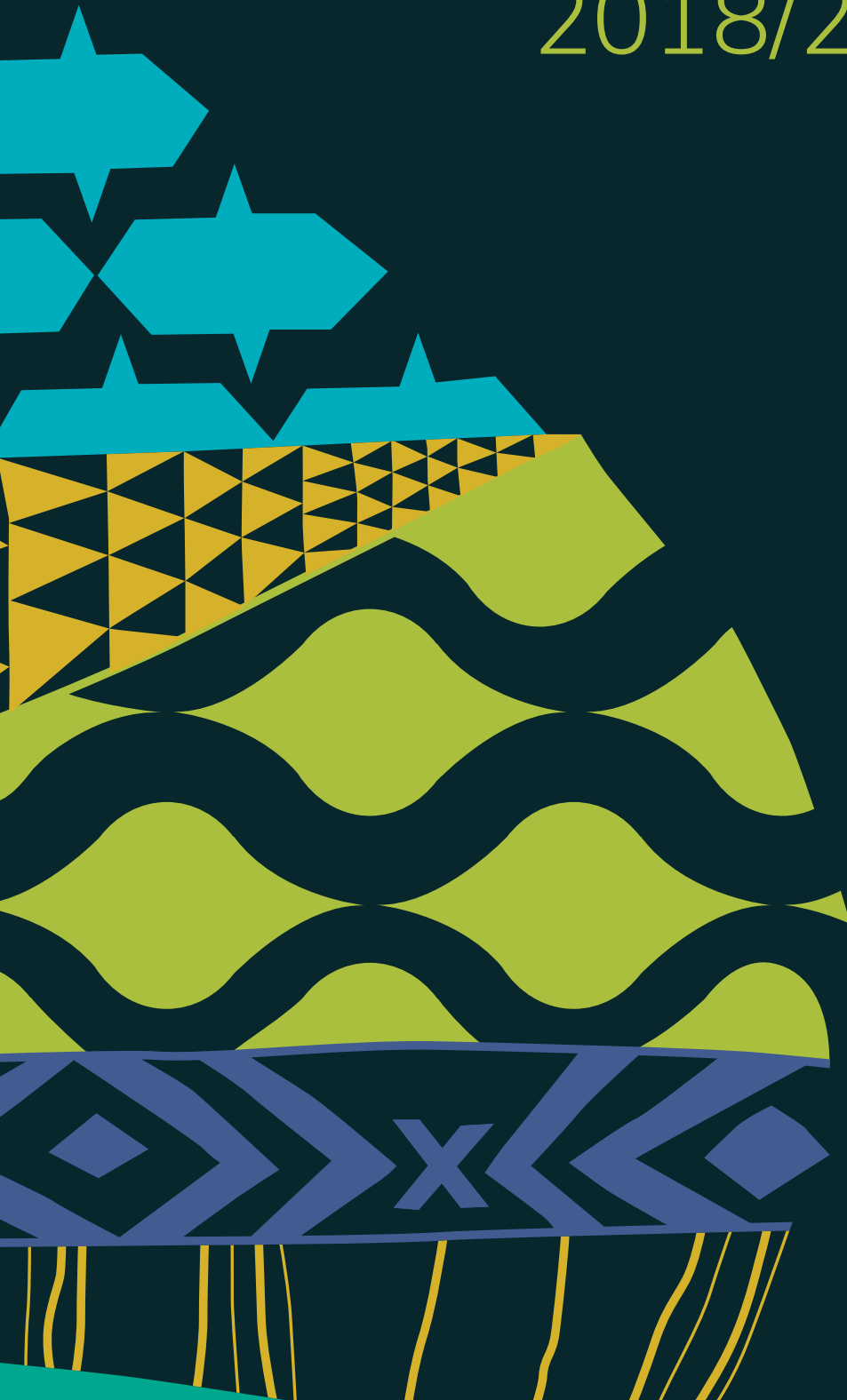




Immigration Advice and Rights Centre

annual report 2018/2019





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.

Design

Studio Cahoots www.studiocahoots.com.au

Photographs

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

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Our Vision

02

Annual Report 2018/2019

Recognising that Australia is enriched by the intake of people from different cultures and countries, our vision is for vulnerable people to receive fair and just immigration outcomes.

Our Purpose

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

IARC's clients are some of the most vulnerable people in Australia. They are often fleeing persecution, torture and violence. Many have been granted entry to Australia on humanitarian or protection visas, and they now want to be reunited with family and loved ones. Others are seeking asylum. Many have experienced significant trauma and suffer from depression and anxiety, or other physical illnesses and may be homeless, victims of domestic violence, have a disability or mental incapacity. All our clients are financially disadvantaged and cannot afford to pay for legal advice.

Our Values

Expertise

Compassion

Confidentiality



Our Strategies

IARC achieves its vision and purpose through the following activities

1

Providing an effective face-to-face immigration advice service to enable disadvantaged members of the community to access appropriate and timely legal advice.

2

Providing an effective telephone advice and referral service accessible to people across NSW.

3

Providing accessible up to date information on immigration, refugee and citizenship law and conducting education and training to ensure generalist legal centres, and other service providers, have a sound understanding of immigration law and policy.

4

Maintaining an effective and efficient organisation capable of expert and independent service delivery that meets professional standards and client needs.

5

Engaging in advocacy on law and policy reform with a view to ensuring access and equity within Australia's immigration processes and promoting a just and equitable immigration system.



Our Impact in 2018-19

1337

legal advices
given

795

individuals
helped

1368

referrals made

654

advices to people
involved with
family violence

31

cases
managed

14

community
legal education
sessions

11

law reform
submissions



Our Governance

Our Organisation

IARC is a not-for-profit specialist Community Legal Centre with over 33 years of experience in immigration law and policy. We are independent from government, although we are funded through the joint State and Commonwealth Community Legal Services Program. IARC is a membership based incorporated association constituted under the *Associations Incorporation Act 2009*. IARC is a member of Community Legal Centres NSW and accredited under the National Accreditation Scheme, an industry based certification process managed by the National Association of Community Legal Centres. This accreditation recognises best practice in the delivery of community legal services. IARC is a registered charity with the Australian Charities and Non-For-Profits Commission and is able to receive tax deductible donations. All immigration advice on behalf of IARC is given by practicing solicitors who are Registered Migration Agents and must comply with the Code of Conduct for migration agents.

Our Committee of Management

	From 1 Jul 2018 until AGM	From AGM until 30 Jun 2019
President	Kathryn Viegas	Kathryn Viegas
Vice President	Joanne Been (resigned on 30 April 2019)	Vacant
Secretary	Jasmin Burns (resigned on 4 December 2018)	Rowena Irish
Treasurer	Suzette Peters (until 21 August 2018)	Lina Tchung
Ordinary Member	Peter Gesovic	Peter Gesovic
Ordinary Member	Giulio Katis	Giulio Katis
Ordinary Member	Vacant	Vacant

Kathryn Viegas

Kathryn Viegas is a Director of Nomos Legal and is an Accredited Specialist in Immigration Law. She has practiced immigration law since 2003. A migrant herself, Kathryn started her career at the HIV/AIDS Legal Centre before moving into private practice. She has worked at a number of boutique immigration law firms, including two that she has helped to establish. Throughout her career, Kathryn has advocated for the rights of the most disenfranchised within Australia's immigration program, including asylum seekers and people living with HIV and other medical conditions. Since 2007, Kathryn has been involved in continuing legal education through her preparation and presentation of CPD programs for Nomos, IARC, the College of Law and other community organisations. Since 2016, she has been a contributing author for the LexisNexis online and loose-leaf *Australian Immigration Law* publication. She holds degrees in Psychology and Law from The University of New South Wales, a Graduate Diploma in Legal Practice from the Australian National University and a Master of Laws degree from The University of Sydney. Kathryn is also a Founding Director of The TLR Foundation, established in memory of a former client to promote bone marrow donation in Australia.

Lina Tchung

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



Rowena Irish

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

Giulio Katis

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

Peter Gesovic

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



Our Staff

Director	Sabina Wynn	
Principal Solicitor	Ali Mojtahedi	
Solicitor	Jessica Schulman	(until 8 March 2019)
Solicitor	Greg Rohan	
Solicitor	Alexandra Vaughan	
Solicitor	Joshua Strutt	(from 8 May 2019)
Solicitor	Ann Emmanuel	(from 26 May 2019)
Finance Officer	Jane King	



CASE STUDY:

Partner Visa – health waiver

Jemilla, who had been working and studying in Australia on temporary visas, applied for a partner visa to allow her to live in Australia with her partner of 5 years. Shortly after making the application she was diagnosed with cancer and received a letter from the Department informing her that they are considering the refusal of her visa because she fails the health test. Jemilla approached IARC asking for help knowing that the refusal of her visa would result in her separation from her partner and her having to go through the treatment process overseas where her partner could not join her. IARC prepared a submission on behalf of Jemilla to successfully persuade the Department to waive the health requirements and grant her a permanent visa. Jemilla is still happily married to her partner and her health is also improving.

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



President's Report

I am extremely proud to present IARC's Annual Report for 2018-19, recognising the support and assistance that IARC provides to some of the most vulnerable people in our community — migrants, refugees and asylum seekers.



Kathryn Viegas, President

IARC has delivered on all its objectives with a dedicated team of management, specialist lawyers and volunteers and a shared commitment to the highest standards of service delivery and governance. I am also extremely happy that IARC was successful in its application for triennial funding from the NSW government as part of the Community Legal Services Program, receiving the full amount of core funding that we applied for. This provides greater stability for the organisation and its planning processes over the next three years.

This past year, IARC gave assistance to 795 vulnerable people, exceeding our service provision target by 18%. We provided over 1330 advices to these clients, again exceeding what we had planned to deliver by 52%. Behind these statistics are individuals whose lived experience has often included trauma, physical and psychological violence, dispossession, and marginalization. Looking at our service statistics, it is sobering to see that around 40% of our clients are homeless or at risk of homelessness, 11% are in prison or in detention, and 9% had a physical or psychological disability or other health issue. Over 40% are women who are experiencing family violence. Ensuring access to a just immigration process to these most vulnerable people lies at the heart of what IARC does. In addition to this, identifying other supports that are also needed in a holistic approach to a trauma-informed practice is also important and is reflected in our service statistics as well: we provided over 1300 referrals to other services that could assist both our clients and also those who we were not able to assist directly with legal advice.

Each year IARC sees more and more migrant and refugee women who are suffering devastating physical and psychological violence and who are too scared to speak up for fear of losing their visas and being separated from their children. This year has been no exception: we have already provided legal advice to 359 women who are suffering family violence. We estimate that this number will continue to grow as more women and services hear about the support that IARC can provide. We cannot turn these women away as they

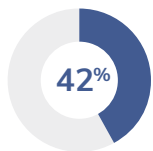


are often in extremely dangerous situations. They need our advice to help them escape to safety and to build a life with their children in Australia free from the fear of violence. In order to support our work in the area, IARC undertook a focused fundraising campaign towards the end of the financial year, concentrated on our family violence work. We were able to raise over \$31,000 to help us specifically address this area of our legal practice. I want to take this opportunity to thank all our donors who gave so generously to this campaign. These donations will support some of the most vulnerable women in our community and will make a real impact on their lives and the lives of their children.

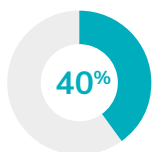
In August 2018, IARC moved into its new home in the Unions NSW building adjacent to Trades Hall in Sussex Street Sydney. This iconic Sydney building, replete with the history of the trade union movement and working people's struggles and resistance to exploitation and inequality, is a very fitting home for IARC. Our own work is part of the continuum of those fighting for social justice and inclusion, recognizing the enormous benefits there are in a society that embraces diversity and equality. We are also excited to be embarking on a new area of work for IARC, a partnership with Unions NSW to provide free legal advice to exploited migrant workers. More information about Visa Assist is included later in this report.



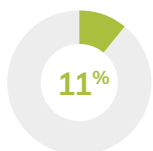
Our clients are:



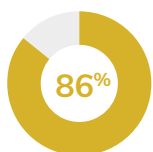
Experiencing, or at risk of family violence



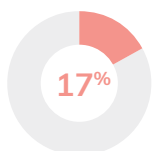
Homeless, or at risk of homelessness



In custody (prison or immigration detention)



Culturally and linguistically diverse (CALD) background



Living in regional areas

Immigration law has continued to be an area where there are many proposed and actual changes to both laws, guidelines and practices. IARC has contributed to 11 law reform inquiries. The staff at IARC work tirelessly to keep on top of changes to immigration laws and processes so that they can provide the most accurate and effective advice to the people we are able to assist and, at a systemic level, can inform public and parliamentary debate and processes. Our submissions to these inquiries can be read in full on IARC's website.

In the middle of last year, IARC undertook a new branding process adopting a new logo and visual communication design that was produced by Kushla Ross of Studio Cahoots. The story represented by our logo and the design elements that are now used in all IARC's communications is of people, of culture and of connections. It is organic, raw and humble and we believe expresses our wish to be inclusive, vibrant and energetic. It provides a bright, uplifting and dynamic foundation to underpin IARC's communications with our clients and stakeholders. We also launched a new website that incorporates this design and provides accessible information to our clients and referral partners on how to access IARC's services and on the immigration system in general. Through google translate, our website is available in 7 community languages.

This year, IARC farewelled Jessica Schulman who left us to take up a role at the AAT, and we thank her for her six years of service and dedication. Joshua Strutt and Ann Emmanuel have joined our team and will work alongside Principal Solicitor Ali Motjahedi and solicitors Greg Rohan and Alexandra Vaughan. I want to take this opportunity to thank all our staff and volunteers for their hard work, their dedication and the compassion that they show to our clients. Looking at the results of our Client Survey for this past year, the persistent comments about staff being helpful, considerate, understanding and knowledgeable is a testament to their professionalism and the care they bring each day to the work that they do. IARC is also supported by many student volunteers and Practical Legal Trainees. We are extremely grateful for the voluntary work that they undertake at IARC.

I also want to thank IARC's Management Committee who work alongside me in a voluntary capacity and ensure that IARC has the appropriate governance to underpin its operations. IARC undertook a strategic planning process resulting in a new Strategic Plan for 2019-20 that will guide our service provision and activities over the year and ensure that we maximize the assistance we can give to our clients.

IARC is a member of the Community Legal Centres NSW and obtains critical core funding from the Joint State and Commonwealth Community Legal Centres Funding Program. We are extremely grateful for our government funders and for the support we have received from the peak body for community legal centres, CLCNSW. IARC has maintained its accreditation under the National Association of Community Legal Centres National Accreditation Scheme recognizing best practice in the delivery of community legal services. Ensuring that IARC's processes and service delivery are of the highest quality is an absolute priority for IARC's Management Committee and staff.

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

It has been a privilege to serve as President for my fifth year. I look forward to us working together to build an even stronger IARC. There are always challenges when working in the community sector. The need for our services continues to grow every year. Our vision for a just migration system that is fair and equitable to all those seeking immigration outcomes remains as relevant now as it has always been. Working to achieve this vision by offering expert legal advice to vulnerable migrants, refugees and asylum seekers will continue to lie at the heart of all that we do over the coming years.



Kathryn Viegas



EVERYONE IS

WELCOME



CASE STUDY: Visa Cancellation

Amin* arrived in Australia about 10 years ago as an asylum seeker from Iran. He feared persecution due to his sexuality. He was found to be a refugee by the Australian Government about 8 years ago and was granted a Protection Visa.

Recently, Amin applied to become an Australian Citizen. He passed the Citizenship test and was waiting on news about his grant of Australian Citizenship.

Instead, Amin received a letter informing him that the Australian Government was considering cancelling his Protection Visa as they had received information that he had lied in his Protection Visa application. Amin saw IARC a week before a response was due to the letter. Amin broke down during his first appointment with IARC – swearing that he did not lie to the Australian Government. Since he received the letter, he has felt sick and worried and has not been able to face work. He was scared that if his Protection Visa was cancelled he would be sent back to Iran where he was sure he would be killed due to his sexuality.

Despite the tight timeframe, IARC took Amin on as a client and wrote a submission on Amin's behalf disputing the Australian Government's allegations and providing evidence in support of his case.

A month later, the Australian Government acknowledged that they had considered our submission and that they would not be cancelling Amin's Protection Visa.

Amin has now returned to work and is hopeful that his Australian Citizenship will be granted one day in the near future.

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



Legal Practice

Our legal practice is proudly trauma informed and culturally sensitive. Members of our team have expertise in working with survivors of trauma and culturally and linguistically diverse clients. We regularly work with people who are homeless, survivors of domestic violence, have special needs or experience gender and/or sexual discrimination. We take great pride in the quality and professionalism of our legal practice. Our message is one of equality, inclusion and hope.



Ali Mojtahedi, Principal Solicitor

The majority of IARC's legal work over the past year has involved providing advice and representation to disadvantaged members of the community in relation to family and humanitarian visas and Australian citizenship. Our legal team delivered 1337 legal advices to 795 clients. 382 advices were provided in face to face consultations and 895 advices were delivered in telephone consultations. In many instances each service covered numerous legal issues and required the use of an interpreter.

Where we can assist

- Family visas or family reunion
- Partner or spousal visas
- Carer visas
- Child visas
- Visitor visas
- Protection visas
- Humanitarian visas
- Family violence and migration matters
- Visa cancellations and refusals on the basis of character
- Merits review and Ministerial Intervention

Where we are unable to assist

- Working visas, unless through our Visa Assist Program
- Student visas
- Withdrawal of sponsorship
- Retirement visas

We are a culturally and trauma informed practice with over 33 years of experience. During 2018-19 we provided services to 795 clients of which 86 % were from a culturally and linguistically diverse background, with most requiring an interpreter; over 42% of our clients experienced domestic violence; 40% were homeless or at risk of homelessness; and 17% lived in regional and remote areas.

These advice sessions are generally set down for one hour appointments. Telephone advice appointments are scheduled in advance at any time during the day, five days per week, and offered in half an hour appointments. This system aims to be client responsive and accessible to those who require urgent advice but cannot attend in person. It also allows IARC to provide an advice service across NSW to people who cannot attend a face to face appointment in Sydney.

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

In the last year we continued to see a significant number of people approach IARC for advice and representation as a result of having their visas cancelled. This increase over the past few years has been as a result of the *Migration Amendment (Character and General Visa Cancellation) Bill 2014 (Cth)* which passed both houses of Parliament on 26 November 2014. The laws require the Minister to cancel the visa of any non-citizen who is in prison and who has been sentenced to a term of imprisonment of 12 months or more. In the year prior to the introduction of the new laws, 84 people had their visas cancelled under section 501 of the *Migration Act 1958 (Cth)* while in 2017/18, that number dramatically increased to 905. Many of the people assisted by IARC by over the past year have been living in Australia for decades and were facing permanent separation from their Australian children, while others were at risk of being deported to a country where they faced persecution.

We continued to offer legal advice and assistance on a variety of other immigration issues including to people seeking protection in Australia, migrant workers experiencing exploitation, people seeking family reunion and Australian citizenship and people with disabilities and other illnesses seeking health waivers.

The 2016 Report by the Victorian government's Royal Commission into Family Violence identified that "the impact of family violence on CALD victims who do not have permanent residency is particularly severe because they have very limited or no access to support and can be at greater risk of coercion and control by sponsoring spouses and other family members.

Almost half of IARC's work involves assisting women on partner visas where they have experienced, or are currently experiencing, physical violence, sexual violence, controlling behaviour and/or financial abuse.

Culturally and linguistically diverse women are particularly vulnerable victim survivors of violence. Visa dependence is one of the main barriers to migrant women accessing legal and justice support, and has a significant impact on their ability to leave a violent relationship. Up to half of the emergency accommodation being provided to victims of domestic violence are women on visas. Despite this vulnerability, culturally and linguistically diverse women have been largely overlooked in the conversation surrounding domestic violence. In 2017 Monash University published the first comprehensive study of temporary migrant women who have experienced domestic violence. The report by Professor Marie Segrave, *Temporary Migration and Family Violence*, highlights the significant unmet need of this vulnerable cohort.

There are also some specific forms of family violence that are uniquely experienced by women in some CALD communities—for example, forced marriage, female genital mutilation, and dowry-related violence. Most of IARC's clients are either homeless or living in a womens' refuge, while others, who cannot find safe accommodation, continue to remain in abusive relationships. Our team has worked tirelessly to ensure that these women have the legal support, and through collaborating with other organisations, the social support, to be able to leave violent and abusive relationships without jeopardising their visa status.

We have set up the DV Program to give this work prominence; to ensure that victim survivors of domestic violence know where to go for help; to know that they don't have to stay in violent relationships for fear of threats of being deported and losing their children; and to give a voice to the group of migrant women who are still not recognised when we discuss the need for specialised services in the context of domestic violence in Australia.

IARC also runs a Domestic Violence priority telephone service for case workers dealing with women on temporary visas who are experiencing family violence. This priority service ensures that case workers will be responded to, if not immediately due to service load, within 24 hours. The Domestic Violence Hotline was established to enable support workers and vulnerable visa holders to access immediate, confidential, specialist initial advice and support.

IARC was also involved in case work and during the period we handled 31 cases, closing 16 and opening 15 during the reporting period. We continue to represent clients before the Department of Home Affairs and the Administrative Appeals Tribunal (General and Migration/Refugee Divisions). With all of our clients we endeavored to provide a holistic service by connecting them to social services or other legal services where appropriate through our referral process.

The top ten countries of birth for our clients are: China, India, Iran, Australia, Philippines, Afghanistan, Iraq, Thailand, Pakistan and Fiji.



New Activities

The Immigration Kit

Since it was first published in looseleaf in the 1986, with the first hard copy version being published in 1995, the Immigration Kit has been an indispensable reference tool for learning about and practicing immigration law in Australia. In 2012, having published 8 editions of the Kit in hard copy, a decision was made to move to an online version only. After strategically assessing the ongoing future of the Immigration Kit during its strategic planning process in February 2019, IARC has decided to go back to producing a hard copy version being the 10th edition.

Federation Press will continue as our publisher and it is planned to publish the Kit in November 2020. Updating and revising the content of the Kit for this new edition will be undertaken predominantly by IARC staff with assistance from a small team of independent experts in particular visa areas. This task will be quite formidable as there have been many changes to immigration law in the past four years since the last version of the Kit was published. Once completed however, the Kit will provide an invaluable resource to legal practitioners, migration agents, academics, students, government agencies and of course, the general public. The need for a comprehensive and accessible guide to immigration law continues as our immigration system constantly changes and increases in complexity. Australia accepts thousands of immigrants every year and has many different visa programs and family reunion programs. Assisting people to navigate this system through the provision of clear and comprehensive information is the purpose behind IARC's decision to revitalise the Immigration Kit as a hard copy publication. In doing so it will support IARC's vision for a just and equitable immigration system in Australia.

Visa Assist – Advice to vulnerable migrant workers

In 2017, Unions NSW approached the Immigration Advice and Rights Centre (IARC) with a proposal to work in partnership with Unions NSW to provide an immigration advice service for their members. Both Unions NSW and IARC have each identified a growing unmet legal need with regard to vulnerable migrant workers, employment and immigration law. People working in Australia are entitled to basic rights and protections in the workplace, including minimum pay and conditions. However, vulnerable migrants who are being exploited in their employment, are often afraid to complain or address the exploitative conditions for fear that their visas will



be withdrawn or cancelled. Unions NSW has been working on this issue from an employment perspective and IARC will work on this from an immigration point of view. The reality is that without advice in both areas of law, workers are reluctant to do anything about employment entitlements that they believe might jeopardize their immigration status. Migrants therefore remain vulnerable to workplace exploitation. There is a natural synergy in the partnership as the values of Unions NSW and IARC align. Each organization brings significant expertise, knowledge and skills to the project.

IARC began to see clients in May 2019 and has also been involved in presentations to several unions about IARC, its services and about the program including to the ASU, AWU, United Voice and Unions NSW. To ensure the partnership is responsive and strategic, a steering committee of IARC and member affiliates of Unions NSW has been formed to oversee the development and implementation of the project identifying any issues that may arise and reviewing statistical information of the service and trends.

At the end of the first year, the project will be evaluated. Depending on the outcomes of this process, the program may be expanded to union members more broadly across Australia.



The Outreach Program

IARC is now providing a monthly outreach clinic in partnership with Illawarra Multicultural Services in Wollongong. In the three months from March to June 2019, IARC provided face to face consultations to over 20 people at IMS. We have also been planning outreach clinics in Coffs Harbour and Griffith to be delivered later in the year.

Our community partners told us...

"During 2018-19 IARC and Illawarra Multicultural Services (IMS) have commenced a collaborative arrangement for the delivery of legal services in the form of an outreach legal advice clinic.

The one to one advice sessions are delivered by IARC solicitors at IMS venue in Wollongong. The services provided by IARC to a regional area such as Wollongong are critical to the successful settlement of our clients. The service is well utilised by our client group and anecdotal feedback indicates that satisfaction with the service is very high.

IARC expertise in working in a cross cultural context and their knowledge of Immigration and Refugee law makes them a vital service for NSW regional areas."

- Raquel Aldunate,
CEO Illawarra Multicultural Services





CASE STUDY: Family Violence

Ming met her partner Peter, an Australian citizen, in Malaysia in 2014. After a year travelling together, Ming and Peter decided that they wanted to settle permanently together in Australia and Ming applied for a Partner visa.

When they moved to Australia, Peter's behavior changed and he became addicted to prescription medicine and then ice. Peter became increasingly manipulative and controlling. Ming was not allowed to leave the home on her own, keep her own bank account or get a job. Peter was verbally abusive and threatened to beat and stab her. On a particularly violent occasion, Peter punched and kicked Ming and threatened to kill her cat. Fearing for her life, Ming decided to leave the relationship.

Ming was referred to IARC by a women's shelter. IARC assisted Ming to make an application under the family violence provisions for Partner visas. IARC worked with her to prepare statements and evidence of her relationship. We also helped Ming and her psychologist prepare statutory declarations explaining the violence she had experienced and how this had impacted her.

Unexpectedly, the Department of Home Affairs referred Ming's case to an independent expert for assessment of her family violence claim. IARC's lawyers helped prepare Ming for her interview and explained what to expect. Ming was anxious about having to talk about her experiences with another stranger but felt a lot more comfortable about the process after her lawyer explained what would happen.

After nearly two years supported by IARC, Katie's permanent visa was finally granted in May 2019.





Community Legal Education

Community Legal Education (CLE) is the provision of information and education on laws and legal processes to the community on an individual or group basis. CLE provides a tool for raising awareness about the law and – by increasing the community’s understanding and knowledge of the law – enhancing the ability to participate in legal processes. IARC’s CLE program involves information and education combined in order to increase access to justice within the community.

IARC undertakes CLE as one way of disseminating information about peoples’ rights and responsibilities with regards to immigration laws and ensuring that Australia’s immigration laws are fairly applied and accessible to all. In this way, IARC’s CLE supports IARC’s vision.

IARC is committed to maintaining a high quality, accessible and targeted CLE program within its areas of expertise. IARC may use different strategies and formats to deliver education and information to the community including: plain language information sheets, IARC’s website and Facebook, online webinars and newsletters in order to most appropriately meet the needs of the community and IARC’s resources.

Much of IARC’s CLE involves training and information sessions delivered to other service providers and community organisations. In learning about IARC’s services, case workers can identify when it is appropriate to seek IARC’s specialist advice.



During 2018-19, IARC undertook 14 CLE activities including presentations on:

- Various aspects of immigration law in a masterclass for community legal service providers held as part of the NACLC conference
- the protection visa process in Australia to community stakeholders during Refugee Week
- Family violence provisions to new caseworkers for the Staying Home Leaving Violence workshop at request of NSW Department of Family and Community Services (FACS)
- Family violence and immigration law to non-legal service providers across Sydney in collaboration with Women's Legal Service NSW
- Family Violence provisions at a seminar run by Justice NSW and South Western Sydney Domestic and Family Violence Alliance entitled Resourcing Religious & Community Leaders to help Families
- Family Violence provisions to the Northern Centre, West Ryde
- Family violence and immigration law to social workers organized by NSW FACS
- Immigration law to recently arrived migrants at the Law and Recent Arrivals to Australia conference
- Women on temporary visas experiencing family violence to the Child and Family Interagency group (Ryde and Hunters Hill)
- Refugee legal rights for students at UTS
- Refugee law at WEA
- Family Violence and Visa provisions to SSI case workers in Rockdale
- Visa issues for vulnerable migrant workers with presentations to the AWU, ASU and United Voice



CASE STUDY:

Family Reunion

Myriam and her husband, both permanent residents of Australia, travelled overseas so that Myriam could give birth with the support of her mother and father. Shortly after the birth of a little girl, Myriam's relationship with her husband broke down following multiple incidences of family violence. Myriam's husband returned to Australia by himself and when Myriam tried to return as well he denied permission for their child to be granted an Australian visa. Myriam returned to Australia leaving her child with her grandparents and reached out to IARC. IARC represented her and through legal submissions was able to obtain a visa for her daughter despite the father's refusal to give his permission.



Law Reform

In 2018-2019 we saw many proposed legislative and policy changes to immigration and citizenship law and practice in Australia.

IARC is actively involved in policy development and reform with regards to Australia's immigration system, engaging in advocacy on law and policy reform with a view to ensuring access and equity within Australia's immigration processes and promoting a just and equitable migration system. Our practical on the ground experience provides government and law reformers with invaluable insights into the effects, and sometimes unintended consequences, of changes to laws and legal processes. IARC supports a visa system that recognises equally the value and contribution of all migrants to Australia, be they skilled, family or humanitarian entrants. IARC's submissions are available on IARC's website.

This past year IARC made 11 submissions on the following proposed bills and inquiries including:

- Review into the Counter-Terrorism (Temporary Exclusion Orders) Bill 2019 by the Parliamentary Joint Committee on Intelligence and Security. In our submission to the Committee we argued that this Bill would undermine the value of holding Australian citizenship and would create a second class of citizen with fewer rights and protections. In light of the significant consequences this Bill had for diminishing the worth of Australian citizenship and being mindful that control orders and preventative detention orders are already at the disposal of the relevant agencies under Divisions 104 and 105 of the *Criminal Code Act 1995*, IARC concluded in its submission that this Bill should not be passed.
- Inquiry into the practice of dowry and the incidence of dowry abuse in Australia by the Senate Legal and Constitutional Affairs Committee. Our submission focused on the extent to which requirements for spouse and family visas may enable or prevent dowry abuse. It has been IARC's experience that dowry related abuse for migrant women can involve threats to withdraw sponsorship unless further money or gifts are provided. The abuse can be from a partner but it can also be from members of their partner's family. The abuse typically involves financial abuse and controlling behaviour but can extend to greater psychological abuse and physical violence. It is also IARC's experience that many migrant women do not disclose abuse because of a fear that it may lead to a negative visa outcome. IARC made a number of recommendations that were adopted by the Committee in its final report.

- Review into the *Australian Citizenship Legislation Amendment (Strengthening the Requirements for Australian Citizenship and Other Measures) Bill 2017* by the Senate Legal and Constitutional Affairs Committee. Our written submission expressed concern with the proposed changes to the English language requirement, the proposed amendment to the provisions relating to citizenship by birth, and the proposed expansion of the Minister's public interest powers to set aside decisions made by the Administrative Appeals Tribunal. We also gave oral evidence in front of the Senate Legal and Constitutional Affairs Committee. As a result of the submission and oral evidence provided, and the submissions and oral evidence of many other stakeholders, this Bill has not passed.
- *Policy Consultation Paper – Visa Simplification: Transforming Australia's Visa System* by the Department of Immigration and Border Protection. Our submission to the Department focused primarily on considerations for a new visa system for Australia and argued the importance of having strong family and humanitarian visa streams within Australia's immigration program. IARC's submission supported a visa system that complies with our obligations under international human rights law, and is committed to a strong humanitarian program and family reunification program.
- Review into the *Migration Amendment (Prohibiting Items in Immigration Detention Facilities) Bill 2017* by the Senate Legal and Constitutional Affairs Committee. Our submission expressed particular concern about the punitive measures the Bill sought to introduce into Australia's immigration detention system. It was IARC's view that the Bill was not appropriate. The limitations placed on the right to privacy and the right against arbitrary interference with one's family and correspondence was not reasonable, necessary or proportionate. It was IARC's view that the Committee should recommend that this Bill not be passed.
- Review processes associated with visa cancellations made on criminal grounds by the Joint Standing Committee on Migration. Our submission argued, among other things, that decisions to cancel a person's visa should continue to be reviewable by the AAT due to the immense impact such a decision can have on an individual and his or her family and community.



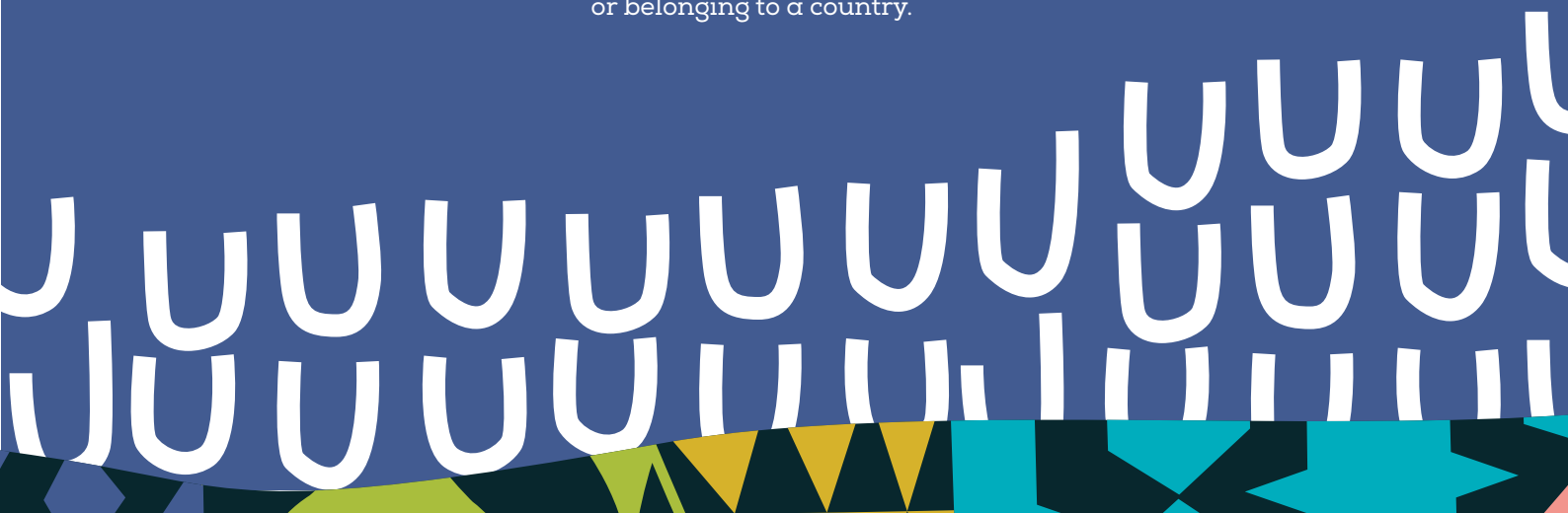
CASE STUDY:

**Seeking asylum –
holistic services**

Tasmin is a Stateless Rohingya woman who was forcibly married to her husband, Kaseem, at 15 years old. She fled the genocide in Myanmar with her husband, arriving in Australia by boat in 2012. This was the only pathway out of Myanmar to safety. Because she came by boat, Tasmin was prevented from making any visa application unless the Minister for Immigration personally allowed her to. Over the intervening years, Tasmin gave birth to two children in Australia. She also endured domestic violence at the hands of Kaseem, not knowing she could seek help without affecting her migration status. In 2016, the violence culminated in Kaseem strangling Tasmin until she lost consciousness. The police were called and referred Tasmin and her sons to a women's refuge.

The refuge referred Tasmin to IARC. At the time Tasmin did not talk much and could barely recall events, which made obtaining instructions difficult. She also had not eaten in days. IARC connected Tasmin to a local GP and the Service for the Treatment and Rehabilitation of Torture and Trauma Survivors. Because of her migration status, Tasmin was not entitled to childcare, so IARC provided a warm referral to Jesuit Refugee Service who looked after her sons so she could attend her psychology and GP appointments. Tasmin's government support was cut off, and without Kaseem, she had no income. IARC connected Tasmin to the Asylum Seekers' Centre, who provided her with access to their food bank. IARC also made a warm referral to Legal Aid to provide family law advice and for support navigating the criminal trial.

About six months later, Tasmin received a letter from the Minister allowing her and the boys to make a visa application for a short-term protection visa of three or five years. Unfortunately, because they arrived by boat, this was their only option. By this stage, Tasmin's mental and physical health had improved and she was able to understand and engage in the legal process. IARC made submissions for Tasmin's case to be prioritised and shortly thereafter, Tasmin and her sons were granted a Safe Haven Enterprise Visa, entitling them to much needed government support. Tasmin is learning English and determined to get a job and provide a life for her kids. This is the first time in Tasmin and her sons' lives that they have been considered lawful or belonging to a country.



Our Volunteers

We are incredibly thankful for the work of our volunteers who give their time and energy week-in week-out. Without the support of our volunteers, IARC simply would not be able to function. IARC's volunteers include post-graduate law students who are able to complete their Practical Legal Training placement with us. Our PLTs provide paralegal assistance to our solicitors, including legal research and drafting, undertake reception duties and work on various projects as required. We ask that our PLTs are able to work a minimum of three days per week, and have at least 60 days of their 75 day placement with us. We also accept undergraduate law students as volunteers. Working with IARC solicitors and PLTs, these students are able to gain hands-on, practical experience of a community legal service by providing invaluable front-desk support to our legal team and our clients.

Our Professional Volunteers may come from a range of professional backgrounds and contribute their skills and knowledge to IARC, collaborating with us on the scope of their particular line of work or expertise. We are always interested in developing new initiatives, and Professional Volunteers allow these initiatives to become a reality. Areas could include IT, training, marketing, fundraising and finance.

Practical Legal Trainees	Lindsay Blackburn-Hart	Yuting Zheng
	Niamh Joyce	Ladu Boyo
	Anna Clinch	
	Sarah Akanda	
Volunteer Legal Assistants	Tamim Rahimi	Juliette Napper
	Catherine Guo	Jake Lapham
	Codie Croasdale	George Stent
	Dhruv Saggar	Joyce An
	Zena Sultan	Taylor Brown
	Joshua Ho	Sophia Wynne
	Kate Boyd	Sandy Inan
	Winny Bhushan Seelam	Glenda Foo
	Phillip Kolotas	Alexander Gindrod
	Mariam Youssef	Anoj Joseph
	Amit Dogra	
	Laura Tagliapietra	Maddison Ker



Other Support

Our Pro Bono Partners

We are grateful for the support from the legal profession who provide pro bono legal services and support to the Centre and to our clients.

This year Norton Rose Fulbright provided us with pro bono support regarding the contracting for work on the Immigration Kit.

Our Donors and Supporters

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

This year IARC raised \$38,729 in donations.



Funding

Joint State and Commonwealth Community Legal Services Program	IARC receives funding from both Commonwealth and State governments. We are required to reach specified targets of service delivery, and provide regular reports in relation to those activities and the use of funds received. This funding is aimed at assisting financially and socio-economically disadvantaged members of the community as identified under the National Partnership Agreement.
Self-generated funds through our Education & Training Program	While much of IARC's CLE program is delivered free of charge to community and non-government organisations, any income that is generated from this training and education funds the core work of IARC.
Donations from supporters	One off and regular donations are an important source of income. IARC holds deductible gift recipient status as a registered charity, and therefore all donations are tax-deductible.
Unions NSW	Funding for one year has been provided for the Visa Assist program.

Website – www.iarc.asn.au

The IARC website provides the community with easy access to information about our services, and information about immigration. The website is critical to our ability to provide information to all people, including those in remote areas and with otherwise limited means of accessing immigration advice and services. Our website is translated into seven community languages using google translate.

During 2018-19, IARC had 134,747 visitors to its website.

Social media

IARC maintains a Facebook page in order to increase access to IARC information and services.

E-news

IARC has a quarterly e-news bulletin that is sent to our contacts and subscribers and provides an update on IARC's activities over the period.



Outlook for 2019-20

With core funding from NSW secured under a triennial funding agreement, IARC's future is more certain and secure.

Having IARC's core funding from NSW secured for the next three years is a very positive outcome, however there is still some uncertainty going forward due to the review of Commonwealth funding that is currently underway. Our Commonwealth funding is only known until June 2020. In addition, core funding has not made any provision for any increments to cover mandated increases to award wages and for CPI increases. Therefore, it remains important for IARC to diversify its funding sources and to increase its donations and support from the community. Another financial challenge arises from the loss of funding from the Immigration Application Advice and Assistance Scheme, a program of the Department of Home Affairs. It is clear that IARC will need to find alternative sources of funding to support our work.

IARC's new program Visa Assist will deliver exciting new opportunities for us to expand our reach to vulnerable migrants who are being exploited or threatened with visa cancellation if they raise issues at work. Having launched this program in April 2019, the year ahead needs to see it embedded into IARC's service provision and effectively reaching vulnerable workers across NSW. With any new project there may be implementation issues as new systems are developed in response to specific service needs. Realising the opportunities to expand IARC's reach and to provide greater access to vulnerable people presented by this partnership will be a priority for the project team and a key measure of its success.

Dealing with highly vulnerable and often traumatised people who have multiple issues to work through takes time. Appointments cannot be rushed. It is important to empower our clients through our processes so that they understand their legal rights and responsibilities. The demand for our services is higher than our ability to provide advice and this puts much pressure on our staff and volunteers. Turning people away can have extreme consequences for those individuals, and therefore, IARC is constantly having to prioritise the most urgent cases while still trying to service all who come to us for support. Finding ways to expand our resource base to meet this demand will remain a priority for us.





financial report

For the year ended 30 June 2019



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Committee's report

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Annual Report 2018/2019

The committee members submit their report together with the financial report of Immigration Advice & Rights Centre Inc. for the year ended 30 June 2019 thereon.

Committee members

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

Kathryn Viegas (President)

Joanne Been (Vice President) (resigned 30 April 2019)

Peter Gesovic

Jasmine Burns (resigned 4 December 2018)

Suzette Peters (Treasurer) (resigned 7 September 2018)

Lina Tchung (Treasurer) (appointed 23 October 2018)

Rowena Irish (Secretary) (appointed 23 October 2018)

Robert Mattar (appointed 9 July 2019)

Guilio Katis

Operating Result

The loss amounted to \$10,716 for the financial year ended 30 June 2019.

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



Secretary

Lina Tchung

Dated this 15th day of OCTOBER 2019

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2019

Income	Note	2019	2018
Grants received	3	610,599	675,101
Donations and fundraising		38,729	31,440
Interest income		2,253	4,248
Other revenue		6,032	35,909
		657,613	746,698
Expenditure			
Depreciation and amortisation expense	4	(36,422)	(2,861)
Employee benefits expense	4	(477,258)	(560,086)
Rent and related occupancy costs		(75,007)	(94,353)
Advertising expense		(53)	(629)
IT support and cloud services		(16,319)	(9,894)
Consultants expense		(11,000)	(12,809)
Equipment expenses		(5,820)	(5,820)
Fundraising expenses		(729)	(4,759)
Telephone and internet		(12,020)	(10,969)
Memberships		(4,784)	(5,221)
Travel		(804)	(1,746)
Other expenses		(28,113)	(19,176)
		(668,329)	(728,323)
Surplus/ (deficit)		(10,716)	18,375
Other comprehensive income for the year		-	-
Total comprehensive income/(loss)		(10,716)	18,375

The accompanying notes form part of these financial statements.

Statement of financial position

As at 30 June 2019

Current assets	Note	2019	2018
Cash and cash equivalents	5	190,121	381,800
Receivables	6	-	18,349
Other financial assets	7	190,523	-
Other assets	8	22,401	9,671
Total current assets		403,045	409,820

Non-current assets

Other financial assets	7	19,017	150,276
Property, plant and equipment	9	151,406	19,179
Total non-current assets		170,423	169,455
Total assets		573,468	579,275

Current liabilities

Payables	10	17,967	40,485
Employee benefits provisions	12	43,633	21,366
Other liabilities	11	22,866	17,706
Total current liabilities		84,466	79,557
Total liabilities		84,466	79,557
Net assets		489,002	499,718

Members' funds

Accumulated surplus	13	489,002	499,718
Total members' funds		489,002	499,718

The accompanying notes form part of these financial statements.

Statement of changes in members funds

For the year ended 30 June 2019

	Accumulated surplus \$
Balance as at 1 July 2017	481,343
Surplus for the year	18,375
Other comprehensive income for the year	-
Total comprehensive income for the year	18,375
Balance as at 30 June 2018	499,718
Balance as at 1 July 2018	499,718
Deficit for the year	(10,716)
Other comprehensive income for the year	-
Total comprehensive income for the year	(10,716)
Balance as at 30 June 2019	489,002

The accompanying notes form part of these financial statements.

Statement of cash flows

For the year ended 30 June 2019

Cash flow from operating activities	Note	2019	2018
Receipts from customers		743,019	1,047,755
Payments to suppliers and employees		(709,039)	(815,571)
Interest received		2,253	4,248
Net cash provided by operating activities	15(b)	36,233	236,432

Cash flow from investing activities

Payment for property, plant and equipment		(168,648)	(15,865)
Payment for other financial assets		(59,264)	(150,276)
Net cash provided by / (used in) investing activities		(227,912)	(166,141)

Reconciliation of cash

Cash at beginning of the financial year		381,800	311,509
Net increase / (decrease) in cash held		(191,679)	70,291
Cash at end of the financial year	15(a)	190,121	381,800

The accompanying notes form part of these financial statements.

Notes to financial statements

For the year ended 30 June 2019

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

AASB 101: Presentation of Financial Statements

AASB 107: Statement of Cash Flows

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

AASB 1054: Australian Additional Disclosures

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

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

(a) Income tax

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

(b) 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.

Notes to financial statements

For the year ended 30 June 2019

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Property, plant and equipment (PPE) (Continued)

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.

(c) 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.

Impairment losses in respect of individual assets are recognised immediately in profit or loss.

Where the future economic benefits of an asset are not primarily dependent on the asset's ability to generate net cash inflows and where the Association would, if deprived of the asset, replace its remaining future economic benefits, the recoverable amount is assessed on the basis of the asset's depreciated replacement cost which is defined as the current replacement cost less accumulated depreciation calculated on the basis of such cost.

(d) 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.



Notes to financial statements

For the year ended 30 June 2019

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Employee benefits (Continued)

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.

(e) Cash and cash equivalents

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

(f) Leases

Leases of property plant and equipment, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Association, are classified as finance leases. Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Operating leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as an expense on a straight-line basis over the term of the lease.

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

(g) 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 2019

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Revenue

Grant income is recognised as revenue in the year to which the associated expenditure and grant funding agreement relates. Accordingly, the income received in the current year for expenditure in future years are treated as grants in advance. Unexpended specific grant income at 30 June each year is disclosed as a liability in the financial statements. The amount brought to account as income is equivalent to that amount expensed by the Association during the financial year. Where surplus funds are required to be repaid, they will remain as a liability in the financial statements until repayment.

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 revenue is measured in accordance with the effective interest method.

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

NOTE 2: ACCOUNTING STANDARDS ISSUED

The Association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

AASB 9 Financial Instruments

The Association adopted AASB 9 from 1 July 2018. The standard introduced new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows which arise on specified dates and that are solely principal and interest. All other financial assets are classified and measured at fair value through profit or loss unless the Association makes an irrevocable election on initial recognition to present gains and losses on Association instruments (that are not held for trading or contingent consideration recognised in a business combination) in other comprehensive income ('OCI').

Impact of adoption

There is no material impact on the financial statements from adopting the new accounting standard in comparison to the previous accounting standard on the current reporting period.

Accounting Standards Issued but not yet effective

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Association. The Association has decided not to early adopt any of these new and amended pronouncements. The Association's assessment of the new and amended pronouncements that are relevant to the Association but applicable in future reporting periods is set out below.



Notes to financial statements

For the year ended 30 June 2019

NOTE 2: ACCOUNTING STANDARDS ISSUED (CONTINUED)

AASB 16: Leases (applicable for annual reporting periods commencing on or after 1 January 2019).

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

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

The committee members of the Association have not yet determined the likely impact of the initial application of AASB 16 on its financial statements.

AASB 15: Revenue from Contracts with Customers (applicable to not-for-profit entities for annual reporting periods commencing on or after 1 January 2019).

AASB 15 will provide (except in relation to some specific exceptions, such as lease contracts and insurance contracts) a single source of accounting requirements for all contracts with customers, thereby replacing all current accounting pronouncements on revenue.

The Standard provides a revised principle for recognising and measuring revenue. Under AASB 15, revenue is recognised in a manner that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the provider of the goods or services expects to be entitled.

AASB 15 also provides additional guidance to assist entities in applying the revised principle to licences of intellectual property, warranties, rights of return, principal/agent considerations and options for additional goods and services.

Although the committee members anticipate that the adoption of AASB 15 may have an impact on the Association's reported revenue, it is impracticable at this stage to provide a reasonable estimate of such impact.

Notes to financial statements

For the year ended 30 June 2019

AASB 1058: Income of Not-for-Profit Entities (applicable for annual reporting periods commencing on or after 1 January 2019).

AASB 1058 replaces the income recognition requirements in AASB 1004: *Contributions* applicable to private sector not-for-profit entities with a model based on the principles of AASB 15: *Revenue from Contracts with Customers*. Consequently, AASB 1058 requires private sector not-for-profit entities to recognise all revenue from contracts with customers when the related performance obligations are satisfied, irrespective of whether the ultimate beneficiary of the goods or services provided by the not-for-profit entity is the grantor of the funds or another entity. An agreement involving a not-for-profit entity would be classified as a contract with a customer if the agreement:

- (a) creates enforceable rights and obligations between the parties; and
- (b) includes a promise by the not-for-profit entity to transfer a good or service that is sufficiently specific for the entity to determine when the obligation is satisfied.

For contracts with customers that comprise a donation component, AASB 1058 requires such components to be treated as part of the performance obligation(s) unless the entity can demonstrate that component is not related to the promised goods or services.

When an arrangement does not meet the criteria for a contract with a customer, the inflows are accounted for in accordance with AASB 1058, which requires:

- (a) the asset received by the not-for-profit entity to be accounted for in accordance with the applicable Australian Accounting Standard; and
- (b) any difference between the consideration given for the asset and its fair value to be recognised in accordance with its substance (such as a contract liability, a financial instrument and/or a contribution by owners), and any residual amount recognised as income.

However, AASB 2018-8 provides a temporary option for not-for-profit entities to not apply the fair value initial measurement requirements for right-of-use assets arising under leases with significantly below-market terms and conditions principally to enable the entity to further its objectives. Electing to initially measure such right-of-use assets at cost rather than fair value has the corresponding effect of reducing the amount of income recognised by the entity under AASB 1058.

AASB 1058 also permits a not-for-profit entity to recognise volunteer services as an asset or expense (as applicable) and any related contributions by owners or revenue as an accounting policy choice, provided that the fair value of the services can be measured reliably.

The committee members of the Association have not yet determined the likely impact of the initial application of AASB 1058 on its financial statements.



Notes to financial statements

For the year ended 30 June 2019

NOTE 3: GRANTS RECEIVED	2019 \$	2018 \$
Legal Aid	592,065	518,867
IAAAS	-	146,164
Other Grants	18,534	10,070
	610,599	675,101

NOTE 4: OPERATING SURPLUS/(DEFICIT)

Surplus/(Deficit) has been determined after:		
Depreciation		
- Property, plant and equipment	36,422	2,861
Employee benefits	477,258	560,086
Remuneration of auditors for:		
Audit and assurance services		
- Audit of the financial report	8,000	7,790

NOTE 5: CASH AND CASH EQUIVALENTS

Cash at bank	189,676	380,060
Cash on hand	445	1,740
	190,121	381,800

NOTE 6: RECEIVABLES

CURRENT		
Receivables from contracts with customers	-	18,349

NOTE 7: OTHER FINANCIAL ASSETS

CURRENT		
Financial assets measured at amortised cost		
Short term bank deposits	59,264	-
Term deposit	131,259	-
Total financial assets measured at amortised cost	190,523	-

Notes to financial statements

For the year ended 30 June 2019

NOTE 7: OTHER FINANCIAL ASSETS (CONTINUED)	2019 \$	2018 \$
NON CURRENT		
<i>Financial assets measured at amortised cost</i>		
Term deposit	-	131,259
Term deposit as security for lease agreement	19,017	19,017
Total financial assets measured at amortised cost	19,017	150,276

NOTE 8: OTHER ASSETS

CURRENT		
Prepayments	8,533	1,950
Accrued income	13,868	7,721
	22,401	9,671

NOTE 9: PROPERTY, PLANT AND EQUIPMENT

Leasehold improvements		
At cost	181,452	14,985
Accumulated amortisation	(34,192)	-
	147,260	14,985
Plant and equipment		
Plant & equipment - at cost	27,688	38,623
Accumulated depreciation	(23,542)	(34,429)
	4,146	4,194
Total Property, Plant and Equipment	151,406	19,179

NOTE 10: PAYABLES

CURRENT		
<i>Unsecured liabilities</i>		
Trade creditors	-	656
Sundry creditors and accruals	17,967	39,829
	17,967	40,485



Notes to financial statements

For the year ended 30 June 2019

NOTE 11: OTHER LIABILITIES		2019 \$	2018 \$
CURRENT			
Deferred income		22,866	17,706

NOTE 12: PROVISIONS

CURRENT			
Employee benefits	(a)	43,633	21,366
(a) Aggregate employee benefits liability		43,633	21,366

NOTE 13: ACCUMULATED SURPLUS

Accumulated surplus at beginning of the year		499,718	481,343
Surplus (deficit) for the year		(10,716)	18,375
Accumulated surplus at end of the year		489,002	499,718

Notes to financial statements

For the year ended 30 June 2019

NOTE 14: CAPITAL AND LEASING COMMITMENTS	2019 \$	2018 \$
(a) Operating lease commitments		
Being for rent of office		
Payable - minimum lease payments		
- not later than 12 months	67,140	-
- between 12 months and 5 years	213,747	-
	280,887	-

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 on term deposits of \$19,017 in relation to the lease.

(b) Expenditure commitments contracted for:

- printing services	-	5,807
Payable		
- not later than one year	-	5,807
	-	5,807

The expenditure commitment relates to printing services provided to the Association for a five year term from an external IT services entity.



Notes to financial statements

For the year ended 30 June 2019

	2019 \$	2018 \$
NOTE 15: 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 is as follows:		
Cash at bank	189,676	380,060
Cash on hand	445	1,740
	190,121	381,800
b) Reconciliation of cash flow from operations with surplus (deficit) from operating activities		
Surplus (deficit) from ordinary activities	(10,716)	18,375
Adjustments and non-cash items		
Depreciation	36,422	2,861
Changes in operating assets and liabilities		
(Increase) / decrease in receivables	18,349	25,508
(Increase) / decrease in other assets	(12,730)	212,246
Increase / (decrease) in payables	(22,519)	17,454
Increase / (decrease) in other liabilities	5,160	(8,521)
Increase / (decrease) in provisions	22,267	(31,491)
	46,949	218,057
Cash flows from operating activities	36,233	236,432

NOTE 16: ASSOCIATION DETAILS

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

Level 8, 377-383 Sussex Street
SYDNEY NSW 2000

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

For the year ended 30 June 2019

Detail of gross income and expenditure of fundraising activities:	2019 \$	2018 \$
Gross income from fundraising	38,729	31,082
Total costs of fundraising	(729)	(6,222)
	38,000	24,860

The accompanying notes form part of these financial statements.

Statement by members of the committee

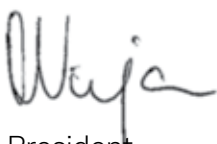
The committee declare that:

1. there are reasonable grounds to believe that the registered entity 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*.

Declaration under the *Charitable Fundraising Act 1991* (the "Act")

- (a) the Statement of Profit and 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 2019 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 2019 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 2019; 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 15th day of OCTOBER 2019

The accompanying notes form part of these financial statements.

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

Report on the Audit of the Financial Report

Opinion

We have audited the financial report, being a special purpose financial report of Immigration Advice & Rights Centre Inc., "the Association", which comprises the statement of financial position as at 30 June 2019, 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 2019 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* "the Code" that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

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

Other Information

The committee are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2019 but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of the Committee for the Financial Report

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

In our opinion:

- (a) the financial statements of the Association show a true and fair view of the financial results of charitable and fundraising activities for the year ended 30 June 2019;
- (b) the financial statements and associated records of the Association have been properly kept during the year in accordance with the *Charitable Fundraising Act 1991*;
- (c) money received as a result of charitable and fundraising activities conducted during the year has been properly accounted for and applied in accordance with the Act; and
- (d) there are reasonable grounds to believe the Association will be able to pay its debts as and when they fall due.



Mark Godlewski

Partner Registered Company Auditor Number: 172 348

17 October 2019



PITCHER PARTNERS

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