

DEAF AUSTRALIA INCORPORATED

ABN 65 174 780 885

**SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885

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DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
COMMITTEE'S REPORT

Your committee members present the special purpose financial report on the entity for the financial year ended 30 June 2022.

Committee Members

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

Name

Debra Swann	Chairperson	
Adrian Doyle	Board Member	
Debbie Kennewell	Board Member	
Lorraine Mulley	Co-opted Board Member	Appointed February 2022
Brooke Pape	Co-opted Board Member	Appointed May 2022
Ivan Callaghan (NSW)	Board Member	Appointed October 2021/ Resigned April 2022
Natalie Stanhope	Board Member	Appointed October 2021/ Resigned February 2022
Irene Holub	Board Member	Appointed October 2021/ Resigned April 2022
Rodney Adams (NSW)	Board Member	Resigned October 2021
Rena Muscat (QLD)	Board Member	Resigned October 2021

Principal Activities

Deaf Australia was founded in 1986 as a not-for-profit organisation that represents all Deaf, hard of hearing people and others who are fluent and knowledgeable about Auslan. The focus has and continues to be on developing access to information and accessible communication. We work with Australian governments and collaborate with key stakeholders to make sure that Australia complies with the United Nations Convention on the Rights of Persons with Disabilities. The UN Convention and the National Disability Strategy guides our work; we aspire to achieve equity for Deaf people across all areas of life.

Significant Changes

No significant changes in the nature of the entity's activity occurred during the financial year.

Operating Results

The surplus for the year attributable to the entity amounted to \$5,318 (2021: \$18,810 surplus).

Significant Changes in State of Affairs

No significant changes in the entity's state of affairs occurred during the financial year.

After Balance Date Events

A matter has continued to evolve since 30 June 2022 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.

The COVID19 pandemic may induce significant changes in the state of affairs of the association during the financial period ended 30 June 2023. The committee members will take all necessary measures to preserve capital and shepherd the association through this uncertain period.

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



Debra Swann



Adrian Doyle

Dated this

13 day of September 2022

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
INCOME		
NDIS Readiness Grant	800,862	139,066
AFDO/DRO	27,273	54,545
AFDO - ICB Grant	21,321	41,921
DSS - Disability Gateway	-	15,000
NDIS - Job and Market	5,000	6,000
Consulting and Management Fees	68,612	46,498
AFDO - DRC	62,599	29,963
Deaf Hub Bendigo - Youth Grant	9,799	-
AUSLAN Course Fees	6,484	-
Webinar - Workshop	-	491
Donations - General	7,934	8,194
Donations - Huawei/SignStory	-	65
Donations - Bushfire Appeal	10	454
The Colin Allen AM Lecture Fund	-	1,354
Membership Sales	5,010	4,084
Retail Sales	58,474	68,556
Translation Service	6,218	9,500
Freight collected	6,341	8,740
Interest	2,340	736
Other	14,499	3,755
Reimbursement	-	208
ATO Cash Boost	-	11,785
DBV Income	-	24,386
NDIS - Deafblind	314,934	140,333
TOTAL INCOME	1,417,710	615,634
EXPENDITURE		
Cost of Sales	26,932	29,861
Stock write-off	-	-
Accounting/Bookkeeping	2,006	7,560
Amortisation	500	500
Audit Fees	3,795	10,350
Asset < \$20,000	8,099	1,252
Bad Debts Written Off	203	-
Bank Fees and Charges	649	557
Computer Software & Hardware Expenses	48,229	22,662
Conferences & Expos	-	182
Consultants	147,739	8,532
Depreciation	7,046	3,077
Doubtful Debts	-	1,100
Freight Charges	3,551	129
Insurance	6,928	3,312
Interest	-	-
Interpreting	16,527	14,334
Legal Fees	8,289	-
Marketing and Advertising	1,146	1,428
Management Fees	36,958	27,024
Merchant Fees	881	1,144

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

DEAF AUSTRALIA INCORPORATED
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INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
Membership & Subscriptions	2,540	1,249
Membership Fee Disbursements	-	1,000
Office Supplies	1,716	9,152
Packaging Expenses	852	933
Postage & freight	2,357	12,235
Printing	301	-
Rent	5,682	18,888
Sponsorship	-	4,000
Sundry Expenses	13,494	1,547
Telephone	1,121	-
Video Production	-	900
DBV - Audit/Bookkeeping	1,364	1,103
DVB - Asset < \$20,000	9,795	298
DBV Computer Soft & Hard Expense	1,514	429
DBV - Insurance	700	2,510
DBV Postage	89	144
DVB Travel & Accommodation	8,263	337
DBV Website Expense	-	131
DBV Rent	20,580	10,929
DBV Wages & Salaries	202,552	115,395
DBV Superannuation	19,160	10,785
DBV Staff Training	250	545
DBV - Sundry / Project Expense	8,449	678
LSL & Annual Leave Expense	63,546	(7,294)
Salary	629,532	240,952
Superannuation	65,378	18,785
Staff Amenities	282	1,540
Staff Training	2,422	449
Travel Expenses - National	19,695	11,430
Travel & Accommodation - International	-	-
Web Hosting Fees	3,708	1,314
Workcover	7,572	2,856
Project expenses	-	600
TOTAL EXPENDITURE	1,412,392	596,824
Net surplus/(deficit) for the year	5,318	18,810

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
Net surplus/(deficit) for the year	5,318	18,810
Total comprehensive income for the year	-	-
Net surplus/(deficit) attributable to the Association	5,318	18,810

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	2	1,132,034	1,140,230
Trade and other receivables	3	88,855	5,156
Inventory		49,789	52,598
Other assets	4	1,289	4,109
TOTAL CURRENT ASSETS		1,271,967	1,202,093
NON CURRENT ASSETS			
Property, plant and equipment	5	10,567	18,091
Intangibles	6	206	706
TOTAL NON-CURRENT ASSETS		10,773	18,797
TOTAL ASSETS		1,282,740	1,220,890
CURRENT LIABILITIES			
Trade and other payables	7	80,005	46,852
Funding received in advance	8	859,555	899,721
Provisions	9	74,131	10,586
TOTAL CURRENT LIABILITIES		1,013,691	957,159
NON-CURRENT LIABILITIES			
Provisions	9	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		1,013,691	957,159
NET ASSETS		269,049	263,731
EQUITY			
Accumulated funds		269,049	263,731
TOTAL EQUITY		269,049	263,731

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

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Accumulated Funds \$	Total \$
Balance as at 1 July 2020	244,921	244,921
Surplus/ Deficit attributable to the Association	18,810	18,810
Balance as at 30 June 2021	<u>263,731</u>	<u>263,731</u>
Surplus/ Deficit attributable to the Association	5,318	5,318
Balance as at 30 June 2022	<u>269,049</u>	<u>269,049</u>

DEAF AUSTRALIA INCORPORATED
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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operations		1,292,505	1,204,428
Receipts from ATO cash boost		-	11,785
Payments to employees and suppliers		(1,303,041)	(594,923)
Interest received		2,340	736
Net cash generated from/(used in) operating activities	(i)	<u>(8,196)</u>	<u>622,026</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		-	(18,837)
Net cash (used in)/provided by investing activities		<u>-</u>	<u>(18,837)</u>
Net increase/(decrease) in cash held		(8,196)	603,189
Cash and cash equivalents at beginning of financial year		1,140,230	537,041
Cash and cash equivalents at end of financial year	(ii)	<u><u>1,132,034</u></u>	<u><u>1,140,230</u></u>

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
Note (i). Net cash generated from/(used in) operating activities		
Net surplus/(deficit) attributable to the Association	5,318	18,810
Non-cash flow item:		
- Depreciation and amortisation	7,546	3,577
Changes in assets and liabilities:		
- (Increase)/decrease in trade and other receivables	(82,699)	51,094
- (Increase)/decrease in other assets	2,820	2,771
- (Increase)/decrease in inventories	2,809	(29,347)
- Increase/(decrease) in trade and other payables	32,631	32,194
- Increase/(decrease) in income in advance	(40,166)	550,221
- Increase/(decrease) in employee entitlement provisions	63,545	(7,294)
	<u>(8,196)</u>	<u>622,026</u>
Note (ii). Cash and cash equivalents at end of financial year		
Cash at bank	<u>1,132,034</u>	<u>1,140,230</u>
	<u>1,132,034</u>	<u>1,140,230</u>

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Note 1. Statement of Significant Accounting Policies

This financial report includes the financial statements and notes of Deaf Australia Incorporated, an incorporated association, which is incorporated in Victoria under the Associations Incorporation Reform Act 2012.

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 *Associations Incorporation Reform Act 2012* (Victoria). 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 INCORPORATED
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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 INCORPORATED
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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).

d. Comparative Figures

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

f. 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.

DEAF AUSTRALIA INCORPORATED
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
Note 2. Cash and Cash Equivalents		
PayPal Merchant Account	541	128,183
St George Bank Account	1,025,626	908,397
ME Bank Investment Account	105,474	104,954
General Clearing account	-	(1,304)
Petty Cash	393	-
	<u>1,132,034</u>	<u>1,140,230</u>
Note 3. Trade and Other Receivables		
Trade Receivables	78,933	6,256
Provision for Doubtful Debts	(100)	(1,100)
Other Receivables	10,022	-
	<u>88,855</u>	<u>5,156</u>
Note 4. Other Assets		
Prepaid Expenses	1,289	4,109
	<u>1,289</u>	<u>4,109</u>
Note 5. Property, Plant and Equipment		
Office Furniture and Equipment		
At cost	18,837	26,472
Less accumulated amortisation	(8,270)	(8,381)
	<u>10,567</u>	<u>18,091</u>
Note 6. Intangibles		
Website Development Costs		
At cost	9,090	9,090
Less accumulated amortisation	(8,884)	(8,384)
	<u>206</u>	<u>706</u>

DEAF AUSTRALIA INCORPORATED
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
Note 7. Trade and Other Payables		
Trade Payables	5,130	14,809
Other Payables	128	-
St George Visa Credit Cards	4,949	2,274
Accrued expenses	44,721	-
PAYGW payable	15,194	4,705
Superannuation payable	-	7,331
Net GST payable	9,883	19,444
Paywise Payable	-	(1,711)
	<u>80,005</u>	<u>46,852</u>
Note 8. Amounts Received in Advance		
Income in Advance (DHI & others)	634,271	520,153
Income in advance (DBV)	219,347	359,531
Member funds - States	1,500	1,500
Income in advance - DRC	4,437	18,537
	<u>859,555</u>	<u>899,721</u>
Note 9. Provisions		
Current		
Annual leave	58,170	10,586
Long service leave	15,961	-
	<u>74,131</u>	<u>10,586</u>
Non-current		
Long service leave	-	-
	<u>-</u>	<u>-</u>

Note 10. Impact of COVID 19

The spread of novel coronavirus (COVID-19) was declared a public health emergency by the World Health Organisation on 31 January 2020 and upgraded to a global pandemic on 11 March 2020. The Australian Federal Government enacted its emergency plan on 29 February 2020. The safe distancing and isolation restrictions has resulted in increase in utilisation of conferencing platforms (having to source different platforms to accommodate providers preference).

Due to travel restrictions, meetings and consultations have been entirely online. In addition, the implementation of NDIS - Deafblind Victoria's ILC grant was delayed to July 2020 initially scheduled for February 2020.

ATO provided cash boost.

DEAF AUSTRALIA INCORPORATED
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
Note 11. Financial Information for Deaf Blind Victoria (DBV)		
Assets and Liabilities		
<u>Assets</u>		
Cash at Bank	233,350	360,077
Prepayments - JB HiFi	-	3,282
	<u>233,350</u>	<u>363,359</u>
<u>Liabilities</u>		
Income in Advance	220,393	359,830
Provision for Annual Leave	8,023	3,529
Provision for Long Service Leave	4,933	-
	<u>233,350</u>	<u>363,359</u>
Income statement		
<u>Income</u>		
DBV Income	19	24,386
NDIS - Deafblind	314,908	140,333
Total Income	<u>314,928</u>	<u>164,719</u>
<u>Expenses</u>		
Audit Fees	-	1,818
DBV - Annual Leave	5,402	3,531
DBV - Asset < \$20,000	9,795	298
DBV - Audit/Bookkeeping	1,364	1,103
DBV - Computer Software & Hardware Expenses	1,514	429
DBV - Insurance	700	2,510
DBV - Long service leave	3,947	-
DBV - Postage	89	144
DBV - Rent	20,580	10,929
DBV - Staff Training	250	545
DBV - Sundry / Project Expense	8,449	678
DBV - Superannuation	19,160	10,785
DBV - Travel & Accommodation	8,263	337
DBV - Wages & Salaries	202,552	115,395
DBV - Website Expense	-	131
Interpreting	560	-
Long Service Leave Expense	755	-
Management Fees	31,467	14,925
Office Supplies & Stationary	-	112
Wages & Salaries Expenses	-	140
WorkCover	80	909
Ttotal Expenses	<u>314,928</u>	<u>164,719</u>
Net Profit/(Loss)	<u>-</u>	<u>-</u>
	-	-

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has 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 13, 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 Incorporated as at 30 June 2022 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 Incorporated 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 2013.



Debra Swann



Adrian Doyle

Dated this

13

day of

September 2022



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DEAF AUSTRALIA INCORPORATED
A.B.N. 65 174 780 885
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Deaf Australia Incorporated (the Association), which comprises the balance sheet as at 30 June 2022, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Board.

In my opinion, the financial report of the Association is in accordance with *the Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*, including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2022 and of its performance for the year ended; and
- ii. complying with Australian Accounting Standards as per Note 1, *the Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform 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 our report. I am independent of the Association in accordance with 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 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 Incorporated to meet the requirements of the *Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform 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 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 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 Association's financial reporting process.



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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.

Auditor: Frederik Ryk Ludolf Eksteen

ASIC Registration Number: 421448

Address: Collins & Co Audit Pty Ltd, 127 Paisley Street, FOOTSCRAY VIC 3011

Signature:

Date: 14 September 2022

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, **Debra Swann** and I, **Adrian Doyle** hereby certify that:

- (a) We are members of the committee of the Deaf Australia Incorporated.
- (b) We attended the annual general meeting of the association held on 19 September 2022.
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This special purpose financial report was submitted to the members of the association at its annual general meeting.



Debra Swann



Adrian Doyle

Dated this

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day of

September 2022