

HELPING
PEOPLE
NAVIGATE
| AUSTRALIAN
IMMIGRATION LAW

ANNUAL REPORT 2021/2022

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Aboriginal peoples across New South Wales on whose lands we work and give particular acknowledgment to the Gadigal people of the Eora Nation, on whose land our office sits. We pay our respects to the Traditional Owners of this Country, and to Elders, past and present. In doing so, we recognise our own heritage as migrants to this land and understand the responsibility we have in advocating for change for Aboriginal and Torres Strait Islander peoples, and in protecting the land, water, and air for future generations. We recognise First Nations peoples' culture, wisdom, and connection to this land. We recognise the loss of land and culture, acknowledging the consequences of dispossession and colonisation on First Nations peoples. We acknowledge that sovereignty over this land was never ceded.

THIS LAND ALWAYS WAS AND ALWAYS WILL BE ABORIGINAL LAND.

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ABOUT IARC

The Immigration Advice and Rights Centre (IARC) is a specialist, not-for-profit community legal centre (CLC) with over 35 years' experience in migration law and policy. IARC's vision is for a fair and just immigration system for everyone, regardless of means. IARC assists migrants experiencing vulnerability in NSW by providing free legal information, advice, and casework services.

IARC also provides community legal education (CLE) services, undertakes law reform and policy activities, and collaborates with other organisations in the legal and social justice/human rights sector on individual matters and systemic issues.

IARC has three core projects:

IMMIGRATION AND DOMESTIC VIOLENCE

IARC offers free legal advice and assistance to people experiencing vulnerability and gives priority appointments to people experiencing domestic and family violence (DFV)

VISAS AND CITIZENSHIP

We provide information, referrals, advice, and representation services about Family visas, Protection visas, Refugee and Humanitarian visas, Visa cancellations, Australian citizenship and other temporary visas.

VISA ASSIST FOR UNION MEMBERS

Visa Assist is delivered in partnership with Unions NSW and aims to empower migrant workers to enforce their workplace rights by providing expert immigration advice to union members in NSW.



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.

Community

Everyone benefits from a welcoming and supportive community.

Fairness

Fair immigration outcomes are not just for those who can afford them.

OUR IMPACT

In 2021-22, IARC:

COMPLETED
901
LEGAL TASKS

OPENED
96
CASES

PROVIDED
1,243
REFERRALS

PARTICIPATED IN
65
STAKEHOLDER
EVENTS

DELIVERED
37
LEGAL EDUCATION
SEMINARS

HELPED
1,313
CLIENTS
WITH IMMIGRATION,
REFUGEE OR CITIZENSHIP
LAW PROBLEMS

UNDERTOOK
10
LAW REFORM
ACTIVITIES

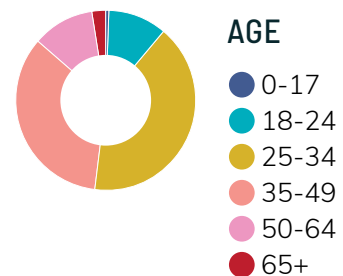
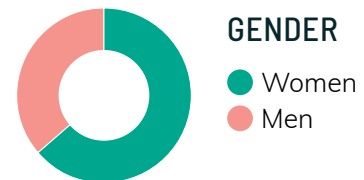
PROVIDED
2,473
LEGAL ADVICE
APPOINTMENTS

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 TEAM

MANAGEMENT COMMITTEE

Kathryn Viegas	President
Rowena Irish	Vice President and Secretary
Lina Tchung	Treasurer
Guilio Katis	Committee Member
Peter Gesovic	Committee Member

STAFF

Joshua Strutt	Centre Director and Senior Solicitor
Greg Rohan	Centre Director (departed June 2022)
Ali Mojtahedi	Principal Solicitor
Jessica Schulman	Senior Solicitor
Sienna Aguilar	Senior Community Engagement Officer
Jane King	Finance Officer
Sarah Akanda	Solicitor
Ann Emmanuel	Solicitor
Kristie Mellor	Solicitor
Ryan McCarthy	Intake Officer
Schirine Yalinejad	Legal Support Officer
Ranuka Tandan	Communications Coordinator



PRESIDENT'S REPORT

IARC has shown tremendous resilience and strength during another year faced with the realities of the COVID-19 pandemic and increased demand for immigration services. As always, IARC's staff rose to the challenge and continued to deliver its essential services in new and creative ways to clients, caseworkers and other relevant stakeholders.

For most of the year, IARC has been actively involved in assisting people evacuated from Afghanistan to Australia apply for permanent residency after the Taliban took control of Kabul in August 2021. The amount of work and tight deadlines meant that IARC had to rely on many pro bono partnerships to prepare the visa applications for which we are extremely grateful. I understand that most applicants have received permanent residency in Australia and IARC is now assisting many of those clients apply to bring their families from Afghanistan to Australia, again through the assistance of pro bono support.

This year saw the release of the 10th Edition of The Immigration Kit with contributions from IARC staff and various leading experts in the field of immigration and citizenship law. It is a comprehensive, plain language guide to Australia's immigration, refugee and citizenship law. The Immigration Kit is very much an IARC publication and demonstrates the depth of knowledge and expertise of the staff working at IARC.

IARC's Immigration and Domestic Violence practice continues to provide critical services to some of the most vulnerable people in NSW. COVID-19 pandemic related lockdowns brought about an 80% increase in demand for IARC's service from predominately women escaping violence. This meant that often IARC's resources had to be reallocated to meet this demand. IARC also continued to provide

education to other support workers about DFV and immigration and how to best assist our shared clients. I was also elated to hear that we received additional government funding at the end of the financial year to assist us meet the demand for this important service.

Visa Assist is in its third year of operation and continues to entrench itself in the very fabric of IARC. Visa Assist is delivered in partnership with Unions NSW and is built on the principle that everyone deserves to be safe regardless of their visa status. The project continues to provide free, high-quality immigration advice to union members to empower migrant workers to enforce their workplace rights at increased numbers every year. I look forward to the continued growth of this project in the years to come.

This year also saw some staff changes at IARC. We bid farewell to a number of staff and welcomed a number of new members to our team. I would like to take this opportunity to thank everyone who worked at IARC this financial year, navigating a challenging time of COVID-19 lockdowns and clients facing unique challenges, especially around access to services. We are as always extremely fortunate to have such skilled and compassionate staff.

I would also like to take this opportunity to thank everyone who has given so generously to IARC this year, whether they gave of their time or by way of donations. Without you, IARC's work would not be possible. In particular, I

would like to thank our student volunteers who have assisted us during the ever-changing COVID-19 situation. I would also like to thank the legal volunteers who have helped IARC lodge permanent visa applications for people evacuated to Australia from Afghanistan and visa applications for those still in Afghanistan seeking safety.

Last, but by no means least, I would like to thank my fellow Management Committee members. IARC has a dedicated Management Committee who give of their time and expertise so generously. This year was a particularly hard one for our Committee, as our longest-service Committee member, Dr Peter Gesovic, passed away in September 2021. Peter spent many years serving IARC and was a passionate supporter of IARC's work. I know he would have been incredibly proud to see the 10th edition of The Immigration Kit come to life, as he was one of its strongest proponents. We will miss Peter's contributions to IARC, his generosity of spirit and his sense of humour,

and we again express our deepest condolences to his family.

Each year, I am reminded of what a privilege it is to serve IARC and to work with so many amazing people. I am incredibly proud of all IARC has accomplished this year and I know that will continue to deliver essential and specialist services to our clients into 2023.



KATHRYN VIEGAS

President

PRINCIPAL SOLICITOR AND CENTRE DIRECTOR REPORT

IARC provides high-quality, trauma informed and culturally sensitive immigration services to people experiencing vulnerability who are living in NSW.

Over the past 12 months, IARC has:

- Provided almost 3,400 legal services to more than 1,300 people;
- Conducted at least 25 community legal education seminars to both clients and community workers; and
- Published the 10th Edition of the Immigration Kit, the most comprehensive guide to Australian immigration and citizenship law.

IMMIGRATION AND DOMESTIC VIOLENCE

Our Immigration and Domestic Violence practice continues to advise and represent victim-survivors of domestic, family and sexual violence (DFS¹V) in NSW, especially those on temporary visas. This includes providing around 1,000 legal services to victim-survivors of DFS¹V and providing bespoke information and education about the intersection between DFS¹V and immigration to community workers and other relevant stakeholders.

With the easing of health restrictions in place due to the COVID-19 pandemic, we have also commenced outreach services designed to better assist victim-survivors of DFS¹V. We understand the importance for victim-survivors having access to a safe place to access our and other services. The first of these services commenced in March 2021, with a solicitor travelling to Domestic Violence Service Management (DVSM) once a week to provide immigration assistance to women on temporary visas experiencing violence. We look forward to providing more outreach services in the years to come.

VISA ASSIST

Visa Assist has gone from strength to strength in its third year of operation with increased funding ensuring that more temporary visa holders facing workplace exploitation are able to access the service than ever before. This year alone, we have provided almost 800 legal services to 300 union members, which are our highest numbers to date.

Visa Assist has been successful in obtaining permanent residency for clients who have faced extreme workplace exploitation, often bordering on slavery-like treatment. Visa Assist has also continued to present to various unions in NSW about the intersection between employment and immigration law and the importance of the Visa Assist service to unions and their members.

One of our solicitors, Sarah Akanda, was also a finalist in the Lawyers Weekly 30 under 30 awards for her work in the Visa Assist project. Sarah has been an integral part of the Visa Assist project in ensuring that people on temporary visas experiencing workplace exploitation have access to free, high-quality and confidential immigration advice.

The Visa Assist project is a core service at IARC as it ensures that temporary visa holders who are at risk of exploitation are empowered through the knowledge of their immigration status and rights. I look forward to seeing this project grow and develop further over the next year.

VISAS AND CITIZENSHIP

A core focus of IARC's Visas and Citizenship practice this year has been our work with Afghan evacuees in Australia. In the past 12 months, IARC has assisted over 180 Afghans evacuated to Australia with applications for permanent residency. IARC could not have done this work without the assistance of more than 90 volunteer solicitors from various law firms, in-house counsel, and unions. We look forward to continuing these relationships with future IARC projects, including the family reunion work for Afghan evacuees who want to bring family to Australia.

In addition to the above, IARC continued to provide advice about family visas, visa cancellation and Australian citizenship to people experiencing vulnerability in NSW. By popular demand, IARC's Lunchtime Immigration Series was renewed during 2022, and covered various immigration and citizenship issues, including Partner, Protection and Carer visas. It again proved to be a huge success.

THE YEAR AHEAD

The COVID-19 pandemic continued to tremendously impact on our clients' lives over the past 12 months. We saw lockdowns reimposed and health restrictions in place, which drastically changed our service and, in particular, our ability to offer in-person legal services.

IARC has also gone through many changes with a number of staff moving on to new opportunities and the hiring of new legal and other support staff.

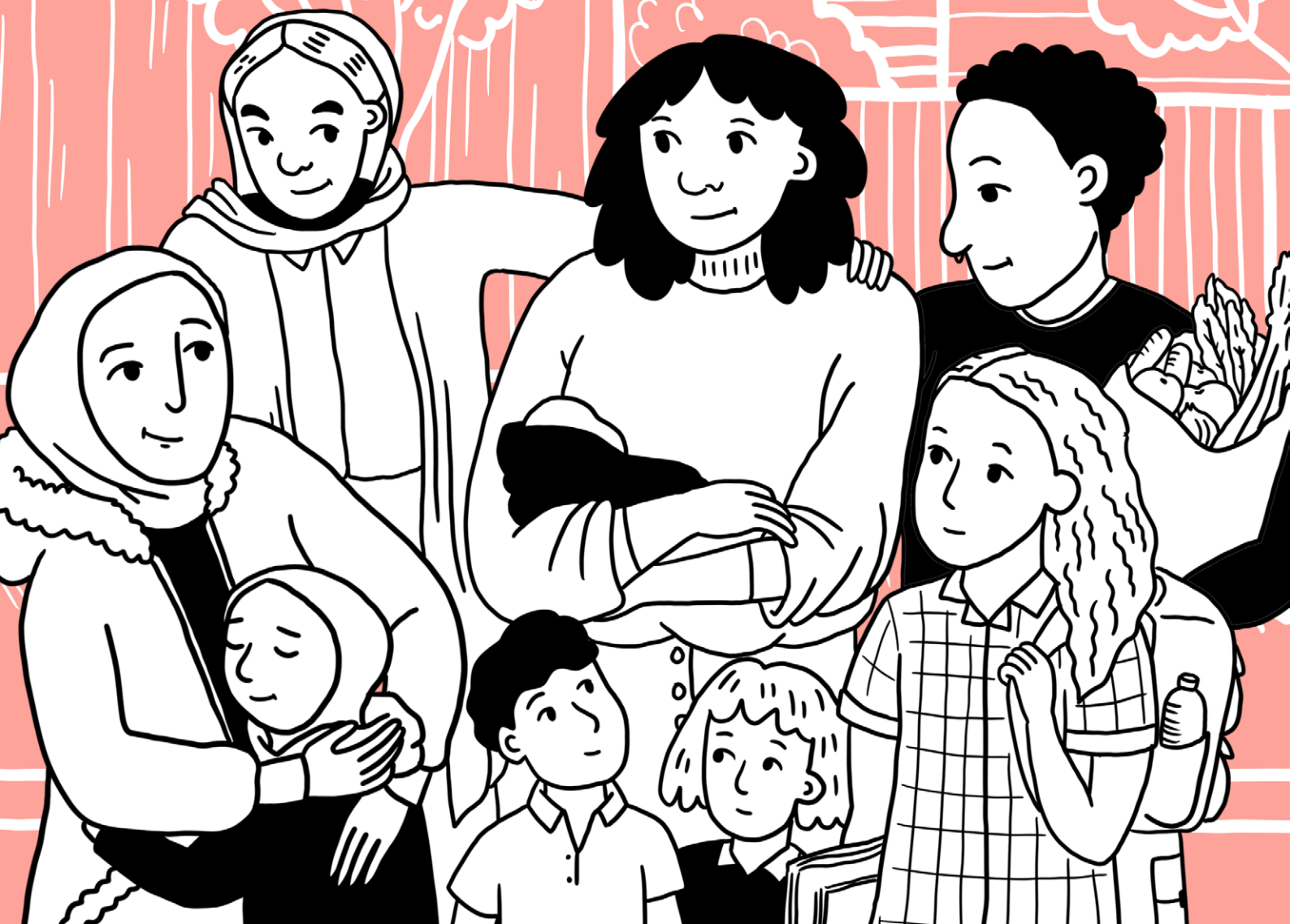
With new faces and the easing of health restrictions related to the COVID-19 pandemic, I am looking forward to seeing the new opportunities and improved services IARC can continue to deliver for our clients in the year ahead.



JOSHUA STRUTT

Principal Solicitor and Centre Director

EVERYONE DESERVES TO BE
SAFE
REGARDLESS OF THEIR
VISA STATUS



IMMIGRATION AND DOMESTIC VIOLENCE

One of IARC's core focal points is the intersection between domestic, family and sexual violence, and immigration law. Our goal is to offer independent, confidential immigration advice and assistance to victim-survivors of domestic, family and sexual violence so that they know their rights and can make informed choices.

Over the past year, 30% of clients in our government-funded work had experienced or were at risk of domestic, family and sexual violence. Further, 39% of services delivered in our government funded work also dealt with immigration issues arising out of a domestic, family and sexual violence context.

Throughout the year, IARC continued to hold information sessions and provide resources to community support workers and organisations who assist people experiencing domestic and family violence. Information sessions not only aimed to educate the community and key stakeholders on the intersection of immigration law and family violence, but also to highlight examples of migration-related abuse that our clients face.

We worked with a variety of other community legal centres, service providers, and peak bodies to advocate for changes to immigration law and policy which support victim-survivors of domestic, family and sexual violence to find safety and stability. IARC sits on the executive of the National Advocacy Group on Women on Temporary Visas Experiencing Violence and is a co-convenor of DVNSW Community of Practice on Women on Temporary Visas Experiencing Family Violence. Through this work, IARC has contributed its legal expertise and hands-on experience to both national and state-based advocacy for women on temporary visas who have experienced family and domestic violence.

HELPED OVER
313
PEOPLE
WITH DOMESTIC AND
FAMILY VIOLENCE RELATED
IMMIGRATION ISSUES

PROVIDED
1,018
DOMESTIC AND FAMILY
VIOLENCE RELATED
LEGAL SERVICES

CASE STUDY: PARTNER VISA – FAMILY VIOLENCE – ACCESS TO SERVICES

MOLLY

Molly is a mother of two young Australian citizen children. Molly was living in a regional area of New South Wales with her children and her husband. Molly was on a temporary visa and she and her husband applied for a Partner visa, so that they could remain in Australia as a family. They lodged the application over four years ago. Since lodging the application, the relationship deteriorated, and Molly's husband became increasingly abusive. Molly was becoming scared for her safety and the safety of her children.

Molly had limited access to support in her area. She tried to move out with her children, but she could not access any crisis accommodation. She could not afford to pay rent for a private property and pay for childcare at the same time. She was told that she could not access Centrelink benefits

or public housing because she did not have a permanent visa. Molly felt that she could not leave her husband because she had nowhere to go with her children and no way to financially support her family.

IARC had several appointments with Molly to talk through her situation and the option of asking the Department to consider the application on the basis of separation. IARC also raised Molly's matter with the Department of Home Affairs, highlighted the hardship the delay in processing was causing and pressed for priority processing of her visa application.

Within a few months, Molly's permanent Partner visa was granted. Molly is now able to apply for Centrelink and public housing, helping her build a safer life for herself and her children.

CASE STUDY: MIGRATION-RELATED ABUSE – UNCERTAINTY AROUND VISA STATUS

IYESHA

Iyesha's husband arranged for her to migrate to Australia after their marriage. He was an Australian citizen and wanted the couple to live together in Australia. Iyesha's husband did not tell her anything about the visa application process. He told her it was complicated, and that he would take care of it.

When she arrived in Australia, Iyesha could not speak English and did not have any family or friends nearby. She felt isolated. After some time, her husband started to abuse her, but Iyesha did not know where she could go for help. She was scared to go to the police because her husband had told her that the Australian authorities would deport her. Iyesha ended up in hospital due to family violence.

The social workers at the hospital referred her to IARC for advice about her visa situation. IARC assisted Iyesha to confirm that she was on a temporary partner visa, and to update the Department of Home Affairs about the change in her situation so that she could continue with the permanent partner visa application without her husband. IARC also referred Iyesha to other support services, to provide ongoing case work and financial assistance, while she got herself back on her feet in Australia.

Iyesha has now managed to find part-time work, has made friends in the community and has taken control of her own visa application.

CASE STUDY: UNLAWFUL – FEAR OF ACCESSING SUPPORT

CONSTANCE

Constance had been in Australia for around three years. She had previously been living with her husband and his family but fled the home after experiencing ongoing family violence.

Constance knew that she came to Australia on a temporary partner visa but was not sure what had happened to her permanent partner visa application. After she left her husband and his family, her sister-in-law contacted her and told her that her permanent visa had been refused.

After she left her husband, Constance had managed to find some cash-in-hand work and accommodation on her own. But she was scared to access support services because she believed that she was unlawful. A friend told Constance about IARC, and she reached out for support.

IARC assisted Constance to make a request for her visa application documents. The documents confirmed that her visa had been refused over a year ago. However, IARC

identified that she was incorrectly notified by the Department of Home Affairs and was able to have the application re-opened. IARC then assisted Constance to collect and provide the required evidence for the visa application.

After several months, Constance was granted her permanent visa. She then felt confident to reach out to support services and search for more stable employment.





VISAS AND CITIZENSHIP

IARC's Visas and Citizenship practice provides free immigration and citizenship advice and assistance to people experiencing vulnerability in New South Wales. We believe that everyone should have equal access to the law regardless of their visa status. We also understand that Australian immigration and citizenship law can be extremely complex and difficult to navigate.

Over the past year, IARC provided almost 2,000 legal services to more than 1,000 clients through our government-funded work. All of these services were provided to people experiencing financial disadvantage and more than 10% of our clients were people experiencing homelessness.

IARC continued to deliver its popular online Lunchtime Immigration Series to more than 800 attendees. IARC presented on topics including Carer, Protection and Partner visas to caseworkers and other support workers to share our knowledge and ensure better outcomes for our mutual clients.

HELPED
1073
PEOPLE
WITH THEIR
IMMIGRATION OR
CITIZENSHIP ISSUE

PROVIDED
2,515
LEGAL SERVICES
TO PEOPLE IN NEW
SOUTH WALES

CASE STUDY: HEALTH WAIVER AND CHILD VISA YASMIN

Yasmin applied for a Child visa to be reunited with her mother in Australia over 3 years ago. Up until a year ago she had received very little information from the Department about her Child visa application. In 2021 she managed to travel to Australia on a Visitor visa to see her mother – they had been separated for many years due to the COVID-19 pandemic.

Yasmin approached IARC because her Visitor visa was nearing expiry in May 2022, and she had still had not heard about whether her Child visa would be granted. She did not want to be separated from her mother and on top of this, her home country was no longer safe. To complicate matters, Yasmin had a condition on her visa that did not allow her to apply for most other visas while she remained in Australia.

IARC attempted to have the no further stay condition waived on her visa – but the Department refused. IARC then attempted to have the Child visa expedited, however, during this process IARC discovered that the client suffered from a chronic illness and did not meet the health requirements associated with the visa. IARC made extensive submissions requesting that the health requirement be waived, and her Child visa be granted.

The day before Yasmin's visa expired her Child visa was granted, and Yasmin was able to remain in Australia to be with her mother.



CASE STUDY: MYANMAR - PROTECTION VISA**BENNU**

Bennu had come to Australia from Myanmar a number of years ago on a temporary visa. Close to the expiry of that visa it became unsafe for her to return home. She was unsure what to do so she applied for a Bridging Visa E to remain in Australia to buy herself some time.

After a few months she realised that the situation in her home country was not going to change. She had also attended a number of rallies in Australia calling for an end to the military coup.

Bennu approached IARC for assistance to remain safely in Australia. IARC helped her prepare a Protection visa application and also managed to obtain work rights on her Bridging Visa E so that she could continue to work in Australia while her Protection visa was being processed.

Early in 2022, Bennu was called for an interview with the Department of Home Affairs and IARC attended to advocate on her behalf. A fortnight after her interview, Bennu was granted her Protection visa to remain permanently in Australia.

EVERYONE DESERVES TO BE SAFE AT WORK



REGARDLESS OF VISA STATUS

VISA ASSIST

The Visa Assist program has continued to expand in its third year. Visa Assist is a partnership between Unions NSW and IARC and aims to empower migrants to enforce their workplace rights through high quality, free and confidential immigration advice and assistance.

This year we have secured more successful immigration outcomes for union members than in any other year to date. We have also delivered more legal services to more union members than in any previous year.

Some notable Visa Assist highlights over the past year include:

- The Minister for Immigration personally intervening to grant permanent residency to a union member who had experienced systemic and longstanding maltreatment by their employer and had been residing in Australia for more than 18 years;
- Partner visa grants to union members who had been facing workplace exploitation on their skilled visa;
- Skilled permanent residency grants for members who had been working in Australia for more than 5 years; and
- Preventing visa cancellation for members who had worked in breach of their visa conditions due to workplace exploitation.

Visa Assist also continues to advocate for the rights of temporary visa holders in Australia by lobbying Government to change laws and policies, including by appearing at the Senate inquiry into the Migration Amendment (Protecting Migrant Workers) Bill 2021, to ensure that migrant workers can enforce their rights at work without adverse immigration outcomes.

HELPED
296
UNION
MEMBERS
THROUGH VISA ASSIST

PROVIDED
774
INDIVIDUAL
LEGAL SERVICES

CASE STUDY: MINISTERIAL INTERVENTION – WORKPLACE EXPLOITATION

MOHAMMAD

Mohammad was referred to IARC through Visa Assist in September 2019. There was a fair amount of publicity around his mistreatment at work.

Mohammad had been in Australia for around 18 years. His employer, who had sponsored him for a permanent visa, subjected Mohammad to bullying, verbal abuse, underpayment, an unreasonable workload and used his visa status to control him. This ultimately resulted in Mohammad being

hospitalised and eventually becoming unfit for work. Soon after his employment was terminated and so too his eligibility for a visa.

IARC helped Mohammad with his request to the Minister to intervene and grant him permanent residency. There was a great deal of formal and informal advocacy for more than three years which ultimately brought about a positive outcome for Mohammad, his permanent visa grant.

CASE STUDY: NURSE – WORKPLACE BULLYING AND HARASSMENT

KATHERINE

Katherine arrived in Australia with her husband and two young children sponsored by her employer on a Temporary Skill Shortage visa. For the first few months she seemed to get on with her employer and things were going well. However, soon after this, her employer started acting differently towards her. He would get angry at her for no reason, would threaten to have her visa cancelled and would also threaten her physically at work.

She was referred to Visa Assist by her union as she wanted to leave her employer but was worried that her visa may be cancelled.

IARC became aware that her husband may be eligible for permanent residency through his employer and encouraged him to approach his employer to discuss the possibility of a subclass 186 visa nomination.

Eventually, his employer agreed and he and his wife and two children were nominated for a sc 186 visa. IARC assisted them with the visa application. Katherine then negotiated (with the assistance of her union) being stood down by her employer until the sc 186 visa was granted – to avoid possible visa cancellation.

CASE STUDY: SKILLED VISA – MIGRATION AGENT ERROR

EMMA

Emma arrived 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 IARC's submissions alone.

Emma and her family now hold substantive visas to remain in Australia and have recently applied for permanent residency.



AFGHAN EVACUEE PROJECT

IARC spent much of the year assisting Afghan evacuees to apply for permanent residency in Australia. IARC engaged the assistance of many volunteer partners, including law firms, in-house counsel and union lawyers to assist with the sheer volume of work.

Through this work, IARC managed to assist 188 Afghans apply for permanent residency in Australia – many of those people have now been granted permanent residency.

IARC is now assisting those clients with family still in Afghanistan apply for visas to bring family members to Australia.

CASE STUDY: FATIMA

Fatima is in her late twenties and worked as a journalist in Kabul, appearing on national television. As with many female journalists in Afghanistan, Fatima worked under a pseudonym. However, her pseudonym was exposed, and she received threats to her safety. Once the Taliban seized power, female journalists began being targeted and killed. Many female journalists went into hiding or sought to flee the country. Fatima and one of her children managed to find their way to the airport in Kabul and were evacuated by Australian soldiers.

Fatima was evacuated to Australia with her eldest daughter on a temporary visa. IARC, through the assistance of pro bono legal support, assisted Fatima and her daughter apply for permanent residency in Australia.

Fatima and her daughter are now living in Sydney and have received their permanent residency. She is studying English and has made friends in the local community. However, while Fatima and her eldest child made a lucky escape, her husband and two young children were unable to make an exit at the time. The family has been split for more than nine months. IARC is now assisting Fatima reunite with her family in Australia.



THE IMMIGRATION KIT

This year marked the release of the 10th edition of The Immigration Kit.

The Immigration Kit is an IARC publication and is the most comprehensive, plain language guide to Australia's immigration, refugee, and citizenship law. It provides up-to-date information regarding bridging visas, family visas, skilled migration, refugee and humanitarian visas, student visas, temporary work visas, and Australian citizenship.

The Immigration Kit demonstrates IARC's depth of knowledge and expertise in immigration and citizenship law. The Immigration Kit has sold more than 700 copies since its publication in April 2022.

BELOW:

Principal Solicitor Ali Mojtahedi, with copies of The Immigration Kit, which he edited and contributed to.



LAW REFORM, OUTREACH AND EDUCATION

IARC's non-client work continues to be an essential part of our operations, and to contribute substantially to the quality of service we provide to our clients.

LAW REFORM

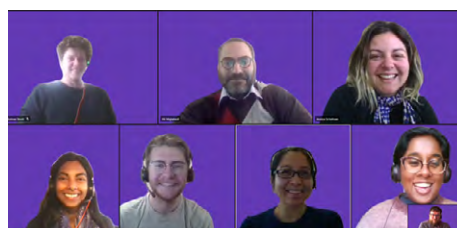
At the end of January, IARC and Unions NSW made a joint submission to the Migration Amendment (Protecting Migrant Workers) Bill 2021 [Provisions], using experience gained from our Visa Assist partnership to make constructive recommendations about how to improve conditions for migrant workers. We also gave evidence to the Senate Committee alongside Unions NSW.

IARC also made a submission to the Draft National Plan to End Violence Against Women and Children 2022-2032. Although the draft stated that it was "a plan for all Australians," it was lacking in data, statistics, and detail about the experience of DFV for migrant and refugee women, including those on temporary visas in Australia.

OUTREACH

In late March, IARC entered into a partnership with DVSM to provide a weekly immigration outreach service to DVSM clients. DVSM is a registered charity which aims to prevent and provide support to people experiencing domestic and family violence, and homelessness. IARC's role in this outreach is to provide face to face and telephone immigration advice and assistance to DVSM clients, as well as share information and knowledge and develop resources about immigration law and DFSV. The aim of the outreach is to work together to ensure that legal problems are addressed in a holistic way.





COMMUNITY LEGAL EDUCATION

IARC's Community Legal Education throughout 2021-2022 was far-reaching. We had more than 800 registrations for the Lunchtime Immigration Series, which covered Partner visas, Carer visas, Protection visas, DFV and immigration, family reunion, SHEV pathways, NZ citizens and Citizenship.

We have also been involved in providing educational presentations to workers from NSW Refugee Health Service, TAFE, NSW Police, Domestic Violence NSW, Federal and State Governments, FECCA attendees, local hospitals, refugees and unions.

Training and information sessions included:

- Presentations to family and domestic violence interagency groups across NSW, including in the Inner City, Cumberland and Blacktown areas.
- A webinar delivered to health professionals in the Central and Eastern Sydney Primary Health Network.
- A joint community legal education delivered with Welfare Rights Centre and the South West Sydney Legal Centre.
- Presenting as a guest speaker for an information session delivered by Services Australia.

ACKNOWLEDGMENTS

FUNDING

IARC receives funding from the Australian Government, NSW Government and the Public Purpose Fund 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 2021-2022, IARC received additional funding from the Australian Government to assist Afghan evacuees in Australia apply for permanent residency.

VOLUNTEERS

We would like to take this opportunity to thank the following volunteers who have generously given their time in the past year:

- Kristie Evans
- Harri Lloyd
- Gabrielle Pollard-Garbett
- Isabel Salinas
- Ivana Cugalj
- Srashta Kolli
- Emma Thompson
- Brindy Sritharan
- Jonty Bond
- Schyler Locke
- Liam Aungle
- Marina Crnalic
- Melih Sayan
- Mpumelelo Van Den Bempt
- Sarah El Hallak

SUPPORTERS

We would also like to thank all of our pro bono partners who have assisted us deliver our essential services over the past year:

- Assured Legal
- AMP Bank
- Australian Manufacturing Workers' Union
- Australian Pro Bono Centre
- Barry.Nilsson Lawyers
- City of Sydney
- Coffs Harbour City Council
- Community and Public Sector Union
- Community Legal Centres NSW
- Community Legal Centres Australia
- Gadens
- GLAS Australia
- Macquarie Group
- Mid North Coast Community Legal Centre
- Nomos Legal
- Norton Rose Fulbright Australia
- South West Sydney Legal Centre
- Supra Legal
- Unions NSW
- University of Wollongong
- Western Sydney Community Centre
- Western Sydney Community Legal Centre
- Western Sydney University

We look forward to continuing working together and strengthening our relationships with the above organisations over the next year.



FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2022

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FINANCIAL REPORT

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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 2022 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 (Resigned 7 December 2021)

Kittu Randhawa (Appointed 26 July 2022)

David Nguyen (Appointed 26 July 2022)

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.

OPERATING RESULT

The deficit amounted to \$9,530 for the financial year ended 30 June 2022.

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

President



Kathryn Viegas

Treasurer



Lina Tchung

Dated this 27th day of October 2022

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
INCOME			
Interest income		1,377	3,242
Donations and grants		1,187,020	1,025,464
Other income		6,025	9,994
Government job keeper and jobsaver		5,571	64,857
		1,199,993	1,103,557
EXPENDITURE			
Depreciation and amortisation expense	4	(106,014)	(104,115)
Employee benefits expense		(940,174)	(805,925)
Rent and related occupancy costs		(11,901)	(5,877)
Lease interest	4	(5,135)	(8,297)
Consultants expense		(8,350)	(16,698)
Client disbursements		(33,235)	(9,619)
Internet and communications		(6,502)	(11,650)
Memberships		(8,125)	(5,567)
Travel		(274)	(1,834)
IT Bundled services		(22,271)	(20,328)
Other expenses		(67,542)	(46,775)
		(1,209,523)	(1,036,685)
Surplus (deficit) from operations		(9,530)	66,872
Other comprehensive income for the year		-	-
Total comprehensive income		(9,530)	66,872

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	7	805,130	605,897
Receivables	8	19,261	48,681
Other financial assets	9	198,104	198,104
Other assets	10	13,567	17,616
Total current assets		1,036,062	870,298
NON-CURRENT ASSETS			
Other financial assets	9	19,017	19,017
Lease assets	11	63,514	127,029
Property, plant and equipment	12	48,928	88,207
Total non-current assets		131,459	234,253
Total assets		1,167,521	1,104,551
CURRENT LIABILITIES			
Payables	13	117,081	66,315
Lease liability	11	71,536	60,332
Other liabilities	14	214,084	138,412
Employee benefits provision	15	86,922	77,081
Total current liabilities		489,623	342,140
NON-CURRENT LIABILITIES			
Lease liabilities	11	-	77,174
Employee benefits provision	15	13,204	11,013
Total non-current liabilities		13,204	88,187
Total liabilities		502,827	430,327
Net assets		664,694	674,224
MEMBERS' FUNDS			
Accumulated surplus		16 664,694	674,224
Total members' funds		664,694	674,224

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN MEMBERS FUNDS FOR THE YEAR ENDED 30 JUNE 2022

	Accumulated surplus \$
Balance as at 1 July 2020	607,352
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	674,224
Balance as at 1 July 2021	674,224
Deficit for the year	(9,530)
Other comprehensive income for the year	-
Total comprehensive income for the year	(9,530)
Balance as at 30 June 2022	664,694

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers and grants		1,429,060	1,351,893
Payments to suppliers and employees		(1,160,098)	(962,804)
Interest received		1,377	3,242
Finance costs- lease liabilities		(5,135)	(8,297)
Net cash provided by operating activities	17(b)	265,204	384,034
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		-	(9,754)
Net cash provided by / (used in) investing activities		-	(9,754)
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of lease liabilities		(65,971)	(60,736)
Net cash provided by / (used in) financing activities		(65,971)	(60,736)
RECONCILIATION OF CASH			
Cash at beginning of the financial year		605,897	292,353
Net increase in cash held		199,233	313,544
Cash at end of the financial year	17(a)	805,130	605,897

The accompanying notes form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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 1024: Related Party Disclosures (to the extent required by the Australian Charities and Not-for-profits Commission Regulation 2013 and the ACNC Commissioner's discretion)

AASB 1054: Australian Additional Disclosures

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.

(b) Income arising from the transfer of assets

The Association derives income from the transfer of assets when the Association provides no consideration in exchange for the asset received, or the consideration provided by the Association is significantly less than the fair value of the asset received, principally to enable the Association to further its objectives, and the arrangement does not satisfy the criteria to be accounted for as a 'contract with a customer'.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating grants

A transfer of an asset, including cash, under arrangements that do not contain enforceable and sufficiently specific performance obligations is referred to in the financial statements as an 'operating grant'. Assets arising from operating grants are recognised at fair value when the Association obtains control of the asset. Any related amounts, such as contributions from owners, financial liabilities, contract liabilities, lease liabilities and provisions are recognised in accordance with the applicable Australian Accounting Standard. The excess of the initial carrying amount of assets received over the aggregate of the consideration provided by the Association and any related amounts is recognised as income.

(c) 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).

(d) Income tax

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

(e) 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.

(f) 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 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) 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 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) 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.

(i) 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.

(j) 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 2022

NOTE 2: SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

In the process of applying the Association's accounting policies, the committee makes various judgements that can significantly affect the amounts recognised in the financial statements. In addition, the determination of carrying amounts of some assets and liabilities require estimation of the effects of uncertain future events. Outcomes within the next financial year that are different from the assumptions made could require a material adjustment to the carrying amounts of those assets and liabilities affected by the assumption.

The following outlines the major judgements made by management in applying the Association's accounting policies and/or the major sources of estimation uncertainty, that have the most significant effect on the amounts recognised in the financial statements and/or have a significant risk of resulting in a material adjustment to the carrying amount of assets and liabilities within the next financial year:

(a) Revenue and other income

The Association derives revenue and other income from a range of activities and sources, including revenue from the provision of services, and income from donations, operating grants and capital grants. In accordance with Australian Accounting Standards, the Association is required to determine whether it is appropriate to recognise revenue and other income in the financial year in which cash or non-cash assets are received or to defer the recognition of revenue and other income until associated obligations and/or conditions (if any) are satisfied. In making this judgement, the

Association considers the guidance outlined in AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities* and, in particular, whether the arrangement contains enforceable and sufficiently specific performance obligations.

Where the Association identifies the existence of enforceable and sufficiently specific performance obligations, or the arrangement requires the Association to use the funds received to acquire or construct items of property, plant and equipment to identified specifications, the recognition of revenue and other income is deferred until the identified obligations are satisfied.

(b) Leases assets and lease liabilities

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. In order to measure a lease asset and corresponding lease liability, the Association is required to make a determination of the lease term. This determination includes an assessment of whether the Association is reasonably certain to exercise an option to extend the lease or to purchase the underlying asset, or not to exercise an option to terminate the lease. In making this judgement, the Association considers all relevant facts and circumstances that create an economic incentive for the Association to exercise, or not to exercise, the option, including any expected changes in facts and circumstances from the commencement date of the lease until the exercise date of the option.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 3: GRANTS AND GOVERNMENT ASSISTANCE RECEIVED		
Legal Aid	722,830	723,366
Unions NSW Project	161,350	149,453
Other Grants	283,701	129,230
	1,167,881	1,002,049

NOTE 4: OPERATING SURPLUS (DEFICIT)

Surplus (deficit) has been determined after:		
Finance costs		
- Lease liability	5,135	8,297
Depreciation		
- property, plant and equipment	42,499	40,600
Amortisation of non-current assets		
- leased assets	63,515	63,515

NOTE 5: KEY MANAGEMENT PERSONNEL COMPENSATION

Compensation received by key management personnel of the Association		
- short-term employee benefits	241,717	218,707
- post-employment benefits	22,524	20,777
- other long-term benefits	501	2,190
	264,742	241,674

NOTE 6: REMUNERATION OF AUDITORS

Remuneration of auditors for:		
Audit and assurance services		
- Audit or review of the financial report	8,685	8,410
Total remuneration of auditors	8,685	8,410

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 7: CASH AND CASH EQUIVALENTS		
Cash on hand	466	466
Cash at bank	804,664	605,431
	805,130	605,897
NOTE 8: RECEIVABLES		
CURRENT		
Receivables from contracts with customers	19,261	48,681
NOTE 9: OTHER FINANCIAL ASSETS		
CURRENT		
<i>Financial assets measured at amortised cost</i>		
Term deposits	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
NOTE 10: OTHER ASSETS		
CURRENT		
Prepayments	10,602	9,339
Accrued income including government assistance	2,965	8,277
	13,567	17,616

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 11: LEASE ASSETS AND LEASE LIABILITIES		
(a) Lease assets		
Lease Asset	254,059	254,059
Lease - Accumulated Amortisation	(190,545)	(127,030)
	63,514	127,029
Total carrying amount of lease assets	63,514	127,029
(b) Lease liabilities		
CURRENT		
Lease Liability	71,536	60,332
NON CURRENT		
Lease Liability	-	77,174
Total carrying amount of lease liabilities	71,536	137,506
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 12: PROPERTY, PLANT AND EQUIPMENT		
Leasehold improvements		
At cost	181,452	181,452
Accumulated amortisation	(143,068)	(106,777)
	38,384	74,675
Plant and equipment		
Plant & equipment - at cost	27,258	27,835
Accumulated depreciation	(16,714)	(14,303)
	10,544	13,532
	-	-
Total property, plant and equipment	48,928	88,207

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 13: PAYABLES		
CURRENT		
<i>Unsecured liabilities</i>		
Trade creditors	28,310	210
Sundry creditors and accruals	88,771	66,105
	117,081	66,315
NOTE 14: OTHER LIABILITIES		
CURRENT		
Contract liabilities	214,084	138,412
NOTE 15: EMPLOYEE BENEFITS PROVISION		
CURRENT		
Employee benefits (a)	86,922	77,081
NON CURRENT		
Employee benefits (a)	13,204	11,013
(a) Aggregate employee benefits liability	100,126	88,094
NOTE 16: ACCUMULATED SURPLUS		
Accumulated surplus at the beginning of the year	674,224	607,352
Surplus (deficit) for the year	(9,530)	66,872
Accumulated surplus at the end of the year	664,694	674,224

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 17: CASH FLOW INFORMATION		
(a) Reconciliation of cash		
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 as follows:		
Cash on hand	466	466
Cash on bank	804,664	605,431
	805,130	605,897
(b) Reconciliation of cash flow from operations with surplus (deficit) from operating activities		
Surplus (deficit) from ordinary activities	(9,530)	66,872
Adjustments and non-cash items		
Amortisation	63,515	63,515
Depreciation	42,499	40,600
Changes in operating assets and liabilities		
(Increase) / decrease in receivables	29,420	(17,681)
(Increase) / decrease in other assets	830	71,183
Increase / (decrease) in payables	50,766	43,362
Increase / (decrease) in other liabilities	75,672	105,986
Increase / (decrease) in employee benefit provisions	12,032	10,197
	274,734	317,162
Cash flows from operating activities	265,204	384,034

NOTE 18: 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 19: EVENTS SUBSEQUENT TO REPORTING DATE

There has been no matter or circumstance, which has arisen since 30 June 2022 that has significantly affected or may significantly affect:

- (a) the operations, in financial years subsequent to 30 June 2022, of the Association, or
- (b) the results of those operations, or
- (c) the state of affairs, in financial years subsequent to 30 June 2022, of the Association.

**ADDITIONAL INFORMATION FURNISHED UNDER
THE CHARITABLE FUNDRAISING ACT 1991 (NSW)
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
Detail of gross income and expenditure of fundraising activities:		
Gross income from fundraising	19,139	23,415
	19,139	23,415

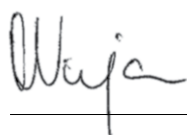
STATEMENT BY MEMBERS OF THE COMMITTEE

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 2022 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 2022 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 2022; 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 27th day of October 2022

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

Postal Address
GPO Box 1615
Sydney NSW 2001

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e. sydneypartners@pitcher.com.au

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

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

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 2022, 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 2022 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.

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

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 2022 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.

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

- 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 2022;
- (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.



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Partner

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