

# Annual report 2022–2023



Expression Australia would like to acknowledge the traditional owners of the unceded lands this work is being created and distributed on: the Wurundjeri and Boon Wurrung people of Melbourne, the Wadawurrung people of Ballarat and Geelong, the Muwinina people of Hobart, the people of the kanamaluka in Launceston, and the Whadjuk Nyoongar people of Perth, as well as all other Indigeonous peoples across this land.

We pay our respects to them and their elders, and acknowledge their contributions to the land and waters.

**This Annual Report has been translated into Auslan!**

Wherever you see this symbol, scan the QR code or enter the link to view the section you're on in Auslan.

Videos also feature voiceover and captions in English.



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# Introduction

**The past 12 months have been filled with many major changes to Expression Australia, making it an exciting time as we lead into our 140-year anniversary next financial year.**

This year we announced Rebecca Adam as our new CEO, taking over from Nicky Long in March of 2023. We wish Nicky all the best for the future.

March 2023 was a monumental point in Expression's history with the opening of the first purpose built office space for Deaf and hard of hearing in the Southern Hemisphere. Co-designed, Deaf led and completely unique in Australia.

In June of 2023, we announced the opening of a new office in Fremantle, Western Australia.

Our team in Fremantle have been working hard to set up services and connect with the local community.

Throughout all these changes, we have remained committed to empowering the Deaf and hard of hearing community as we have done since 1884. Our wide range of supports, combined with our bi-lingual and bi-cultural approach, has only grown stronger over the last financial year, and we are proud to share the results of that with you here.



Expression CEO Rebecca Adam and Chairperson Demetrio Zema launching the new Collingwood office

# Locations

## Offices

### Victoria

#### Melbourne (Head office)

Level 6, 54 Wellington Street  
Collingwood VIC 3066

#### Ballarat

706 Sturt Street  
Ballarat VIC 3350

#### Geelong

Shop 4, 96 Pakington Street  
Geelong West VIC 3218

### Tasmania

#### Hobart

139 New Town Road  
New Town TAS 7008

#### Launceston

64 Cameron Street  
Launceston TAS 7250

### Western Australia

#### Perth

Level 1, 85 Market Street  
Fremantle WA 6160

## Audiology clinics

### Victoria

#### Melbourne

Level 6, 54 Wellington Street  
Collingwood VIC 3066

#### Geelong

Shop 4, 96 Pakington Street  
Geelong West VIC 3218

#### Oakleigh

Level 3, 20 Atherton Road  
Oakleigh VIC 3166

#### Frankston

117 Frankston Flinders Road  
Frankston VIC 3199

# Services

## Interpreting

We provide interpreting across a wide range of contexts including Video Remote Interpreting, after hours and emergency bookings, events, and media.

## Notetaking and captioning

We provide notetakers to take notes for events, classes and meetings, and captioners to record and/or broadcast information in written English, word-for-word, as it is spoken.

## Video productions

Our team are experts in making information more accessible, and make high-quality video content that's accessible through their unique skills in Auslan translation and captioning.

## Audiology

We are an independent hearing and speech clinic that provides hearing tests and assessments, hearing loss and tinnitus management, assistive technology, and speech therapy.

## Support work

Our team of Support Workers help people on the NDIS with daily tasks and activities, achieving their NDIS goals, becoming more independent, and support them in accessing their community.

## Support coordination

Helping clients understand what's included in their NDIS plan, how to access services to get the support they need, and to learn how to be in control of their plan.

## Accommodation services

We provide a 24/7 residential accommodation service to Deaf adults with additional disabilities, where we support people within an Auslan speaking home environment to enable them to live their lives the way they want.

## CHSP and Aged Care

This program supports older people who need assistance to stay at home and maintain independence. Support can include help with daily tasks, home modifications, transport, social support and nursing.

## Employment and Reconnect

We offer a free employment service that helps people find and keep a job by connecting them with employers and providing on-the-job support. Reconnect supports people out of work/training to create plans on how to increase employability.

## Training

We have training courses for both building awareness around Deaf culture, hearing loss and intersectional identities, as well as training for Deaf people to increase their skills.

## Auslan classes

We offer three levels of Auslan courses that are taught by a Deaf teacher in an immersive environment. In addition to our community classes, we also offer private tuition or specialised courses for certain professions.



# Board Chairperson report



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**Demetrio Zema**  
Chair of Expression Australia

2023 has been the start of a new chapter in the history of our organisation, and after almost 140 years, we have seen significant change and impact within our organisation. Change has become a constant in all of our lives particularly since COVID-19 and as an organisation and as a community are not immune to change and we need to continually adapt, be agile and ensure we align ourselves always with our vision and our why.

This year has been and continues to be incredibly important for our organisation, we celebrate and acknowledge a number of key milestones and events:

- 1884 was the year Expression Australia was founded, therefore we enter into our 140th year as an organisation.
- We officially launched our new office space in Melbourne, Australia's first co-designed purpose built office for our community and staff and a place we are proud to call home in Victoria;
- We farewelled Nicky Long as CEO and thank and acknowledge the wonderful work, contribution, and leadership she brought to our organisation. Nicky championed all of our staff and created a new culture harnessing diversity and inclusion across the organisation and we wish Nicky well in her new role as CEO of Guide Dogs Victoria;
- We welcomed Rebecca Adam as CEO, our organisations first Deaf CEO. The Board and I were extremely pleased to have appointed Rebecca, whom having worked closely with Nicky over the last 12 months in her previous role, is extremely well positioned to lead our organisation into its next chapter and we're lucky to have her as a leader within this organisation; and
- We opened our new office in Fremantle, WA, with a wonderful team. The opportunity to engage with and support the Western Australian community has been taken by our organisation, so that we can provide the WA community with choice and control in its engagement and use of service providers.

## Board Chairperson report

I joined the Expression Australia board in February 2016 and I can share with you that for almost 7 years, together with my board colleagues we have worked tirelessly to ensure that the community we serve in Victoria, Tasmania and now in Western Australia, our clients and those needing access to information and support are at the forefront of our decision making, of our strategy and of our organisation.

I would like to thank my board colleagues, particularly to Gavin Balharrie, who served as President, Melissa Hale, and Irena Farinacci each who have played an important role in our organisation during their respective board tenures. We also welcome Cassandra Hatton and Kathryn Forrest as new board members in this Financial Year, and we look forward to their experience and insights in ensuring our organisation is sustainable and viable for another 140 years.

On behalf of the Expression Australia board I can share how grateful and proud we all are to have achieved and be celebrating these milestones. Despite these milestones being achieved, we are acutely aware of the challenges ahead given the current market conditions and pressures placed on all not for profit organisations particularly as a disability organisation operating in a changing funding environment – moving away from a welfare model to the NDIS. As custodians of this organisation, and as responsible decision makers, the Board does not take lightly the role we play and the trust our community members place in us as leaders.

We look forward to continuing to work closely with Rebecca Adam as CEO, our Senior Management Team and more broadly our dedicated and passionate collective of individuals who make up the Expression Australia workforce who work closely with our communities to fulfil our mission and vision. We thank the Expression Australia workforce for their commitment and passion to delivering services and supports to our community. A special thank you to our interpreters for the integral role that they play in providing access, inclusion and opportunity to all and their unique skill and expertise deserves specific recognition and thanks.

**Demetrio Zema**

# CEO report



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**Rebecca Adam**  
Expression Australia CEO as of March 2023

I am delighted to be writing Expression Australia’s Annual Report, my first as CEO.

I want to take the time to thank my predecessor Nicky Long who was instrumental in bringing me to Expression. Her guidance and friendship have meant a great deal to me in the lead up to me joining Expression and during the transition.

Since starting in this role, it has become increasingly clear to me that while Expression Australia remains an important organisation, it is entering a period of significant change bringing both challenges and opportunities. In addition, despite improvements in recent years, it is also clear there are several areas of the organisation that need to be strengthened.

We’ve had some big wins this year. I was so excited to watch from afar as news of the new office was filtering through. It was an honour and a privilege to be here at the launch of Australia’s first purpose built office for Deaf and hard of hearing people. An office that’s been co-designed from end-to-end; a new home for years to come.

We opened a new office in Fremantle, Western Australia and the performance of this new office is a great demonstration of what we can achieve when our commercial organisation has a clear focus. We have also renewed our emphasis on cost and cash discipline, and we expect to continue with this focus.

I thank the Board for their ongoing contributions throughout the year and look forward to working with Chair Demetrio Zema and the whole board of Expression Australia on our business initiatives. Our focus on the successful launch of a new growth plan will bring significant benefits to our customers across Australia and continue to maximise our bottom line.

I have the pleasure of working with a great Senior Management Team and I appreciate the work they have done over the course of the year both prior to my arrival and since. As we look ahead, the team and I have set a direction which everyone in the organisation is focused on. I believe the initiatives in the plan enable us to target areas we can improve and allow us to respond more effectively to our operating

## CEO report

environment. Ultimately this will improve performance and increase efficiencies over both the short and long term, as well as driving a broader impact.

Our ambition is to embed a high performing culture, putting the customer at the heart of Expression Australia, whilst also remaining true to our values and our purpose: to support Deaf and Hard of Hearing people to become independent and empowered. We have a long history in addressing some of the challenges that Deaf and Hard of Hearing people face and under my leadership it’s our commitment to improve our impact whilst being a responsible business.

Rebecca Adam



Former Expression CEO Nicky Long with Rebecca Adam at the Collingwood office launch

# Strategic overview

We are currently in the second year of our three year strategic plan, with results beginning to manifest as we continue to focus on strengthening our Deaf and hard of hearing communities.

Our new strategic plan was launched in July 2022. Our vision and purpose was refined, following extensive consultation with our key stakeholders including our board, our staff and members of our community.

Our four priority areas under our Strategic Plan are focussed on supporting the needs of our communities namely: Advancing our services, Growing and Developing our Deaf and hard of hearing communities, Deeper Connection and Broadening our Impact.



### Our vision

To give all Deaf and hard of hearing people every opportunity to connect with and contribute to society. To have the freedom to develop in all aspects of life, in their language of choice, and support their families. We strive to achieve this vision through transformational services, by optimising new technologies, addressing inequity and driving social change.



### Our priorities

To deliver on our goals and achieve our purpose, Expression Australia has identified four key areas of focus.

1. Advance our services
2. Deeper connection
3. Broaden our impact
4. Grow and develop our Deaf community



### Our purpose

To create opportunities for people who are Deaf and hard of hearing by delivering targeted services and effecting social change. Expression Australia enables Deaf communities to flourish and is inclusive of all members of those communities, irrespective of age or background.



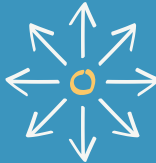
### Our enablers

The organisational strengths we will build up onto deliver on our promises to the community of people who are Deaf and hard of hearing in Australia.

1. Optimal performance
2. Exceptional culture
3. Strategic partners & allies
4. Elevated profile

## Strategic overview


# Achievements



### Advance our services

By delivering high quality services and support to people who are Deaf and hard of hearing, we create positive experiences and outcomes.


- Improved technology systems to support a centralised client record system
- Reviewing and developing areas to expand the type of supports we provide
- The formation of partnerships with organisations who want to collaborate and share work for the community



### Deeper connection

By building trust, we will further strengthen our relationship with people who are Deaf and hard of hearing.


- A Community Advisory Group has been established and meets monthly
- Regular, free, community-based events for Deaf and hard of hearing people with over 2000 people engaged at Deaf community events and have re-established the Deaf Club in Metro-Melbourne.
- All activities, services and projects are co-designed with staff or community



### Broaden our impact

By expanding our services and geographic footprint, Expression Australia can reach more members of the Deaf and hard of hearing community.

- The establishment of key partnerships with other values aligned Deaf and hard of hearing organisations
- The establishment of corporate partnerships to increase Deaf inclusion opportunities
- An interpreting mentoring program and key partnerships with Melbourne Polytechnic, RMIT, and Monash University.



### Grow and develop our Deaf community

By actively supporting the growth of people who are Deaf and hard of hearing, we can create education and employment opportunities.

- The only 100% Auslan, NDIS Supported Accommodation (SIL) in Victoria, supporting ten residents
- Successful delivery of Projects providing for Deaf and hard of hearing people, LGBTQIA+ communities: Deaf Regional Health Project, Rainbow Project, Reconnect Program and Auslan Info Hub delivering Auslan interpreted news every Sunday on ABC.
- The development of a new office location, the first purpose built Deaf space in the Southern Hemisphere, with community access for events.



# Collingwood office launch



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[expaus.info/AR22-23\\_Office](https://expaus.info/AR22-23_Office)

In March we were able to officially welcome people to our brand new office at 54 Wellington Street. An Australian first, we've built a co-designed office for Deaf and hard of hearing people, creating a benchmark for future social inclusion and environmentally and culturally safe projects.

Occupying the 6th floor at 54 Wellington Street Collingwood, the internal design and construction took two years to co-design and complete and is the first time an office space has been designed specifically built with Deaf and hard of hearing design principles. There was extensive consultation with the Deaf staff and Deaf designers and incorporates key Deaf Space Principles.

Every last detail has been thought through in consultation with Deaf and hard of hearing staff to ensure a safe and culturally appropriate environment for both employees and the community.

We welcomed over 150 people to the launch, government, corporate partners, friends and allies. Keynote speeches from Carly Findlay OAM and Alex Jones from Disability Royal Commission were highlights of the day.

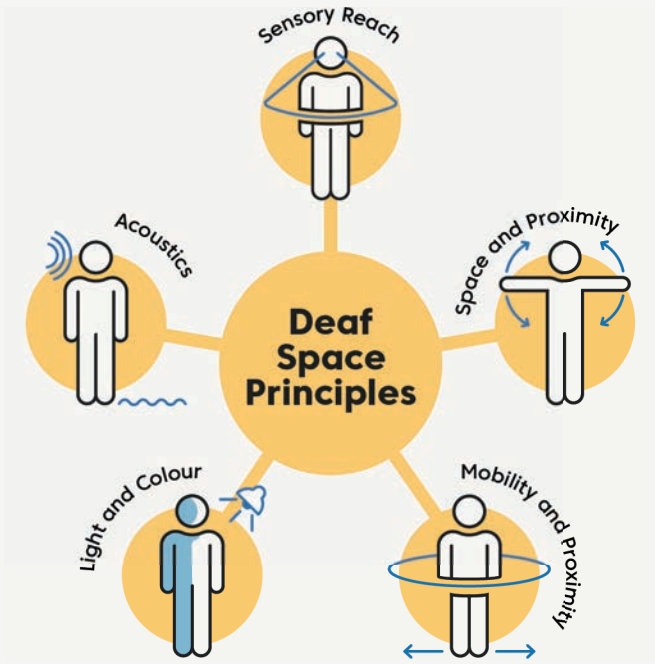
A film was created to document the process of the build and leading up to the launch which provides a fascinating insight into Deaf design principles.



Former Expression CEO Nicky Long and lead architect Sian Neame-Smith talk about the office on ABC Radio National  
[expaus.info/cwood-abc](https://expaus.info/cwood-abc)



Take a virtual tour of our new office, hear about the process behind it, and see our launch event from March 2023.  
[expaus.info/cwood-launch](https://expaus.info/cwood-launch)



## Collingwood office launch



Our office launch event on the 15th of March, 2023.



Shots of our new head office at 54 Wellington Street, Collingwood.

# Developing our future

Corporate services





# Senior Management Team



**Kim Kavanagh**  
Chief Diversity and  
Inclusion Office



**Lando Antonelli**  
General Manager -  
Advancing Services



**Dean Barton-Smith**  
AM OLY MAICD  
General Manager -  
Community  
Development



**Sam Marshall**  
General Manager -  
Marketing,  
Engagement and  
Fundraising



**Megan Saba**  
General Manager -  
People and Culture



**Kieran Howe**  
General Manager -  
People and Culture  
(Acting)



**Geoff McQueen**  
General Manager -  
Corporate Services

# People and Culture



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[expaus.info/AR22-23\\_PC](https://expaus.info/AR22-23_PC)

## This has been a big year of change for the People and Culture team.

We have had several new members join the team in Sudipta, Chloe and Kieran, and a couple depart (temporarily) to begin their exciting journey to parenthood (Megan and Danielle).

The 2022/23 year has been all about modernising Expression Australia’s HR systems and processes, mainly through the implementation of Employee Connect (our new HR Information System) and KeyPay (payroll system).

The task to scope, configure, test, train staff and launch a new system is a huge one, and the People and Culture team spent countless hours, with the support of the ICT and Finance teams to make this happen. There will always be small bumps in the road on a project this size, but there was significant progress made through these systems automating and streamlining our HR processes, and the overall feedback received has been very positive.

In the coming months there will be further features being released, including a recruitment module, an update (and automation) of the PDP process, and a Safety module. These additions will only further support the teams to perform their roles, removing manual processes and giving greater access to important information.

In addition to the project work, the P&C team have continued to promote Interpreter supported ‘Drop In’ sessions. There has been more and more staff take advantage of these sessions and reach to P&C for support, guidance and advice, and the hope is that this will continue to increase into 2023/24.



Our P&C team earlier this year, from L to R: Kieran, Morgan, Danielle, Tony.



# ICT



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[expaus.info/AR22-23\\_ICT](https://expaus.info/AR22-23_ICT)

**Over the past year, Expression Australia’s Information, Communications, and Technology (ICT) Team has been on a remarkable journey towards enhancing our operations, security, and community engagement. We have achieved significant milestones that reflect our unwavering commitment to excellence and innovation.**

### Sign-off from External Auditors: A Testament to Compliance and Security

Our dedication to maintaining the highest standards of compliance and security has been validated with a sign-off from external auditors mandated by the Department of Health and Human Services (Victoria) and the Department of Social Services (Commonwealth). This achievement is a clear indication that Expression Australia not only meets but exceeds the rigorous compliance requirements set by regulatory authorities.

This accomplishment underscores the efforts of our ICT Team in strengthening our information security. It reaffirms our commitment to safeguarding sensitive data, ensuring privacy, and maintaining the trust of our customers.

### Innovative Solutions for the Community: Bridging the Gap

Our mission has always been to improve the lives of our community members. In the past year, we took significant steps toward achieving this goal through innovation. This continues with our efforts to bring in systems that provide simplicity and greater information.

### Continuing to Leverage Automation for Efficiency

Automation has been a cornerstone of our efforts to enhance efficiency. Last year, we initiated the migration of our on-premise infrastructure to public cloud hosting. This strategic move not only boosts scalability but also ensures the resilience and accessibility of our services, aligning perfectly with our commitment to provide reliable support to our staff and customers. We continue to evolve this area.

Additionally, our steadfast pursuit of ISO 27001 compliance exemplifies our dedication to information security. As we work towards this standard, we proactively strengthen our defences against potential threats and secure sensitive data.

### Starting a Comprehensive Data Journey

Data is the lifeblood of modern organisations, and Expression Australia is embarking on a comprehensive data journey. We recognise the importance of data-driven decision-making and are investing in the establishment of a robust data management and analytics capability.

## ICT

In the coming year, we will implement the remaining core IT systems required to support our organisation’s strategic plan. This initiative will lay the foundation for better data governance and utilisation. Enhanced analytics will enable us to leverage our investments in strategic IT systems, empowering us to analyse the wealth of data at our disposal and make more informed business decisions.

### Successfully Moving to New Offices

Beyond technology, we achieved another significant milestone by successfully relocating to new offices. This move symbolises a fresh beginning and a commitment to providing an even more conducive environment for our team to thrive and serve our community better.

Our new offices have been meticulously designed to facilitate collaboration, innovation, and growth. They represent a tangible manifestation of our dedication to progress and excellence.

As ICT look ahead, our commitment to excellence and innovation remains unwavering. We are excited about the opportunities that the future holds and are poised to continue making a positive impact on our community through technology and dedication. Together, we will continue to reach new heights of achievement and service.



The new Video Remote Interpreting (VRI) setup at our Collingwood office, made by our ICT team.



The technology setup in the Lovett Room, the main conference room at our Collingwood office.

# Advancing Services



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[expaus.info/AR22-23\\_AdvS](https://expaus.info/AR22-23_AdvS)

## The Advancing Services team provide effective and impactful services to the Deaf and hard of hearing communities across Australia.

The post COVID-19 and lockdown period of 2022 – 2023 has been a dynamic one for Expression Australia and none more so than the programs operating under the Advancing Services umbrella. Despite moving offices and clinics halfway through the year, all programs showed strong signs of post lockdown recovery. Some notable examples include:

### Aged care

After determining service gaps in the Western Australian and Tasmanian communities for the over 65 community, we were successful in attaining an extension to our Commonwealth Home Support program which will enable us to deliver supports in those areas. Representatives of Expression Australia met with those local communities who are excited to join us on our journey. We look forward to sharing some exciting updates in the near future that will provide Deaf and hard of hearing elders with even more support options in this space.

### Audiology

The Audiology program experienced the most disruption due to the office moves, however, our team of experts continue to work hard to provide unbiased Audiology assessments to the Deaf and hard of hearing communities. The next financial year will see further expansion of our services on the metropolitan fringe and in the Geelong area. Having run strong marketing campaigns across radio and print, we have provided the team with added opportunities for growth in the year ahead. The teams' efforts have been recognised by various hearing device manufacturers, acknowledging our business growth and enhancing our membership status.



WA seniors with staff at out services launch event

## Advancing Services

### Language Services Team

The Language Services team continue to grow from strength to strength. The bookings office have worked diligently to enhance and further professionalise the service offering to the community. Interpreting continues to grow, with the team consistently being able to deliver face-to-face interpreting, a 50% reduction in requests that are 'Unable to Service', and month on month increases in hours delivered. The team continue to foster strong relationships with community partners such as the AFL, Emergency Services Victoria, ABC News, NDIS, and the Department of Families, Fairness and Housing just to mention a few. On top of these wonderful achievements, the team has also expanded its services nationally with constant onboarding of Auslan interpreters.

The Video Productions and Translations team continues to play an important role internally and for external organisations, ensuring that communications are made accessible to the Deaf community. Additionally, the team has been involved in some amazing projects such as the Fremantle Prison tour, ABC Education Storytime and working alongside Deaf Aboriginal Services.



Expression interpreters on set for ABC News



See behind the scenes footage of our work with ABC News here, including how we use Deaf interpreters and feeders.  
[expaus.info/abc-news](https://expaus.info/abc-news)



Expression interpreter Mark Quinn with CEO Rebecca Adam and Emergency Management Commissioner Andrew Crisp



# Corporate Services



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[expaus.info/AR22-23\\_CS](https://expaus.info/AR22-23_CS)

**The Finance team had another busy year with the documentation of processes so that staff could more easily share and learn new tasks. It also allowed staff to work on key business projects.**

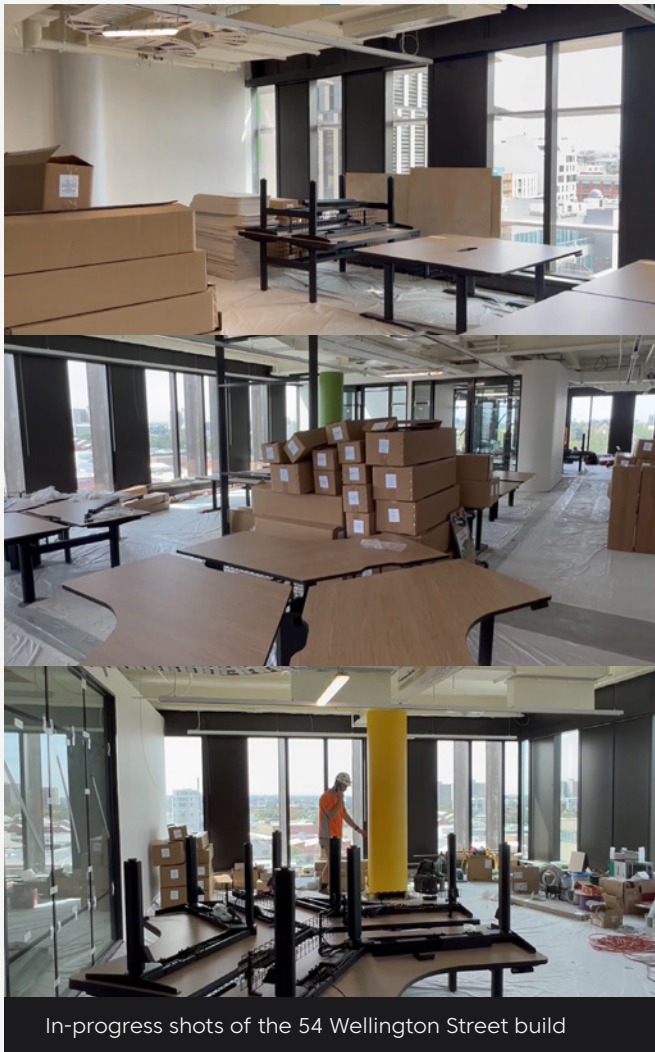
One of these projects was the implementation of a new payroll system, called Key Pay replacing quite an old and outdated system that required lot of manual processing and interpretation. The new system will go live in September after many months work in setting up data and validating rules. Whilst there have been some teething issues common with new system implementation, the team can see many benefits to come from the system in terms of efficiency, accuracy, and reporting.

The largest project undertaken last financial year was the construction and move into our new office at 54 Wellington Street, Collingwood.

Having identified the office location and designed the space using Deaf space principles the previous year, this year was all about bringing that vision to life. We underwent a four month construction, the management of budgets and timelines, and physically moving from the old East Melbourne office that had been home for almost 20 years. So, a lot to pack up, archive and/or move. A huge effort by so many saw us move into our new office in March which will be home at least for the next 8 years, and all are very happy.

The Quality team also led and facilitated another great outcome early in the year with a clean external compliance audit on National Standards for Disability Services in Employment Services and a surveillance audit on ISO 9001 Quality

Management standards. There was no non conformance of concerns raised, leading to a recommendation of certification continuing. A very important milestone for our service delivery.



In-progress shots of the 54 Wellington Street build



# Empowering our community

Service delivery

# Interpreting



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[expaus.info/AR22-23\\_Terp](https://expaus.info/AR22-23_Terp)

**The Interpreting team have had a fantastic 12 months, which has included some major changes in both staffing and service provision, along with continued development and strengthening of relationships with our community and partners.**

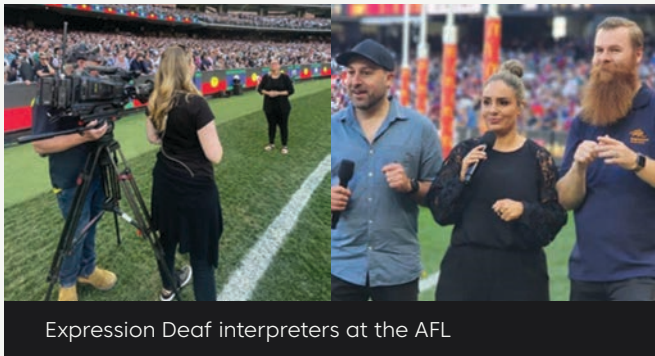
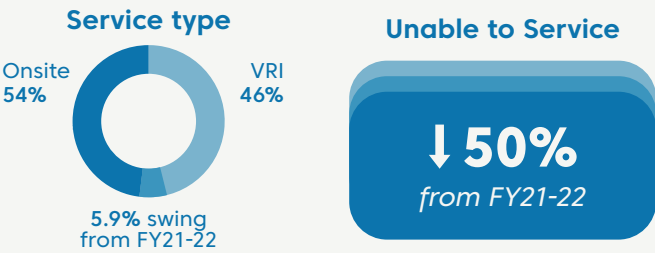
As expected, we have seen an increasing shift from Video Remote Interpreting (VRI) to onsite interpreting – with the majority of our bookings being now delivered onsite. This is a long-awaited change post-COVID-19. The opportunity that VRI interpreting presents is still enjoyed by the Deaf community as we are able to service clients Australia-wide. VRI interpreting opens up connections across the country and means we can utilise interpreters based in all states to improve our service delivery and ensure access for the Deaf community.

The exciting establishment of an office in WA has seen our client base grow rapidly. We have been able to service multiple hospitals and other businesses on the ground in WA. To support that service delivery, our staff interpreting team has grown to include two permanent staff in WA, which has strengthened our connection with the WA Deaf Community. Local onsite interpreters are imperative to delivering a high-quality of service to our WA Deaf community, including understanding any cultural and linguistic barriers that our clients may be facing.

The Management team fundamentally changed in late 2022 and this has seen the development and implementation of a number of processes to see the booking office thrive. The booking office team has grown to thirteen, including a staff member located in WA, to support the allocation of interpreters to our WA clients. We have three

Deaf staff in our bookings team and are proud to have various initiatives in place to support a bi-lingual and bi-cultural workplace.

We pride ourselves in excellent customer service and our highly supportive and knowledgeable bookings team is able to provide education and support to our client bases from enquiry through to completion of service. We have seen some excellent growth in the number of bookings delivered and a decline in our ‘Unable to Service’ numbers – which are our key indicators that we’re servicing as much of the Deaf community as possible.



Expression Deaf interpreters at the AFL

## Interpreting

Our notetaking team has grown significantly throughout 2023 as a result of a particularly successful recruitment drive. We were overwhelmed with applications and were able to onboard seven casual notetakers located across Victoria, Tasmania & Queensland.

We continue to deliver Auslan access weekly on the 5pm ABC News on Sunday nights. This ongoing project sees a full news segment accessible in Auslan every week, providing critical access for the Deaf and Hard of hearing community across Australia. This news segment is broadcast Nationally at 5pm AEST every Sunday and can also be found online at ABC iView at any time.

Our ongoing partnership with Emergency Management Victoria sees Auslan interpreting regularly booked for daily and weekly updates across the summer months, to ensure that the Deaf Community are able to access key updates such as severe weather and fire warnings. This Auslan interpreter provision also extends to all EMV press conferences as required throughout the year as they arise.

We have successfully supported interpreting services for the AFL and AFLW Finals series, which has seen us provide Auslan access to attendees across the country. We predominantly deliver all on-camera interpreting using our team of highly skilled Deaf Interpreters which helps us deliver the highest quality Auslan interpretation and strengthens our connections with the community.

We have a dedicated team of staff who are able to deliver high-quality interpreting for all media bookings (ABC News, EMV, AFL etc). This team receives regular Professional Development

training so that our Deaf community can be confident that consistent, high-quality interpreting is delivered.

We were proud to work closely with Yoorrook Justice Commission for a number of hearings surrounding the administration of the child protection and criminal justice systems. These hearings took place throughout early-mid 2023 and were livestreamed and recorded with Auslan interpreters.

The interpreting team continues to work with nationwide organisations including the NDIA and REIA which will see us delivering interpreting services nationally into FY 2024. Our partnership with Emma Memma has showcased our Auslan interpreters Australia wide on a major scale.

Our ongoing partnership with the Department of Education has seen the commencement of another Auslan interpreter internship, with three RMIT Interpreting students being part of this year’s intake. This supports the future development of the workforce and will hopefully foster a close working relationship with our interns post-qualification. We are working closely with our TAFE providers such as Holmesglen, William Angliss, Kangan & Swinburne and thank them for their participation and support. We are very passionate about offering as much support as possible to our up-and-coming workforce to give them the best start to their interpreting journey. We hope to develop a long lasting working relationship with our interns to support the delivery of Auslan interpreting in years to come.

# Video Productions



View this section in Auslan  
[expaus.info/AR22-23\\_VPT](https://expaus.info/AR22-23_VPT)

**Building on the success of the previous year, the Video Production and Translations team has seen a lot of development through 2022-2023. As the importance of Auslan access has become more widely understood by mainstream Australia, the team has worked tirelessly on a huge variety of projects, building partnerships with organisations across the country.**

Thanks to our constantly growing pool of Deaf Translators, Deaf presenters and other production and translation specialists, we have the right people to suit every type of project. The breadth of skills and experience our translators and presenters bring to their work has been especially important as this year has seen the greatest variety of projects in the department's history, providing information access to the Deaf community through all facets of their life.

One of the main functions of the Video Production and Translation team is to translate complex information that is in the public interest, and to make sure the Deaf community has access to critical information from Government and services. The team has been committed to that work this financial year, translating resources and consulting with Government at both State and Federal levels. Working with other advocacy organisations the team helped provide up-to-date information about important topics like the Victorian State elections and the floods in New South Wales.

Key clients at the State level included:

- the Victorian Department of Families, Fairness and Housing,
- the Victorian Department of Education,
- the Victorian Department of Health, including ongoing COVID-19 information,
- Fire Rescue Victoria,
- the Tasmanian Department of Premier and Cabinet, and
- the Queensland Department of Health.

At a Federal level the team worked with many different departments, but most extensively with the Department of Social Services to provide information about impactful issues like Australia's Disability Strategy, disability law reform, the National Disability Data Asset, and more.



See a collection of work by our Video Productions team done over the last year to help keep native Auslan users informed.  
[expaus.info/vpt-22-23](https://expaus.info/vpt-22-23)

## Video Productions

While access to government supplied information is important, the Video Production and Translations team also understands the vital need for independent resources that are produced by the Deaf community, for the Deaf community. Partnering with project teams within Expression Australia, VPT delivered dozens of Deaf authored videos about key topics, including:

- health issues like HIV and AIDS, the monkeypox outbreak, and heart attacks,
- climate change,
- family history, and
- current or special interest topics like the launch and function of the James Webb Space Telescope.

This financial year also saw the team tackling more creative projects, which let our pool of talented presenters show off their skill translating artistic and historic information. Thanks to growing interest in translated information in the arts sector, we had the opportunity to partner with galleries and museums on a range of guided tours and artwork biographies including full Auslan translation of five major exhibitions.

It's been a fabulous year of growth for the Video Production and Translation team with a lot more exciting projects and developments on the horizon for Expression Australia to provide access and services for the Deaf and hard of hearing community.



Our new Video Productions studio in our Collingwood office, Dalton Studio



Behind-the-scenes shots from various projects Video Productions have worked on the past year



# Audiology



View this section in Auslan  
[expaus.info/AR22-23\\_Aud](https://expaus.info/AR22-23_Aud)

As everyone at Expression eagerly awaited the completion of our purpose built new office, the Audiology program exited the East Melbourne office prior to other teams to ensure that we were able to continue to service our clients without disruption. For an interim period we worked from the Preston office sharing the space with the Employment team. Despite this our team of experts have continued to work hard to provide independent audiology services to the Deaf and Hard of hearing (HoH) communities from our new purpose-built rooms in Collingwood as well as our existing clinics in Oakleigh, Geelong, and Frankston.

The Audiology team has been recognised by various hearing device manufacturers this year for business growth, enhancing our membership status with them. We achieved 6.8% growth compared to the last financial year (FY21-22), with 7.6% growth in hours of NDIS support and 3.7% growth in hearing aids fitted. We continue to provide free or low-cost smoke alarms for Deaf and Hard of hearing people under the Victorian Aids and Equipment Program and worked with Fire Rescue Victoria this year to promote this program.

Throughout the year Audiology continued to provide Hearing Awareness Training to businesses who employ and work with hard of hearing staff so they can understand what it can be like living with hearing loss and be able to better support Hard of hearing individuals. We were invited to present at the Australian Audiology conference on how Deaf and Hard of hearing clients can use JobAccess to support them at work, and the value of Hearing Awareness Training.

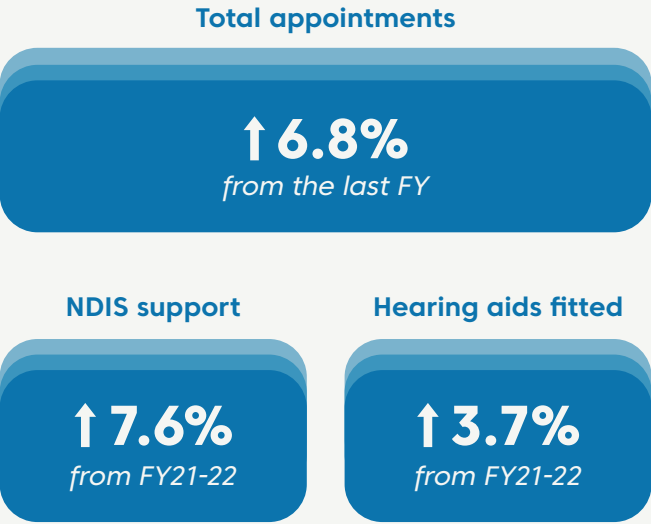


The new Audiology rooms at our Collingwood office

## Audiology

Two of our Audiologists, Matthew Grounds and Gloria Lee, undertook Certificate II in Auslan this year to improve our service provision to Deaf clients, helping communication and ensuring Deaf clients feel included and supported. The rest of the team look forward to the opportunity to complete Certificate II in Auslan next year.

Having run strong marketing campaigns sharing our knowledge of hearing health in The Age newspaper and promoting our services on social media and 3AW radio, the team has added opportunities for growth in the year ahead. The next financial year we will look to solidify our year by year growth, and continuing to support our clients to make the most of their NDIS plans across Victoria, Tasmania and Western Australia.



Expression Audiology marketing campaign minisite that ran alongside social media and radio ads

# Support Work and Accommodation Services



View this section in Auslan  
[expaus.info/AR22-23\\_SWAS](https://expaus.info/AR22-23_SWAS)

**Our support workers in both our supported living and out in the community are proudly Auslan first. The Accommodation and Support work teams are unique in being able to deliver our support in clients' language of choice.**

This year, we have upskilled our Support Workers to be able to work across multiple streams providing professional development for them and additional flexibility for Expression Australia.

The team is working on some exciting projects that will develop our Support Work team further, including Sign Guide training which provides communication support in Auslan.

Additionally, existing staff were able to participate in a funded program by the VET Developmental Group. In partnership Oncall Training College, our Support Workers attained units towards a qualification in Individual Support Certificate III.

The program continues to support our SDA residents to achieve their independent living skills and goals. Staff supporting our SDA residents use Auslan or modified signing as a communication tool. The team have been able to navigate COVID-19 outbreaks and working with a personal care agency to ensure our residents received the best care possible. Staff undertook courses in Manual Handling and Hoisting to provide high care support. We were supported in this by the Department of Families, Fairness and Housing, and our team of Occupational Therapists and Physiotherapists who oversaw the course delivery.



Manual Handling and Hoisting training for Accommodation Services staff provided by Oncall Training College and Occupational Therapist



First Aid/CPR refresher training in October 2022, provided by Emergency First Aid

# Growing and connecting

Community development



# Marketing and Engagement



View this section in Auslan  
[expaus.info/AR22-23\\_ME](https://expaus.info/AR22-23_ME)

## The Marketing team at Expression is made up of both Marketing and Community Engagement staff and activities.

Our Marketing strategy is developed to work hand-in-hand with the Corporate strategy. Every piece of work is designed and implemented for the community we serve.

We aim to increase awareness around what we do at Expression, how we can benefit existing clients, and how we can help new clients. We create content to inform on what's happening at Expression: important updates on services and products, community events and telling the story of Expression, and our staff and our community.

### Facebook reach

↑ 264.5%

### Instagram reach

↑ 98.3%

### Facebook likes

↑ 56.8%

### Instagram follows

↑ 17.5%

### Deaf Club

As our team has grown, so has our ambitions and commitment to Community Engagement. A centre point of that commitment was providing a space for community members to come together in a safe space for Auslan first events. Expression reinvigorated Deaf Clubs in metro Melbourne and we continued to build on that throughout this year.

We've ran themed events, games days, un-themed events, or days to just come together as a community. Deaf Club has been a huge accomplishment this year and it's ongoing success is a tribute to the commitment of the Engagement team.

### Partnerships and Collaborations

We've had another successful year expanding our collaborations with other businesses and organisations and connecting with the Deaf and hard of hearing community across all ages.

Throughout the year, we have expanded our own knowledge through workshops as well as providing workshops for the wider community. These range from collaborating with Sex Health Victoria to Deafblind Victoria, where we learned about the Deafblind community, communications, technology and insights to what it is like to be Deafblind. We really appreciate Heather Lawson and her team from Deafblind Victoria who have worked closely with us throughout the year.

## Marketing and Engagement



Expression staff participated in a workshop and information session by Deafblind Victoria

We are excited to continue our current partnerships as well as build many new relationships. We continue to network closely with Zoos Victoria, Melbourne Polytechnic, and Aurora. We are thrilled to continue these relationships into the future so we can provide further opportunities to the community.

Other collaborations that have developed and will continue are with State Library Victoria, Vic Legal Aid, First Nations groups, Deaf and hard of hearing First Nations groups, Royal Melbourne Hospital and many more. These collaborations range from projects to consultations, to exciting new opportunities for the future of accessibility for the Deaf and hard of hearing community.

We continue to engage and collaborate with MPT providing an Immersion Program for the Full Time Diploma students and their teacher where they have a day at the Expression office to learn about Deaf space principles and how Expression works. They also have presentations and Q&A sessions from all teams.

## Acknowledging and celebrating significant dates throughout the year

For NAIDOC Week 2022, we had very special guest Jody Barney attend our office for the day. We hired out exercise equipment for staff to join Clothing the Gaps Virtual Walk/Run in support of First Nations people. Those who completed the most kilometers won prizes from Jody as well as a voucher from Clothing the Gaps. It was so nice to see all staff involved and showing their allyship to First Nations peoples and wearing items from Clothing the Gaps. The event did become rather competitive, who knew our staff liked to win?

We continue to network with Deaf and Hard of hearing First Nations people to provide accessible information regarding The Voice to Parliament referendum so the community has access to culturally appropriate, unbiased information so individuals can make an informed decision.

### Tasmania Anniversary

Tasdeaf's 35 Year Anniversary was held in October 2022, with 70 tickets being sold which sold out the event. We then extended capacity to 80 seats which also filled up quickly. On the Friday and Sunday of that weekend, we hosted a filming session in the Tasmanian office to capture people's memories and stories of the Tasmanian Deaf community.

### National Week of Deaf People 2023

We had our first ever community event at Melbourne Zoo, with a record for zoo attendance of 16,000 people across the day. We had some great activations running throughout, including Deaf artist Gonketa doing a live artwork mural, Auslan classes for all to attend, and interpreted Zookeeper talks.

We arranged a Shepparton Deaf Community BBQ, bringing Shepparton and surrounds together with over 60 people in attendance. It was such a lovely opportunity to meet everyone.

During the week, we had a focus of brining youth together and arranged a fun activity of Ten Pin Bowling and Laser Tag. It was great to see the youth come together, for some of them it was their first Deaf event and first time meeting other Deaf and hard of hearing people their age.

September's Deaf Club in 2022 also fell during National Week of Deaf People, as well as the AFL Grand Final, so we provided a free screening of the game at the Fitzroy Bowls Club and some football type food provided on the day.

In Tasmania, we arranged a lunch for the community with an Auslan interpreted Cheese Factory tour at Ashgrove Cheese Factory who are proudly Australian grown, to learn all about different cheeses and how they are made.

A free screening of "The Silent World of Barry Prior" in Hobart was amazing with the community welcomed to stay afterwards to have dinner at the Black Buffalo Hotel.



Deaf Festival 2022 stallholders area

### Deaf Festival 2022

It was amazing being able to hold this annual event for the first time post-COVID-19. We've looked forward to it so much – both our internal staff and our community – after three years of COVID-19 interruptions.

To be a more inclusive event, we renamed our signature annual celebration to the Deaf Festival. This year our Deaf Festival was held at Deaf Children Australia Grounds with amazing support from the Victorian College of the Deaf (VCD) educators. Special acknowledgement to Marnie Kerridge for supporting our team in collecting deliveries pre-event, setting up on the day and much more, as well as arranging the VCD students to perform an Auslan Choir.

The weather was glorious, with many Deaf and Hard of hearing businesses attending as stallholders, a sausage sizzle as well as some delicious ice cream. We had so much fun with all the family and children's activities, including face painting from Gonketa and Liz, a Fire Truck, an awesome mini golf course, and Deaf Sports Recreation Victoria running some fun kids games. Congratulations to all the raffle ticket winners with such a large range of prizes to be won.

It was so lovely to see the community all coming together, meeting new faces and welcoming new people who are Deaf and hard of hearing, parents of Deaf children, and people attending their first ever Deaf event.

Thank you to all the volunteers, donations, sponsors and everyone who is involved. We look forward to seeing you all at Deaf Festival next year.

We had another great event with the Shepparton Deaf community on 27th Nov. It was a community Christmas party event with Deaf Santa visiting with some gifts. Nicole Rogers has been incredible in leading the events – voluntarily and supporting Expression Australia.

# Support Coordination



View this section in Auslan  
[expaus.info/AR22-23\\_SC](https://expaus.info/AR22-23_SC)

## This year has been a big one for the Support Coordination team coming out of the COVID-19 pandemic and lockdowns.

We provided thousands of hours of support coordination to our clients, covering clients in Victoria and Tasmania.

We were wrapped to be able to launch in WA and begin to provide supports for the WA Deaf community, as well as supporting some remote clients from other states.

We provided onsite support to clients in East Melbourne, Collingwood, Ballarat, Geelong, Launceston, Hobart and Fremantle. We see clients via FaceTime, Zoom, Skype and other online platforms providing access for everyone. Internally our team continue to work on our systems and processes to provide better real time billing time and internal measurements. This helps us to predict what load we will have and to be able to expand and grow more clients with more efficient processes. Our goal is always to empower our clients with choices of the services they receive and how best to utilise their NDIS plans.

Our support coordinators are provided with professional development opportunities and participated in some information workshops we staged in some regional areas. We had a presence at various Disability Expos in Tasmania and Victoria and are always happy to see community members in attendance. We met people who are interested to know more about our services, and made some referrals to our other services.

We supported two new clients who live in a very remote town that did not have an opportunity to access the NDIS. We supported them to set up an NDIS plan and as a result both clients have an increased quality of life even though there are limited resources available to them in their home towns. They now access services via online technology, and are more independent in their everyday lives.



Support Coordinators Stephen and Mark at an expo in Tasmania.



# Learning and Training



View this section in Auslan  
[expaus.info/AR22-23\\_LT](https://expaus.info/AR22-23_LT)

**The Learning and Training Department is committed to our mission of promoting Auslan education and fostering Deaf awareness across the country. We believe strongly in providing Auslan classes that are taught exclusively by Deaf people which means providing enough tutors for soaring demand is always an ongoing challenge.**

One of our major initiatives this year was the Department of Education-funded Early Childhood Language Program (ECLP). While our workforce challenges limited our capacity, we successfully allocated Auslan educators to 21 kindergartens, supporting over 50% of the kindergartens within this program. To ensure that all kindergartens could provide young learners with the opportunity to engage with the language, we took a proactive step and we collaborated with small deaf-owned businesses across Australia to purchase Auslan resources to create Auslan Kinder Resource packages, making it possible for kindergartens within the program to offer Auslan education.

Throughout the year, we remained dedicated to spreading Deaf awareness and teaching Auslan to a wide range of clients.



Photos from one of our Auslan community courses

## Learning and Training

In a strategic partnership with the Victorian College for Deaf (VCD), we extended our reach by delivering an Auslan learning experience tailored to the parents of VCD students. This initiative aimed to enhance communication and foster better relationships within the home environment, emphasising the importance of Auslan as a bridge to understanding and connection.

At Expression we continue to foster a bi-lingual environment and this year we partnered with Melbourne Polytechnic to deliver a Certificate II in Auslan for a cohort of Expression staff.

We adapted, innovated, and continued to promote Auslan education and Deaf Awareness Training across Victoria. We look forward to the upcoming year with a renewed determination to overcome obstacles and further our mission of making Auslan accessible to all.



Jo, Children and Family Services Coordinator, dropping off an Auslan resources kit to [SCHOOL]

# Employment



View this section in Auslan  
[expaus.info/AR22-23\\_Emp](https://expaus.info/AR22-23_Emp)

## The Employment team consists of both Disability Employment Services (DES), funded by the Department of Social Services, and the Reconnect program that is funded by the Department of Education and Training.

The employment team has successfully found placements for many people in a variety of industries:

- Hospitality
- Cleaning
- Community Services Sector
- IT
- Accounting
- Childcare

We have continued to strive to meet the needs of our clients, many who are long-term unemployed and who have additional disabilities. We support 32 clients in employment and to be able to be part of their employment pathway and assist them into employment is extremely rewarding. Some of these people have jobs at risk and through supporting them and providing information, we assist these clients in retaining their employment. We have arranged several Deaf Awareness Training sessions and Hearing Awareness Training sessions to increase awareness and inclusivity in the workplace. One client after first being declined, was enrolled to complete her forklift license after we provided information about adjustments and safety in relation Deaf and hard of hearing employees and forklifts.

This year our Reconnect Program has gone from strength to strength. The team has achieved above all their required funding milestones and have 36 participants to date. Clients have been assisted to “Reconnect” in a variety of ways including doing short courses and funding of assessments so that they can apply for the National Disability Insurance Scheme (NDIS) and get additional supports that they require. The Reconnect team is very proud of its achievement and are in the process of working with Expression’s Learning and Training team to establish a Migrant Auslan/ English program and first-aid training.

See how our Employment team have helped two Deaf and hard of hearing people get jobs they love.



Michael at Tradeblock Cafe  
[expaus.info/emp-cafe](https://expaus.info/emp-cafe)



Janine at Sacred Heart Primary School  
[expaus.info/emp\\_school](https://expaus.info/emp_school)

## Employment

Other supports being provided include:

1. Purchasing of IT so that participants can take part in online training. For many we provide a short introductory training package so they can use their IT successfully
2. Placing a person in a Barista course.
3. Reconnect have assisted several clients re-engage in study through “Class Bento” courses for floristry and pottery.
4. Reconnect are working in partnership Box Hill TAFE to support four migrant/refugee clients improve their Auslan and English through the Adult Migrant English Program (AMEP). This is important as ‘communication’ is essential capacity building to allow these participants to study and find work.

A constant requirement of the Employment Team is to identify barriers and solutions to these barriers. People who are Deaf and hard of hearing are often denied opportunities because of poorly designed systems or incorrect assumptions made by employers or providers about what Deaf and hard of hearing can do. Over the last year, through skilled and committed advocacy we have managed to ensure training placements in pathology and forklift driving that were initially denied because providers considered it not possible for Deaf and hard of hearing to participate. Both participants got their respective qualifications.

There are many barriers in the recruitment process for Deaf and hard of hearing people. Online applications that use Artificial Intelligence (AI) are audio based and inaccessible. The Employment Team is working closely with Woolworths to identify issues with their recruitment processes to make an accessible application process for Deaf and hard of hearing people. This ongoing commitment to advocacy is a credit to the team and something we want to see rolled out in more organisations.

We are proud of the Employment and Reconnect Team, and what both teams have achieved in the last 12 months. It has been a time of rapid change, including moving to our new head office in Collingwood as well as re-staffing. The commitment and dedication of the team is second to none.



Employment Consultant Regina checks in on Michael, a client, and his manager on the job.



# Fundraising and Projects



View this section in Auslan  
[expaus.info/AR22-23\\_FP](https://expaus.info/AR22-23_FP)

## The Marketing & Engagement department expanded to include fundraising during 2022. We partnered with fundraising consultants Wendy Brooks & Partners who has been able to provide advice and guidance on the development of our new fundraising strategy.

In late 2022, Sherrie Beaver was appointed as the new Manager for Grants & Projects where she took on the responsibility of driving Expression's new fundraising strategy for 2023 and beyond.

The initial focus for the year was around developing the fundraising strategy and the key principals that underpinned it. Building a fundraising ecosystem that's efficient and valuable for both the community and for Expression.

There was a phased approach to implementation of the fundraising strategy over the course of the year:

- Developing a new & improved donor circle.
- Developing a new bequests program in Auslan & English in partnership with Gathered Here, an online Will platform.
- Developing a case for support for future projects.
- Developing a grants database.
- Reviewing Expression Deaf Grants program.
- Fundraising opportunities for our 140th year anniversary.

There are exciting times as we look ahead to next year with the 140th year celebrations, and several other fundraising events. We continue to apply for grant opportunities that are linked to projects which enables us to implement programs for the

betterment of the community we serve.

### Deaf Regional Health

Deaf Regional Health is funded by the Information, Linkages and Capacity Building (ILC) Grant Program under the Department of Social Services. Ange Lin (Project Manager) led the DRH project until her departure in July 2022 and has been managed by Sherrie Beaver (Manager, Grants & Projects) since. Due to the complications caused by the COVID-19 pandemic, the project received a funding extension from November 2022 to June 2024. This has allowed us to expand the project scope to include mental health services.

We have continued to partner with hospitals across Victoria and Tasmania, delivering specifically tailored Deaf Awareness Training. As a result, we have developed sustainable relationships with hospitals in both states which has enabled Expression Australia to provide Auslan interpreters upon request. With the inclusion of mental health services in the project scope, we have invited hospitals to participate with tailored Deaf Awareness Training for mental health services & professionals.

Our Auslan Communication Cards continues to be highly popular with our hospital partners. We are currently working with our project partners to design a second round of Auslan Communication Cards focusing on mental health.

## Fundraising and Projects

Auslan and Deaf interpreters from all over Australia were invited to participate in the round two of healthcare interpreting professional development course which was developed in partnership with Monash University. A total of 139 interpreters (both hearing Auslan users and Deaf people) have completed the course, thus equipping themselves with knowledge and confidence to interpret effectively in healthcare appointments and to empower Deaf & hard of hearing patients to be more proactive in their healthcare. We continue to partner with Monash University to deliver a professional development course in mental health interpreting which will be available in late 2023.

The success of the project has been possible under the leadership of both Ange Lin and Sherrie Beaver with assistance from other Expression staff who contributed to successful deliverables. Our constant relationships with project stakeholders have also contributed to the success of this project.

### Rainbow Project

The Rainbow Project is funded by the Information, Linkages and Capacity Building (ILC) Grant Program under the Department of Social Services. With an extension to June 2024, the project continues to build on the capacity of Deaf LGBTQIA+ individuals. The project is led by Sherrie Beaver with support from Project Officers – Adam Garner and Luke King.

During this financial year, we were able to deliver the following activities:

- Digitalisation of Deaf LGBTQIA+ history.
- Queer Hands: an exhibition of Deaf LGBTQIA+

history in Victoria during Melbourne Fringe Festival.

- Rainbow Get-Together: a social event with stalls and performances from Deaf & mainstream LGBTQIA+ communities, held at Abbotsford Convent.
- Midsumma 2023: expansion of stall space at the Midsumma Carnival to include Deaf businesses & artists, and Auslan classes led by Learning & Training.
- Victoria's Pride: expansion of stall space to offer Deaf LGBTQIA+ community a safe space to hang out. This also included selling of Rainbow Expression merchandise, which provided to be highly popular.
- Establishment of a MOU between Expression Australia and Midsumma for delivery of accessible opportunities for Midsumma 2024 and future Midsumma events.
- Development of Auslan videos on AIDs/HIV and PrEP/PEP in partnership with Thorne Harbour Health.

We are currently focusing on resources for Deaf LGBTQIA+ people and several initiatives with Midsumma for the upcoming Midsumma festivities in early 2024. We also have some exciting plans to partner with a newly established Deaf LGBTQIA+ organisation to support them to empower Deaf LGBTQIA+ people through social connections and resources around Australia.

# Acknowledgements



## Acknowledgements





# VICTORIAN DEAF SOCIETY

AND CONTROLLED ENTITY

(ACN 004 058 084)

A COMPANY LIMITED BY GUARANTEE

**Financial Report for the year  
ended 30 June 2023**



## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

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## Directors' Report

The Directors of Victorian Deaf Society (a company limited by guarantee) and its controlled entity submit herewith the financial statements for the year ended 30 June 2023 and report as follows.

The Directors at any time during the year and to the date of this report and other directorships held are:

**Mr D (Demetrio) Zema** – Chair - LLB, BA (International Relations) (La Trobe), Founder and Director – Law Squared. Director of The Pride Fund Ltd and YGAP Ltd, Director Royal Tasmanian Society for the Blind and Deaf. Appointed April 2017.

**Mr G P (Gavin) Balharrie** – President - BA (Planning and Design), BA (Property and Construction), AIQS, GAICD, National Director WT Partnership. Director Royal Tasmanian Society for the Blind and Deaf. Appointed October 2016 (Resigned May 2023).

**Ms I (Irena) Farinacci** – Diploma in Management, Associate Diploma in Computer Programming – National Diversity & Inclusion Coordinator with Tennis Australia. Appointed October 2021 (Resigned August 2023).

**Ms K (Kathryn) Forrest** – Executive General Manager Operations and Transformation, Telstra Super. Appointed October 2022.

**Ms L (Lynne) Gray** – CA, MAICD, BCom (Flinders University), Director Corporate Services, Golden Plains Shire Council. Appointed August 2023.

**Ms M (Melissa) Hale** – BASoc (Latrobe) – Coordinator of Disability Advocacy Resource Unit (DARU) which resources and builds the capacity of the disability advocacy sector in Victoria. Appointed October 2019 (Resigned August 2023).

**Ms C (Cassandra) Hatton** – BA Human Resources (CQU) and Post Grad Dip Psychology (Monash). Chief Operating Officer, St Vincent de Paul Society Victoria. Appointed October 2022.

**Mr J (Jamie) Mead** – MEng (Loughborough University), CEO – Talaria Asset Management. Appointed 20 October 2020 (Resigned July 2022).

**Mr P (Praveen) Reddy** – BEng (Chem), MBA, GAICD, Executive Director, Freight Victoria at Department of Transport. Director The Onemda Association Inc. Appointed April 2015.

The directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

## Meetings of Directors

During the financial year, 20 scheduled meetings of directors (including committees) were held. The number of scheduled meetings of the board or relevant committee attended and the number for which each director who was a committee member, was able to attend was as follows:

	Board	Finance, Audit and Risk Committee	Nominations and Remuneration Committee	Strategy, Planning and Performance Committee	Investment Sub-Committee	Property Planning Committee
D Zema	9 / 9	7 / 7	0 / 0	0 / 0	4 / 4	-
G Balharrie	7 / 7	-	0 / 0	0 / 0	-	0 / 0
I Farinacci	6 / 9	-	-	-	-	-
K Forrest	5 / 6	-	-	-	-	-
M Hale	9 / 9	-	-	0 / 0	-	0 / 0
C Hatton	5 / 6	-	-	-	-	-
J Mead	0 / 1	-	-	-	-	-
P Reddy	9 / 9	6 / 7	-	0 / 0	3 / 4	-

**Mr Geoff McQueen** – FCA, BBus (Federation University) held the position of Company secretary at the end of the financial year. Appointed November 2021.

## Principal Activities

The principal activities of the Society are to provide a range of services for people who are Deaf or hard of hearing.

## Company Objectives

The principal activities of the Society align to the Society's vision where we strive to create a future state to give all people who are Deaf and hard of hearing every opportunity to connect with and contribute to society. To have the freedom to develop in all aspects of life, in their language of choice, and for our support to extend to their families. The Society strives to achieve this vision through transformational services, by optimising new technologies, addressing inequity and driving social change.

The purpose of the Society is to create opportunities for people who are Deaf and hard of hearing by delivering targeted services and affecting social change. Expression Australia enables Deaf communities to flourish and is inclusive of all members of those communities, irrespective of age or background.

## Strategies

In July 2021, the Society presented a new strategic plan for 2021 – 2024 to the community and stakeholders. To deliver on our goals and achieve our purpose, the Society has identified four key areas of focus through to 2024.

1. Advance our services; by delivering high quality services and support to people who are Deaf and hard of hearing, we create positive experiences and outcomes.
2. Grow and develop our Deaf community; by actively supporting the growth of people who are Deaf and hard of hearing, we can create education and employment opportunities.
3. Broaden our impact; by expanding our services and geographic footprint, Expression Australia can reach more members of the Deaf and hard of hearing community.
4. Deeper connection: by building trust, we will further strengthen our relationship with people who are Deaf and hard of hearing.



## Company Performance

The organisational strengths we will build upon to deliver on our promises to the community of people who are Deaf and hard of hearing in Australia are our enablers of:

1. Optimal performance; keep our organisation and our people operating at the top of our game.
2. Exceptional culture; be a vibrant, inclusive organisation with a thriving bilingual, multifaceted culture.
3. Strategic partners & allies; grow meaningful, sustainable relationships. Key partners include people and organisations we can collaborate with on common initiatives. Allies are people and organisations with shared vision, but who we may not work with directly.
4. Elevated profile; Strengthen the trust and recognition in Expression Australia among people who are Deaf and hard of hearing as well as our staff, funders and partners.

## Review of Operations and Results

The net loss for the year was \$4,478,021 (2022: loss of \$2,343,125). Total comprehensive loss for the year was \$3,556,531 (2022: loss of \$4,441,859).

The financial performance of all operational services saw revenues flat on the previous financial year. However considering the transition last financial year of two of Expression Employment's specialists' contracts to another service provider, which reduced revenue in the current financial year, the underlying operational services revenue grew by approximately 6%.

Operational revenues were adversely impacted in the financial year with lower Bequest income following a large one-off receipt in the previous year and the reduction in one-off project funding for specific time defined projects. Offsetting this in small part was increased Dividend and Interest income.

Following the previous year's volatile global investment markets, the current financial year saw a positive 10.61% Portfolio return on the Society's investment portfolio performance (2022: negative 1.89% return). This compared favourably to the Target return of 7.39% and composite Benchmark returns of 9.66%. The financial impact being Other Comprehensive Income \$921,490 (2022: Other Comprehensive Loss \$2,098,734), an improvement of \$3,020,224. A healthy portfolio investment balance remains on 30 June 2023 of \$22,060,181.

With ongoing challenges in rebuilding post COVID-19, the organisation has continued its strong focus on cost control, with year-on-year expenditure only increasing by 1.6% in a higher inflationary period.

## Significant Changes in State of Affairs

During the financial year there was no significant change in the Society's affairs other than that referred to in this Report, the financial statements, and their notes.

## Significant Events after Reporting Date

There were no significant events after reporting date.

## Members' guarantee

The Society is incorporated under the *Corporations Act 2001 (Cth)* as a company limited by guarantee. If the company is wound up, the Constitution states that each member is required

contribute to a maximum of \$10 each towards meeting any outstanding obligations of the Society. At 30 June 2023, the number of members, including life members was 27. The combined total amount that members of the company may be liable to contribute if the Society is wound up is \$120.

## Indemnifying Directors and Officers

Directors and Officers are indemnified under a State Government of Victoria funded Community Services insurance policy against loss arising out of any claim, by reason of any Wrongful Act committed by them, in their capacity as a Director or Officer.

## Likely Developments and Expected Results

The organisation continues to explore the establishment of new market opportunities aligned with the growth strategy which has already seen the establishment of service delivery and an office presence in WA. At the same time, Management continues to explore all costs reduction opportunities to support the expected financial performance improvement. However, it remains a challenging business environment, and financial performance will continue to be closely monitored and actioned accordingly.

## Directors' Emoluments

No Member of the Board since the end of the previous financial year has received or become entitled to receive a benefit as consideration for their role as a Director of the Society. Contracts may be made by the Society with a Board Member, or with a firm of which a Board Member is a member, or with a company in which the Board Member has a substantial financial interest, to supply goods or provide services in the normal course of business. Such transactions are to be on normal commercial terms and conditions no more favourable to those available to other parties. Any such transactions are detailed in Note 18 of the notes to the financial statements.

## Environmental Issues

The Society's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

## Proceedings on behalf of the Society

No person has applied for leave of any Court to bring proceedings on behalf of the Society.



## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### Auditor's Independence Declaration

A copy of the auditor's independence declaration as required by the *Australian Charities and Not-for-profits Commission Act 2012* is set out on page 6.

Signed in accordance with a resolution of the Directors.

On behalf of the Directors.



D ZEMA  
Chair - Director

Dated: 11<sup>th</sup> October 2023



P REDDY  
Director



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### Auditor's Independence Declaration to the Directors of Victorian Deaf Society

In relation to our audit of the financial report of Victorian Deaf Society for the financial year ended 30 June 2023, and in accordance with the requirements of Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, to the best of my knowledge and belief, there have been:

- No contraventions of the auditor independence requirements of any applicable code of professional conduct; and
- No non-audit services provided that contravene any applicable code of professional conduct.



Ernst & Young



Kylie Bodenham  
Partner  
11 October 2023



## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

The accompanying notes form part of these financial statements.

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Notes	Consolidated 2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	632,367	2,910,261
Trade and other receivables	6	1,942,301	1,846,022
Inventories		7,542	28,215
Other financial assets held in trust		4,334	17,384
Other assets	7	749,200	412,242
<b>TOTAL CURRENT ASSETS</b>		<b>3,335,744</b>	<b>5,214,124</b>
<b>NON-CURRENT ASSETS</b>			
Financial assets	8	22,060,181	23,393,215
Plant and equipment	9	128,088	176,114
Right-of-use assets	17	3,952,717	341,396
Intangible assets	10	78,975	144,104
<b>TOTAL NON-CURRENT ASSETS</b>		<b>26,219,961</b>	<b>24,054,829</b>
<b>TOTAL ASSETS</b>		<b>29,555,705</b>	<b>29,268,953</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	2,554,141	1,791,120
Payables – held in trust		4,223	16,721
Provisions	12	1,525,033	1,330,275
Lease Liabilities	17	428,086	317,431
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,511,483</b>	<b>3,455,547</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	12	149,202	332,972
Lease Liabilities	17	3,611,908	68,408
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,761,110</b>	<b>401,380</b>
<b>TOTAL LIABILITIES</b>		<b>8,272,593</b>	<b>3,856,927</b>
<b>NET ASSETS</b>		<b>21,283,112</b>	<b>25,412,026</b>
<b>EQUITY</b>			
Reserves		2,226,618	1,877,509
Retained earnings		19,056,494	23,534,517
<b>TOTAL EQUITY</b>		<b>21,283,112</b>	<b>25,412,026</b>

## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Consolidated 2023 \$	2022 \$
Revenue	2a	13,004,267	15,031,835
Other income	2b	1,319,500	1,088,680
		<b>14,323,767</b>	<b>16,120,515</b>
<b>Expenses</b>			
Employee costs		(12,306,163)	(12,217,817)
Depreciation and amortisation		(873,422)	(1,038,460)
Other expenses		(5,467,480)	(5,172,359)
Finance Cost		(154,723)	(35,004)
		<b>(18,801,788)</b>	<b>(18,463,640)</b>
<b>Net loss</b>		<b>(4,478,021)</b>	<b>(2,343,125)</b>
<i>Items that will not be reclassified to the profit or loss</i>			
Changes in fair value of equity investments at FVOCI		921,490	(2,098,734)
Other comprehensive income/loss for the year		921,490	(2,098,734)
<b>Total comprehensive loss for the year</b>		<b>(3,556,531)</b>	<b>(4,441,859)</b>

## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

The accompanying notes form part of these financial statements.

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

#### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Financial Assets at FVOCI Reserve	Tasmanian Deaf Society Reserve	Unspent grants Reserve	Retained Earnings	Total Equity
	\$	\$	\$	\$	\$
As at 1 July 2021	3,404,068	547,715	2,201,363	25,030,986	31,184,131
Loss for the year	-	-	-	(2,343,125)	(2,343,125)
Changes in fair value of available- for-sale financial assets, net of tax	(2,098,734)	-	-	-	(2,098,734)
Transfer of Tasmanian Deaf Society Reserve	-	(547,715)	-	547,715	-
Transfer to Unspent grants reserve	-	-	(1,629,188)	298,940	(1,330,248)
<b>Total comprehensive loss for the year</b>	(2,098,734)	-	-	(2,343,125)	(4,441,860)
<b>Balance as at 30 June 2022</b>	1,305,334	-	572,175	23,534,516	25,412,024
Loss for the year	-	-	-	(4,478,022)	(4,478,022)
Changes in fair value of available- for-sale financial assets, net of tax	921,490	-	-	-	921,490
Transfer to grant revenue for utilisation	-	-	(572,175)	-	(572,175)
<b>Total comprehensive income/(loss) for the year</b>	921,490	-	-	(4,478,022)	(3,556,532)
<b>Balance as at 30 June 2023</b>	2,226,618	-	-	19,056,494	21,283,112

## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

The accompanying notes form part of these financial statements.

### STATEMENT OF CASHFLOWS FOR YEAR ENDED 30 JUNE 2023

	Note	Consolidated 2023 \$	2022 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from government and customers		13,349,034	12,836,816
Payments to suppliers and employees		(19,338,807)	(17,562,373)
Interest Paid		(155,668)	(35,925)
Interest received		2,538	3,749
Dividends and distributions received		1,313,309	929,539
Donations, bequests and fundraising		192,194	839,571
<b>Net cash provided by operating activities</b>		(4,637,400)	(2,988,623)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant & equipment		-	36,357
Proceeds from sale of investments		7,921,136	10,597,651
Payment for plant & equipment		(69,679)	(71,152)
Payment for investments		(4,622,016)	(5,797,651)
<b>Net cash generated from investing activities</b>		3,229,441	4,765,205
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Payment of principal portion of lease liabilities		(621,182)	(765,744)
Movements in term deposits representing net cash used in financing activities		(248,753)	(4,449)
<b>Net cash used in financing activities</b>		(869,935)	(770,193)
<b>Net (decrease)/increase in cash held</b>		(2,277,894)	1,006,389
Cash at the beginning of the financial year		2,910,261	1,903,872
<b>Cash at the end of the financial year</b>	5	632,367	2,910,261



The accompanying notes form part of these financial statements.

## Notes to the Financial Statements for the year ended 30 June 2023

### 1. ABOUT THIS REPORT

#### CORPORATE INFORMATION

The Financial Statements covers Victorian Deaf Society as a consolidated entity incorporating Tasmanian Deaf Society of which it is the sole member. Victorian Deaf Society and Tasmanian Deaf Society are companies limited by guarantee, incorporated and domiciled in Australia.

The company is registered charity with the Australian Charities and Not-for-Profit Commission, holds deductible gift recipient status and is exempt from income tax.

The registered office address is Level 6, 54 Wellington Street, Collingwood 3066.

#### BASIS OF PREPARATION

These general purpose financial statements have been prepared in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 (Cth) (ACNC Act), Australian Accounting Standards - Simplified Disclosures, Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board. Victorian Deaf Society is a non-for-profit entity for the purposes of preparing these consolidated financial statements.

The financial statements have been prepared on an accruals basis and are based on historical costs, except for debt and equity financial assets that have been measured at fair value. The amounts presented in the financial statements have been rounded to the nearest Australian dollar.

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

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards.

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

#### BASIS OF CONSOLIDATION

The consolidated financial statements comprise the financial statements of the parent (Victorian Deaf Society) and its subsidiaries as at 30 June 2023. Control is achieved when the Society is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if, and only if, the Group has:

- Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)
- Exposure, or rights, to variable returns from its involvement with the investee
- The ability to use its power over the investee to affect its returns

## Notes to the Financial Statements

### 1. ABOUT THIS REPORT (cont.)

#### BASIS OF CONSOLIDATION (cont.)

The Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement(s) with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary.

Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction.

If the Group loses control over a subsidiary, it derecognises the related assets (including goodwill), liabilities, non-controlling interest and other components of equity, while any resultant gain or loss is recognised in profit or loss. Any investment retained is recognised at fair value.

#### COMPARATIVES

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

#### ECONOMIC DEPENDENCY

The Society depends on a significant amount of revenue from the National Disability Insurance Scheme (NDIS) and on grants provided by the Federal and Victorian State Governments. During the year ended 30 June 2023, approximately 49% or \$6,202,332 (2022: 47% or \$7,040,441) of the Society's revenue was sourced from the Federal, Victorian and Tasmanian State Governments.

#### SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

Estimates and judgements are based on past performance and management's expectation for the future. The Society makes certain estimates and assumptions concerning the future, which, by definition will seldom represent actual results. The estimates and assumptions in respect of future events, which could have a material impact on the assets and liabilities are discussed below:

Key estimates: -

- Depreciation and amortisation*  
Useful lives of assets have been estimated by management based on historical experience and other factors.
- Employee Benefits*  
For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As



## Notes to the Financial Statements

### 1. ABOUT THIS REPORT (cont.)

#### SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS (cont.)

the Society expects that most employees will not use all of their long service leave entitlements in the same year in which they are earned or during the following 12-month period, obligations for long service leave entitlements are classified under AASB 119 as other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

#### TAXES

The income of the Society is considered to be tax exempt under section 50 of the *Income Tax Assessment Act 1997(Cth)*.

## Notes to the Financial Statements

### 2. TOTAL REVENUE AND OTHER INCOME

	2023 \$	2022 \$
<b>2(a) Revenues</b>		
NDIS Revenues and Federal government grants	5,647,404	6,456,296
State government operating grants	588,268	584,145
Donations, bequests and fundraising	192,194	839,571
Sale of goods and services	6,576,400	7,151,823
	<u>13,004,267</u>	<u>15,031,835</u>
<b>2(b) Other income</b>		
Interest income	2,538	184,825
Dividend and distribution income	1,315,847	975,831
Gain/(loss) from sale of plant and equipment	1,115	(71,976)
	<u>1,319,500</u>	<u>1,088,680</u>

#### Recognition and Measurement

The Society recognises revenue under AASB 1058 *Income of Not-for-Profit Entities* or AASB 15 *Revenue from Contracts with Customers* when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Society expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. In other cases, AASB 1058 applies when a Not For Profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives and the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately. The Society recognises revenue from the following major sources:

## Notes to the Financial Statements

### 2. TOTAL REVENUE AND OTHER INCOME (cont.)

#### Federal and State Government Grants

Government grants are received by the entity in return for past or future compliance with certain conditions relating to the operating activities of the entity. Government grants also include income where there are no conditions specifically relating to the operating activities of the entity other than the requirement to operate in certain regions or industry sectors. Grant Income is recognised in accordance with AASB 15 if the contract has sufficiently specific performance obligations. Grant income without sufficiently specific performance obligations is recognised under AASB 1058. Grant income for contracts with sufficiently specific performance obligations is recognised over time based on input method. The Society has made a decision that expense is a good indicator of performance obligations being performed over time.

The expenditure to which the grant relates to is expensed as incurred if it does not meet the capitalisation criteria for costs incurred to fulfil a contract. The expenditure may not correlate to the timing of grant receipts.

An unspent grant reserve has consequently been created within equity for which amounts that have been received from Federal and State Government grants are transferred to after first being recorded in profit or loss be applied against expenditure in future years.

#### Sale of goods

Revenue from sale of goods includes the sale of hearing aids and assistive listening devices. Revenue from sale of goods is recognised at a point in time when control of the goods passes to the customer and is measured at the fair value received or receivable.

#### Interest

Interest revenue is recognised on a time proportionate basis that takes into account the effective interest rate on the financial asset.

#### Dividends

Dividend revenue is recognised when the shareholder's right to receive payment has been established, provided it is probable that the economic benefits will flow to the Society and the amount of income can be measured reliably.

#### Rental income

Rental income received from properties owned by the Society is accounted for on a straight-line basis over the lease term. Contingent rental income is recognised as income in the periods in which it is earned.

#### Donations, bequests and sponsorships

The Society receives part of its income from donations, either as cash or in-kind. Donations are recognised as revenue when they are recorded in the books and records of the Society under AASB 1058. Bequests are recognised at the fair value of the benefit received when receipt of the amount is certain. Where required, bequests are recognised in accordance with the express terms of the will under AASB 1058. Sponsorship agreements entitle the sponsor to something of value in return for their support. Revenue is recognised point in time in accordance with AASB15.



## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### Notes to the Financial Statements

#### 2. TOTAL REVENUE AND OTHER INCOME (cont.)

##### Professional Service fees

Professional Service fees include interpreting fees, Auslan classes and accommodation fees. These fees are recognised on a straight-line basis over the period the services are provided as the services are transferred over time.

All revenue is stated net of the amount of goods and services tax (GST). Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recovered from the Australian Tax Office (ATO).

#### 3. EXPENDITURE

	2023	2022
	\$	\$
Depreciation and amortisation of non-current assets		
- Plant, equipment and intangibles	206,454	351,468
- Right of use assets	509,470	637,646
Cost of sales of goods	858,078	755,632
Employee benefits	12,306,163	12,217,817

### Notes to the Financial Statements

#### 4. KEY JUDGEMENTS AND ESTIMATES

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The judgements and estimates used in relation to intangible Assets when preparing the financial statements for the year ended 30 June 2023 are consistent with those disclosed in our previous year end report, dated 30 June 2022.

In addition, the Society has applied judgement to determine the incremental borrowing rate and the likelihood of accepting lease renewal options, which significantly affect the amount of lease liabilities and right-of-use Assets (ROU) recognised.

##### Renewal Option

Victorian Deaf Society has the option, under some of its leases to lease properties for additional terms of two to three years. The Society applied judgement in evaluating whether it is reasonably certain to exercise the option to renew. That is, it considers all relevant factors that create an economic incentive for it to exercise the renewal. After the commencement date, the Society reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise (or not to exercise) the option to renew. The Society has therefore included the renewal period as part of the lease term for its property leases due to the needs of the business.

## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### Notes to the Financial Statements

#### 4. KEY JUDGEMENTS AND ESTIMATES INCOME (cont.)

##### Incremental borrowing rate

The Society has applied judgement to determine the incremental borrowing rate which significantly affects the amount of lease liabilities and right-of-use asset recognised. The Society applies a rate it best believes to be the rate that the Society will have to pay to obtain funds for an asset of a similar value to the right-of-use asset in a similar economic environment.

#### 5. CASH AND CASH EQUIVALENTS

	2023	2022
	\$	\$
Cash at bank	630,367	2,905,738
Cash on hand	2,000	4,523
	<u>632,367</u>	<u>2,910,261</u>

As at 30 June 2023, the Society has bank guarantees totalling \$427,363 (30 June 2022: \$222,926). While the Society has provided these guarantees, the probability of having to make payments under these guarantees is considered remote.

##### Significant accounting policy

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

### Notes to the Financial Statements

#### 6. TRADE AND OTHER RECEIVABLES

Current	2023	2022
	\$	\$
Trade debtors	1,167,762	1,224,925
Impairment loss	(203,458)	(214,247)
	<u>964,304</u>	<u>1,010,678</u>
Other receivables	977,997	835,324
	<u>1,942,301</u>	<u>1,846,002</u>

##### Significant accounting policy

Trade receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts.

For trade receivables, the Society applies the simplified approach to providing for expected credit losses prescribed by AASB 9, which requires the use of the lifetime expected loss provision for all trade receivables.



## Notes to the Financial Statements

## 6. TRADE AND OTHER RECEIVABLES (cont.)

## Significant accounting policy (cont.)

Receivables 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 statement of financial position.

Other receivables mainly relate to accrued dividend income and franking credits from investments.

## 7. OTHER ASSETS

	2023 \$	2022 \$
<b>Current</b>		
Rental Bonds	26,582	11,408
DiviPay Account	5,709	8,055
Prepayments	218,916	143,539
Term deposit	497,993	249,240
	<u>749,200</u>	<u>412,242</u>

## 8. FINANCIAL ASSETS

	2023 \$	2022 \$
<b>Non-current</b>		
Financial assets at fair value through OCI	<u>22,060,181</u>	<u>23,393,215</u>

## Significant accounting policy

## Initial recognition and measurement

On initial recognition, a financial asset is classified and measured: amortised cost; fair value through other comprehensive income (FVOCI) - debt instrument; FVOCI - equity instrument; or fair value through profit or loss (FVTPL). The classification depends on the Society's business model for managing the financial asset and the contractual terms of the cash flow.

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Society changes its business model for managing financial assets.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

The Society's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at fair value through OCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

## Notes to the Financial Statements

## 8. FINANCIAL ASSETS (cont.)

## Significant accounting policy (cont.)

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

## Financial assets at amortised cost

These assets are subsequently measured at amortised cost using the Effective Interest Method (EIR). The amortised cost is reduced by impairment losses. Interest income and impairment are recognised in profit and loss. Any gain or loss on derecognition is recognised in profit or loss.

## Equity investments at FVOCI

Upon initial recognition, the Society can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under AASB 132 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit or loss when the right of payment has been established, except when the Society benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment. The Society elected to classify irrevocably its non-listed equity investments under this category.

## Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Society no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged or cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.



## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### Notes to the Financial Statements

#### 9. PLANT AND EQUIPMENT

Cost	PPE	Leasehold improvements	Furniture & Fittings	ICT	Motor Vehicles	Total
<b>As at 1 July 2022</b>	429,695	528,614	345,124	835,428	110,750	2,249,611
Additions	-	-	48,825	20,855	-	69,679
Transfer	998	-	(998)	-	-	-
<b>As at 30 June 2023</b>	430,693	528,614	392,951	856,283	110,750	2,319,290
<b>Accumulated Depreciation</b>						
<b>As at 1 July 2022</b>	427,897	456,405	337,562	750,628	101,004	2,073,496
Charge for the year	2,796	43,412	11,227	56,376	3,895	117,706
<b>As at 30 June 2023</b>	430,693	499,817	348,789	807,004	104,899	2,191,202
<b>Net book value</b>						
At 30 June 2022	1,798	72,209	7,563	84,799	9,746	176,114
<b>At 30 June 2023</b>	-	28,797	44,162	49,279	5,851	128,088

#### Significant accounting policy

Plant and equipment are stated at cost less depreciation and any accumulated impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors for events or changes in circumstances that indicate the carrying value may not be recoverable. If any such indication exists and where the carrying value exceeds the estimated recoverable amount, the assets are written down to their recoverable amount. The resulting impairment loss is recognised in the statement of profit or loss and other comprehensive income.

#### Depreciation

The depreciable amounts of all plant and equipment are depreciated on a straight-line basis over their estimated useful lives commencing from the time the asset is held ready for use.

The depreciable amounts for each class of assets are:

	2023	2022
Plant and Equipment	25%	25%
Leasehold Improvements	25%	25%
Furniture & Fittings	25%	25%
IT Equipment	33%	33%
Motor Vehicles	15%	15%

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### Notes to the Financial Statements

#### 9. INTANGIBLES

	2023 \$	2022 \$
Computer software - at cost	819,283	819,283
Accumulated amortisation	(740,308)	(675,179)
Net carrying amount	78,975	144,104
<b>Movements in Carrying Amounts 2023</b>		
Balance at the beginning of the year	144,104	
Amortisation expense	(88,748)	
Balance at the end of the year	78,975	

#### Significant accounting policy

#### Software

Software development expenditure is capitalised only if development costs can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Society intends to and has sufficient resources to complete development and to use or sell the asset. The expenditure capitalised includes the cost of materials, direct labour and overhead costs that are directly attributable to preparing the asset for its intended use, and capitalised borrowing costs. Other development expenditure is recognised in profit or loss as incurred.

Capitalised software development costs are measured at cost less accumulated amortisation and accumulated impairment losses. The assets are amortised on a straight-line basis in profit or loss over their estimated useful life of 4 years, from the date that they are available for use. Amortisation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

#### 11. TRADE AND OTHER PAYABLES

	2023 \$	2022 \$
<b>Current</b>		
GST Payable	73,537	59,475
Trade creditors	413,588	381,471
Accrued expenses and other payables	753,625	589,097
Contract liabilities	1,313,391	761,077
	2,554,141	1,791,120

#### Contract liabilities

Contract liabilities includes amounts received in advance for Auslan classes and certain government grants with sufficiently specific performance obligations.

The following table includes the revenue on existing contracts expected to be recognised in the future which relates to performance obligations that are unsatisfied at the reporting date:



## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### Notes to the Financial Statements

#### 11. TRADE AND OTHER PAYABLES (cont.)

Contract Liabilities	2023 \$	2022 \$
Balance at 1 July	761,077	427,343
Additional contract liabilities during the year	1,574,320	194,452
Recognised as Revenue during the year	(1,022,006)	528,186
Balance at 30 June	1,313,391	761,077

#### Financial liabilities at amortised cost

	2023 \$	2022 \$
Trade and other payables		
- Total current	2,554,141	1,791,120
	2,554,141	1,791,120
Less: Contract liabilities	(1,313,391)	(761,077)
Financial liabilities at amortised cost	1,240,750	1,030,043

#### Significant accounting policy

Trade and other payables represent the liabilities for goods and services received by the Society during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

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 statement of financial position.

Income received in advance includes revenue for services contracted to be provided in the next financial year.

#### 12. PROVISIONS

	2023 \$	2022 \$
<b>Current</b>		
Employee entitlements	1,525,033	1,270,275
Interpreting - Regis	-	60,000
	1,525,033	1,330,275
<b>Non-current</b>		
Employee entitlements	149,202	300,879
Interpreting - Regis	-	32,093
	149,202	332,972

## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### Notes to the Financial Statements

#### 12. PROVISIONS (cont.)

	Employee Entitlements \$	Interpreting - Regis \$	Total \$
Analysis of total provisions:			
Balance at 1 July 2022	1,571,154	92,093	1,663,247
Additional provision raised during the year	1,012,906	-	1,012,906
Amount used	(909,825)	(92,093)	(1,001,918)
Balance at 30 June 2023	1,674,235	-	1,674,235

#### Significant accounting policy

Provision for employee entitlements represents amounts accrued for annual leave and long service leave.

#### Significant accounting policy

The current portion for this provision includes the total amount accrued for annual leave and long service leave that have vested due to employees having completed the required period of service. Based on past experience, the Society does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Society does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data.

With the agreement terminated during the year, the Society no longer has an obligation to provide interpreting services under the Lake Park Aged Care Facility as per the contract of sale. Previously, provision was made for the Society's liability to provide interpreting services. Liabilities within one year have been provided for at their nominal amount. Liabilities greater than one year have been measured at the present value of the estimated future cash outflows to be made for interpreting needs. Other provisions are recognised where there is a present obligation as a result of a past event and a reliable estimate can be made of the obligation.

#### 13. EMPLOYEE BENEFITS

##### Defined Benefit Plan

The Society participated in an employer-sponsored defined benefit superannuation plan for one staff member during the year. The benefits provided by this plan are based on length of service of the member at retirement and the Society would be liable for any shortfall. However, the Defined Benefit Plan ceased in October 2022 as the one staff member reached the age of 65.



## Notes to the Financial Statements

### 14. RESERVES AND RETAINED EARNINGS

#### (a) Financial Assets at FVOCI Reserve

The financial assets at FVOCI are used to record unrealised gains/(losses) in investments under AASB 9.

#### (b) Unspent Grants Reserve

The unspent grants reserve represents the total of key grant monies received or receivable for specific purposes but not used at the end of the year. The full amount has been utilised as of 30 June 2023.

### 15. FINANCIAL RISK MANAGEMENT

The Society's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, and leases.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2023 \$	2022 \$
<b>Financial assets</b>			
<b>Financial assets not measured at fair value:</b>			
<i>Amortised cost:</i>			
Trade and other receivables	6	1,942,301	1,846,022
Financial assets held in trust		4,334	17,384
<b>Financial assets measured at fair value:</b>			
Cash and cash equivalents	5	632,367	2,910,261
<b>Financial assets at fair value through OCI</b>	8	22,060,181	23,393,215
<b>Total financial assets</b>		<u>24,639,182</u>	<u>28,166,882</u>
<b>Financial liabilities</b>			
- trade and other payables	11	1,240,750	1,030,250
- payables – held in trust		4,223	16,721
<b>Total financial liabilities</b>		<u>1,244,973</u>	<u>1,046,971</u>

Refer to Note 16 for detailed disclosures regarding the fair value measurement of the Society's financial assets and financial liabilities.

## Notes to the Financial Statements

### 16. FAIR VALUE MEASUREMENTS

	2023 \$	2022 \$
<b>Recurring fair value measurements</b>		
<i>Financial assets</i>		
Financial assets at fair value through OCI	22,060,181	23,393,215

#### Significant accounting policy

"Fair value" is the price the Society would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurable date.

As fair-value is a market based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair value of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transactional costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or sell it to another market participant that would use the asset in its highest and best use.

For investments in listed shares, the fair values have been determined based on closing quoted bid prices at the end of the reporting period.

The fair value of liabilities may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.



## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### Notes to the Financial Statements

#### 17. LEASES

		Right-of-use asset		Lease Liabilities
	Premises	Motor Vehicles	Total	Total
	\$	\$	\$	\$
<b>As at 30 June 2021</b>	<b>934,163</b>	<b>114,405</b>	<b>1,048,568</b>	<b>1,195,043</b>
Depreciation Expense	(603,242)	(34,403)	(637,645)	-
Interest Payments	-	-	-	32,887
Payments	-	-	-	(765,744)
Lease modification	(69,527)	-	(69,527)	(76,347)
<b>As at 30 June 2022</b>	<b>261,394</b>	<b>80,002</b>	<b>341,396</b>	<b>385,839</b>
Additions during the year	4,120,791	-	4,120,791	4,120,791
Depreciation Expense	(475,067)	(34,403)	(509,470)	-
Interest Payments	-	-	-	154,546
Payments	-	-	-	(621,182)
<b>As at 30 June 2023</b>	<b>3,907,118</b>	<b>45,599</b>	<b>3,952,717</b>	<b>4,039,994</b>

The society has lease contracts for various premises and vehicles. Leases of premises generally have lease terms between 1 and 8 years, while motor vehicles generally have lease terms between 3 and 5 years.

The society also has certain leases of premises with lease terms of 12 months or less. The society applies the 'short-term lease' and 'lease of low-value assets' recognition exemptions for these leases.

Several lease contracts include extension and termination options. These options are negotiated by management to provide flexibility in managing the leased-asset portfolio and align with the society's business needs. Management exercises significant judgement in determining whether these extension and termination options are reasonably certain to be exercised (see Note 4).

	2023	2022
	\$	\$
<b>Lease Liabilities</b>		
Current	428,086	317,431
Non-current	3,611,908	68,408
<b>Total</b>	<b>4,039,994</b>	<b>385,839</b>

Presented below is a maturity analysis of future lease payments:

	2023	2022
	\$	\$
Not later than 1 year	717,002	318,115
Later than 1 year and not later than 5 years	2,800,437	71,249
Later than 5 years	1,962,759	-
	<b>5,480,198</b>	<b>389,364</b>

The amount of expense relating to short-term leases and low-value assets recognised in the profit and loss during the year ended 30 June 2023 was \$159,000 (2022: \$256,000).

## VICTORIAN DEAF SOCIETY AND CONTROLLED ENTITY

### Notes to the Financial Statements

#### 17. Leases (cont.)

The table below are the amounts recognised in profit and loss during the period:

	2023	2022
	\$	\$
Depreciation expense of right-of-use asset	509,470	637,646
Interest expense on lease liabilities	154,546	32,887
Outgoings & other property costs	146,003	256,830
Gain on modification of leases	-	(6,820)
<b>Total amount recognised in profit or loss</b>	<b>810,019</b>	<b>934,183</b>

The society had total cash outflows for leases for FY23 is \$621,182.

#### Significant accounting policy

##### Leases in which the Society is a lessee

The Society has recognised assets and liabilities for its operating leases. The Society is recognising a depreciation charge for right-of-use assets (ROU) and interest expense on lease liabilities.

##### Right-of-Use Assets

The Society recognises right-of-use assets at the commencement date of the leases (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated

depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Unless the Society is reasonably certain to obtain ownership of the leased asset at the end of the lease term, the recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term. Right-of-use assets are subject to impairment.

##### Lease Liabilities

At the commencement date of the lease, the Society recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees.

The variable lease payments that do not depend on an index or a rate are recognised as expense in the period on which the event or condition that triggers that payment occurs.



## Notes to the Financial Statements

### 18. RELATED PARTY TRANSACTIONS

The table below discloses the compensation recognised as an expense during the reporting period related to Key Management Personnel.

	2023 \$	2022 \$
Short term employee benefits	1,240,721	852,930
Termination benefits	6,435	35,264
Total compensation	1,247,156	888,194

The Directors of the Victorian Deaf Society during the financial year were

D Zema	G P Balharrie
I Farinacci	K Forrest
M Hale	C Hatton
J Mead	P Reddy

No remuneration was paid or is payable to directors during the year.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Transactions with related parties:

		2023 \$	2022 \$
Remuneration to director's spouses	(a)	98,674	40,086
Legal services provided to the Society	(b)	46,696	51,817

- (a) Two Directors have spouses working at Victorian Deaf Society and they are remunerated appropriate to the role.  
(b) Mr D Zema legal firm, Law Squared, provided legal services at arm's length cost.

### 19. AUDITOR'S REMUNERATION

	2023 \$	2022 \$
Amounts received or due and receivable by Ernst & Young for:		
- An audit of the financial report of the group	58,850	52,250

### 20. EVENTS OCCURRING AFTER REPORTING DATE

No significant events have occurred.

### 21. NEW, REVISED OR AMENDING ACCOUNTING STANDARDS AND INTERPRETATIONS ADOPTED

#### New and amended standards and interpretations

The Society applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 July 2022. The Society has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

## Directors' Declaration

The directors of the Society declare that:

- The financial statements and notes, as set out on pages 7 to 25, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*:
  - comply with Australian Accounting Standards – Simplified Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and
  - give a true and fair view of the financial position as at 30 June 2023 and performance for the financial year ended on that date of the Society.
- In the directors' opinion, there are reasonable grounds to believe that the Society will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

This declaration is made in accordance with a resolution of the Board of Directors.



D ZEMA  
Chair – Director



P REDDY  
Director

Dated at Melbourne this 11<sup>th</sup> October 2023

## Independent Auditor's Report to the Members of Victorian Deaf Society

### Opinion

We have audited the financial report of Victorian Deaf Society (the Company) and its subsidiary (collectively the Group), which comprises the consolidated statement of financial position as at 30 June 2023, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Group is in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a) giving a true and fair view of the consolidated financial position of the Group as at 30 June 2023 and of its consolidated financial performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Group 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information is the directors' report accompanying the financial report.

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

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

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

## Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-Profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

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

Ernst & Young

Kylie Bodenham  
Partner  
Melbourne  
11 October 2023

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**Expression**  
Australia

Victorian Deaf Society  
ABN: 56 004 058 084