

DEAF AUSTRALIA INCORPORATED

ABN 65 174 780 885

**SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885

CONTENTS	PAGE
Committee's Report	1
Income Statement & Statement of Comprehensive Income	2
Balance Sheet	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to the Statement of Cash Flows	7
Notes to the Financial Statements	8
Statement by Members of the Committee	14
Independent Auditor's Report	15
Certificate by Members of the Committee	17

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 2024.

Committee Members

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

Name

Debra Swann	Chairperson	
Karthik Vijayanandam	Board Member	
Sherrie Beaver	Board Member	
Julie Lyons	Board Member	
Susan Bates	Board Member	Resigned 15 July 2024
Joanna Aguis	Board Member	Appointed 18 November 2023
Brooke Pape	Co-opted Board Member	Resigned 18 November 2023

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 \$32,269 (2023: \$23,477 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

No matter has evolved since 30 June 2024 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.

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



Debra Swann



Sherrie Beaver

Dated this **Monday 14** day of **October 2024**

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
INCOME		
NDIS Readiness Grant	985,018	815,297
ACCAN Grant	31,852	-
AFDO/DRO	149,143	50,585
AFDO - ICB Grant	6,250	50,002
City of Bendigo Grant	12,046	15,454
Consulting and Management Fees	38,365	91,501
AFDO - DRC	-	52,937
Deaf Hub Bendigo - Youth Grant	40,182	47,754
AUSLAN Course Fees	382	12,884
Deaf Youth Events	1,368	75,001
Donations - General	24,889	60,576
The Colin Allen AM Lecture Fund	925	1,616
Membership Sales	3,300	3,991
Retail Sales	55,764	63,235
Translation Service	-	1,075
Freight collected	6,485	6,656
Interest	781	1,262
Other	69,727	66,063
Camp Income	26,100	-
Sponsorships	9,245	26,600
NDIS - Deafblind	500	309,316
TOTAL INCOME	1,462,322	1,751,805
EXPENDITURE		
Cost of Sales	25,108	45,216
Amortisation	5,890	734
Audit Fees	4,850	3,500
Asset < \$20,000	5,053	2,624
Bank Fees and Charges	1,147	857
Camp Expenses	11,931	-
Computer Software & Hardware Expenses	18,705	35,822
Conferences & Expos	11,166	260
Consultants	242,539	55,742
Depreciation	4,539	6,273
Freight Charges	1,896	5,715
Grant Paid	500	-
Insurance	8,554	13,790
Interpreting	40,142	31,966
Legal Fees	49,060	15,884
Marketing and Advertising	1,000	-
Management Fees	11,735	45,209
Merchant Fees	969	2,042
Membership & Subscriptions	4,903	2,912
Office Supplies	2,244	8,090
Packaging Expenses	-	674
Postage & freight	1,188	2,219
Printing	13,011	796
Rent	10,249	10,545

The income statement 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
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Sponsorship	-	2,000
Sundry Expenses	11,706	21,904
Telephone	1,803	2,856
DBV - Audit/Bookkeeping	-	500
DVB - Asset < \$20,000	-	2,011
DBV Computer Soft & Hard Expense	-	258
DBV - Insurance	-	759
DBV Postage	-	85
DVB Travel & Accommodation	-	9,871
DBV Website Expense	-	-
DBV Rent	-	20,028
DBV Wages & Salaries	-	194,256
DBV Superannuation	-	20,397
DBV Staff Training	-	39
DBV - Sundry / Project Expense	-	22,648
LSL & Annual Leave Expense	22,088	5,711
Salary	680,247	875,937
Superannuation	74,803	85,168
Staff Amenities	2,280	1,428
Staff Training	2,256	2,594
Travel Expenses - National	110,558	123,439
Utilities	2,119	3,712
Web Hosting Fees	14,065	610
Workcover	15,878	21,335
Project expenses	15,871	19,912
TOTAL EXPENDITURE	<u>1,430,053</u>	<u>1,728,328</u>
Net surplus/(deficit) for the year	<u>32,269</u>	<u>23,477</u>

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Net surplus/(deficit) for the year	32,269	23,477
Total comprehensive income for the year	-	-
Net surplus/(deficit) attributable to the Association	<u>32,269</u>	<u>23,477</u>

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	2	823,715	1,244,562
Trade and other receivables	3	50,415	119,823
Inventory		61,043	23,584
Other assets	4	-	405
TOTAL CURRENT ASSETS		935,173	1,388,374
NON CURRENT ASSETS			
Property, plant and equipment	5	1,061	4,294
Intangibles	6	12,536	18,971
TOTAL NON-CURRENT ASSETS		13,597	23,265
TOTAL ASSETS		948,770	1,411,639
CURRENT LIABILITIES			
Trade and other payables	7	97,818	125,895
Funding received in advance	8	460,602	936,212
Provisions	9	65,555	57,006
TOTAL CURRENT LIABILITIES		623,975	1,119,113
NON-CURRENT LIABILITIES			
Provisions	9	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		623,975	1,119,113
NET ASSETS		324,795	292,526
EQUITY			
Accumulated funds		324,795	292,526
TOTAL EQUITY		324,795	292,526

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 2024

	Accumulated Funds \$	Total \$
Balance as at 1 July 2022	269,049	269,049
Surplus/ Deficit attributable to the Association	23,477	23,477
Balance as at 30 June 2023	<u>292,526</u>	<u>292,526</u>
Surplus/ Deficit attributable to the Association	32,269	32,269
Balance as at 30 June 2024	<u>324,795</u>	<u>324,795</u>

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operations		1,055,339	1,796,332
Payments to employees and suppliers		(1,475,662)	(1,665,566)
Interest received		781	1,262
Net cash generated from/(used in) operating activities	(i)	<u>(419,542)</u>	<u>132,028</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for intangibles		(1,305)	(19,500)
Net cash (used in)/provided by investing activities		<u>(1,305)</u>	<u>(19,500)</u>
Net increase/(decrease) in cash held		(420,847)	112,528
Cash and cash equivalents at beginning of financial year		1,244,562	1,132,034
Cash and cash equivalents at end of financial year	(ii)	<u><u>823,715</u></u>	<u><u>1,244,562</u></u>

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note (i). Net cash generated from/(used in) operating activities		
Net surplus/(deficit) attributable to the Association	32,269	23,477
Non-cash flow item:		
- Depreciation and amortisation	10,429	7,007
Changes in assets and liabilities:		
- (Increase)/decrease in trade and other receivables	69,408	(30,868)
- (Increase)/decrease in other assets	405	884
- (Increase)/decrease in inventories	(37,459)	26,205
- Increase/(decrease) in trade and other payables	(27,533)	45,791
- Increase/(decrease) in income in advance	(475,610)	76,657
- Increase/(decrease) in employee entitlement provisions	8,549	(17,125)
	<u>(419,542)</u>	<u>132,028</u>
Note (ii). Cash and cash equivalents at end of financial year		
Cash at bank	<u>823,715</u>	<u>1,244,562</u>
	<u>823,715</u>	<u>1,244,562</u>

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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
ABN 65 174 780 885
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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
ABN 65 174 780 885
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 Committee Members act in an honorary capacity and are not paid for their services as Committee Members.

There were no transactions with related parties during the 2024 year.

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 2. Cash and Cash Equivalents		
PayPal Merchant Account	1,483	-
St George Bank Account	713,296	1,135,106
ME Bank Investment Account	107,517	106,735
Other Cash	1,419	2,523
Petty Cash	-	198
	<u>823,715</u>	<u>1,244,562</u>
Note 3. Trade and Other Receivables		
Trade Receivables	50,415	89,424
Other Receivables	-	30,399
	<u>50,415</u>	<u>119,823</u>
Note 4. Other Assets		
Prepaid Expenses	-	405
	<u>-</u>	<u>405</u>
Note 5. Property, Plant and Equipment		
Office Furniture and Equipment		
At cost	20,142	18,837
Less accumulated amortisation	(19,081)	(14,543)
	<u>1,061</u>	<u>4,294</u>
Note 6. Intangibles		
Computer Software - CRM		
At cost	19,500	19,500
Less accumulated amortisation	(6,964)	(529)
	<u>12,536</u>	<u>18,971</u>
Total Intangibles	<u>12,536</u>	<u>18,971</u>

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 7. Trade and Other Payables		
Trade Payables	67,943	14,360
St George Visa Credit Cards	2,865	3,555
Accrued expenses	34,119	39,307
PAYGW payable	7,916	12,499
Net GST payable	(15,025)	56,174
	<u>97,818</u>	<u>125,895</u>
Note 8. Amounts Received in Advance		
Income in Advance (DHI & others)	460,602	930,171
Income in advance (DBV)	-	4,541
Member funds - States	-	1,500
	<u>460,602</u>	<u>936,212</u>
Note 9. Provisions		
Current		
Annual leave	51,332	46,753
Long service leave	14,223	10,253
	<u>65,555</u>	<u>57,006</u>
Non-current		
Long service leave	-	-
	<u>-</u>	<u>-</u>
Note 10. Financial Information for Deaf Blind Victoria (DBV)		
Assets and Liabilities		
Assets		
Cash at Bank	-	233,350
	<u>-</u>	<u>233,350</u>
Liabilities		
Income in Advance		220,393
Provision for Annual Leave	-	8,023
Provision for Long Service Leave	-	4,933
	<u>-</u>	<u>233,350</u>

DEAF AUSTRALIA INCORPORATED
ABN 65 174 780 885
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024 \$	2023 \$
Note 10. Financial Information for Deaf Blind Victoria (DBV) (Continued)		
Income statement		
<u>Income</u>		
DBV Income	-	-
NDIS - Deafblind	500	309,316
Total Income	500	309,316
<u>Expenses</u>		
DBV - Annual Leave	-	(7,656)
DBV - Asset < \$20,000	-	2,011
DBV - Audit/Bookkeeping	-	500
DBV - Computer Software & Hardware Expenses	-	258
DBV - Insurance	-	8,673
DBV - Long service leave	-	3,690
DBV - Postage	-	85
DBV - Rent	-	20,028
DBV - Staff Training	-	39
DBV - Sundry / Project Expense	-	22,415
DBV - Superannuation	-	20,397
DBV - Travel & Accommodation	-	9,871
DBV - Wages & Salaries	-	194,256
Audit Fees	500	-
Interpreting	-	3,384
Management Fees	-	30,917
Telephone	-	190
WorkCover	-	258
Ttotal Expenses	500	309,316
Net Profit/(Loss)	-	-
	-	

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 2023 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



Sherrie Beaver

Dated this Monday 14 day of October 2024.



Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

Phone (03) 9680 1000
Fax (03) 9689 6605

www.collinsco.com.au

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 2024, 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 2024 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.



Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

Phone (03) 9680 1000
Fax (03) 9689 6605

www.collinsco.com.au

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 October 2024

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

I, **Debra Swann** and I, **Sherrie Beaver** 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 November 2024.
- (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

Sherrie Beaver

Dated this day of