provisions of the *Income Tax Assessment Act 1997*.

#### (d) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments which mature within three months or less from the date of the end of financial year.

#### (e) Property, plant and equipment (PPE)

Each class of plant and equipment is measured at cost or fair value less, where applicable, any accumulated depreciation and any accumulated impairment losses.

##### Plant and equipment

Plant and equipment is measured on the cost basis.

##### Depreciation

The depreciable amount of all other property, plant and equipment is depreciated over their estimated useful lives commencing from the time the asset is held available for use, consistent with the estimated consumption of the economic benefits embodied in the asset.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset was held ready for use.





## Notes to financial statements

### For the year ended 30 June 2020

#### Note 1: Statement Of Significant Accounting Policies (Continued)

##### (f) Leases

##### Accounting policy applied to the information presented for the current period under AASB 16 Leases:

At the commencement date of a lease (other than leases of 12-months or less and leases of low value assets), the Association recognises a lease asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments.

##### Lease assets

Lease assets are initially recognised at cost, comprising the amount of the initial measurement of the lease liability, any lease payments made at or before the commencement date of the lease, less any lease incentives received, any initial direct costs incurred by the Association, and an estimate of costs to be incurred by the Association in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

Subsequent to initial recognition, lease assets are measured at cost (adjusted for any remeasurement of the associated lease liability), less accumulated depreciation and any accumulated impairment loss.

Lease assets are depreciated over the shorter of the lease term and the estimated useful life of the underlying asset, consistent with the estimated consumption of the economic benefits embodied in the underlying asset.

##### Lease liabilities

Lease liabilities are initially recognised at the present value of the future lease payments (i.e., the lease payments that are unpaid at the commencement date of the lease). These lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined, or otherwise using the Association's incremental borrowing rate.

Subsequent to initial recognition, lease liabilities are measured at the present value of the remaining lease payments (i.e., the lease payments that are unpaid at the reporting date). Interest expense on lease liabilities is recognised in profit or loss (presented as a component of finance costs). Lease liabilities are remeasured to reflect changes to lease terms, changes to lease payments and any lease modifications not accounted for as separate leases.

Variable lease payments not included in the measurement of lease liabilities are recognised as an expense when incurred.

##### Leases of 12-months or less and leases of low value assets

Lease payments made in relation to leases of 12-months or less and leases of low value assets (for which a lease asset and a lease liability has not been recognised) are recognised as an expense on a straight-line basis over the lease term.



# Notes to financial statements

## For the year ended 30 June 2020

### Note 1: Statement Of Significant Accounting Policies (Continued)

#### Accounting policy applied to the information presented for the prior period under AASB 117 Leases:

Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and benefits incidental to ownership.

#### Finance leases

Leases of fixed assets, where substantially all of the risks and benefits incidental to ownership of the asset, but not the legal ownership, are transferred to the Association are classified as finance leases.

#### Operating leases

Lease payments for operating leases are recognised as an expense on a straight-line basis over the term of the lease. Lease incentives received under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

#### (g) Impairment of assets

Assets are assessed for impairment whenever events or circumstances arise that indicate the asset may be impaired.

An impairment loss is recognised when the carrying amount of an asset exceeds the asset's recoverable amount. The recoverable amount of an asset is defined as the higher of its fair value less costs to sell and value in use.

Impairment losses in respect of individual assets are recognised immediately in profit or loss unless the asset is measured at a revalued amount, in which case the impairment loss is treated as a revaluation decrease and is recognised in other comprehensive income to the extent that it does not exceed the amount in the revaluation surplus for the same class of asset.

A reversal of an impairment loss for an asset measured at cost is recognised in profit or loss. A reversal of an impairment loss for an asset measured at a revalued amount is treated as a revaluation increase and is recognised in other comprehensive income, except to the extent that an impairment loss on the same class of asset was previously recognised in profit or loss, in which case a reversal of that impairment loss is also recognised in profit or loss.



## Notes to financial statements

### For the year ended 30 June 2020

#### Note 1: Statement Of Significant Accounting Policies (Continued)

##### (h) Employee benefits

###### (i) Short-term employee benefit obligations

Liabilities arising in respect of wages and salaries, annual leave and other employee benefits (other than termination benefits) expected to be settled wholly before twelve months after the end of the reporting period are measured at the (undiscounted) amounts based on remuneration rates which are expected to be paid when the liability is settled. The expected cost of short-term employee benefits in the form of compensated absences such as annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables in the statement of financial position.

###### (ii) Long-term employee benefit obligations

The provision for other long-term employee benefits, including obligations for long service leave and annual leave, which are not expected to be settled wholly before twelve months after the end of the reporting period, are measured at the present value of the estimated future cash outflow to be made in respect of the services provided by employees up to the reporting date.

Other long-term employee benefit obligations are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur. All other long-term employee benefit obligations are presented as non-current liabilities in the statement of financial position.

##### (i) Goods and services tax (GST)

Revenues, expenses and purchased assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the 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 the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

##### (j) New and revised accounting standards effective at 30 June 2020

The Association has applied all new and revised Australian Accounting Standards that apply to annual reporting periods beginning on or after 1 July 2019, including AASB 16 Leases (AASB 16).

##### AASB 16: Leases

AASB 16 replaces AASB 117 Leases and introduces a single lessee accounting model that requires a lessee to recognise right-of-use assets and lease liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. Right-of-use assets are initially measured at cost and lease liabilities are initially measured on a present value basis. Subsequent to initial recognition:



# Notes to financial statements

## For the year ended 30 June 2020

### Note 1: Statement Of Significant Accounting Policies (Continued)

#### (j) New and revised accounting standards effective at 30 June 2020 (Continued)

- (a) right-of-use assets are accounted for on a similar basis to non-financial assets, whereby the right-of-use asset is accounted for on a cost basis unless the underlying asset is accounted for on a revaluation basis, in which case if the underlying asset is:
- i. investment property, the lessee applies the fair value model in AASB 140 *Investment Property* to the right-of-use asset; or
  - ii. property, plant or equipment, the applies the revaluation model in AASB 116 *Property, Plant and Equipment* to all of the right-of-use assets that relate to that class of property, plant and equipment; and
- (b) lease liabilities are accounted for on a similar basis to other financial liabilities, whereby interest expense is recognised in respect of the lease liability and the carrying amount of the lease liability is reduced to reflect the principal portion of lease payments made.

In accordance with the transition requirements of AASB 16, the Association has elected to apply AASB 16 retrospectively to those contracts that were previously identified as leases under the predecessor standard, with the cumulative effect, if any, of initially applying the new standard recognised as an adjustment to opening retained earnings at the date of initial application (i.e., at 1 July 2019). Accordingly, comparative information has not been restated.

The Association has also elected to apply the following practical expedients to the measurement of right-of-use assets and lease liabilities in relation to those leases previously classified as operating leases under the predecessor standard:

- to recognise each right-of-use asset at the date of initial application at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the statement of financial position immediately before the date of initial application;
- to not recognise a right-of-use asset and a lease liability for leases for which the underlying asset is of low value;
- to not recognise a right-of-use asset and a lease liability for leases for which the lease term ends within 12 months of the date of initial application;
- to apply a single discount rate to a portfolio of leases with reasonably similar characteristics;
- to adjust each right-of-use asset at the date of initial application by the amount of any provision for onerous leases recognised in the statement of financial position immediately before the date of initial application;
- to exclude initial direct costs from the measurement of each right-of-use asset at the date of initial application; and
- to use hindsight, such as in determining the lease term if the contract contains options to extend or terminate the lease.



## Notes to financial statements

### For the year ended 30 June 2020

| Note 2: Grants Received                                       | 2020<br>\$ | 2019<br>\$ |
|---|------------|------------|
| Legal Aid   | 574,164    | 592,065    |
| Unions NSW Project  | 136,447    | 15,134     |
| Other Grants and subsidies including cash-boost and jobkeeper | 135,830    | 3,400      |
|   | 846,441    | 610,599    |

#### Note 3: Operating Surplus/(Deficit)

Surplus/(Deficit) has been determined after:

|  |        |        |
|--|--------|--------|
| Finance costs  |        |        |
| - Lease liability                                    | 11,160 | -      |
| Depreciation   |        |        |
| - property, plant and equipment                      | 39,866 | 36,422 |
| Amortisation of non-current assets                   |        |        |
| - leased assets                                      | 63,515 | -      |
| Remuneration of auditors for:                        |        |        |
| Audit and assurance services                         |        |        |
| - Audit of the financial report and grant acquittals | 8,175  | 8,000  |

#### Note 4: Cash And Cash Equivalents

|              |         |         |
|--------------|---------|---------|
| Cash at bank | 291,893 | 189,676 |
| Cash on hand | 460,445 |         |
|              | 292,353 | 190,121 |

#### Note 5: Receivables

|   |        |   |
|---|--------|---|
| Current                                   |        |   |
| Receivables from contracts with customers | 31,000 | - |



## Notes to financial statements

### For the year ended 30 June 2020

| Note 6: Other Financial Assets                    | 2020<br>\$ | 2019<br>\$ |
|---|------------|------------|
| <b>Current</b>                                    |            |            |
| Financial assets measured at amortised cost       |            |            |
| Short term bank deposits                          | 59,876     | 59,264     |
| Term deposit                                      | 138,228    | 131,259    |
| Total financial assets measured at amortised cost | 198,104    | 190,523    |
| <b>Non current</b>                                |            |            |
| Financial assets measured at amortised cost       |            |            |
| Term deposit as security for lease agreement      | 19,017     | 19,017     |

#### Note 7: Other Assets

|  |        |        |
|--|--------|--------|
| CURRENT  |        |        |
| Prepayments                                    | 7,744  | 8,533  |
| Accrued income including government assistance | 81,055 | 13,868 |
|  | 88,799 | 22,401 |

#### Note 8: Lease Assets and Lease Liabilities

##### Lease arrangements (30 June 2020)

The following information relates to the current reporting period only and is presented in accordance with AASB 16 Leases (which was applied by the Association for the first time in the current reporting period).

| (a) Lease assets                      | 2020<br>\$ |
|---------------------------------------|------------|
| Lease Asset                           | 254,059    |
| Lease - Accumulated Amortisation      | (63,515)   |
|                                       | 190,544    |
| Total carrying amount of lease assets | 190,544    |

## Notes to financial statements

### For the year ended 30 June 2020

#### Note 8: Lease Assets and Lease Liabilities (Continued)

2020  
\$

##### Reconciliations

|   |          |
|---|----------|
| Opening carrying amount                       |          |
| Recognised on adoption of accounting standard | 254,059  |
| Amortisation                                  | (63,515) |
| Closing carrying amount                       | 190,544  |

##### (b) Lease liabilities

##### CURRENT

|                 |        |
|-----------------|--------|
| Lease Liability | 60,737 |
|-----------------|--------|

##### NON CURRENT

|  |         |
|--|---------|
| Lease Liability                            | 137,505 |
| Total carrying amount of lease liabilities | 198,242 |

The property lease is a non-cancellable lease with a five year term expiring 22 July 2023 with rent payable monthly in advance. The Association has provided a guarantee over term deposits of \$19,017.

##### (c) Non-cancellable operating lease arrangements (30 June 2019)

The following information relates to non-cancellable operating lease arrangements of the prior reporting period only and is presented in accordance with the predecessor accounting standard AASB 117 Leases.

|   | 2019<br>\$ |
|---|------------|
| - Not later than 1 year                                   | 67,140     |
| - Later than 1 year and not later than 5 years            | 213,747    |
| Aggregate lease payments contracted for at reporting date | 280,887    |



## Notes to financial statements

### For the year ended 30 June 2020

|  | 2020<br>\$ | 2019<br>\$ |
|--|------------|------------|
| <b>Note 9: Property, Plant and Equipment</b>     |            |            |
| <b>Leasehold improvements</b>                    |            |            |
| At cost  | 181,452    | 181,452    |
| Accumulated amortisation                         | (70,487)   | (34,192)   |
|  | 110,965    | 147,260    |
| <b>Plant and equipment</b>                       |            |            |
| Plant & equipment - at cost                      | 18,082     | 27,688     |
| Accumulated depreciation                         | (9,994)    | (23,542)   |
|  | 8,088      | 4,146      |
| Total property, plant and equipment              | 119,053    | 151,406    |
| <b>Note 10: Payables</b>                         |            |            |
| <b>Current</b>                                   |            |            |
| Unsecured liabilities                            |            |            |
| Sundry creditors and accruals                    | 22,951     | 17,967     |
| <b>Note 11: Other Liabilities</b>                |            |            |
| <b>Current</b>                                   |            |            |
| Contract liabilities                             | 32,426     | 22,866     |
| <b>Note 12: Employee Benefits Provision</b>      |            |            |
| <b>Current</b>                                   |            |            |
| Employee benefits (a)                            | 69,947     | 43,633     |
| <b>Non Current</b>                               |            |            |
| Employee benefits (a)                            | 7,950      | -          |
| (a) Aggregate employee benefits liability        | 77,897     | 43,633     |
| <b>Note 13: Accumulated Surplus</b>              |            |            |
| Accumulated surplus at the beginning of the year | 489,002    | 499,718    |
| Surplus (deficit) for the year                   | 118,352    | (10,716)   |
| Accumulated surplus at the end of the year       | 607,354    | 489,002    |



## Notes to financial statements

### For the year ended 30 June 2020

|  | 2020<br>\$ | 2019<br>\$ |
|--|------------|------------|
| <b>Note 14: Cash Flow Information</b>  |            |            |
| <b>(a) Reconciliation of cash</b>  |            |            |
| Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position is as follows: |            |            |
| Cash at bank   | 291,893    | 189,676    |
| Cash on hand   | 460        | 445        |
|  | 292,353    | 190,121    |
| <b>(b) Reconciliation of cash flow from operations with surplus (deficit) from operating activities</b>  |            |            |
| Surplus (deficit) from ordinary activities   | 118,352    | (10,716)   |
| <b>Adjustments and non-cash items</b>  |            |            |
| Amortisation   | 63,515     | -          |
| Depreciation   | 39,866     | 36,422     |
| <b>Changes in operating assets and liabilities</b>   |            |            |
| (increase)/ decrease in receivables  | (31,000)   | 18,354     |
| (increase)/ decrease in other assets   | (66,398)   | (12,730)   |
| Increase / (decrease) in payables  | 4,984      | (22,524)   |
| Increase / (decrease) in other liabilities   | 9,560      | 5,160      |
| Increase / (decrease) in employee benefit provisions   | 34,264     | 22,267     |
|  | 54,791     | 46,949     |
| Cash flows from operating activities   | 173,143    | 36,233     |

#### NOTE 15: ASSOCIATION DETAILS

The registered office and principal place of business of the Association is:

Level 8, 377-383 Sussex Street  
SYDNEY NSW 2000

## Additional information furnished under the Charitable Fundraising Act 1991 (NSW)

For the year ended 30 June 2020

|  | 2020<br>\$ | 2019<br>\$ |
|--|------------|------------|
| <b>Detail of gross income and<br/>expenditure of fundraising activities:</b> |            |            |
| Gross income from fundraising  | 23,601     | 38,729     |
| Total costs of fundraising   | -          | (729)      |
|  | 23,601     | 38,000     |

The accompanying notes form part of these financial statements.

## Statement by members of the committee

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Annual Report 2019/2020

The Committee declare that:

1. there are reasonable grounds to believe that the Association is able to pay all of its debts, as and when they become due and payable; and
2. the financial statements and notes satisfy the requirements of the *Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*.
3. Pursuant to Schedule 1, Section 7(3) of the *Charitable Fundraising Regulations 2008*;
  - (a) the Statement of Profit or Loss and Other Comprehensive Income is drawn up so as to give a true and fair view of income and expenditure of the Association for the year ended 30 June 2020 with respect to fundraising appeals;
  - (b) the Statement of Financial Position is drawn up so as to give a true and fair view of the state of affairs of the Association as at 30 June 2020 with respect to the fundraising appeals;
  - (c) the provisions of the *Charitable Fundraising Act 1991* and the Regulations under the Act and the conditions attached to the Association have been complied with for the year ended 30 June 2020; and
  - (d) the internal controls exercised by the Association are appropriate and effective in accounting for all income received and applied by the Association from any of the fundraising appeals.

Signed in accordance with a meeting of members.



**Kathryn Viegas**  
President



**Lina Tchung**  
Treasurer

Dated: 20 October 2020

The accompanying notes form part of these financial statements.

**IMMIGRATION ADVICE & RIGHTS CENTRE INC.  
INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF IMMIGRATION ADVICE & RIGHTS CENTRE INC.**

**Report on the Audit of the Financial Report**

*Opinion*

We have audited the financial report, being a special purpose financial report of Immigration Advice & Rights Centre Inc., "the Association", which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, statement of changes in members funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the accompanying financial report of Immigration Advice & Rights Centre Inc., is in accordance with the financial reporting requirements of the *Associations Incorporation Act 2009* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

*Basis for Opinion*

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* "ACNC Act" and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* "the Code" that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Emphasis of Matter - Basis of Accounting*

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Immigration Advice & Rights Centre Inc. to meet the requirements of the *Associations Incorporation Act 2009*, the ACNC Act, the *Charitable Fundraising Act 1991* and the financial reporting needs of the members as determined by the governing committee. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



### *Other Information*

The committee are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2020 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### *Responsibilities of the Committee for the Financial Report*

The Committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the ACNC Act and for such internal control as the Committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Report*

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Report on Other Legal and Regulatory Requirements**

Report in Accordance with Section 24 of the Charitable Fundraising Act 1991

In our opinion:

- (a) the financial statements of the Association show a true and fair view of the financial results of charitable and fundraising activities for the year ended 30 June 2020;
- (b) the financial statements and associated records of the Association have been properly kept during the year in accordance with the *Charitable Fundraising Act 1991*;
- (c) money received as a result of charitable and fundraising activities conducted during the year has been properly accounted for and applied in accordance with the Act; and
- (d) there are reasonable grounds to believe the Association will be able to pay its debts as and when they fall due.

  
Mark Godlewski

Partner Registered Company Auditor Number: 172 348  
21 October 2020



PITCHER PARTNERS  
SYDNEY

OFFICE

Suite 3, Level 8,  
377-383 Sussex St,  
Sydney NSW 2000

TELEPHONE

(02) 8234 0700

EMAIL

[iarcadmin@iarc.asn.au](mailto:iarcadmin@iarc.asn.au)

FAX

(02) 9299 8467

WEBSITE

[www.iarc.asn.au](http://www.iarc.asn.au)

ABN

45 808 320 822