



**HELPING  
PEOPLE  
NAVIGATE**  
| AUSTRALIAN  
IMMIGRATION LAW

# **ANNUAL REPORT** 2020/2021

## **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, present, and emerging.

**ALWAYS WAS,  
ALWAYS WILL BE,  
ABORIGINAL LAND.**

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# ABOUT IARC

IARC is a specialist, not-for-profit community legal centre providing free immigration advice and assistance to people throughout New South Wales.

Our vision is for a fair and just immigration system for everyone, regardless of means.



## OUR VALUES

— SAFETY —

**EVERYONE SHOULD  
FEEL SAFE**

– AT HOME, AT WORK,  
IN THE COMMUNITY –

**REGARDLESS OF  
THEIR VISA STATUS**

— FAMILY —

EVERYONE HAS THE RIGHT  
TO **STAY CONNECTED**  
TO **THEIR FAMILY**

— FAIRNESS —

**EVERYONE  
DESERVES A FAIR GO.**

FAIR IMMIGRATION OUTCOMES  
ARE NOT JUST FOR THOSE WHO

**CAN AFFORD THEM**

— COMMUNITY —

**EVERYONE BENEFITS**  
FROM A **WELCOMING** AND  
**SUPPORTIVE COMMUNITY**

## OUR IMPACT

In 2020-21, IARC:

HELPED  
**1,637**  
PEOPLE  
WITH IMMIGRATION,  
REFUGEE  
OR CITIZENSHIP  
LAW PROBLEMS

CONNECTED  
**1,802**  
PEOPLE WITH  
INFORMATION OR  
OTHER SERVICES

UNDERTOOK  
**10**  
LAW REFORM  
ACTIVITIES

PROVIDED  
**2,950**  
INDIVIDUAL  
LEGAL SERVICES

DELIVERED  
**23**  
COMMUNITY  
LEGAL EDUCATION  
SEMINARS

PARTICIPATED IN  
**46**  
STAKEHOLDER  
EVENTS

## OUR WORK



We provide free, expert immigration advice and assistance to people living in New South Wales.



We help temporary visa holders experiencing domestic and family violence to find safety.



We promote a fairer immigration system through community engagement, education and law reform.

# OUR CLIENTS

As a community legal centre, our mission is to help those with the greatest need.

Our clients are financially disadvantaged, come from culturally and linguistically diverse backgrounds, and often face multiple layers of disadvantage including homelessness, low education levels and disability. Many have experienced torture and trauma, especially domestic and family violence.

Our clients live throughout New South Wales. In 2020-21, we helped people living in 27 of the 30 local government areas in Sydney and in 52% of the local government areas of New South Wales.

## TOP 20 COUNTRIES OF ORIGIN



## OUR CLIENTS AT A GLANCE

**94%**  
**FINANCIALLY**  
DISADVANTAGED

**20%**  
REQUIRED AN  
**INTERPRETER**

**13%**  
**LIVED**  
**OUTSIDE**  
A MAJOR CITY

**34%**  
WERE EXPERIENCING  
**DOMESTIC** OR  
**FAMILY VIOLENCE**

**16%**  
**WERE**  
**HOMELESS**  
OR AT RISK OF  
**HOMELESSNESS**

**8%**  
HAD A  
**DISABILITY**

**55%** **45%**  
FEMALE MALE



# OUR TEAM

## MANAGEMENT COMMITTEE

Kathryn Viegas	President
Peter Gesovic	Vice President
Rowena Irish	Secretary
Lina Tchung	Treasurer
Giulio Katis	Ordinary Member
Robert Mattar	Ordinary Member

## STAFF

Gregory Rohan	Director
Ali Mojtahedi	Principal Solicitor
Joshua Strutt	Senior Solicitor
Jessica Schulman	Senior Solicitor
Ann Emmanuel	Solicitor
Sarah Akanda	Solicitor
Sienna Aguilar	Senior Community Engagement Officer
Jane King	Finance Officer
Ryan McCarthy	Intake and Administration Officer

# DOMESTIC <sup>AND</sup> FAMILY VIOLENCE PRACTICE

Helping people on temporary visas experiencing domestic and family violence is at the core of what we do – 49% of our services in the last 12 months were domestic and family violence related.

Women on temporary visas are at heightened risk from domestic and family violence because often their visa status is linked to their relationship with their violent partner. Our clients come to us fearful that if they seek help, their visa may be cancelled.

The women we serve at IARC not only face a complex and overwhelming immigration system but are often unable to access services like crisis accommodation and social services because of their visa status. For this reason, many are forced to choose between staying in an abusive relationship or becoming homeless and destitute. For women with children, this choice becomes even harder, with the threat of separation from their children a common experience for our clients.

HELPED OVER

**350**  
**PEOPLE**

WITH DOMESTIC AND  
FAMILY VIOLENCE RELATED  
IMMIGRATION ISSUES

PROVIDED

**1,110**  
DOMESTIC AND FAMILY  
VIOLENCE RELATED  
**LEGAL SERVICES**

RECEIVED MORE THAN

**200**  
**REFERRALS**  
FROM COMMUNITY  
PARTNERS

**88%**  
FEMALE

**12%**  
MALE

## CASE STUDY: SANA

Sana arrived in Australia as a dependent on her husband's Student visa in 2017. Prior to coming to Australia, Sana had been subjected to forced marriage and physical and emotional abuse by her husband and his family. This abuse continued after she arrived in Australia and Sana was worried for her and her daughter's safety.

Although she was fearful that her visa would be cancelled and she would be sent back home, Sana felt that she couldn't take any more and contacted the police who took out an ADVO for her protection and connected her with a woman's refuge.

Sana's DFV caseworker referred her to IARC for help with her visa. As a Student visa holder, Sana had few options and her immigration status remained linked to her husband. Her husband continued to harass her and his family had threatened her family for reporting him to police and bringing shame on the family. Her husband's family have a long history of violence and Sana

believed if she returned to her home country her daughter would be removed from her and she would be killed.

IARC helped Sana apply for a Protection visa so that she could remain in Australia. We worked with Sana to prepare evidence of the abuse she had experienced here and back home, the threats that her family had received and the risks that women face in her home country.

During the course of Sana's case a number of complicated issues arose due to lies her husband had told the Australian Government when applying for his and Sana's visa. IARC prepared legal submissions addressing these issues and attended interviews with Sana at the Department of Home Affairs.

In October, more than two years after fleeing her husband, Sana and her daughter were finally granted a Protection visa and permitted to remain in Australia permanently.

## CASE STUDY: SALLY

Sally had limited English skills when she came to Australia with her husband and her husband had been very controlling. He filled out her Partner visa application for her and included false information about her previous relationships. Sally had tried to understand what was in the forms and had been scared that he was lying.

But she did not have any control in the situation and her husband told her she was stupid when she tried to raise concerns.

Sally was refused a Partner visa by the Department of Home Affairs because of the false information that her husband had provided.

Sally separated from her husband due to ongoing family violence perpetrated against her and

two-year-old Australian daughter. Her husband began Family Law proceedings to get custody of their daughter. Sally was terrified that she would have to return to her home country and would be separated from her daughter.

IARC represented Sally at the Administrative Appeals Tribunal and argued that there were compelling and compassionate circumstances in Sally's case given the family violence she had experienced and the control her husband exerted over her. The Tribunal agreed and set aside the decision. Sally has since been granted a permanent visa and is able to remain in Australia with her young daughter.

# GENERAL IMMIGRATION AND CITIZENSHIP PRACTICE

Australia's immigration system is complicated and difficult to navigate, especially for those experiencing disadvantage such as financial hardship, disability or serious health issues, language barriers and past experience of trauma.

IARC's general practice provides information, referrals, advice and representation services to low-income people in New South Wales in the following areas of immigration law:

- Family visas such as Partner, Child, Parent and Carer visas.
- Protection visas especially to those in need of protection due to domestic and family violence or their sexual orientation or gender identity.
- Family reunion through the Refugee and Humanitarian visa program.
- Visa cancellations
- Australian citizenship
- Other temporary visas like Bridging visas and Visitor visas

HELPED  
**707**  
**PEOPLE**  
WITH THEIR  
IMMIGRATION OR  
CITIZENSHIP ISSUE

PROVIDED  
**1,100**  
**LEGAL SERVICES**  
TO PEOPLE IN NEW  
SOUTH WALES

## CASE STUDY: LANCE

In 2012, Lance arrived in Australia as a skilled migrant from a country in West Africa. In 2015, he went back home to marry his fiancé, Sarah. Shortly after their wedding, Sarah's brother and his wife were tragically killed in a natural disaster. In accordance with their custom, Sarah took on the responsibility of caring for her orphaned niece (12) and nephew (7).

When he returned to Australia, Lance took on a second job to save the nearly \$10,000 needed to sponsor Sarah and the children for visas to join him in Australia, while sending as much money home as he could spare back to support Sarah and the children.

The children's visas were refused because Sarah had not legally adopted them. With IARC's help, Lance challenged the refusal at the Administrative Appeals Tribunal, arguing that the Department of Home Affairs had

incorrectly applied the law and failed to consider customary adoption which is recognised in Australian migration law. IARC helped Lance gather evidence proving Sarah's relationship with the children including school and medical records and DNA evidence and prepared legal submissions about customary adoption in the region. In May 2021, the Tribunal found in favour of Lance and Sarah and set aside the decision.

When their case was returned to the Department for finalisation, IARC worked with Lance and his lawyers back home to obtain court orders permitting the children to leave their home country and the visas were granted.

Sarah and the children have not been able to reunite with Lance yet due to the challenges of travelling during the pandemic but the family hope to reunite in Australia by Christmas.

## CASE STUDY: MOSTAFA

Mustafa arrived in Australia in 2010 seeking protection from his home country. He had been subject to severe beatings, arbitrary arrests and death threats from the authorities for most of his life due to his sexuality.

He spent the first seven years after arriving in Australia in immigration detention until he was finally released on a Temporary Protection visa. When released, he found life outside immigration detention very difficult. He did not have any family support in Australia and he found it difficult to gain employment, accommodation and find any community in Australia. He was also still struggling with his sexuality having had to conceal it for many years and started to develop serious psychological issues.

Mustafa was homeless for two years and turned to shoplifting in order to feed and clothe himself. This shoplifting brought him to the attention of the police who would often charge him with shoplifting offences, for which he would later be convicted. After a number of shoplifting convictions, he was sentenced to a term of imprisonment. The Department then cancelled his Temporary Protection visa and he

was returned to immigration detention awaiting possible removal from Australia. He appealed the Department's decision to the Administrative Appeals Tribunal.

IARC was put in contact with Mustafa after his first hearing with the Tribunal. IARC represented him at two subsequent hearings and made six submissions to the Tribunal in support of his case. IARC connected Mustafa with multiple support services so that he would have access to basic services such as food, accommodation and mental health support if he was released. IARC also highlighted the dire consequences for Mustafa if his visa remained cancelled - indefinite detention or being sent back to a country where he was persecuted.

After eight months of hearings and deliberation, the Tribunal found in Mustafa's favour. Mustafa was released from immigration detention the same day.

As a Temporary Protection visa holder, Mustafa must apply for a new visa every three years. IARC continues to support Mustafa with his latest visa application.

# VISA ASSIST

Visa Assist is a partnership between IARC and Unions NSW, aimed at empowering migrant workers to enforce their workplace rights by providing expert immigration advice to union members in New South Wales.

Migrant workers can be afraid to speak out about wage theft, harassment and exploitation in their workplace for fear of having their visa cancelled and being removed from Australia. Visa Assist was established to assist migrant workers to secure their visa status to enable them to speak out about workplace wage theft, harassment and exploitation and to enable unions to work with those workers and communities to support these workers to enforce their rights.

HELPED  
**301**  
UNION  
MEMBERS  
THROUGH VISA ASSIST

PROVIDED  
**680**  
INDIVIDUAL  
LEGAL SERVICES



ABOVE:  
IARC solicitor Josh talks to farm workers on the Mid North Coast.

## CASE STUDY:

## SUNIL

Sunil arrived in Australia on a Training visa. He came to Australia to follow his lifelong passion to be a chef and to learn about the culinary diversity of Australia. He started working at a hotel as part of his training and felt warm and welcomed by his colleagues. However, when he received his first pay cheque, he realised that substantial deductions were being taken from his pay which he never agreed to. The deductions were for accommodation in a tiny room in the Hotel with a shared bathroom; meals, which included leftovers from the hotel's breakfast buffet (if there were any) and a lunch and dinner he or his colleagues would make themselves.

After lodging a complaint about his treatment, he was terminated from his traineeship, evicted from his accommodation, and forced to live in a hostel. His employer also reported him to the Department who wrote to him about cancelling his Training visa. Sunil then applied for a Student visa in an attempt to continue his culinary training in Australia. That Student Visa

was refused by the Department as they did not believe he was a "genuine" student given the pending cancellation of his Training visa and told him that "if he was serious about becoming a chef, he would have stayed with his employer on his Training visa". The Department also called all of his allegations regarding his former employer "hearsay" and refused to give them any weight.

Sunil's union then referred the matter to IARC through Visa Assist. IARC assisted Sunil appeal the decision to the Administrative Appeals Tribunal and provided submissions on his behalf. IARC attended Sunil's tribunal hearing and made oral submissions on the day. The Tribunal was so persuaded by Sunil's evidence and IARC's submissions that the Tribunal remitted the matter on the same day, finding that Sunil is a "genuine student". Sunil continues to study cookery in Australia and still dreams of being a chef and running his own restaurant one day.

## CASE STUDY:

## SEVEN WOMEN FLEEING EXPLOITATION

In 2014, seven women were sponsored on subclass 457 visas from Thailand. When they arrived in Australia, they were subject to severe exploitation by their employer including being forced to sleep on the floor; being required to work over 12 hours a day, 6 days a week; restrictions on leaving the home and on what they could eat and drink; and significant underpayment while being forced to pay back certain "costs" to their employer from their already low wage.

If they breached any of those rules, the employer threatened to cancel their visas, have them removed from Australia and kill their families.

When their employer finally followed through on his commitment to sponsor the women for

a permanent visa, they managed to escape and seek help from the Salvation Army and eventually a union. The employer's visa nomination was refused by the Department of Home Affairs (in part due to the treatment of the women) which meant that the women's visa applications were also refused by the Department of Home Affairs and the Administrative Appeals Tribunal. As a result, the women were unable to apply for almost all other visas while in Australia.

The women's union referred all seven women to IARC through Visa Assist. IARC assisted them to make multiple submissions to the Minister to intervene in their case based on their compelling situation. In February 2021, the Minister decided to intervene and grant the women visas to remain in Australia.



# EDUCATION <sup>AND</sup> LAW REFORM

An important part of our work is providing education about Australia's immigration system to help the community better understand their legal rights and responsibilities and ensure people know where they can get help with their immigration issue.

In 2020-21, IARC delivered 23 seminars to community workers, union members and the general public on topics including immigration and domestic violence, family reunion, Protection visas, skilled visas and Carer visas.

A highlight of the past year was getting out of Sydney between lockdowns to present to community workers about immigration and domestic violence and talk to the community about citizenship in Taree, Port Macquarie and Bellingen.



ABOVE:  
IARC solicitors Jessica and Ann  
during their trip to the Mid North Coast.

IARC also made a number of law and policy reform submissions in the last year including:

- House of Representatives Standing Committee on Social Policy and Legal Affairs Inquiry into family, domestic and sexual violence
- Senate Select Committee on Temporary Migration
- NSW Joint Select Committee on Coercive Control
- Department of Home Affairs' Consultation on English Language Requirements for Partner visa applicants and sponsors
- Senate Legal and Constitutional Affairs Committee's inquiry into the family visa system.

You can read our submissions at  
<https://iarc.org.au/resources/law-reform/>.



# ACKNOWLEDGEMENTS

## FUNDING

IARC receives funding from the New South Wales Government and the Australian Government through the Community Legal Centres Program administered by Legal Aid NSW.

IARC also receives funding from Unions NSW to provide legal services through the Visa Assist program.

In 2020-21, IARC received additional funding from the New South Wales Government (administered by Multicultural NSW) and the Commonwealth to respond to increasing demand for assistance from temporary visa holders and people experiencing domestic and family violence as a result of the COVID-19 pandemic.

## VOLUNTEERS

Our law student volunteers and practical legal trainees support IARC in all areas of our practice including client intake, legal research, drafting documents and working on projects.

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

- Sally Becher
- Jessica Ding
- Janet Jin
- Catherine Liebel
- Helen McCulloch
- Alexander Murphy
- Han Joo (Evelyn) Park
- Gabrielle Pollard-Garbett
- Amelia Skinner
- Emily Taylor
- Jessica Bello
- Kristie Evans
- Thalia Kladis
- Harri Lloyd
- Sophie Morgan
- Vivian Nguyen
- Brooke Parker
- Jax Rousselot
- Isabella Strapp

## SUPPORTERS

We also thank the following individuals and organisations who have partnered with us in our work this year or given generously through financial contributions and in-kind support:

- City of Sydney
- Coffs Harbour City Council
- Community Legal Centres NSW
- Community Legal Centres Australia
- Gemma Pitcher
- Jane O'Dwyer and Manning Valley Neighbourhood Centre
- Justice Connect
- Macquarie Group Foundation
- Madeline Storey
- Mid Coast Council
- Mid North Coast Community Legal Centre
- Minor Hotels
- Minter Ellison
- Multicultural Disability Advocacy Association
- Nomos Legal
- Norton Rose Fulbright
- Port Macquarie-Hastings Council
- South West Sydney Legal Centre
- Supra Legal
- Unions NSW
- Western Sydney Community Centre
- Western Sydney Community Legal Centre
- Western Sydney University

Finally, we thank those who have generously donated to IARC over the last year, many of whom are long time supporters of our work.

A stylized, colorful illustration of a diverse group of people, including men and women of various ethnicities, shown in profile or three-quarter view. The illustration is composed of flat, solid colors and is positioned along the top and right edges of the page, framing the central text area.

# **FINANCIAL REPORT**

## FOR THE YEAR ENDED 30 JUNE 2021

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## COMMITTEE'S REPORT

The committee members submit their **report** together with the financial report of Immigration Advice & Rights Centre Inc. for the year ended 30 June 2021 thereon.

### COMMITTEE MEMBERS

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

Kathryn Viegas (President)

Peter Gesovic (Vice President} (Deceased - 29 September 2021)

Lina Tchung (Treasurer)

Rowena Irish (Secretary)

Guilio Katis

Robert Mattar

### OPERATING RESULT

The surplus amounted to \$66,872 for the financial year ended 30 June 2021.

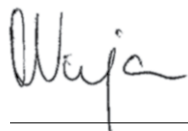
### PRINCIPAL ACTIVITIES

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.

President



Kathryn Viegas

Treasurer



Lina Tchung

Dated this 19th day of October 2021

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>INCOME</b>			
Grant and donation income	2,3	1,025,464	734,213
Government cash boost and job-keeper	2	64,857	133,000
Interest income	2	3,242	8,737
Other income	2	9,994	28,117
		<b>1,103,557</b>	<b>904,067</b>
<b>EXPENDITURE</b>			
Advertising		-	(998)
Client disbursements		(9,619)	(11,638)
Consultants		(16,698)	(4,225)
Depreciation and amortisation expense	4	(104,115)	(103,381)
Employee benefits expense		(805,925)	(601,956)
Equipment		-	(970)
IT Bundled services		(20,328)	(8,470)
IT support and cloud services		-	(7,234)
Memberships		(5,567)	(4,219)
Lease interest	4	(8,297)	(11,160)
Rent and related occupancy costs		(5,877)	2,731
Internet and communications		(11,650)	(9,405)
Travel		(1,834)	(1,707)
Other expenses		(46,775)	(23,082)
		<b>(1,036,685)</b>	<b>(785,714)</b>
Surplus from operations		66,872	118,353
Other comprehensive income for the year		-	-
Total comprehensive income		<b>66,872</b>	<b>118,353</b>

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	605,897	292,353
Receivables	6	48,681	31,000
Other financial assets	7	198,104	198,104
Other assets	8	17,616	88,799
<b>Total current assets</b>		<b>870,298</b>	<b>610,256</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	7	19,017	19,017
Lease assets	9	127,029	190,544
Property, plant and equipment	10	88,207	119,053
<b>Total non-current assets</b>		<b>234,253</b>	<b>328,614</b>
<b>Total assets</b>		<b>1,104,551</b>	<b>938,870</b>
<b>CURRENT LIABILITIES</b>			
Payables	11	66,313	22,951
Lease liability	9	60,332	60,737
Other liabilities	12	138,412	32,426
Employee benefits provision	13	77,081	69,947
<b>Total current liabilities</b>		<b>342,138</b>	<b>186,061</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	9	77,174	137,505
Employee benefits provision	13	11,013	7,950
<b>Total non-current liabilities</b>		<b>88,187</b>	<b>145,455</b>
<b>Total liabilities</b>		<b>430,325</b>	<b>331,516</b>
<b>Net assets</b>		<b>674,226</b>	<b>607,354</b>
<b>MEMBERS' FUNDS</b>			
Accumulated surplus	14	674,226	607,354
<b>Total members' funds</b>		<b>674,226</b>	<b>607,354</b>

## STATEMENT OF CHANGES IN MEMBERS FUNDS FOR THE YEAR ENDED 30 JUNE 2021

	Accumulated surplus \$
Balance as at 1 July 2019	489,001
Surplus for the year	118,353
Other comprehensive income for the year	-
Total comprehensive income for the year	118,353
Balance as at 30 June 2020	607,354
Balance as at 1 July 2020	607,354
Surplus for the year	66,872
Other comprehensive income for the year	-
Total comprehensive income for the year	66,872
Balance as at 30 June 2021	674,226



## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from customers and grants		1,351,893	878,728
Payments to suppliers and employees		(962,804)	(703,162)
Interest received		3,242	8,737
Finance costs- lease liabilities		(8,297)	(11,160)
<b>Net cash provided by operating activities</b>	15(b)	384,034	173,143
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		(9,754)	(7,513)
Payment for other financial assets		-	(7,581)
<b>Net cash provided by / (used in) investing activities</b>		(9,754)	(15,094)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayment of lease liabilities		(60,736)	(55,817)
<b>Net cash provided by / (used in) financing activities</b>		(60,736)	(55,817)
<b>RECONCILIATION OF CASH</b>			
Cash at beginning of the financial year		292,353	190,121
Net increase in cash held		313,544	102,232
<b>Cash at end of the financial year</b>	15(a)	605,897	292,353

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 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 committee's 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.

## 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 include 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.

### (f) 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.

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### 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.

#### (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.

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

#### (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.

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>NOTE 2: REVENUE AND OTHER INCOME</b>		
Interest income	3,242	8,737
Grant and donation income	1,025,464	734,213
Legal cost recovery and other income	9,994	28,117
	1,038,700	771,067
Other Income		
Government cash-boost and job keeper	64,857	133,000

### NOTE 3: GRANTS AND GOVERNMENT ASSISTANCE RECEIVED

Legal Aid	852,596	574,164
Unions NSW Project	149,453	136,447
Other Grants	-	2,830
	1,002,049	713,441

### NOTE 4: OPERATING SURPLUS

Surplus has been determined after:		
Finance costs		
- Lease liability	8,297	11,160
Depreciation		
- property, plant and equipment	40,600	39,866
Amortisation of non-current assets		
- leased assets	63,515	63,515
Remuneration of auditors for:		
Audit and assurance services		
- Audit of the financial report and grant acquittals	8,410	8,175

### NOTE 5: CASH AND CASH EQUIVALENTS

Cash on hand	466	460
Cash at bank	605,431	291,893
	605,897	292,353

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>NOTE 6: RECEIVABLES</b>		
CURRENT		
Receivables from contracts with customers	48,681	31,000
<b>NOTE 7: OTHER FINANCIAL ASSETS</b>		
CURRENT		
<i>Financial assets measured at amortised cost</i>		
Short term bank deposits	59,876	59,876
Term deposit	138,228	138,228
Total financial assets measured at amortised cost	198,104	198,104
NON CURRENT		
<i>Financial assets measured at amortised cost</i>		
Term deposit as security for lease agreement	19,017	19,017
<b>NOTE 8: OTHER ASSETS</b>		
CURRENT		
Prepayments	9,339	7,744
Accrued income including government assistance	8,277	81,055
	17,616	88,799
<b>NOTE 9: LEASE ASSETS AND LEASE LIABILITIES</b>		
Lease arrangements		
<b>(a) Lease assets</b>		
Lease Asset	254,059	254,059
Lease - Accumulated Amortisation	(127,030)	(63,515)
	127,029	190,544
Total carrying amount of lease assets	127,029	190,544

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>NOTE 9: LEASE ASSETS AND LEASE LIABILITIES (CONTINUED)</b>		
(b) Lease liabilities		
CURRENT		
Lease Liability	60,332	60,737
NON CURRENT		
Lease Liability	77,174	137,505
Total carrying amount of lease liabilities	137,506	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.

### NOTE 10: PROPERTY, PLANT AND EQUIPMENT

Leasehold improvements		
At cost	181,452	181,452
Accumulated amortisation	(106,777)	(70,487)
	74,675	110,965
Plant and equipment		
Plant and equipment - at cost	27,835	18,082
Accumulated depreciation	(14,303)	(9,994)
	13,532	8,088
	-	-
Total property, plant and equipment	88,207	119,053

### NOTE 11: PAYABLES

CURRENT		
Unsecured liabilities		
Trade creditors	210	-
Sundry creditors and accruals	66,103	22,951
	66,313	22,951

### NOTE 12: OTHER LIABILITIES

CURRENT		
Contract liabilities	138,412	32,426



## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

		2021 \$	2020 \$
<b>NOTE 13: EMPLOYEE BENEFITS PROVISION</b>			
CURRENT			
Employee benefits	(a)	77,081	69,947
NON CURRENT			
Employee benefits	(a)	11,013	7,950
(a) Aggregate employee benefits liability		88,094	77,897
<b>NOTE 14: ACCUMULATED SURPLUS</b>			
Accumulated surplus at the beginning of the year		607,354	489,001
Surplus for the year		66,872	118,353
Accumulated surplus at the end of the year		674,226	607,354
<b>NOTE 15: 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 on hand		466	460
Cash on bank		605,431	291,893
		605,897	292,353
<b>(b) Reconciliation of cash flow from operations with surplus from operating activities</b>			
Surplus from ordinary activities		66,872	118,353
<b>Adjustments and non-cash items</b>			
Amortisation		63,515	63,515
Depreciation		40,600	39,866
<b>Changes in operating assets and liabilities</b>			
(Increase) / decrease in receivables		(17,681)	(31,000)
(Increase) / decrease in other assets		71,183	(66,398)
Increase / (decrease) in payables		43,362	4,984
Increase / (decrease) in other liabilities		105,986	9,560
Increase / (decrease) in employee benefit provisions		10,197	34,263
		317,162	54,790
Cash flows from operating activities		384,034	173,143

## **NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **NOTE 16: ASSOCIATION DETAILS**

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

Suite 3, Level 8, 377-383 Sussex Street  
SYDNEY NSW 2000

### **NOTE 17: EVENTS SUBSEQUENT TO REPORTING DATE**

There has been no matter or circumstance, which has arisen since 30 June 2021 that has significantly affected or may significantly affect:

- (a) the operations, in financial years subsequent to 30 June 2021, of the association, or
- (b) the results of those operations, or
- (c) the state of affairs, in financial years subsequent to 30 June 2021, of the association.

## ADDITIONAL INFORMATION FURNISHED UNDER THE CHARITABLE FUNDRAISING ACT 1991 (NSW) FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
Detail of gross income and expenditure of fundraising activities:		
Gross income from fundraising	23,415	23,601
	23,415	23,601

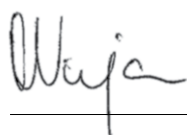
## STATEMENT BY MEMBERS OF THE COMMITTEE

The committee declares 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 2021 with respect to fund raising 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 2021 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 2021; 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.

President



Kathryn Viegas

Treasurer



Lina Tchung

Dated this 19th day of October 2021

Level 16, Tower 2 Darling Park  
201 Sussex Street  
Sydney NSW 2000

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Sydney NSW 2001

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**IMMIGRATION ADVICE & RIGHTS CENTRE INC.  
ABN: 45 808 320 822**

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

*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 2021, 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 Notforprofits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2021 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 Notforprofits 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 Notforprofits 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.

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

*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 2021 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.

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

- 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 2021;
- (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) 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.



MARK GODLEWSKI  
Partner

PITCHER PARTNERS  
SYDNEY

26 October 2021



**HELPING  
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NAVIGATE**  
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