

**DEAF AUSTRALIA LIMITED**

**ABN 85 685 265 909**

**SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**

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**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**COMMITTEE'S REPORT**

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Your directors present the special purpose financial report on the entity for the financial period ended 30 June 2025.

**Directors**

The names of directors throughout the year and at the date of this report are:

**Name**

Debra Swann	Chairperson	Appointed 14 March 2025
Sherrie Beaver	Vice Chairperson	Appointed 14 March 2025
Julie Lyons	Director	Appointed 28 May 2025
Karthik Vijayanandam	Director	Appointed 14 March 2025/ Resigned 28 May 2025

**Principal Activities**

Deaf Australia is a Deaf-led advocacy and information organisation in Australia representing all Deaf, Deafblind, hard-of-hearing people and others who use Auslan (Australian Sign Language) as their language of preference.

**Significant Changes**

The entity only started operating on 17 April 2015

**Operating Results**

The surplus for the financial period attributable to the entity amounted to \$376,077.

**After Balance Date Events**

No matter has evolved since 30 June 2025 that has significantly affected, or may significantly affect:

- (a) the entity's operations in future financial years, or
- (b) the results of those operations in future financial years, or
- (c) the entity's state of affairs in future financial years.


**Members' Contribution on Winding Up**

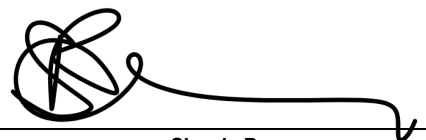
Deaf Australia Limited is a company limited by guarantee. If the company is wound up, the Constitution states that the assets and property must not be paid to or distributed amongst the Members, but must be paid to or distributed to such entity which has objects similar to the company's.

**Auditor's Independence Declaration**

The auditor's independence declaration as required under s.60-40 of the *Australian Charities and Not for Profits Commission Act 2012* for the year ended 30 June 2025 has been received and is included in this report on Page 14.

Signed in accordance with a resolution of the Board of Directors.

  
\_\_\_\_\_  
Debra Swann

  
\_\_\_\_\_  
Sherrie Beaver

Dated this

15th day of October 2025

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**INCOME STATEMENT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

	<b>2025</b>
	<b>\$</b>
<b>INCOME</b>	
NDIS Grants	30,606
AFDO / DRO	62,350
Donations - General	4,172
ACCAN grants	34,743
Sponsorships	1,091
Membership Sales	45
Retail Sales	6,982
Freight Collected	860
Interest Earned	13
Miscellaneous Income	28,776
Winding Up Distribution from Deaf Australia National Incorporated	357,102
<b>TOTAL INCOME</b>	<b>526,740</b>
<b>EXPENDITURE</b>	
Retail Purchases	4,598
Bank Fees and Charges	39
Computer Soft & Hardware Exp	1,684
Conference & Expos	1,230
Consultants	46,132
Interpreting	1,145
Memberships and Subscriptions	517
Rent	1,724
Sundry Expense	19,965
Telephone	40
Travel & Accommodation	11,275
Website Running Cost	112
Stripe Fees	163
Wages & Salaries Expenses	74,064
Superannuation Expense	8,553
Workcover	5,690
Staff Amenities	1,380
Annual Leave Expense	(3,551)
Long Service Leave Expense	(6,628)
Stock Adjustments	(17,469)
<b>TOTAL EXPENDITURE</b>	<b>150,663</b>
<b>Net surplus/(deficit) for the year</b>	<b>376,077</b>

The income statement is to be read in conjunction with the audit report and the notes to the financial statements.

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**INCOME STATEMENT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

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	<b>2025</b>
	<b>\$</b>

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**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025**

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	<b>2025</b>
	<b>\$</b>
<b>Net surplus/(deficit) for the year</b>	<b>376,077</b>
Total comprehensive income for the year	-
<b>Net surplus/(deficit) attributable to the Association</b>	<u><u><b>376,077</b></u></u>

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**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025**

	Note	2025 \$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	2	700,159
Trade and other receivables	3	130,980
Inventory		58,369
<b>TOTAL CURRENT ASSETS</b>		<b>889,508</b>
<b>TOTAL ASSETS</b>		<b>889,508</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	4	38,094
Funding received in advance	5	444,916
Provisions	6	30,421
<b>TOTAL CURRENT LIABILITIES</b>		<b>513,431</b>
<b>NON-CURRENT LIABILITIES</b>		
Provisions	6	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>513,431</b>
<b>NET ASSETS</b>		<b>376,077</b>
<b>EQUITY</b>		
Accumulated funds		376,077
<b>TOTAL EQUITY</b>		<b>376,077</b>

The balance sheet is to be read in conjunction with the audit report and the notes to the financial statements.

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

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	<b>Accumulated Funds \$</b>	<b>Total \$</b>
<b>Balance as at 17 April 2025</b>	-	-
Surplus/ Deficit attributable to the Association	376,077	376,077
<b>Balance as at 30 June 2025</b>	<u><u>376,077</u></u>	<u><u>376,077</u></u>

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

	Note	2025 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from operations		483,561
Winding Up Distribution from Deaf Australia National Inc.		357,102
Payments to employees and suppliers		(140,517)
Interest received		13
<b>Net cash generated from/(used in) operating activities</b>	<b>(i)</b>	<b><u>700,159</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payment for intangibles		-
<b>Net cash (used in)/provided by investing activities</b>		<b><u>-</u></b>
Net increase/(decrease) in cash held		700,159
Cash and cash equivalents at beginning of financial year		-
<b>Cash and cash equivalents at end of financial year</b>	<b>(ii)</b>	<b><u><u>700,159</u></u></b>



**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**NOTES TO THE STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED**  
**30 JUNE 2025**

	2025 \$
<b>Note (i). Net cash generated from/(used in) operating activities</b>	
Net surplus/(deficit) attributable to the Association	376,077
<b>Non-cash flow item:</b>	
- Depreciation and amortisation	
<b>Changes in assets and liabilities:</b>	
- (Increase)/decrease in trade and other receivables	(130,980)
- (Increase)/decrease in inventories	(58,369)
- Increase/(decrease) in trade and other payables	38,094
- Increase/(decrease) in income in advance	444,916
- Increase/(decrease) in employee entitlement provisions	30,421
	<u><b>700,159</b></u>
<b>Note (ii). Cash and cash equivalents at end of financial year</b>	
Cash at bank	<u>700,159</u>
	<u><b>700,159</b></u>

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

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**Note 1. Statement of Significant Accounting Policies**

This financial report includes the financial statements and notes of Deaf Australia Limited, a company limited by guarantee and domiciled in Australia.

**Basis of preparation**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not for Profits Commission Act 2012 and the Corporations Act 2001. The committee has determined that the association is not a reporting entity and also a not-for-profit association.

The financial report has been prepared on an accruals accounting basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following is a summary of the material accounting policies adopted by the company in the preparation of the general purpose financial report. The accounting policies have been consistently applied, unless otherwise stated.

**Accounting Policies**

**a. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less.

**b. Income Tax**

The Association is exempt from paying income tax by under the *Income Tax Assessment Act* 1997. Accordingly, tax effect accounting has not been adopted.

**c. Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost where applicable, any accumulated depreciation.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

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**Note 1. Statement of Significant Accounting Policies (*continued*)**

**c. Property, Plant and Equipment (*continued*)**

**Depreciation**

The depreciable amount of all property, plant and equipment is depreciated on a straight-line basis over their useful lives to the company commencing from the time the asset is held ready for use.

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

The asset's residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

**d. Employee Entitlements**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

Provision is made for the Association's liability for long service leave from the 4th year after commencement of employment, not from the 5 year employment period normally accrued as industry practice.

**e. Provisions**

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**f. Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is an indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

**g. Revenue**

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is brought to account when received and to the extent that it relates to the subsequent period it is disclosed as a liability.

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

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**Note 1. Statement of Significant Accounting Policies (*continued*)**

**g. Revenue (*continued*)**

***Grant Income***

Grant income received, other than for specific purposes, is brought to account over the period to which the grant relates.

***Deferred Income***

Unspent grant income received in relation to specific projects and events is not brought to account as revenue in the current year but deferred as a liability in the financial statements until spent for the purpose received.

***Capital Grants***

Grant Income received relating to the purchase of capital items is shown as Unamortised Capital Grant and brought to account over the expected life of the asset in proportion to the related depreciation charge.

***Interest Revenue***

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

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

**h. Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**i. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

**j. Related Party Transactions**

The Directors act in an honorary capacity and are not paid for their services as Directors.

There were no transactions with related parties during the 2025 year.

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2. Cash and Cash Equivalents</b>		
Operating Bank Account	592,301	-
Investment Account	107,571	-
Debit Card Account	287	-
	<u>700,159</u>	<u>-</u>
<b>Note 3. Trade and Other Receivables</b>		
Trade Receivables	130,980	-
	<u>130,980</u>	<u>-</u>
<b>Note 4. Trade and Other Payables</b>		
Other Payables	3,670	-
Accrued expenses	23,635	-
PAYGW payable	3,936	-
Net GST payable	15,568	-
Paywise Payable	(8,715)	-
	<u>38,094</u>	<u>-</u>
<b>Note 5. Amounts Received in Advance</b>		
Grant in Advance -AFDO (DRO)	161,196	-
Grant in advance - NDIS (DRCO)	161,722	-
Deaf Youth Australia (WFDYS) - funds	16,368	-
Deaf Youth Australia (General) - funds	14,657	-
Deaf Australia (NSW)	11,027	-
Deaf Mental Health funds	2,263	-
Grant in advance - ACCAN	4,909	-
NAATI funds	10,000	-
Ethnic Communities Council (ECC)	2,774	-
Deaf Connect funding - Ind. Advocacy project	60,000	-
	<u>444,916</u>	<u>-</u>
<b>Note 6. Provisions</b>		
<b>Current</b>		
Annual leave	19,449	-
Long service leave	10,972	-
	<u>30,421</u>	<u>-</u>
<b>Non-current</b>		
Long service leave	-	-
	<u>-</u>	<u>-</u>

**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**STATEMENT BY MEMBERS OF THE COMMITTEE**

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The directors have determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 2 to 11, satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and:

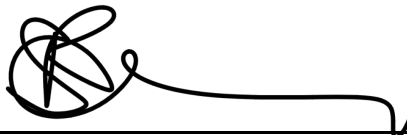
- 1 a. comply with Australian Accounting Standards applicable to the association; and  
b. give a true and fair view of the financial position of Deaf Australia Limited as at 30 June 2025 and its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Deaf Australia Limited will be able to pay its debts as and when they fall due.

This declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022.



---

Debra Swann



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Sherrie Beaver

Dated this

15th day of October 2025

TOWARDS A VISION SHARED



# Collins & Co Audit Pty Ltd

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Footscray VIC 3011  
Australia

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## AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF DEAF AUSTRALIA LIMITED ABN 85 685 265 909

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2025 there has been:

- i. No contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-Profits Commission Act 2012 in relation to the audit; and
- ii. No contravention of any applicable code of professional conduct in relation to the audit.

**Frederik Ryk Ludolf Eksteen CA**  
**ASIC Auditor Registration Number 421448**

**Collins & Co Audit Pty Ltd**  
**127 Paisley Street**  
**FOOTSCRAY VIC 3011**

**Dated this 16th day of October 2025**



# Collins & Co Audit Pty Ltd

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**DEAF AUSTRALIA LIMITED**  
**ABN 85 685 265 909**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

## **Opinion**

I have audited the accompanying financial report of Deaf Australia Limited (the company), which comprises the statement of financial position as at 30 June 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Deaf Australia Limited is in accordance with the ACNC Act 2012, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2025 and of its performance and cash flows for the year ended on 30 June 2025; and
- ii. complying with Australian Accounting Standards and the ACNC Act 2012.

## **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Company in accordance with the auditor independence requirements of the ACNC Act 2012 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

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

## **Emphasis of Matter - Basis of Accounting and Restriction on Distribution**

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Deaf Australia Limited to meet the requirements of the ACNC Act 2012. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

## **Responsibilities of Management and Those Charged with Governance for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management 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, management is responsible for assessing the company'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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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





# Collins & Co Audit Pty Ltd

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

My 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 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 the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

**Frederik Ryk Ludolf Eksteen CA**  
**ASIC Auditor Registration Number 421448**

**Collins & Co Audit Pty Ltd**  
**127 Paisley Street**  
**FOOTSCRAY VIC 3011**

**Dated this 16th day of October 2025**