

**DEAF AUSTRALIA INCORPORATED**

**ABN 65 174 780 885**

**SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**

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

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Your committee members present the special purpose financial report on the entity for the financial year ended 30 June 2023.

**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	Appointed
Sherrie Beaver	Board Member	Appointed
Julie Lyons	Board Member	Appointed
Susan Bates	Board Member	Appointed
Adrian Doyle	Board Member	Resigned
Debbie Kennewell	Board Member	Resigned
Brooke Pape	Co-opted Board Member	
Lorraine Mulley	Co-opted Board Member	Resigned

**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 \$23,477 (2022: \$5,318 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 2023 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 9th day of October 2023

**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**  
**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
NDIS Readiness Grant	815,297	800,862
AFDO/DRO	50,585	27,273
AFDO - ICB Grant	50,002	21,321
City of Bendigo Grant	15,454	-
NDIS - Job and Market	-	5,000
Consulting and Management Fees	91,501	68,612
AFDO - DRC	52,937	62,599
Deaf Hub Bendigo - Youth Grant	47,754	9,799
AUSLAN Course Fees	12,884	6,484
Deaf Youth Events	75,001	-
Donations - General	60,576	7,934
Donations - Bushfire Appeal	-	10
The Colin Allen AM Lecture Fund	1,616	-
Membership Sales	3,991	5,010
Retail Sales	63,235	58,474
Translation Service	1,075	6,218
Freight collected	6,656	6,341
Interest	1,262	2,340
Other	66,063	14,499
Sponsorships	26,600	-
NDIS - Deafblind	309,316	314,934
<b>TOTAL INCOME</b>	<b><u>1,751,805</u></b>	<b><u>1,417,710</u></b>
<b>EXPENDITURE</b>		
Cost of Sales	45,216	26,932
Accounting/Bookkeeping	-	2,006
Amortisation	734	500
Audit Fees	3,500	3,795
Asset < \$20,000	2,624	8,099
Bad Debts Written Off	-	203
Bank Fees and Charges	857	649
Computer Software & Hardware Expenses	35,822	48,229
Conferences & Expos	260	-
Consultants	55,742	147,739
Depreciation	6,273	7,046
Freight Charges	5,715	3,551
Insurance	13,790	6,928
Interpreting	31,966	16,527
Legal Fees	15,884	8,289
Marketing and Advertising	-	1,146
Management Fees	45,209	36,958
Merchant Fees	2,042	881
Membership & Subscriptions	2,912	2,540
Office Supplies	8,090	1,716
Packaging Expenses	674	852
Postage & freight	2,219	2,357
Printing	796	301
Rent	10,545	5,682

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 2023**

	2023	2022
	\$	\$
Sponsorship	2,000	-
Sundry Expenses	21,904	13,494
Telephone	2,856	1,121
DBV - Audit/Bookkeeping	500	1,364
DVB - Asset < \$20,000	2,011	9,795
DBV Computer Soft & Hard Expense	258	1,514
DBV - Insurance	759	700
DBV Postage	85	89
DVB Travel & Accommodation	9,871	8,263
DBV Rent	20,028	20,580
DBV Wages & Salaries	194,256	202,552
DBV Superannuation	20,397	19,160
DBV Staff Training	39	250
DBV - Sundry / Project Expense	22,648	8,449
LSL & Annual Leave Expense	5,711	63,546
Salary	875,937	629,532
Superannuation	85,168	65,378
Staff Amenities	1,428	282
Staff Training	2,594	2,422
Travel Expenses - National	123,439	19,695
Utilities	3,712	-
Web Hosting Fees	610	3,708
Workcover	21,335	7,572
Project expenses	19,912	-
<b>TOTAL EXPENDITURE</b>	<b><u>1,728,328</u></b>	<b><u>1,412,392</u></b>
<b>Net surplus/(deficit) for the year</b>	<b><u>23,477</u></b>	<b><u>5,318</u></b>

**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**  
**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
<b>Net surplus/(deficit) for the year</b>	<b>23,477</b>	<b>5,318</b>
Total comprehensive income for the year	-	-
<b>Net surplus/(deficit) attributable to the Association</b>	<b><u>23,477</u></b>	<b><u>5,318</u></b>

**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	1,244,562	1,132,034
Trade and other receivables	3	119,823	88,855
Inventory		23,584	49,789
Other assets	4	405	1,289
<b>TOTAL CURRENT ASSETS</b>		<b><u>1,388,374</u></b>	<b><u>1,271,967</u></b>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	5	4,294	10,567
Intangibles	6	18,971	206
<b>TOTAL NON-CURRENT ASSETS</b>		<b><u>23,265</u></b>	<b><u>10,773</u></b>
<b>TOTAL ASSETS</b>		<b><u>1,411,639</u></b>	<b><u>1,282,740</u></b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	7	125,895	80,005
Funding received in advance	8	936,212	859,555
Provisions	9	57,006	74,131
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>1,119,113</u></b>	<b><u>1,013,691</u></b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	9	-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>1,119,113</u></b>	<b><u>1,013,691</u></b>
<b>NET ASSETS</b>		<b><u>292,526</u></b>	<b><u>269,049</u></b>
<b>EQUITY</b>			
Accumulated funds		292,526	269,049
<b>TOTAL EQUITY</b>		<b><u>292,526</u></b>	<b><u>269,049</u></b>

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 2023**

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	<b>Accumulated Funds \$</b>	<b>Total \$</b>
<b>Balance as at 1 July 2021</b>	263,731	263,731
Surplus/ Deficit attributable to the Association	5,318	5,318
<b>Balance as at 30 June 2022</b>	<b>269,049</b>	<b>269,049</b>
Surplus/ Deficit attributable to the Association	23,477	23,477
<b>Balance as at 30 June 2023</b>	<b>292,526</b>	<b>292,526</b>

**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from operations		1,796,332	1,292,505
Payments to employees and suppliers		(1,665,566)	(1,303,041)
Interest received		1,262	2,340
<b>Net cash generated from/(used in) operating activities</b>	<b>(i)</b>	<b><u>132,028</u></b>	<b><u>(8,196)</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for intangibles		(19,500)	-
<b>Net cash (used in)/provided by investing activities</b>		<b><u>(19,500)</u></b>	<b><u>-</u></b>
Net increase/(decrease) in cash held		112,528	(8,196)
Cash and cash equivalents at beginning of financial year		1,132,034	1,140,230
<b>Cash and cash equivalents at end of financial year</b>	<b>(ii)</b>	<b><u><u>1,244,562</u></u></b>	<b><u><u>1,132,034</u></u></b>



**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**  
**NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note (i). Net cash generated from/(used in) operating activities</b>		
Net surplus/(deficit) attributable to the Association	23,477	5,318
<b>Non-cash flow item:</b>		
- Depreciation and amortisation	7,007	7,546
<b>Changes in assets and liabilities:</b>		
- (Increase)/decrease in trade and other receivables	(30,868)	(82,699)
- (Increase)/decrease in other assets	884	2,820
- (Increase)/decrease in inventories	26,205	2,809
- Increase/(decrease) in trade and other payables	45,791	32,631
- Increase/(decrease) in income in advance	76,657	(40,166)
- Increase/(decrease) in employee entitlement provisions	(17,125)	63,545
	<u><b>132,028</b></u>	<u><b>(8,196)</b></u>
<b>Note (ii). Cash and cash equivalents at end of financial year</b>		
Cash at bank	<u>1,244,562</u>	<u>1,132,034</u>
	<u><b>1,244,562</b></u>	<u><b>1,132,034</b></u>

**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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**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 2023**

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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 INCORPORATED**  
**ABN 65 174 780 885**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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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 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 2023 year.

**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2. Cash and Cash Equivalents</b>		
PayPal Merchant Account	-	541
St George Bank Account	1,135,106	1,025,626
ME Bank Investment Account	106,735	105,474
Other Cash	2,523	-
Petty Cash	198	393
	<u>1,244,562</u>	<u>1,132,034</u>
<b>Note 3. Trade and Other Receivables</b>		
Trade Receivables	89,424	78,933
Provision for Doubtful Debts	-	(100)
Other Receivables	30,399	10,022
	<u>119,823</u>	<u>88,855</u>
<b>Note 4. Other Assets</b>		
Prepaid Expenses	405	1,289
	<u>405</u>	<u>1,289</u>
<b>Note 5. Property, Plant and Equipment</b>		
<b>Office Furniture and Equipment</b>		
At cost	18,837	18,837
Less accumulated amortisation	(14,543)	(8,270)
	<u>4,294</u>	<u>10,567</u>
<b>Note 6. Intangibles</b>		
<b>Website Development Costs</b>		
At cost	-	9,090
Less accumulated amortisation	-	(8,884)
	<u>-</u>	<u>206</u>
<b>Computer Software - CRM</b>		
At cost	19,500	-
Less accumulated amortisation	(529)	-
	<u>18,971</u>	<u>-</u>
Total Intangibles	<u>18,971</u>	<u>206</u>

**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>Note 7. Trade and Other Payables</b>		
Trade Payables	14,360	5,130
Other Payables	-	128
St George Visa Credit Cards	3,555	4,949
Accrued expenses	39,307	44,721
PAYGW payable	12,499	15,194
Net GST payable	56,174	9,883
	<u>125,895</u>	<u>80,005</u>
<b>Note 8. Amounts Received in Advance</b>		
Income in Advance (DHI & others)	930,171	634,271
Income in advance (DBV)	4,541	219,347
Member funds - States	1,500	1,500
Income in advance - DRC	-	4,437
	<u>936,212</u>	<u>859,555</u>
<b>Note 9. Provisions</b>		
<b>Current</b>		
Annual leave	46,753	58,170
Long service leave	10,253	15,961
	<u>57,006</u>	<u>74,131</u>
<b>Non-current</b>		
Long service leave	-	-
	<u>-</u>	<u>-</u>
<b>Note 10. Financial Information for Deaf Blind Victoria (DBV)</b>		
<b>Assets and Liabilities</b>		
<b>Assets</b>		
Cash at Bank	4,541	233,350
	<u>4,541</u>	<u>233,350</u>
<b>Liabilities</b>		
Income in Advance	4,541	220,393
Provision for Annual Leave	-	8,023
Provision for Long Service Leave	-	4,933
	<u>4,541</u>	<u>233,350</u>

**DEAF AUSTRALIA INCORPORATED**  
**ABN 65 174 780 885**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>Note 10. Financial Information for Deaf Blind Victoria (DBV) (Continued)</b>		
<b>Income statement</b>		
<b><u>Income</u></b>		
DBV Income	-	19
NDIS - Deafblind	309,316	314,908
<b>Total Income</b>	<u>309,316</u>	<u>314,928</u>
<b><u>Expenses</u></b>		
DBV - Annual Leave	(7,656)	5,402
DBV - Asset < \$20,000	2,011	9,795
DBV - Audit/Bookkeeping	500	1,364
DBV - Computer Software & Hardware Expenses	258	1,514
DBV - Insurance	8,673	700
DBV - Long service leave	3,690	4,702
DBV - Postage	85	89
DBV - Rent	20,028	20,580
DBV - Staff Training	39	250
DBV - Sundry / Project Expense	22,415	8,449
DBV - Superannuation	20,397	19,160
DBV - Travel & Accomodation	9,871	8,263
DBV - Wages & Salaries	194,256	202,552
Interpreting	3,384	560
Management Fees	30,917	31,467
Telephone	190	-
WorkCover	258	80
<b>Ttoal Expenses</b>	<u>309,316</u>	<u>314,927</u>
<b>Net Profit/(Loss)</b>	<u>-</u>	<u>0</u>
	-	







**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 2023, 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 2023 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

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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:** 9 October 2023

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

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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 18 November 2023.
- (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.



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**Debra Swann**



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**Sherrie Beaver**

Dated this 18th

day of November 2023