

Annual Report

Growth and change at Expression Australia
2021 - 2022



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About Expression

Expression Australia's purpose is to create opportunities for people who are Deaf and hard of hearing by delivering targeted services and effecting social change. Expression helps enable Deaf communities to flourish and is inclusive of all since 1884, as an iconic and progressive community organisation. Our service delivery and supports continue to evolve and adapt to the changing needs of the communities in which we exist to serve. We are proud of and celebrate our rich heritage as an organisation and the heritage and culture of the Deaf and hard of hearing communities

At Expression Australia, our team are driven and passionate about working in a bi-lingual, bi-cultural organisation that respects and celebrates both Auslan and English. We work collaboratively as a team by developing co-designed services and market leading programs to allow our community to navigate the NDIS and to ensure improved access, inclusion and equal opportunities for all.

Services

- Interpreting
- Accommodation
- Transcription and Captioning
- Audiology and Assistive Technology
- Employment
- Support Coordination
- Support Work
- Auslan Learning
- Video Productions
- Translation



Victoria and Tasmania team photo

Locations

- **East Melbourne Head Office:** Level 4, 340 Albert St, East Melbourne, VIC 3002
- **Ballarat:** 706 Sturt St, Ballarat, 3350
- **Hobart:** 139 New Town Rd, New Town, TAS 7008
- **Launceston:** 64 Cameron St, Launceston, TAS 7250
- **Geelong:** Shop 4, 96 Pakington St, Geelong West, VIC 3218
- **Oakleigh:** Level 3, 20 Atherton Road, Oakleigh, VIC 3166
- **Frankston:** Frankston Psychology & Hypnotherapy, 117 Frankston Flinders Rd, Frankston, VIC 3199
- **Preston:** 426 High Street, Preston, VIC 3072
- Video Remote all around Australia

Strategic Plan

As we headed into the first full year of our three year strategic plan, our efforts were to strengthen our focus on 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

The future state we strive to create.
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. Expression Australia strives to achieve this vision through transformational services, by optimising new technologies, addressing inequity and driving social change.



Our priorities

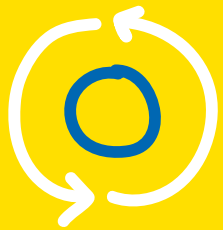
To deliver on our goals and achieve our purpose, Expression Australia has identified four key areas of focus through to 2023.

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



Our purpose

Why we exist and how we turn our vision into reality.
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**



Chair's Message

Demetrio Zema (LLB, BA International Relations), founder and director Law Squared

Out of the depths of lockdown where we found ourselves this time last year, it is wonderful to reflect on the tremendous resilience, compassion, and empathy that our Expression Australia team and our Deaf and hard of hearing communities have displayed over the last twelve months.

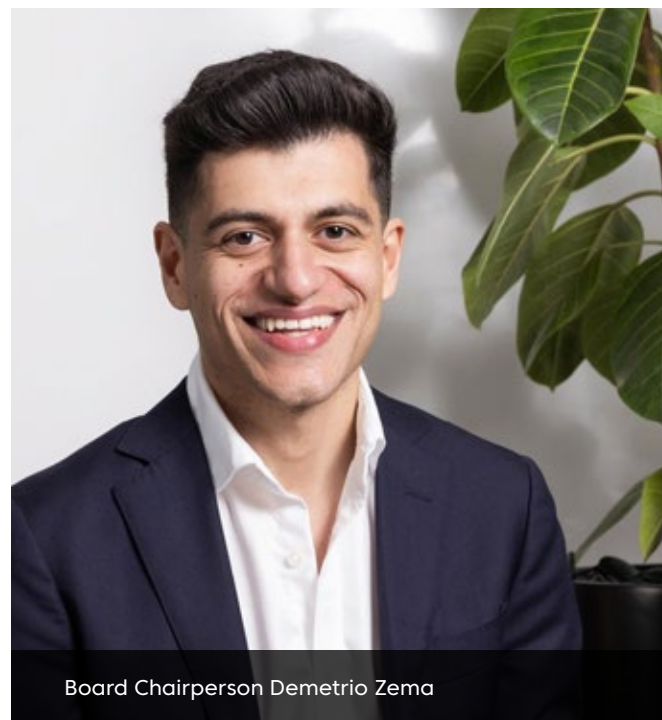
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As an organisation we are proud of how our team worked together to not only support each other but also to support the communities for which we exist to service.

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As an organisation we are proud of how our team worked together to not only support each other but also to support the communities for which we exist to service.

Twelve months into our new strategic plan and with a raft of opportunities that have been presented to us, our organisation is placed in a strong position to move into a COVID-normal world. As an organisation our heart is very much based around our community and as we navigate a variety of external challenges which seek to impede



Board Chairperson Demetrio Zema

our values aligned work, we remain focused and determined to offer our community the power of choice.

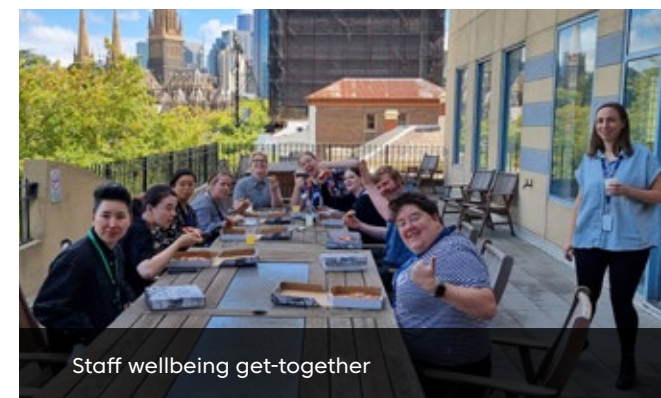
As an organisation our mission, our purpose and our “why” are clear: to give all people irrespective of their identity - Deaf or hard of hearing - a chance to be connected with, and contribute to society. There have been many wonderful highlights this year which are worthy of reflection and celebration including the re-launch of our regular Deaf



Pizza-making workshop

Club, our strategic partnership with Access Plus WA, our ongoing and growing Auslan classes and our Rainbow Project, just to name a few. A personal highlight was spending an afternoon leading a pizza-making session for our Expression Australia team shortly after our return to office.

It is important to consider some of the changes within the organisation and particularly at the Board level, and to thank those Board members who have played an important role in the continual evolution of our organisation on a pro-bono basis. Late last year Catherine Santo stepped down as Chair for personal reasons and we sincerely thank Catherine and reflect upon the immense contribution she made to our organisation during her time as Chair and as a Board Member.



Staff wellbeing get-together

We thank and farewell our Treasurer Scott Phillips and also Jamie Mead as Directors on the Board. Following an expansive Expression of Interest process we are pleased to look to announce a number of new Board director appointments at the AGM. Our Board members are all volunteers and we thank each of them for their time, expertise and passion that they bring to Expression Australia.

I am excited by the future of Expression Australia, under the leadership of Nicky Long as CEO, a wonderful management team and more broadly a 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. 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.

With a new purpose built office using Deaf space principles due to be occupied by early 2023, we are extremely excited by what the next financial year will bring for us as an organisation and our community.



CEO's Message

Nicky Long

With much anticipation and excitement, July 2021 marked the launch of our new strategic plan. Despite the uncertainty that COVID-19 lockdowns continued to force, we have made some excellent progress on our plans.

“

...huge appreciation to our team and their ongoing focus on the importance of delivering the highest standards of support and service to our communities.

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This could not possibly have been achieved without the resilience of our communities, our funders and their understanding of the headwinds we faced on timelines with projects and with huge appreciation to our team and their ongoing focus on the importance of delivering the highest standards of support and service to our communities.

Most of 2022 was a turbo-charged effort to catch up on all the things we were not able to achieve in 2021. This saw remarkable outcomes across our pillars of focus and this work has gone from strength to strength. We can't mention everyone by name, or



CEO Nicky Long

everything we have achieved but the Board of Directors should be acknowledged for the way in which they led the Executive and supported us through, and my heartfelt thanks for the loyalty and commitment of all of our staff.

A huge part of our successful outcomes has been under the leadership of Catherine Santo, Demetrio Zema (Chairs) and Gavin Balharrie (President). Our Board are volunteer roles and give so much time and

expertise to what we achieve and it should be highly recognised. We are so looking forward to this next year, where we have a full team with more certainty in a post COVID-19 environment. We are strongly placed to maximise our plans to expand our partnerships and collaboration with like minded, community focused organisations.

As always, we value your input and willingness to co-design with our teams. Thankyou for your ongoing support of what we do at Expression. We will be starting work on our 140 year celebration soon and can't wait to co-plan this important historical and cultural event with you.



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.

- A focus on the recruitment of front line service teams with lived experience and qualifications to increase the number of clients, improve our quality and reduce waiting lists
- 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 HoH with over 2000 people engaged at Deaf community events and have re-established the Deaf Club in Metro-Melbourne and Tasmania
- Progressing toward the development of the only Deaf Centre in Victoria providing open access for Deaf community members to seek social connection, advocacy, information and support
- 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 in expanded workplace opportunities
- An interpreting mentoring program and key partnerships with Melbourne PolyTechnic and RMIT
- 9 locations across Vic/Tas and working with regional partners - an expanding presence in Geelong with a broader service offering
- The appointment of a Chief Diversity and Inclusion Officer to support intersectional staff/clients and our services
- Increased offering of services to national clients via Video services
- The development of a new focus and fundraising strategy to support major projects and building evidence for service provision as well as the support of 'unfunded' work with community



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 increased representation of Deaf and hard of hearing staff to 51% of employees (excluding interpreters). This equates to over one hundred Deaf and HoH employed at all levels of the organisation
- Launched a pilot at the Abbotsford Convent to inform the development of our plans for a Deaf Culture and Resource Centre
- Partnership with the Victorian College of the Deaf teaching and expanding support of families of Deaf students
- A re-structured Deaf grants program providing larger sized grants to increase impact
- All staff learn Auslan in a bi-lingual and bi-cultural environment with 8 new starters to participate in Certificate 2 Auslan in 2022
- The only 100% Auslan, NDIS Supported Accommodation (SIL) in Victoria, supporting ten residents
- Internal support of Deaf staff and development programs providing career pathways for Deaf and HoH staff with more management opportunities
- New training and employment pathways with Woolworths
- Successful delivery of Projects providing for Deaf and HoH, LGBTQIA+ communities: Deaf Regional Health Project, Rainbow Project, Reconnect Program and Auslan Info Hub delivering Auslan interpreted news every Sunday on ABC.
- Development of a new office location that will be a purpose built Deaf space with access to a community room for after hours use.

Progressing our Organisation



Senior Management Team

The team proudly leads operations, growth and development at Expression.



Kim Kavanagh, Chief Diversity & Inclusion Officer
Organisation strategy and policy lead on diversity and inclusion, cultural and identity awareness training & accreditation company-wide



Lando Antonelli, General Manager Advancing Services
Driving organisational strategy, General Manager of Support Work, Audiology, Interpreting, Video Productions, Accommodation Services



Geoff McQueen, Corporate Services Director
Manger of Finance, ICT, Business Strategy & Development, Quality, Contracts and Legal, Property, Company Sectretary



Megan Saba, General Manager, People & Culture
Aligning organisational goals to people strategies, grow and develop community, build bi-cultural, values-driven and engaged workforce



Tiffany Hill, General Manager, People & Culture (2022)
Formerly aligning organisational goals to people strategies, grow and develop community, build bi-cultural, values-driven and engaged workforce



Sam Marshall, National Marketing Manager
Driving marketing strategy, digital communications an engagement across all sectors

People & Culture

This was a big year for the People & Culture team as we navigated so much change.

We have supported the organisation through several changes, including facilitating staff returning from remote work to a hybrid model. During prolonged lockdowns, we have focused on employee wellbeing, engagement and development. Several key initiatives were delivered throughout the year, such as an organisation wide Away Day, a wellbeing day, Deaf and hard of hearing focus groups, and the implementation of monthly recognition awards.

A core strategic pillar for the organisation as a whole is Deaf and hard of hearing representation in our workforce. We actively value lived experiences in our recruitment process. We have equality in gender pay and we were thrilled to be able to announce twelve internal promotions - ten of which were employees who are Deaf or hard of hearing. Our team has been growing and evolving, with a new team and updated strategy in place for the new year.





Diversity & Inclusion

The Chief Diversity & Inclusion position was a new role at Expression created in January 2022.

The goal of the new role is to strengthen the existing bilingual/bicultural work environment, support our workforce, and incorporate an intersectional approach as we navigate the changing landscape of the working world.

The role drives Expression Australia's values and business plans with a major focus on Deaf/HoH, LGBTIQA+, First Nations and other intersectionalities to create an inclusive environment both internally to our staff and externally to our community clients.

Coming out of prolonged lockdowns in 2021, we must acknowledge the challenges our staff and community faced during these times of unprecedented change. We appreciate the phenomenal effort our staff puts in for our clients and are grateful to the community for continuing to use our evolving services, giving feedback, and attending our events.

There are exciting times ahead for Diversity and Inclusion with the development of a number of initiatives and the culmination of existing priorities that will demonstrate Expression's commitment to this critical area of focus.



Community event at Abbotsford Convent

Key projects:

- Rainbow Tick Accreditation
- Reconciliation Action Plan
- Providing support to all departments
- Develop evolving and authentic onboarding and training, e.g. pronouns training, buddy system
- Reviewing and updating the current Deaf Awareness Training (DAT)
- The review of internal processes for robust data collection
- Contributing to key internal events
- Resetting 'Deaf Space' meetings
- Capacity building opportunities for staff and the organisation
- Incorporating Deaf Space principles for the new office
- Ongoing environmental scanning and exploring other initiatives with other organisations

Office Re-Location

With the existing East Melbourne office lease expiring in August 2022, a Property Committee with Board, Senior Management, Deaf staff, and industry experts was formed.

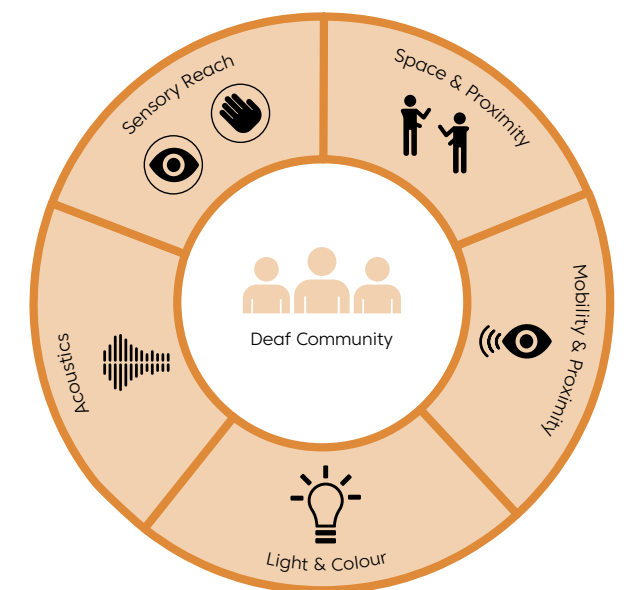
This committee was created in July 2021 to review what a potential new head office could look like and the future office needs of Expression. It had become evident that the existing East Melbourne office location was no longer meeting the needs of the organisation, and the existing layout across two floors was adversely impacting the desired culture. The East Melbourne building has accessibility issues and is not purpose built with Deaf design principles.

With the support of Clemonte Property & Corporate Advisory, several locations including Melbourne Polytechnic were fully explored as potential locations. For a combination of reasons, including financial and suitability, the Melbourne Polytechnic site was not progressed. We remain in partnership with MPT to strengthen our Auslan learning.

The Property Committee visited a dozen potential new sites and many more online, the most ideal site was at 54 Wellington Street Collingwood. After an exhaustive search for a building, we then selected architects to design the new office. The successful firm was Marchese Partners with a key factor in their selection being the Deaf

Senior Interior Designer that could facilitate best practice Deaf design principles.

In an Australian first, we are working with the architects to design our new office prioritising Deaf Space principles. The design came together after many staff workshops, input and feedback from the Community Advisory Group (CAG) and significant support from Gavin Balharrie, Expression Australia President and National Director at WT Partnership. We hope to be in our new office towards the beginning of 2023.





Advancing Services

Advancing Services incorporate a range of service areas: Accommodation, Audiology, Support Work, Language Services, Interpreting & Translation and Video Productions.

In what has been a COVID-19 interrupted period for our community and for Expression Australia, all service lines faced a critical time. We have ramped up supports and services which unfortunately were severely interrupted due to sporadic and ongoing lockdowns and COVID-19 Health directives, especially in the state of Victoria.

The focus of the team this year so far has been to help steer the supports that we offer and ensure that they are set up for success. For example, stabilising our program offerings, expanding our reach, helping navigate the impacts of the NDIS, understanding the upcoming changes to the Aged Care system as well as ensuring that the Expression reputation - that is well respected - thrives into the future.



Round table discussion

Thanks to our Support Work and Accommodation Services staff that despite the challenges of the pandemic, kept services operating during the many COVID-19 interruptions. The challenges faced by those programs cannot be underestimated and is a testament to our committed staff that ensured Expression's client base continued to receive the critical supports they needed. It goes without saying that these programs are now operating at full speed and pleasingly are expanding their service reach and quality.

Our Audiology program continues to be recognised for their high quality service delivery, offering honest and independent audiology advice to our clients. Expression intends to keep carving out a niche amongst the population for its well-regarded and unbiased customer centric service delivery.

Demand has never been higher for our Interpreting program and as a result the demand for interpreters continues to rise and 2022 has seen the implementation of new engagement activities for the community and our interpreting staff. We have not only seen growth in interpreter

requests but have recently expanded our interpreter numbers, now comprising staff who are located across various states and territories of Australia.

Our Video Productions and Translations team provide a crucial service that ensures the Deaf community have access to information, whether it be translating Government messages and documents, working with the corporate sector, or playing an important role for the ABC news - both in providing interpreters for news bulletins or the dedicated Auslan segment within the regular news bulletin.

We are proud of the work achieved by the above service lines and look forward to what can be achieved now that we are learning to live with COVID-19 and it no longer being the barrier that caused such upheaval for the community. Looking into the future, we are working on some exciting initiatives that will expand the service offerings to the Deaf and hard of hearing communities all the while helping consolidate Expression as an important community organisation.



Marketing & Engagement

The marketing strategy works hand in hand with the corporate strategy and everything that we design and implement is for our community.

Marketing at Expression is all about community. We aim to increase awareness around what we do at Expression and how it can benefit existing clients and how we can support new clients. We create content to inform our stakeholders and our community on what's happening at Expression; important updates on services and products, community events and telling the story of Expression, our staff and our community.

After prolonged lockdowns in Melbourne and border restrictions between Victoria and Tasmania in 2021, we were determined to create space for Deaf and hard of hearing communities. We were excited to expand our Engagement team with staff who have lived experience in the Deaf community. Aligning



Marketing team workshop

with our vision, we appointed two wonderful engagement officers - Heidi Beasley-Ellich, profoundly Deaf from a Deaf family and an Auslan user from birth, and Bianca Oldham, a hearing parent of a Deaf teenager. Both have brought a wealth of ideas, perspective and passion for providing access and space to the community and our organisation under the leadership of Olivia Beasley.



Staff holiday party at bowls club

Coming out of the lockdown last year was refreshing for our team because it meant we could start planning events again that would connect our community. Our staff were so happy to be able to come together at the end of year staff party. For most of us, it was

the first time we saw each other since the start of the pandemic. The Board, staff and friends all enjoyed the sunshine and some team building activities.

Prior to the start of the pandemic, we held an annual Deaf festival in December each year. After coming out of lockdowns at the end of 2021, the delayed event evolved into Pah! An Auslan term meaning 'at long last'. It was an amazing day with Emma Watkins as our special guest, a Deaf market, games, storytelling, stand-up comedy, food trucks and much more. This was the first big community event since the start of the pandemic and hundreds of community members were in attendance.

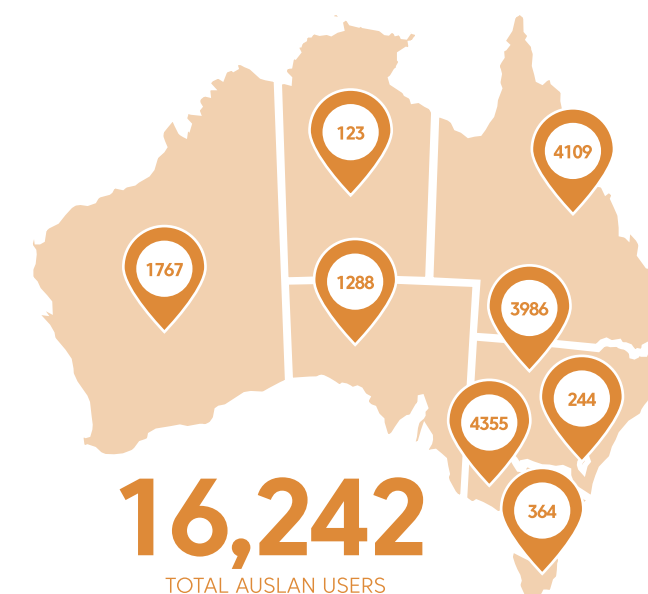


Expression ally Emma Watkins at Pah!

Whilst we happily came out of lockdowns, there was a continued need for Expression to help facilitate a successful rollout of the COVID-19 vaccines and to ensure Deaf and hard of hearing people were provided appropriate information and access throughout the process. In partnership with Deaf Victoria and funded by the Victorian Department of Health, we provided accessible vaccination hubs across metro Melbourne. This included three pop-up hubs at our East Melbourne head office, with interpreters and support workers on site to provide access to community members.

Throughout the year we aimed to provide more inclusive and accessible experiences to the mainstream community. We have worked with the Australian Bureau of Statistics to ensure the 2021 Census was accessible in Auslan and for the first time, and 'Auslan' was a language choice with the option to select Auslan as the primary language used at home. Acknowledgement

needs to be made to the Australian Deaf Elders for their continued lobbying of government to help get this implemented. Traditionally, data around Auslan usage in Australia has not been accurate and to have the Auslan language recognised in a setting like a Census is critically important. We are committed to ensuring that we



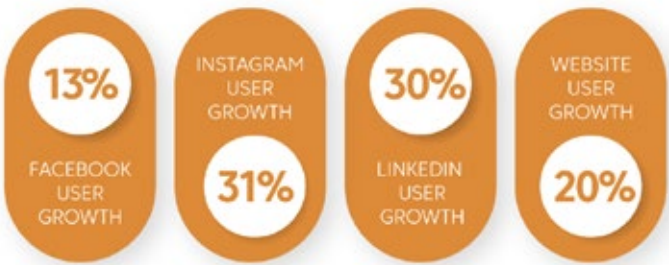
provide Deaf spaces for the Victorian community to use. This past year we have worked with Abbotsford Convent to secure a space on the last Saturday of each month dedicated to the Deaf Club. We've been so thrilled to provide space for the community, and it has been enormously successful with an average of fifty attendees. Each event has had a specific theme; Deaf Club History, Games Night, and Rainbow Pah! Storytelling. Deaf Club helps us to engage with local government, councils, and stakeholders to gain their support in establishing a permanent space for the Deaf community.

Community involvement is incredibly important to us. We're committed to ensuring that the community has the opportunity to have a say in the work we do and the goals of the organisation. We established a Community Advisory Group which consists of eight diverse Deaf representatives who provide us with insight and feedback on what we do and how we can expand community impact. They have made significant contributions to our new office design, improving our communication on social media platforms, and giving us

a better idea of what a community Deaf Centre could look like. Annually, we welcome new community members to be part of the advisory group. In September 2021 we celebrated the



National Week of Deaf People. The theme for the year was “Celebrating Thriving Deaf Communities” and Expression Australia created a supporting theme of “More Than Auslan”. To honour these themes, we commissioned an artwork by the brilliant Deaf artist Gonketa. We aimed to generate awareness while supporting local artists. This stunning artwork was then printed on t-shirts, caps and tote bags for sale during the week and beyond. Proceeds from sales went back into the Deaf community. We proudly sponsored many important



community events across the year, and strive to always be there to provide partnership and collaboration with like-minded organisations that benefit our community. This includes the Australian Deaf Games, of which we were a proud major sponsor, and provided additional funding to support our Victorian team to attend the games.

Our Deaf Grants program continued to grow, providing funding for six different projects that supported the community through performing arts, storytelling, first aid and accessing technology. It’s an exciting time as we look to the year ahead, with growth in our brand, new content, a growing team and many sensational events.

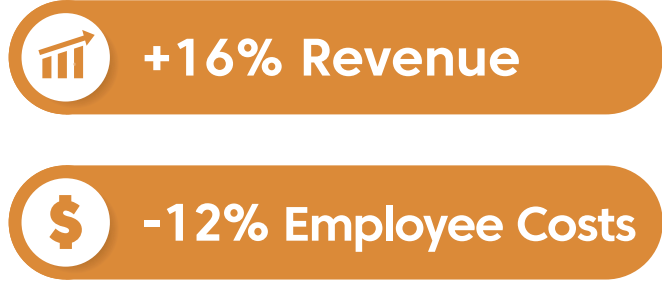
Finance

The Finance Team had a significant digital transformation journey over the past year.

Beginning in July 2021, we implemented a new finance system. This has allowed us to manage day-to-day business activities like accounting, procurement, project management, risk management, compliance, and supply chain operations using real-time data for insight into our organisations performance.

The new finance system has allowed departments and senior managers to approve cloud-based tax invoices and reimbursements. Online access has also improved reporting budget variances against the actual figures. We are also developing integrations with other cloud business applications as part of our business intelligence plan. This has had a positive impact on the increased operational efficiency. Additionally, we have transitioned from using an on-site to a cloud-based server for our payroll system enabling remote access and greater efficiency to run reports.

Throughout the past year, our team successfully adapted to hybrid work environments, ensuring day-to day business activities and work with other departments remained functional.





ICT

The pace of digital transformation slowed somewhat this year, largely as a result of the impact of the pandemic on our plans.

The Information, Communications and Technology (ICT) Team has continued working on improving the security and operational efficiency of existing IT services to our staff and clients. This included commencing the migration of the on-premise infrastructure to public cloud hosting, working towards ISO 27001 (information security management) compliance, and numerous other small improvements.

We also began the planning and design of IT, audio-visual and unified communications systems for the new office. The digital transformation agenda progressed with the continued rollout of NDIS Client Management Systems Lumary and Skedulo across more service lines. That rollout will continue in the next financial year, ultimately bringing together the management of NDIS-funded services across the entire organisation into Lumary.

The Language team has also embarked on Expression Australia's first step into the CRM implementation, rolling out a Salesforce call centre and contact management solution. This will significantly increase efficiency in handling communications, and improve the experience for our clients and interpreters. This solution is a step towards greater



Expression team reviewing changes

visibility of our clients' information and co-ordinating into a single system.

Looking ahead, the coming financial year will see the implementation of the remaining core IT systems needed to support the organisation's strategic plan, the continued expansion of the Salesforce CRM across more service lines, and the establishment of a stronger data management and analytics capability. The improved analytics will allow us to leverage our investment in strategic IT systems, developing the necessary internal capabilities to analyse the data at our disposal and making improved business decisions as a result.



Quality & Risk

The Department of Health and Human Services (Victoria) and Department of Social Services (Commonwealth) mandate that external independent auditors audit Expression Australia for compliance.

We are subject to the independent review and accreditation requirements under the National Disability Insurance Scheme (NDIS), Human Services Standards and National Standards for Disability Services (NSDS).

Expression is also required to be audited against ISO 9001 (Quality Management Systems) for both operational and governance processes. The Quality Management System is integrated with the NDIS and NSDS framework.

We conducted an external surveillance audit, mostly onsite and partly remote, for National Standards for Disability Services

(NSDS) and ISO 9001. Audits of this nature provide an opportunity to showcase how well Expression adheres to all compliance requirements. This audit focused on the organisation's documentation in place surrounding governance, policies, procedures, continual improvement processes, system documentation and client files.

The outcome of the audit this year was again very successful. That's thirteen years now that we've received accreditation under QMS ISO 9001 and seven years for NSDS Employment. The audit also specifically mentioned that our defined organisational objectives can be reasonably expected to be achieved on the basis of our results. This is a tribute in how the teams at Expression manage our clients and their services. Everyone involved in the auditing process and service delivery throughout the year should be commended. Their continued commitment to a high level of service delivery dictate this result. We're very much looking forward to the NDIS Practice Standards audit next year!



Expression staff discussing organisational updates

Engaging Our Community



Project: Rainbow

The Rainbow Project is an Information Linkages and Capacity Building (ILC) funded project which aims to build the capacity of individuals in the Deaf LGBTIQ+ community.

ILC Rainbow Project was led by Sam Martin (until February 2022) and Sherrie Beaver (since February 2022). The project's main objectives are to establish and develop peer support mechanisms, deliver social events and ensure access to information about mainstream LGBTIQ+ issues in Auslan.

This work is to also build partnerships with existing LGBTIQ+ organisations and services to improve accessibility and awareness of the specific needs of Deaf LGBTIQ+ people and communities.



Community event at Abbotsford Convent



Lockdowns in the second half of 2021 meant that many of the scheduled events for the project were either pushed online or delayed until 2022. We were able to host a number of events during that time and then as we emerged from lockdowns we were thrilled to be able to come back together face-to-face.

To help facilitate the running of events and other project related activities we successfully recruited two new Project Officers - Sherrie Beaver & Adam Garner - who have been instrumental in many successful activations. We've developed a striking visual brand for the Rainbow Project called Rainbow Expression, in partnership with Laura Bullock, a Deaf Queer artist from Perth. The branding has been rolled out for promotions around events and various types of collateral and merchandise.



In November 2021 we hosted a workshop on Gender Diversity and Pronouns with Dion Galea and got huge interest on the very important topic. We had 95 people in attendance to watch, Dion a Deaf and non-binary trans person working as an Auslan teacher, who is passionate about storytelling in Auslan. It was a fantastic event and something that everyone needs to be informed about.

We had over forty people, not including our crew, attend our Rainbow Trivia night, and there were around twenty Deaf/hard of hearing people in attendance. This is a fantastic achievement and we look forward to engaging more with this cohort and trying to expand our reach for future events.



Rainbow booth at Midsumma



Presentation to staff



Rainbow booth at local event

Rainbow Event Highlights:

- A virtual Rainbow Reunion was held on Zoom with Deaf Queer presenters facilitating the event
- Community information workshops on Zoom covering topics such as sexuality, sexual health, gender diversity and pronouns with various presenters
- Community events such as Rainbow Trivia Night and Deaf Queer History Night
- Midsumma 2022 – carnival, parade, and Road to Pride
- Development of Deaf Awareness Training (DAT) for LGBTIQ+ organisations
- Development of key training resources for internal use such as gender diversity & pronouns awareness for new staff

There's a rich history around the Deaf LGBTIQ+ community with many historical artefacts. As part of the project, we're curating, digitising and creating an archive to maintain and celebrate this important part of our history. The Rainbow Project team is excited about the remainder of 2022 with some major events coming up as we head toward the conclusion of the project. At the conclusion of this project in November 2022, there are plans in place to continue our support of our Queer community.

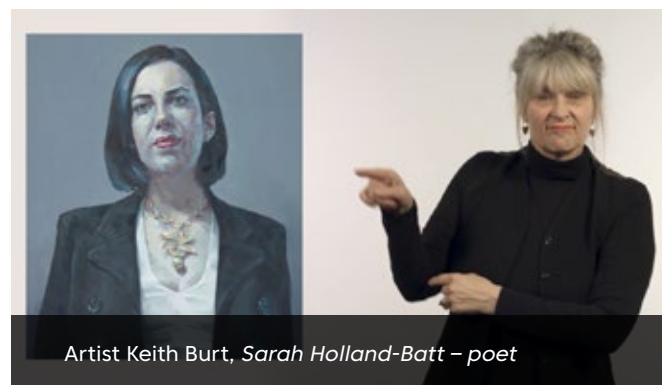


Video Productions

The COVID-19 pandemic required new ways of working to deliver services.

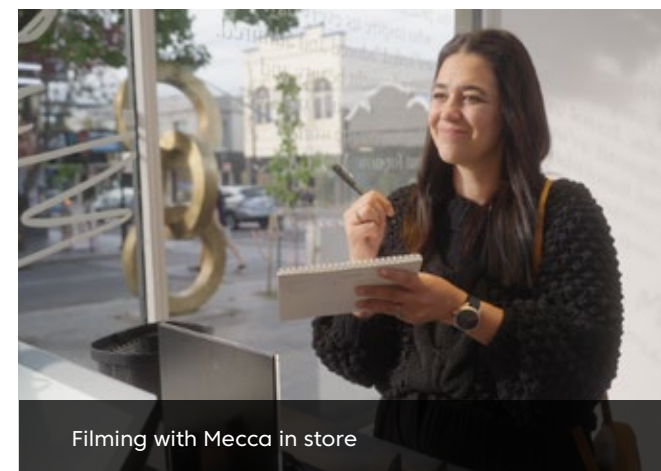
As business returned to relatively normal levels over the last year, we took the opportunity to rebuild our work and processes, focusing on flexibility and assessing how we approach translation.

We have delivered hundreds of videos to our clients over the last year across national, state and local Government departments, private sector businesses, educational institutions and more. We provided Auslan translations for every question in the 2021 Australian Census, which gave respondents the opportunity to list Auslan as the language they use at home for the first time.



We worked with the Art Gallery of New South Wales to translate over a hundred artist and artwork bios for the Archibald Prize, both the 2022 competition and the 2021 prize, which had been delayed due to COVID-19.

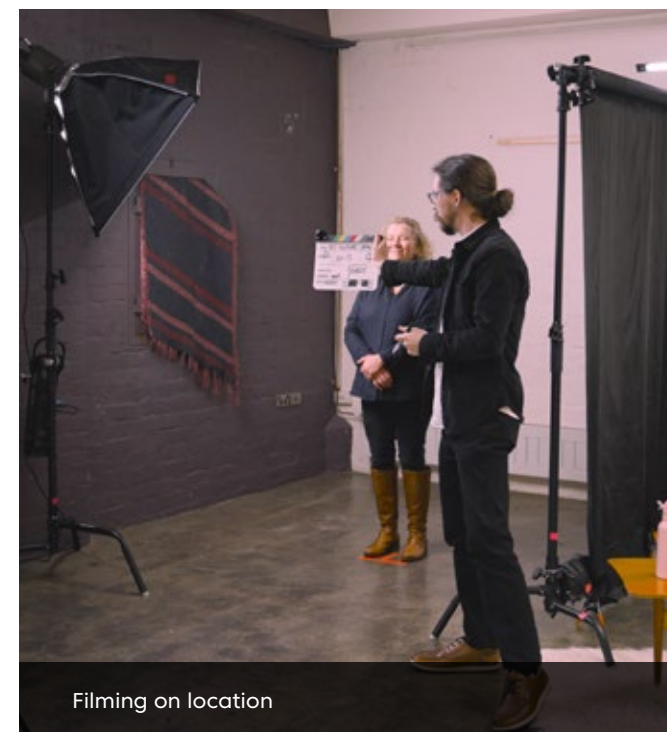
We supported key initiatives, like the Deaf Regional Health Project, to improve the experience and outcomes for Deaf and



hard of hearing people who need to go to hospital. We produced a series of eight professional development videos for Auslan interpreters, giving them key examples of how Deaf and hard of hearing patients might present at hospitals, and how to appropriately communicate sensitive information.

Through that project we also delivered dozens of vocabulary videos for the Auslan Anywhere platform, helping doctors and nurses learn key phrases to support their patients while waiting for an interpreter.

We have continued to deliver weekly ABC news segments in Auslan, working with an incredible team of researchers, translators and presenters. This team provides an Auslan-first approach to translation, where



experienced Auslan users work together to research and discuss topics without influence from the English language. This approach is now the gold standard for all our projects. This was used to great effect in our work with Deaf Victoria to deliver COVID-19 information to the community, ensuring access to information about health impacts, testing, vaccinations, repayment schemes, and more.

As awareness of Auslan and accessible information grows, so does demand for our services. We have continued to improve our equipment to ensure our production quality matches commercial industry standards. We have focused on flexibility and mobility with the introduction of new cameras, lights, computers and other devices, letting us work more easily at external sets and locations to match the content of videos we produce. These investments have meant we are well placed to increase our work in the future.



Project: Auslan Info Hub

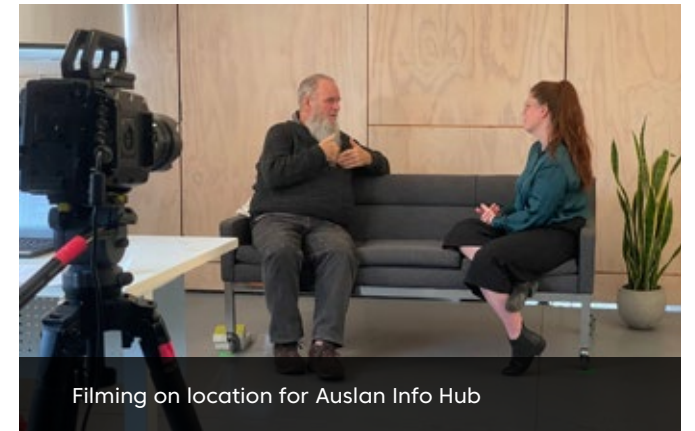
The Auslan Information Hub is an ILC funded project in collaboration with all Deaf organisations Nationally.

ILC Auslan Information Hub was led by Stef Linder (until November 2021) and Sherrie Beaver (since December 2021). It focuses on providing information in Auslan to the Deaf and hard of hearing community. It covers many methods of communication all with the focus on Auslan. We produce regular news segments tailored for social media covering big news topics in Australia and overseas. These have been very successful and provide insights to Auslan users and the Deaf community on important, topical events. Engagement is always high and has steadily grown across the year.

Collaboration is a key part of the Auslan Info Hub. The project team meets monthly for a huddle with the other project partners - Deaf Connect, Access Plus WA Deaf, and Deaf:CanDo with the goal to provide information in Auslan to as much of the Deaf community across Australia as possible.

We've reviewed and supported the translation practice and work at Expression across the year, providing an important conduit between the English and Auslan languages, and partnered with the ABC News to deliver an Australian first Auslan interpreted news bulletin on Sundays. This has been the first time that there is an Auslan specific news bulletin and demonstrates the demand across the country for information in an Auslan users first language.

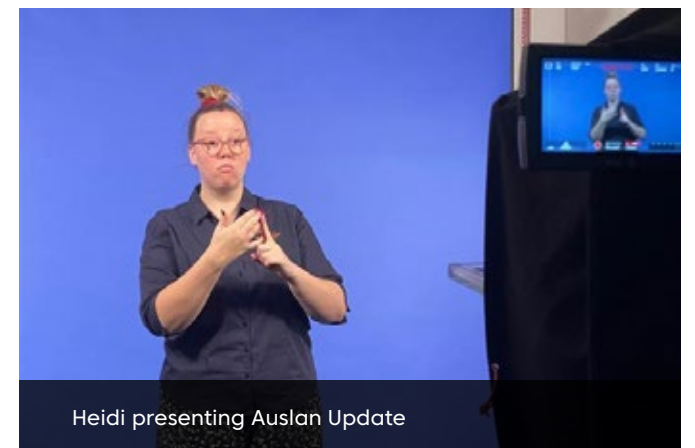
Data collection for Victoria and Tasmania around Auslan usage and establishing the topics of interest has been a big focus for the project team. We've seen the importance of recording and understanding Auslan usage across Australia in this year's census and the project team continues to work towards a clearer reflection of demographics of the Deaf community around Australia. The release of the latest ABC statistics on Auslan use across Australia has added valuable data.



Filming on location for Auslan Info Hub



Auslan discussion of James Webb telescope



Heidi presenting Auslan Update



Learning & Training

The Learning and Training team have had another exciting year, expanding to provide a wide range of services to the Deaf and hard of hearing community.

We have expanded our team with two full-time Auslan teachers and an Auslan Practice lead to ensure that we have the highest quality Auslan and Deaf Awareness Training, that remains in line with the needs of the Deaf and hard of hearing community.

Our Kindergarten Program provides Auslan and Deaf Awareness Training to over twenty kindergartens in Victoria. Our team has established a number of new programs and services to support Deaf and hard of



Kinder Auslan program



Channel 9 spot with Mark Santomartino

hearing people through all stages of their lives, particularly through expanding work with families to ensure that Deaf people have support to communicate with the people closest to them.

We have developed a pilot program with the Victorian College for the Deaf (VCD) to teach Auslan to families of students, supporting Auslan communication at home. This is combined with a new mentor program we have developed with VCD to support young Deaf people transitioning from high school to further education. We provide a Deaf mentor to support them in overcoming any barriers they may face at this crucial time, with someone who has

been there themselves and can share their lived experiences and provide real-world solutions. These are extremely exciting new programs and a terrific partnership, one we hope to expand to further support more Deaf students and young people in the future.

We have also been working hard to support people who are new to Australia, or are in need of both and English training with the Deaf Migrant Program. This program is designed to support people with the skills to communicate in Australia and access the services they need.

We have created many new partnerships this year. One example is our partnership with Woolworths Pathway Project in collaboration with our Employment team. This project is moving to its second site in Victoria with plans to expand to a number of major Victorian sites, then nationally. We have designed this project to provide fully accessible employment to the Deaf community. As well as this, we have been working with the major cosmetic group Mecca to produce digital Auslan training and Deaf Awareness eLearning. This will be used to train Mecca staff in over one hundred stores across Australia.



Auslan community course

We have also been working to keep Deaf Australians safer, expanding our relationship with Emergency Management Victoria to provide Auslan training and education support to their team. The goal is to make sure Deaf and hard of hearing people can receive the emergency information they need to stay safe.

As we continue to grow at Expression and look to next year, the Learning & Training team remain committed to making our workplace more accessible for all staff, and have organised access to formal qualifications in Auslan through our partnership with Melbourne Polytechnic.

In 2022 we will have more than ten staff members complete an Auslan Certificate level course through our staff Auslan programs.



Learning & Training presentation

We are proud to provide continuing support to the community through new technology projects like Auslan Anywhere, and grass roots programs like the Deaf Regional Health Project. The Learning & Training team are excited about continuing to expand our services in line with the needs of the community and to grow opportunities for Deaf and hard of hearing people.

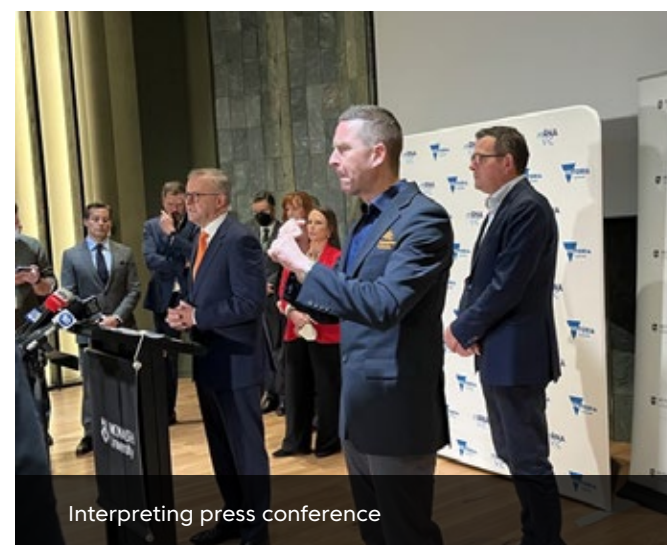


Interpreting

The Interpreting department has been through some big changes this year.

With change comes opportunity. This year was an exciting time for us as we increased our interpreter pool, increased the hours of interpreting services delivered and increased our levels of face-to-face interpreting appointments. More interpreters and more service hours delivered means more access for our community members that rely on interpreting day in and day out.

We had a successful launch of our new brand 'Expression Interpreting' in May, aligning our department with the rest of the organisation and positioning us to further develop partnerships with external organisations and grow recognition of our services within the community.



Interpreting press conference

Overall demand for interpreting services continued to grow, reflecting increased awareness about Auslan in the wider community, as well as greater levels of access for individuals. It has been a busy, challenging and rewarding time as we continue to strive to meet growing demand and adapt to the evolving post-pandemic environment.



Some of the Language team

One of our greatest strengths is our fantastic and dedicated team. The booking office continues to grow, and we are proudly becoming a more diverse bi-lingual and bi-cultural booking team.

Our Interpreting team is also growing, providing note-taking and live captioning services. This volume of staff allows us to deliver services while being adaptable to client needs. As part of our growth and in response to client needs, we have been promoting community engagement and developing partnerships.

We have continued to partner with Emergency Management Victoria (EMV) to make critical information in emergencies accessible in Auslan, as well as partnering with the Victorian and Tasmanian State Governments to provide interpreters at press conferences. We have also provided interpreters for COVID-19 vaccinations through Government vaccination hubs and accessible vaccination days at Expression offices.



AFL event interpreting

We have continued to foster our partnership with the AFL, providing Auslan interpreting for key events like the AFLW Final, Dreamtime games, and AFL Final Series matches. We are very proud of the work of our Emergency & Media Interpreting Team throughout this year. The group is composed of both Deaf and hearing interpreters who are committed to providing the highest level of service and setting the standard for media interpreting in Australia. In particular, Tasmania's press conferences and our work with EMV showcase the amazing skills of our NAATI qualified Deaf interpreters on screen, and the teamwork between our Deaf and hearing interpreters.

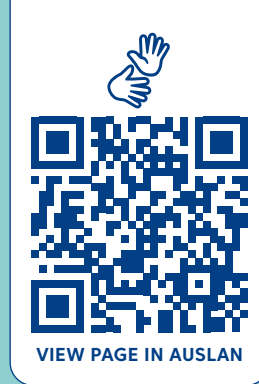


Interpreting ABC News

In addition to these important initiatives, we have continued to work with other service areas at Expression such as Marketing & Engagement and Video Productions to produce the ABC News segment. This news segment screens live at 5pm every Sunday on ABC, and online via ABC iView. Aside from these existing partnerships, this year we embarked on a new trial with Monash Health to provide access to Auslan interpreters every day from 9am-5pm across Monash Health hospital campuses. This is the first time a pilot program of this nature has been trialled within the public health system in Australia, and has resulted in an increase in Auslan interpreter usage within Monash Health. We are optimistic about other hospitals utilising a similar model in future.

We also hit the road to meet clients and raise awareness about free interpreting services for over 65's. This is a Government funded initiative available to anyone over the age of 65 (or Aboriginal and Torres Strait Islander people over 50) who do not have an NDIS plan. Support for Deaf seniors is critical, and increased awareness about this service allows community members access to improve their quality of life.

As we look ahead, we are striving to develop new programs, new interpreter pathways, partnerships and services that will further increase access for our community. We are delighted to see the free TAFE courses being made available to increase the Auslan accredited workforce in the future.



Project: Workplace Development

Expression Interpreting has continued to grow the delivery of TAFE interpreting services across Victoria this year.

This project, funded by the Department of Education (DET), was established to support new interpreters throughout the training pathway and to grow the delivery of TAFE interpreting. To become a NAATI certified Auslan interpreter is a long and difficult process, and the project team developed a program that nurtured young potential interpreters going through the process. With partners like Melbourne Polytechnic, RMIT University, NAATI, as well as both ASLIA Victoria and Tasmania we were able to provide a pathway to accreditation that focused more on the development of each individual potential interpreter.

This year, we delivered a pilot Interpreter Internship Program, employing two interpreters in training to support them in their progress toward attaining their NAATI Certified Provisional Interpreter credential. The program involved delivering mentoring from both staff and casual interpreters, NAATI test preparation sessions for RMIT Diploma of Interpreting students, and targeted Professional Development. These sessions were available to any interpreters interested in working in TAFE, as well as the two interns who worked closely with our staff interpreter team, their mentors, and students in TAFE wanting to develop their skills. The program has been a huge success with the potential to provide real systemic change for developing interpreters in the long term.

Our gratitude goes to the project teams, staff from other departments, and sponsors for their commitment and support for these projects and for ensuring that all projects continue to be aligned with Expression's values and are of benefit to the community we support.

In Service of Our Community

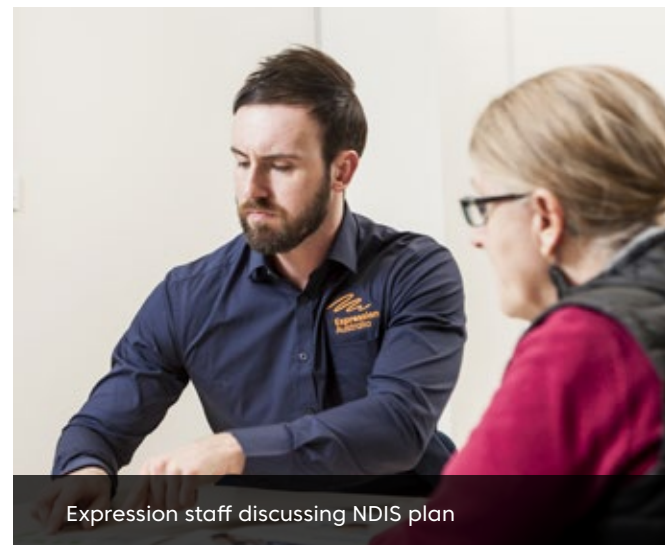


Support Coordination

Our Support Coordinators assist clients to understand and implement their NDIS funded support plans, and link to community and other government services.

During the last twelve months, we have strived to facilitate an effective model of service to our clients via face-to-face and online communication. This year our team received additional training workshops, which served as an invaluable team building exercise, galvanised the team in a difficult time and ultimately meant improved support to our clients.

Our Support Coordinators took a leading role with clients linked to additional service providers, such as mental health, guardianship, housing and child protection.



Expression staff discussing NDIS plan



Support team workshop

Recently we developed an improved real-time billing and KPI system, which allowed our team to function more efficiently in both Victoria and Tasmania with new goals and measurable outcomes.

Ensuring effective processes are in place means that we have more room to explore opportunities on how we can better deliver increased services to more of our clients. We look forward to increasing our client services, including providing additional information sessions with a focus on staffing updates and pathways on how to access services.

Support Work

The Support Work department was restructured in October of 2021, merging the Tasmanian and Victorian Support Work teams.

Scott Johnston, the former Support Work manager departed in December, leaving Tamas Elliott as acting manager. In March 2022, James Hale was appointed Manager of Support Work and NDIS Service Operations, overseeing Victorian and Tasmanian Support Workers and reporting to Tamas. The focus of this role is to improve the Support Work processes such as referrals and allocations, as well as migrating to the Client Management Software platform Lumary. The completed Lumary implementation ensures we maintain consistent processes and meet all NDIS rules and guidelines.

In May of this year, Tamas moved into a new role as Manager of NDIS Service Operations reporting to Lando Antonelli, the General Manager Advancing Services. This new role involves overseeing the Accommodation Services and Support Work departments.



Support worker in residence

Key priorities also include:

- Refining the restructure and reporting lines for Support Work and NDIS Services
- Upskilling and utilising workforce
- System Integration with CRM rollout
- Exploring partnership opportunities to expand the workforce
- Exploring housing opportunities and new NDIS service line items to grow communities and increase positive impact for Deaf/HoH NDIS participants

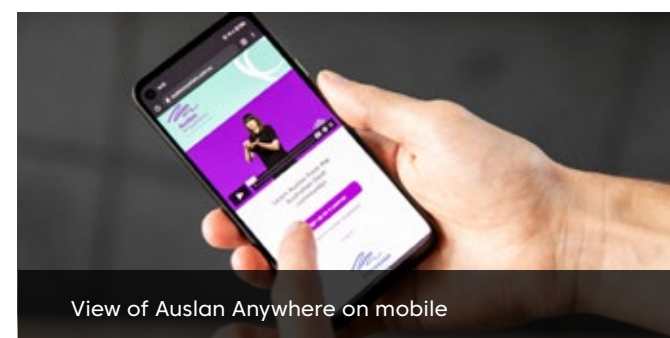
Our Support Workers have been delivering face-to-face services with Deaf/HoH clients throughout two interrupted years with lockdowns. The program is growing the number of casual Support Workers in Victoria and Tasmania to meet community needs and reduce waiting list time, ultimately increasing our service delivery to our community.



Project: Deaf Regional Health

The Deaf Regional Health Project is an ILC Project funded by the National Disability Insurance Agency.

We ramped up the two year project with a huge impact on all three target groups – Hospitals, Interpreters, and Deaf and hard of hearing people in Regional Victoria. We created new communication resources for use in hospitals, including Auslan posters featuring artwork from Deaf artist Gonketa (Jaycob Campbell). We translated essential triage/intake questions into Auslan via communication cards, and made the translations accessible in video format via the Auslan Anywhere application.

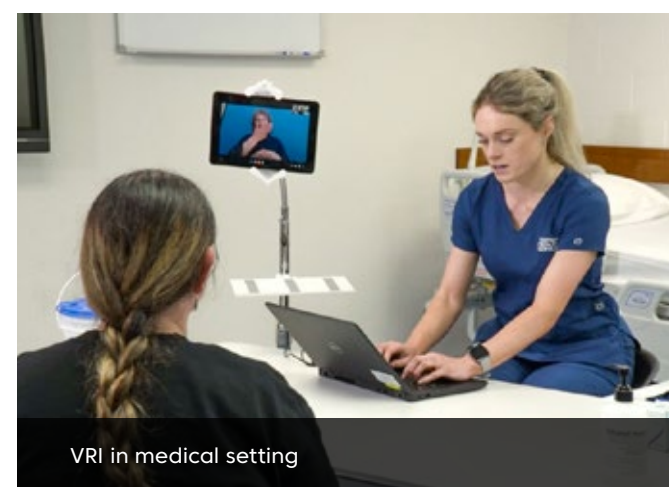


View of Auslan Anywhere on mobile

To date, we have distributed over 1,000 communication cards to more than twenty hospitals in Victoria and Tasmania.

We have worked closely with the Tasmanian Health Service and Royal Hobart Hospital to create tailored Video Remote Interpreting (VRI) guides for their staff. We also provided the Royal Hobart Hospital with equipment; iPads, stands, speakers, and backgrounds, to set up a dedicated VRI consultation room for

Deaf patients. We have created a VRI best practice guide designed to be shared with any hospital to assist them to access Auslan interpreters on VRI.



VRI in medical setting

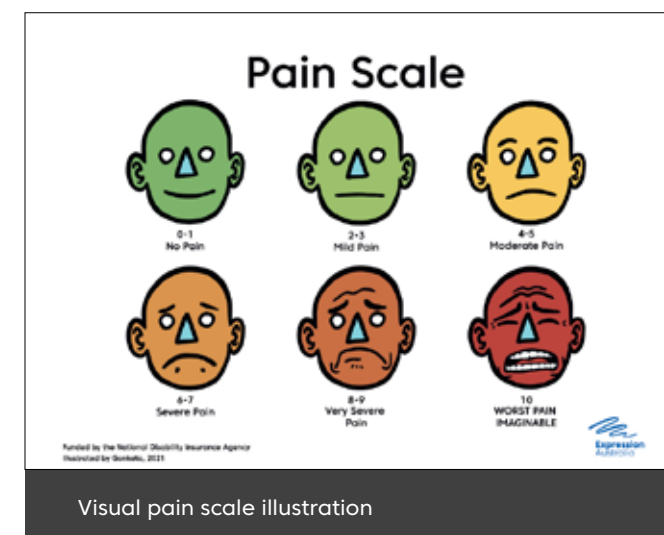
In addition to resources that can be shared with healthcare workers and the Deaf community, we also delivered Deaf Awareness Training to the emergency, inpatient and allied health teams at Albury Wodonga Hospital, Barwon Health, and Tasmania Health Service.

For the community, we have started delivering Deaf led VRI workshops for regional Deaf community members in Victoria and Tasmania to learn about accessing VRI in hospital settings, and the different range of services that are available. The workshop also included



VIEW PAGE IN AUSLAN

information raising awareness about advocacy support, feedback and complaint mechanisms. We will continue delivering workshops throughout the rest of 2022.



Visual pain scale illustration

For interpreters, we have developed a partnership with Monash University to deliver professional development tailored to working in hospital settings. In the first round we approached regional Victorian and Tasmanian interpreters, with thirty-one interpreters completing the free course. They all gave excellent feedback and reported improved confidence working in hospital settings. The plan is for round two of the training program to be opened up to Auslan interpreters nationwide. Along with the e-learning content developed with Monash, our Video Productions and Translation team filmed a series of videos roleplaying different types of medical consultations and diagnostic procedures to help demonstrate the principles and concepts in practice.

The project team in conjunction with media agency ThinkHQ developed a series of cultural competency training videos. These were developed to help medical institutions understand culture, appropriateness and best practice when communicating with Deaf community members.

The Deaf Regional Health project received widespread media coverage in both Victoria and Tasmania, especially in regional areas. There were many contributors to the success of this project, none more so than Project Manager, Ange Lin. Thankyou also to Tamara Pearce and Rebecca Hamilton.



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Hospital communication cards

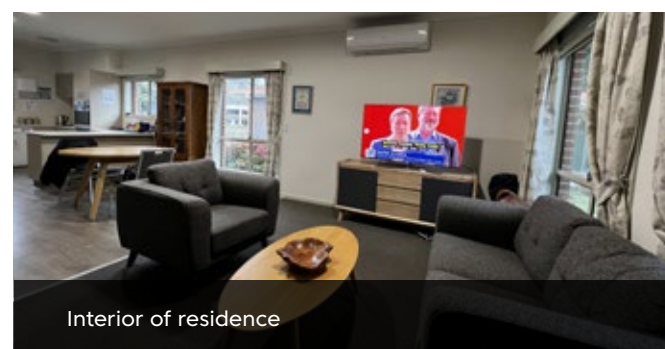


Accommodation

This year has seen the Support Work and Accommodation Services teams continue to adapt to living with COVID-19, amidst dealing with high numbers of daily reported COVID-19 cases in both Victoria and Tasmania.

In the Accommodation Services department, we had been very fortunate to have zero reported COVID-19 outbreaks for almost two years, with our first outbreak at one house in early January 2022 that lasted ten days, totalling three cases. This is a testament to the dedication of staff that ensured the highest standard of infection control and mitigation strategies were implemented.

We were equipped with a COVIDsafe Outbreak Management Plan with support from Expression Australia's Quality and Emergency Planning Committee. It was a great learning experience for the team to improve our education around infection control, internal and external contingency staffing, and client isolation management.



Interior of residence



Accommodation residences

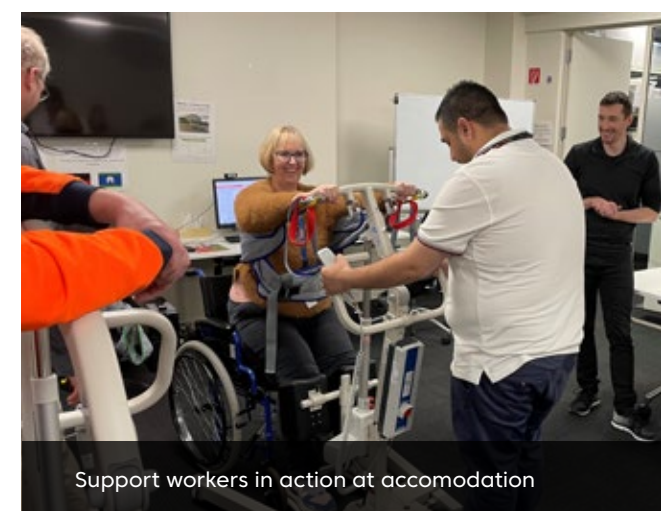
We have been very grateful to partner with the Hawthorn Access Health & Community as a Public Health Unit representative to provide COVID-19 advice, Community Health Nurse support, isolation management, and supply of emergency personal protective equipment (PPE) and rapid antigen tests (RATs). The representatives from this agency were very Deaf friendly and made themselves available to communicate with Deaf staff at Accommodation Services via SMS after hours and on weekends.

In May, the Community Health Nurse from Access Health & Community provided free COVID-19 infection control and PPE training with Expression interpreters at East Melbourne and Nunawading. The feedback from both teams was that the session was very positive and Deaf-friendly. During the lockdowns and outbreaks at Accommodation Services, the Support Work team provided excellent contingency staffing to fill vacant shifts, ensuring continuity of support to clients. This was part of an ongoing successful hybrid model that provides our clients an Auslan-first approach.



COVID-19 training workshop at East Melbourne

This initiative has reduced Expression's reliance on outsourcing support staff who are not fluent in Auslan and lack an understanding of how best to work with Deaf residents. Our supported accommodation services are unique in Victoria and we're proud to deliver an Auslan first environment that's safe and secure for our residents and look forward to the year ahead.



Support workers in action at accommodation



Accommodation presentation

The Accommodation Services houses, owned by Supported Disability Accommodation (SDA) provider Department of Families, Fairness and Housing (DFFH) underwent some SDA Minor Upgrade Works and was completed at the end of June.

These upgrades included:

- Split air conditioner/heating systems in each bedroom and communal areas
- Dimmable LED lights installed with increased luminosity
- Hot water tanks
- Re-painting communal areas
- Kitchen/bathroom repairs including flooring
- Fencing repairs



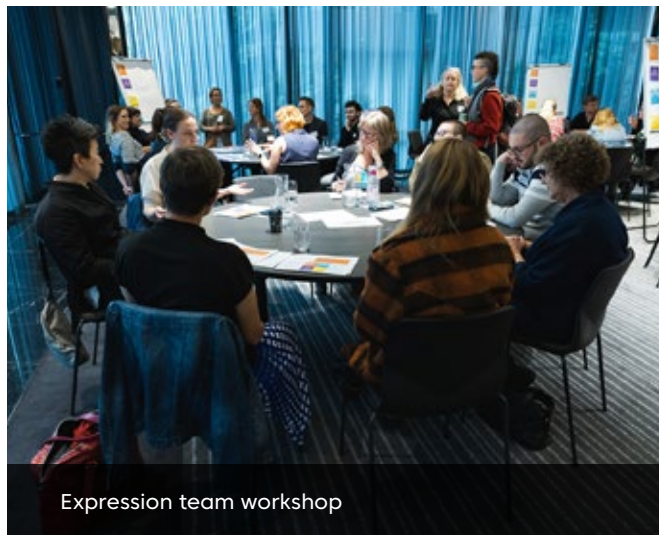
Employment

The past twelve months proved to be a challenging time for the Employment team.

Throughout the last 12 months, we have provided ongoing support and services to our participants and we also ensured our staff well-being was prioritised. Several contingency measures were put in place to ensure our department was not forced to close as a result of lockdowns impacting our operations.

We were fortunately able to continue to provide services whilst complying with the evolving government directives around guidelines and lockdowns. Both staff and participants were able to adapt and enable essential meetings via different technologies such as Microsoft Teams, Zoom and FaceTime. The pandemic saw high unemployment numbers and the challenging times for businesses forced them to trim operations. This made things difficult for our participants to find work, as well as our staff in sustaining their confidence whilst building resilience through this time.

Towards the end of 2021 and early 2022, Australia saw people across different industry sectors reflecting on the year and contemplating new ventures and career aspirations. At Expression we were no different. Most of our team opted to take a different career path outside of Expression Employment and we thank them for their services and contribution.



Special thanks to Mary Koutzamanis, our manager who departed at the end of 2021. Also thanks to Nick Steer for his exceptional support and service in the Employment Team as Senior Operations Coordinator, and later stepping up as Acting Manager of Expression Employment. Nick has since moved to a new role as Business Intelligence Analyst at Expression.

We also want to thank our many participants for their understanding, collaboration and support over the past 12 months and we remain humbled by their kind feedback in the process. With national unemployment levels now at 3.5%, their lowest ever, in combination with the national labour

shortages, we have had more opportunities with like-minded businesses to collaborate and support our participants.



We have been working closely with major companies, such as Woolworths, developing new recruiting processes and training to ensure their workplaces are supportive and welcoming for our Deaf and hard of hearing participants. We are looking forward to working with a number of other companies that have come forward to establish partnerships with us, and we look forward to progressing and enabling more employment opportunities for our participants.



Project: Reconnect 2021 & WorkingOUT

We have wrapped up two key projects this year, each providing valued employment services to our community members.

The 2021 Reconnect Program, funded by the Department of Education (DET), aims to provide direct and comprehensive support services to targeted participants.

These participants are either Deaf, hard of hearing, culturally and linguistically diverse, or LGBTQIA+, and who were experiencing significant complex barriers to participating in further education, training, or employment.

Our Reconnect Coordinators Keira Leike and Sasha Chong led the coordination of services for community members who experience disconnection and support their progress into study or work. Services that the Reconnect Coordination delivered included working with education providers to ensure access needs were met, wrap-around supports such as mental health and funding to access mental health services, and course and career counselling.

Working within the Expression Employment Team, the Reconnect Coordinators were proactive in their approach to community outreach, identifying eligible participants and creating pathways for participant re-engagement into study and/or employment.

The program was highly valued by our participants, and many have been able to pursue further study in their chosen field. We extend our thanks to Keira and Sasha for their contribution to this valuable and important life changing program.

Since 2013, Expression Australia has been delivering the WorkingOUT program for LGBTQIA+ participants.

We want to thank the LGBTQIA+ community for embracing this project and to acknowledge the importance of LGBTQIA+ specific support services to the community.

In January 2022, it was determined that this program would be best served by a specialist disability service provider. WISE offered to work closely with us to transition many of our WorkingOUT participants to their services.

By March 2022, the transition to WISE Employment was finalised. It is important to note that we continue to provide employment services to those who are Deaf, hard of hearing, Deafblind and who also identify themselves as part of the LGBTQIA+ community.



Audiology

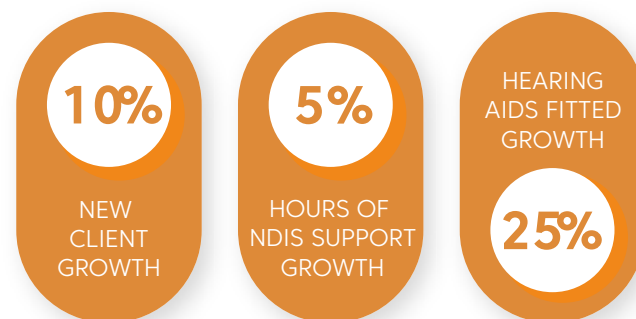
The Audiology team was glad to see the end of lockdowns and to be back in the clinic, so we could get back to helping our clients improve their hearing and communication.

The COVID-19 pandemic resulted in some positive changes to our business, with the team transitioning to telehealth appointments, while bluetooth-enabled hearing aids allowed us to deliver remote fine-tuning appointments from the comfort of the clients' homes. Post lockdown, both solutions still remain available to clients that are unable to get to the clinic and have provided clients with far greater flexibility with their hearing care.



Audiology services at Oakleigh clinic

As lockdown eased, we successfully continued providing our services from East Melbourne, Oakleigh, Geelong, and Frankston clinics. Our Oakleigh clinic underwent the final stages of its renovation and is now a more welcoming, warm, and spacious environment for our clients.



With a goal of making hearing and communication devices more accessible, we created an online Audiology store stocked with a range of assistive listening devices and essentials for those who use hearing aids. We also continued to share our knowledge of hearing health in the Age Newspaper and 3AW radio.

Throughout the year we provided Hearing Awareness Training to businesses who employ and work with hard of hearing (HoH) staff, as well to family and friends of HoH individuals. These training sessions allowed colleagues and families to understand what it can be like living with hearing loss, and to be able to better support HoH individuals. We are immensely proud of how our Audiology team supported our clients throughout a unique and challenging year.



Service Centre

The Service Centre has been hard at work this year improving services to ensure all community members receive the most seamless customer service.

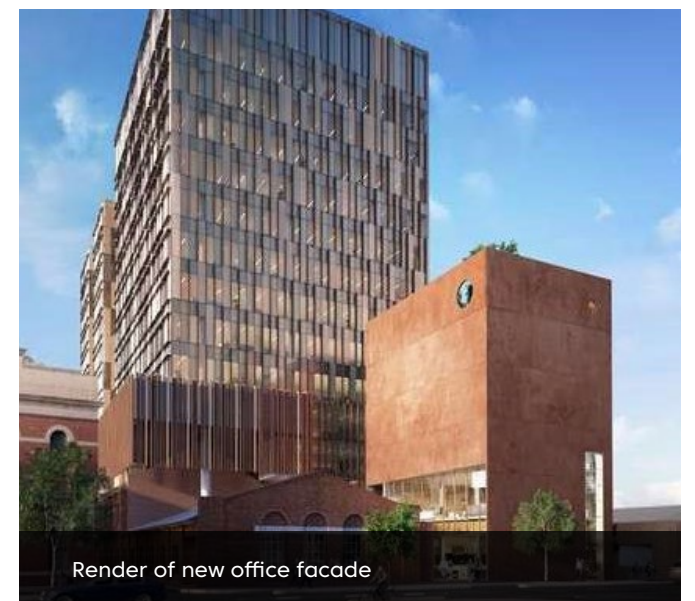
We have worked closely with every department at Expression to understand the new services we can provide, and to make sure we have the most up to date information and processes to support our teams and community.

Some of our projects for this year have included updating our systems. We have started major IT infrastructure projects to centralise and streamline our NDIS services using platforms such as Lumary and Salesforce. This will make it easier and faster to understand the needs of individual clients and direct them to appropriate services.

The Service Centre manages the smooth operations of each office and has been regularly updating operational and safety equipment, maintaining hardware and electronics, and more recently ensuring that staff have access to new, comfortable and professional uniforms. We have been hard at work planning the physical move to the new building, as well as further developing our customer service experience to provide an environment where everyone feels comfortable and welcome.



East Melbourne office waiting area



Render of new office facade

Acknowledgements

We are very grateful to our partners, sponsors and supporters for helping us create systemic change across the nation.



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Financial Report

Victorian Deaf Society And Controlled Entity
(ACN 004 058 084)
A Company Limited By Guarantee

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 2022 and report as follows.

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

Mr D (Demetrio) Zema – Chair (from November 2022) - LLB, BA (International Relations) (La Trobe), Director – Law Squared, Director of The Pride Fund Ltd and YGAP Ltd, member Strategy, Planning and Performance Committee and Nominations and Remuneration Committee, appointed April 2017

Ms C A (Catherine) Santo – Chair (until October 2021) - MAICD, BA (Psych), BSW, Fellowship of the Australian Institute of Socio-Analysis, Organisational Consultant and Director – Santo & Williams Pty Ltd. Member Nominations and Remuneration Committee, appointed October 2014 (Resigned December 2021).

Mr G P (Gavin) Balharrie – President - BA (Planning and Design), BA (Property and Construction), AIQS, GAICD, National Director WT Partnership, member Property Planning Committee, Strategy, Planning and Performance Committee and Nominations and Remuneration Committee, appointed October 2016.

Mr S (Scott) Phillips – Treasurer CA, B Bus. (Accountancy), CEO – Asparq, Chair - Finance, Audit & Risk Committee, and Investment Sub-committee, appointed 30 June 2020 (Resigned June 2022)

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

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. Member Strategy, Planning and Performance Committee and Property Planning Committee, appointed October 2019.

Mr J (Jamie) Mead – MEng (Loughborough University), CEO – Talaria Asset Management, Member Finance, Audit & Risk Committee, and Investment Sub-committee, appointed 20 October 2020 (Resigned July 2022)

Mr P (Praveen) Reddy – BEng (Chem), MBA, GAICD, Executive Director – Freight Victoria at Department of Transport, member – Strategy, Planning and Performance Committee, appointed April 2015.

Ms S (Simone) M Williams – MA (Comms), BA (AustSt), Chief Communications Officer, Victorian Department of Health from June 2021 and previously Executive Director Strategic Communications and Marketing – Headspace National Youth Mental Health Foundation. Chair Strategy, Planning and Performance Committee, appointed November 2017 (Resigned November 2021)

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, 31 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 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	10/10	-	3/3	1/1	-	-
C Santo	3/3	-	2/2	-	-	-
G Balharrie	10/10	-	2/2	1/1	-	5/5
S Phillips	9/10	8/8	-	-	4/4	-
I Farinacci	5/6	-	-	-	-	-
M Hale	8/10	-	-	-	-	2/5
J Mead	8/10	7/8	-	-	4/4	-
P Reddy	10/10	-	-	-	-	-
S Williams	4/5	-	-	1/1	-	-

Principal Activities

The principal activities of the Society are to provide a range of services for people in the State of Victoria and Tasmania 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.

Detailed key performance indicators (KPI's) are developed within departmental annual business plans and reported on to the CEO each month, and to the Board each month through the CEO report. Each year, the Strategy, Planning and Performance Committee set annual Board KPI's.

Operating Results

The net loss for the year was \$2,343,125 (2021: profit of \$1,008,036). Total comprehensive loss for the year was \$4,441,859 (2021: profit of \$4,414,692).

Review of Operations

The financial year commenced optimistically with COVID-19 pandemic restrictions behind us however unfortunately metropolitan Victoria went back into lockdown from July through to October. Whilst the organisation had done well to deliver many services remotely during previous lockdowns, many services require face to face contact which was not possible during lockdowns. Client confidence to resume face to face services was also slow following the easing of restrictions and the lead into the Christmas/New Year period. Unfortunately, this meant that “normalised” operations didn’t really recommence post COVID until early 2022 along with many of the initiatives associated with the new strategic plan.

Furthermore, compared to the prior financial year, the financial performance was negatively impacted by the removal of the Federal Governments JobKeeper scheme, which provided net revenue (net of employee top up payments) of \$3,273,234 in the previous financial year, accounting for much of the revenue shortfall in the current year.

The financial performance was also adversely with weaker receipts of Dividend and Distribution Income of \$975,831 (2021: \$2,109,326) from the Investment portfolio. This, along with the removal of JobKeeper accounted for reduction in profit of \$4,406,729 compared to the previous year, against an overall profit reduction of \$3,351,161.

This volatility in global investment markets had an adverse impact on the Society's investment portfolio performance being a negative 1.89% return (2021: 16.64% return). Whilst a disappointing outcome, the Board takes a long-term view, having a target a total investment return of at least inflation plus 4.50% per year over a rolling 7-year period, net of all costs. The performance of the portfolio is tracking to this target and, in some compensation, the performance in the financial year still exceeded relevant market benchmarks. Nevertheless, the impact in the financial was a Other Comprehensive Loss (OCL) of \$2,098,734 (2021: Other Comprehensive Income \$3,406,656), a reduction of \$5,505,390. A healthy investment balance remains at 30 June 2022 of \$23,393,215.

In response to the COVID-19 lockdowns throughout 2020/2021, the Expression Interpreting business had pivoted well with the implementation of Video Remote Interpreting (VRI) services and with operations returning to some post COVID normalcy in the second half of the financial year, a 16.1% increase in revenue resulted and we are also seeing a shift back to on site interpreting which is generally the client preference although VRI has now been established as an appropriate service alternative for a range of settings. The biggest challenge in meeting our growth objectives remains the supply of interpreters and we continue to explore opportunities to grow and maximise availability to reduce Unable to Service (UtS) rates.

Our audiology business, Expression Audiology, increased revenue by a modest 4.0% against more substantial growth within our strategic plan targets. This was largely due to again COVID-19 lockdowns and clients expressing reluctance to be onsite and delayed appointments until government stay at home orders were lifted. With increase audiology capacity, we anticipate this area to continue to grow in the coming year.

During the financial year, Expression Employment, transitioned two of the DES specialists' contracts to another service provider as EA refocused its efforts on Deaf and hard of hearing clients. The sector also experienced significant recruitment challenges in the exiting of employment consultants and re-hiring and a difficult job market to place clients as a result, the financial performance is down on the previous year.

Other services of Support Work, Support Coordination and Learning & Training also continued to be adversely impacted by COVID restrictions in the first half of the financial year with many face to face services not possible and/or the reduction in demand, also impacted by client safety fears.

With the ongoing challenges from COVID-19 during the first half of the year, the organisation had a strong focus on cost control, deferring some key senior appointments following the organisational restructure undertaken during the previous year. The new year will appoint these positions to ensure appropriate capabilities are in place to deliver of the 2021-2024 strategic plan and other marketing activities with services able to resume more fully.

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 2022, the number of members, including life members was 33. The combined total amount that members of the company may be liable to contribute if the Society is wound up is \$160.

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.

Directors: Mr D Zema, Ms C A Santo, Mr G P Balharrie, Mr S Phillips, Ms I Farinacci, Ms M Hale, Mr J Mead, Mr P Reddy and Ms S M Williams.

Executives: Ms N Long, Ms T Hill, Ms K P Kavanagh, Ms T N Pearce, Mr G McQueen, Mr L Antonelli and Ms M Saba.

Likely Developments and Expected Results

With cautious optimism, we are progressing now with a post COVID normal business operating environment and are looking to be able to execute the strategic plan initiatives more fully. However, with the challenging financial performance results over the past years, close monitoring will take place to ensure recovery is being achieved in the appropriate timeframes. Furthermore, due to uncertainty, we are not factoring in any strong recovery in our investment portfolio due to the ongoing global market volatility.

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 19 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

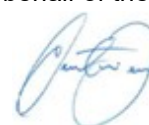
No person has applied for leave of any Court to bring proceedings on behalf of the Society.

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 64.

Signed in accordance with a resolution of the Directors.

On behalf of the Directors.



D ZEMA
Chair - Director



P REDDY
Director

Dated: 12th October 2022



Building a better
working world

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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 2022, 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:

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

Ernst & Young

Kylie Bodenham
Partner
12 October 2022

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Consolidated	
		2022 \$	2021 \$
Revenue	2a	15,031,835	13,008,454
Other income	2b	1,088,680	6,913,596
		<u>16,120,515</u>	<u>19,922,050</u>
Expenses			
Employee costs		(12,217,817)	(13,855,296)
Depreciation and amortisation		(1,038,460)	(968,852)
Other expenses		(5,172,359)	(4,029,248)
Finance Cost		(35,004)	(60,618)
		<u>(18,463,640)</u>	<u>(18,914,014)</u>
Net (loss) / profit		<u>(2,343,125)</u>	<u>1,008,036</u>
<i>Items that will not be reclassified to the profit or loss</i>			
Changes in fair value of equity investments at FVOCI		(2,098,734)	3,406,656
Other comprehensive income for the year		<u>(2,098,734)</u>	<u>3,406,656</u>
Total comprehensive income for the year		<u>(4,441,859)</u>	<u>4,414,692</u>

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

Consolidated

	Notes	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	5	2,910,261	1,903,872
Trade and other receivables	6	1,846,022	2,164,134
Inventories		28,214	22,380
Other financial assets held in trust		17,384	22,612
Other assets	7	412,242	349,407
TOTAL CURRENT ASSETS		5,214,123	4,462,405
NON-CURRENT ASSETS			
Financial assets	8	23,393,215	28,830,977
Plant and equipment	9	176,114	378,685
Right-of-use assets	18	341,396	1,048,568
Intangible assets	10	144,104	339,188
TOTAL NON-CURRENT ASSETS		24,054,829	30,597,418
TOTAL ASSETS		29,268,953	35,059,823
CURRENT LIABILITIES			
Trade and other payables	11	1,791,120	998,843
Payables – held in trust		16,721	22,612
Provisions	12	1,330,275	1,304,795
Lease Liabilities	18	317,431	765,328
TOTAL CURRENT LIABILITIES		3,455,547	3,091,578
NON-CURRENT LIABILITIES			
Provisions	12	332,972	354,399
Lease Liabilities	18	68,408	429,715
TOTAL NON-CURRENT LIABILITIES		401,380	784,114
TOTAL LIABILITIES		3,856,927	3,875,692
NET ASSETS		25,412,026	31,184,131
EQUITY			
Reserves		1,877,509	6,152,877
Retained earnings		23,534,517	25,031,254
TOTAL EQUITY		25,412,026	31,184,131

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	Financial Assets at FVOCI Reserve	Tasmanian Deaf Society Reserve	Unspent grants Reserve	Retained Earnings	Total Equity
	\$	\$	\$	\$	\$
As at 1 July 2020	62,877	547,716	2,141,729	23,957,483	26,709,805
Profit for the year	-	-	-	1,008,306	1,008,306
Changes in fair value of available-for-sale financial assets, net of tax	3,406,656	-	-	-	3,406,656
Transfer to Unspent grants reserve	-	-	59,634	-	59,634
Transfer of gain on disposal of equity investments at FVOCI to retained earnings	(65,465)	-	-	65,465	-
Total comprehensive income for the year	3,341,191	-	59,634	1,073,771	4,414,692
Balance as at 30 June 2021	3,404,068	547,716	2,201,363	25,030,984	31,184,131
Profit 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	-	(547,716)	-	547,716	-
Transfer to Unspent grants reserve	-	-	(1,629,198)	298,940	(1,330,248)
Transfer of gain on disposal of equity investments at FVOCI to retained earnings	-	-	-	-	-
Total comprehensive income for the year	(2,098,734)	-	-	(2,373,914)	(4,472,648)
Balance as at 30 June 2022	1,305,334	-	572,175	23,534,517	25,412,026

The accompanying notes form part of these financial statements.

STATEMENT OF CASHFLOWS FOR YEAR ENDED 30 JUNE 2022

Note	Consolidated	
	2022 \$	2021 \$
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts from government and customers	13,092,093	22,205,489
Payments to suppliers and employees	(17,817,650)	(22,378,663)
Interest Paid	(35,925)	(62,338)
Interest received	3,749	4,471
Dividends and distributions received	929,539	951,938
Donations, bequests and fundraising	839,571	40,664
Net cash provided by operating activities	(2,988,623)	761,561
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant & equipment	36,357	151,303
Proceeds from sale of investments	10,597,651	9,488,487
Payment for plant & equipment	(71,152)	(57,869)
Payment for intangibles	-	(209,116)
Payment for investments	(5,797,651)	(9,487,941)
Net cash used in investing activities	4,765,205	(115,136)
CASH FLOW FROM FINANCING ACTIVITIES		
Payment of principal portion of lease liabilities	(765,744)	(843,692)
Movements in term deposits representing net cash used in financing activities	(4,449)	(69,797)
Net Cash used in financing activities	(770,193)	(913,489)
Net increase in cash held	1,006,389	(267,063)
Cash at the beginning of the financial year	1,903,872	2,170,935
Cash at the end of the financial year	2,910,261	1,903,872

The accompanying notes form part of these financial statements.

Notes to the Financial Statements
for the year ended 30 June 2022

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 4, 340 Albert Street, East Melbourne, Vic 3002.

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.

Victorian Deaf Society has adopted AASB 1060 General Purpose Financial Statements - Simplified Disclosures For-Profit and Not-for-Profit Tier 2 Entities in the current year. Other than the change in disclosure requirements, the adoption of AASB 1060 has no significant impact on the consolidated financial statements because the company's previous consolidated financial statements complied with Australian Accounting Standards - Reduced Disclosure Requirements.

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 2022. 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

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

Notes to the Financial Statements

1. ABOUT THIS REPORT (cont.)

BASIS OF CONSOLIDATION (cont.)

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 on grants provided by the Federal and Victorian State Governments. During the year ended 30 June 2022, approximately 47% or \$7,040,441 (2021: 52% or \$7,039,645) 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: -

(i) *Provision for interpreting*

The Society has an obligation to provide interpreting services to Lake Park Aged Care Facility and has estimated the future service requirements due under the contract.

(ii) *Depreciation and amortisation*

Useful lives of assets have been estimated by management based on historical experience and other factors.

(iii) *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 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

	2022 \$	2021 \$
2(a) Revenues		
Federal government grants	6,456,296	6,827,645
State government operating grants	584,145	212,000
Donations, bequests and fundraising	839,571	40,664
Accommodation fees	-	27,223
Sale of goods and services	7,151,823	5,900,922
	<u>15,031,835</u>	<u>13,008,453</u>
2(b) Other income		
Interest income	184,825	69,424
Dividend and distribution income	975,831	2,109,326
JobKeeper Receipts	-	4,630,800
Sundry income	-	75,183
(Loss)/Gain from sale of plant and equipment	(71,976)	28,863
	<u>1,088,680</u>	<u>6,913,596</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:

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.

Notes to the Financial Statements

2. TOTAL REVENUE AND OTHER INCOME (cont.)

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.

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

	2022 \$	2021 \$
Net profit has been determined after the following specific expenses:		
Depreciation and amortisation of non-current assets		
- Plant, equipment and intangibles	351,468	436,469
- Right of use assets	686,992	532,383
Cost of sales of goods	755,632	603,683
Employee benefits	12,217,817	13,855,296

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 2022 are consistent with those disclosed in our previous year end report, dated 30 June 2021.

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.

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

	2022 \$	2021 \$
Cash at bank	2,905,738	1,900,399
Cash on hand	4,523	3,473
	<u>2,910,261</u>	<u>1,903,872</u>

As at 30 June 2022, the Society has bank guarantees totalling \$222,926. No change from prior year (30 June 2021: \$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.

6. TRADE AND OTHER RECEIVABLES

Current	2022 \$	2021 \$
Trade debtors	1,224,945	1,025,293
Impairment loss	(214,247)	(120,000)
	<u>1,010,698</u>	<u>905,293</u>
Other receivables	835,324	1,258,841
	<u>1,846,022</u>	<u>2,164,134</u>

Notes to the Financial Statements

6. TRADE AND OTHER RECEIVABLES (cont.)

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.

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

	2022 \$	2021 \$
Current		
Rental Bonds	11,408	11,408
DiviPay Account	8,055	4,205
Prepayments	143,539	89,003
Term deposit	249,240	244,791
	<u>412,242</u>	<u>349,407</u>

8. FINANCIAL ASSETS

Non-current

Financial assets at fair value through OCI	<u>23,393,215</u>	<u>28,830,977</u>
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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.

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.

Notes to the Financial Statements

8. FINANCIAL ASSETS (cont.)

Significant accounting policy (cont.)

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.

9. PLANT AND EQUIPMENT

Cost	PPE	Leasehold improvements	Furniture & Fittings	ICT	Motor Vehicles	Total
As at 1 July 2021	454,062	571,992	427,481	757,116	219,846	2,430,496
Additions	-	2,100	5,190	63,862	-	71,152
Disposals	-	-	-	-	(106,130)	(106,130)
Write off	(24,367)	(45,478)	(87,546)	-	(2,966)	(160,358)
Adjustment	-	-	-	14,450	-	14,450
As at 30 June 2022	<u>429,695</u>	<u>528,614</u>	<u>345,124</u>	<u>835,428</u>	<u>110,750</u>	<u>2,249,610</u>
Accumulated Depreciation						
As at 1 July 2021	441,228	349,796	417,974	680,183	162,629	2,051,811
Charge for the year	9,569	66,086	5,451	65,944	10,271	157,321
Disposal	-	-	-	-	(69,774)	(69,774)
Write off	(22,900)	-	(85,863)	-	(2,123)	(110,886)
Adjustment	-	40,523	-	4,501	-	45,024
As at 30 June 2022	<u>427,897</u>	<u>456,405</u>	<u>337,562</u>	<u>750,628</u>	<u>101,004</u>	<u>2,073,496</u>
Net book value						
At 30 June 2022	<u>1,798</u>	<u>72,209</u>	<u>7,563</u>	<u>84,799</u>	<u>9,746</u>	<u>176,114</u>
At 30 June 2021	<u>12,834</u>	<u>222,196</u>	<u>9,507</u>	<u>76,933</u>	<u>57,216</u>	<u>378,685</u>

Notes to the Financial Statements

9. PLANT AND EQUIPMENT (cont.)

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:

	2022	2021
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.

10. INTANGIBLES

	2022	2021
	\$	\$
Computer software - at cost	819,283	870,093
Accumulated amortisation	(675,179)	(530,905)
Net carrying amount	144,104	339,188

Movements in Carrying Amounts 2022

Balance at the beginning of the year	339,188
Amortisation expense	(159,749)
Write offs	(35,335)
Balance at the end of the year	144,104

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.

Notes to the Financial Statements

11. TRADE AND OTHER PAYABLES

	2022	2021
	\$	\$
Current		
GST Payable	59,475	83,656
Trade creditors	381,471	231,595
Accrued expenses and other payables	589,097	256,249
Contract liabilities	761,077	427,343
	1,791,120	998,843

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:

Balance as at 1/7/21	Recognised as Revenue During the Year	Additional Deferred Revenue in FY22	Balance at 30/6/2022
427,343	194,452	528,186	761,077

In addition to the deferred revenue balance at 30 June 2022, the following table includes the transaction price allocated to the remaining performance obligations of contracts with customers that has not yet been recognised as revenue. This relate wholly to future amounts that have not yet been billed under existing contracts.

Year revenue will be recognised (Excluding GST)	\$
FY23	64,701
Total	64,701

Financial liabilities at amortised cost

	2022	2021
	\$	\$
Trade and other payables		
- Total current	1,791,120	998,843
	1,791,120	998,843
Less: Contract liabilities	(761,077)	(427,343)
Financial liabilities at amortised cost	1,030,043	571,500

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.

Notes to the Financial Statements

12. PROVISIONS

	2022 \$	2021 \$
Current		
Employee entitlements	1,270,275	1,244,795
Interpreting - Regis	60,000	60,000
	<u>1,330,275</u>	<u>1,304,795</u>
Non-current		
Employee entitlements	300,879	262,306
Interpreting - Regis	32,093	92,093
	<u>332,972</u>	<u>354,399</u>

	Employee Entitlements \$	Interpreting – Regis \$	Total \$
Analysis of total provisions:			
Balance at 1 July 2021	1,507,101	152,093	1,659,194
Additional provision raised during the year	759,624	-	759,624
Amount used	(695,572)	(60,000)	(755,572)
Balance at 30 June 2022	<u>1,571,154</u>	<u>92,093</u>	<u>1,663,247</u>

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.

Provision is made for the Society's liability to provide interpreting services to Lake Park Aged Care Facility as per the contract of sale. 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 2021 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 is used to record unrealised gains/(losses) in investments under AASB 9.

(b) Development Reserve

The development reserve is used fund future initiatives as determined by the Board from time to time.

(c) Reserve Tasmanian Deaf Society

The reserve acquired on acquisition of Tasmanian Deaf Society in the year ended 30 June 2017, to be used to fund future initiatives for Tasmanian Deaf Society as determined by the Board from time to time, has now been transferred to Retained Earnings in the year ended 30 June 2022.

(d) 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.

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	2022 \$	2021 \$
Financial assets			
Financial assets not measured at fair value:			
<i>Amortised cost:</i>			
Trade and other receivables	6	1,846,022	2,164,134
Financial assets held in trust		17,384	22,612
Financial assets measured at fair value:			
Cash and cash equivalents	5	2,910,261	1,903,872
Term deposit	7	412,242	349,407
Financial assets at fair value through OCI	8	23,393,215	28,830,977
Total financial assets		<u>28,579,124</u>	<u>33,271,002</u>
Financial liabilities			
- trade and other payables	11	1,030,250	571,500
- payables – held in trust		16,721	22,612
Total financial liabilities		<u>1,046,971</u>	<u>594,112</u>

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

16. FAIR VALUE MEASUREMENTS

	2022 \$	2021 \$
Recurring fair value measurements		
<i>Financial assets</i>		
Financial assets at fair value through OCI	23,393,215	28,830,977

Notes to the Financial Statements

16. FAIR VALUE MEASUREMENTS (cont.)

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.

17. PARENT ENTITY INFORMATION

Set out below is the summarised financial information of the parent entity.

	2022 \$	2021 \$
Summarised Financial Position		
Total current assets	5,214,124	4,462,405
Total assets	29,268,953	35,059,823
Total current liabilities	3,470,140	3,091,578
Total liabilities	3,856,927	3,875,692
Net assets/Total equity	25,412,026	31,184,131
Summarised Financial Performance		
Profit or loss for the year	(2,373,914)	1,008,036
Total comprehensive income/(loss)	(4,472,648)	4,414,692

Notes to the Financial Statements

18. LEASES

	Right-of-use asset			Lease Liabilities
	Premises	Motor Vehicles	Total	Total
	\$	\$	\$	\$
As at 30 June 2020	1,514,043	0	1,514,043	1,718,747
Additions during the year	138,433	120,806	259,239	259,239
Depreciation Expense	(718,313)	(6,401)	(724,714)	-
Interest Payments	-	-	-	60,479
Payments	-	-	-	(84,692)
As at 30 June 2021	934,163	114,405	1,048,568	1,195,043
Depreciation Expense	(603,242)	(34,403)	(637,646)	-
Interest Payments	-	-	-	32,887
Payments	-	-	-	(765,744)
Lease Modification	(69,527)	-	(69,527)	(76,347)
As at 30 June 2022	261,393	80,002	341,395	385,839
			2022	2021
			\$	\$
Total Lease Liability				
Current lease liability			317,431	765,328
Non-Current lease liability			68,408	429,715
			385,839	1,195,043

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

	2022	2021
	\$	\$
Depreciation expense of right-of-use asset	637,646	724,714
Interest expense on lease liabilities	32,887	60,749
Outgoings & other property costs	256,830	221,793
Gain on modification of leases	(6,820)	-
Total amount recognised in profit or loss	934,183	1,007,256

The society had total cash outflows for leases for FY22 is \$765,744.

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

19. RELATED PARTY TRANSACTIONS

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

	2022	2021
	\$	\$
Short term employee benefits	852,930	969,057
Termination benefits	35,264	313,638
Total compensation	888,194	1,282,695

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

D Zema	C A Santo
G P Balharrie	S Phillips
I Farinacci	M Hale
J Mead	P Reddy
S M Williams	

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:

		2022	2021
		\$	\$
Remuneration to director's spouse	(a)	40,086	27,763
Legal services provided to the Society	(b)	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.

20. AUDITOR'S REMUNERATION

	2022	2021
	\$	\$
Amounts received or due and receivable by Ernst & Young for:		
- An audit of the financial report of the group	52,250	45,200

21. EVENTS OCCURRING AFTER REPORTING DATE

The Society signed a lease in October 2022 for a new head office premises in Collingwood, not far from its existing head office location in East Melbourne, with all current services to move to the new location. The new office location will incorporate a brand new fit out with the design utilising Deaf Space principles. With a planned move in date towards the end of 2022, the lease is an 8-year term expiring January 2031 with two 3-year options to extend. In line with typical lease terms, the Landlord will make a financial contribution to the Fit-Out with the resulting annual lease cost of the new office being slightly less than the lease costs of the current head office.

No other significant events have occurred.

22. NEW, REVISED OR AMENDING ACCOUNTING STANDARDS AND INTERPRETATIONS ADOPTED

New and amended standards and interpretations

The Group applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 July 2021. The Group has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

Notes to the Financial Statements

22. NEW, REVISED OR AMENDING ACCOUNTING STANDARDS AND INTERPRETATIONS ADOPTED (cont.)

New and amended standards and interpretations (cont.)

AASB 2021-3 Amendments Australian Accounting Standards - Covid-19-Related Rent Concessions beyond 30 June 2021

In June 2020, the AASB issued AASB 2020-4 Amendments Australian Accounting Standards - Covid-19-Related Rent Concessions. The amendments provided relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under AASB 16, if the change were not a lease modification.

The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, AASB 16 was amended to extend the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021.

However, the Group has not received Covid-19-related rent concessions.

AASB 2020-8 Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform – Phase 2 and AASB 2020-9 Amendments to Australian Accounting Standards – Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments

The amendments provide temporary reliefs which address the financial reporting effects when an interbank offered rate (IBOR) is replaced with an alternative nearly risk-free interest rate (RFR). The amendments include the following practical expedients:

- A practical expedient to require contractual changes, or changes to cash flows that are directly required by the reform, to be treated as changes to a floating interest rate, equivalent to a movement in a market rate of interest
- Permit changes required by IBOR reform to be made to hedge designations and hedge documentation without the hedging relationship being discontinued
- Provide temporary relief to entities from having to meet the separately identifiable requirement when an RFR instrument is designated as a hedge of a risk component

These amendments had no impact on the consolidated financial statements of the Group. The Group intends to use the practical expedients in future periods if they become applicable.

Directors' Declaration

The directors of the Society declare that:

- 1. The financial statements and notes, as set out on pages 65 to 83, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*:
 - (a) comply with Australian Accounting Standards – Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and
 - (b) give a true and fair view of the financial position as at 30 June 2022 and performance for the financial year ended on that date of the Society.
- 2. 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 12th October 2022



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working world

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

Opinion

We have audited the financial report of Victorian Deaf Society and its subsidiary (collectively the Group), which comprises the consolidated statement of financial position as at 30 June 2022, 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 2022 and of its consolidated financial performance for the year ended on that date; and
- b) complying with Australian Accounting Standards – Reduced Disclosure Requirements 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 Society are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements 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
12 October 2022

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