



*Deaf Advocacy, Sports & Recreation ACT (DeafACT) Inc*

**Annual Report  
2022 - 2023**

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# President's Report



To the DeafACT members, I am submitting my President's report for the financial year 2022/2023 as part of our upcoming Annual General Meeting.

With the easing of COVID restrictions, we've been actively working to bring you a diverse range of events. From lively BBQs and engaging theatre events to the spirited Dragonboat ACT partnership, open captioned movie events and a festive Christmas in July lunch - there's been something for everyone!

Reflecting on the past year – it's been a special time! In November, we organised a bus for the community to attend the Deaf Festival in Sydney, creating wonderful memorable experiences for all who joined.

December was a big month. The AGM and BBQ 2022 was a significant gathering where we announced the new President and Vice President. Jacob, our previous President, passed the baton, and I happily stepped into the role of President-elect. The performance of the Deaf Butterflies by the Deaf Seniors group at the Belconnen Art Centre was a beautiful highlight, and we eagerly anticipate their next performance next week! Additionally, two of our esteemed board members received special recognition - Lauren received the Sue Salthouse Leadership Fund, and Laisarn received the "Achievement in Inclusion" award from the ACT Government.

In February 2023, DeafACT teamed up with Dragonboat ACT for some training and thrilling races with other teams. I'm delighted to share that we are finalists at the ACT Sport Awards in the inclusion category for the "Minister for Sport and Recreations Award for Inclusion". A heartfelt congratulations to everyone who participated and the community that showed their massive support! A special acknowledgement to Kathe O'Brien for her dedication in organising trainings and the race.

As a result of our advocacy to the ACT Legislative Assembly with the Auslan Rights Petition, an inquiry was held. We'd like to thank everyone who provided a submission to the Standing Committee about their experiences and to those who participated in the public hearing. The report from the Committee was tabled in February this year and the Committee made 25 positive recommendations that show they listened to the community's requests. We (and our community) were very disappointed by the Government's response to the recommendations

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and will continue to monitor their progress and keep them accountable to the recommendations they accepted in principle.

We've continued supporting our Seniors with their monthly catch ups and it's great to see the friendships and connections growing.

With an exciting sneak peek into this financial year, we've also established a Men's Group led by Gavin Reid and a Youth Group lead by Rhiannon Gonlag under DeafACT. The responses have been fantastic, and we look forward to planning more events and sharing them with all of you.

As of October 2023, our DeafACT family has grown over 100 members! How amazing is that? Thank you to each one of you for contributing to the warmth and vibrancy of our community. Being the President has made me realise how much I love the community, supporting and advocating for everyone. I have enjoyed organising events so I can bring the community together and being able to see everyone happy, makes me very happy! I'm willing to continue to work harder in 2024 with my wonderful DeafACT board members!

We're all looking forward to more shared experiences and exciting events ahead. Hope you have a wonderful, merry, and safe Christmas!

Lauren Reid  
DeafACT President

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LATERALS

# Financial Statements

Deaf Advocacy Sports & Recreation ACT Inc

ABN 25 826 092 369

For the year ended 30 June 2023

Prepared by Laterals



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# Committee's Report

## Deaf Advocacy Sports & Recreation ACT Inc For the year ended 30 June 2023

### Committee's Report

Your Committee Members submit the financial report of Deaf Advocacy Sports & Recreation ACT Inc for the financial year ended 30 June 2023.

### Committee Members

The names of Committee Members throughout the year and at the date of this report are:

- Lauren Reid - President
- Kellyane Rosalion - Vice President
- Louise Irvine - Secretary
- Juliet Dowling - Treasurer
- Kathe O'Brien - Public Officer
- Jacob Clarke
- Laisarn Leong
- Lina Tan
- Vera Hall - Seniors SC
- Amanda Dolejsi - Interpreter SC

Sub-committee Members:

- Gavin Reid - Men's Group
- Rhiannon Gonlang - Youth Group

### Principal Activities

The principal activities of the Association during the financial year were:

- To support advocacy, sports and recreation groups for the deaf and hard of hearing community of the ACT and its surrounds
- To promote the recognition and acceptance of methods of communication preferred by deaf people in the ACT and its surrounds
- To foster pride in the deaf and hard of hearing community, its language and culture
- To promote sport, recreation and social activities for deaf and hard of hearing people in the ACT and its surrounds

### Significant Changes

No significant changes in the nature of these activities occurred during the year.

### Events After the Reporting Period

The Committee are not aware of any significant events since the end of the reporting period with the exception of the possible ongoing effect of the Novel Coronavirus (COVID-19) pandemic and the related impact on the Association's future results of operations, cash flows and financial condition which cannot be reasonably estimated at this stage.



### Department of Social Services Grant

Grant funding was been received from Department of Social Services in the 2020 and 2021 financial years, and was reported as income in those financial years. The Association has received an extension for this funding due to COVID-19, with the grant now to be fully expended by 30 June 2024.

### Operating Result

The net operating result of the Association for the year ended 30 June 2023 was (\$104,513) deficit (2022: \$71,275 surplus).

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

Name: Louise Irvine Signed: Louise Irvine

Name: Juliet Dawling Signed: [Signature]

Dated: 24 November 2023





# Income and Expenditure Statement

Deaf Advocacy Sports & Recreation ACT Inc

For the year ended 30 June 2023

	2023	2022
<b>Income</b>		
Grant - Depart. of Social Services	-	217,748
Together More Active	-	5,000
<b>Total Income</b>	-	<b>222,748</b>
<b>Gross Surplus</b>	-	<b>222,748</b>
<b>Other Income</b>		
Interest Income	513	524
Job Access Reimbursement	-	384
Memberships	820	141
<b>Total Other Income</b>	<b>1,333</b>	<b>1,049</b>
<b>Expenditure</b>		
Accounting & Audit	2,613	2,200
BBQ Expenses & Morning Teas	17,915	10,835
Computer & Software	-	216
Donations	(90)	-
Fitness & Wellness Classes	10,158	3,000
Insurance	-	1,491
Interpreter & Captioning	28,175	25,800
Members & Subscription Fees	-	336
Occupancy Costs	21,123	14,550
Postage	-	144
Stationery & Printing	1,106	4,870
Sundry Expenses	8,787	778
Superannuation	-	5,993
Travel Expenses	7,391	454
Venue Hire	5,032	-
Wages & Salaries	-	65,425
Website	414	12,037
Wellness & Sports Experts	3,060	-
<b>Total Expenditure</b>	<b>105,684</b>	<b>148,129</b>
<b>Current Year Surplus/(Deficit) Before Adjustments</b>	<b>(104,351)</b>	<b>75,668</b>
<b>Non-Operating Expenses</b>		
Prior Period Adjustment	-	4,393
<b>Current Year Surplus/(Deficit) After Adjustments</b>	<b>(104,351)</b>	<b>71,275</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



# Assets and Liabilities Statement

Deaf Advocacy Sports & Recreation ACT Inc

As at 30 June 2023

	30 JUN 2023	30 JUN 2022
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	174,599	287,773
Funds to be Reimbursed	2,061	-
<b>Total Current Assets</b>	<b>176,660</b>	<b>287,773</b>
<b>Total Assets</b>	<b>176,660</b>	<b>287,773</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Trade and Other Payables	3,857	4,924
<b>Total Current Liabilities</b>	<b>3,857</b>	<b>4,924</b>
<b>Other Current Liabilities</b>		
PAYG & Superannuation Payable	-	5,695
<b>Total Other Current Liabilities</b>	<b>-</b>	<b>5,695</b>
<b>Total Liabilities</b>	<b>3,857</b>	<b>10,619</b>
<b>Net Assets</b>	<b>172,803</b>	<b>277,154</b>
<b>Member's Funds</b>		
Contributed Equity	12,820	12,820
Current Year Earnings	(104,351)	71,275
Retained Earnings	264,334	193,059
<b>Total Member's Funds</b>	<b>172,803</b>	<b>277,154</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



# Notes to the Financial Statements

## Deaf Advocacy Sports & Recreation ACT Inc For the year ended 30 June 2023

### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1991 (ACT). The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

#### Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

#### Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### Cash on Hand

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

#### Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

#### Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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These notes should be read in conjunction with the attached compilation report.



All revenue is stated net of the amount of goods and services tax.

### **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

### **Accounts Payable and Other Payables**

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

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These notes should be read in conjunction with the attached compilation report.



## True and Fair Position

### Deaf Advocacy Sports & Recreation ACT Inc For the year ended 30 June 2023

#### Annual Statements Give True and Fair View of Financial Position and Performance of the Association

The Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee, the financial report:

1. Presents a true and fair view of the financial position of Deaf Advocacy, Sports & Recreation ACT Inc as at 30 June 2023 and its performance for the year ended that date; and
2. At the date of this statement, there are reasonable grounds to believe that Deaf Advocacy, Sports & Recreation ACT Inc will be able to pay its debts as and when they fall due

The statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Name: Louise Irvine Signed: Louise Irvine

Name: Juliet Dawling Signed: [Signature]

Dated: 24 November 2023



# Auditor's Report

## Deaf Advocacy Sports & Recreation ACT Inc For the year ended 30 June 2023

### Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of Deaf Advocacy Sports & Recreation ACT Inc (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2023, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

### Committee's Responsibility for the Financial Report

The committee of Deaf Advocacy Sports & Recreation ACT Inc is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporations Act 1991 (ACT) and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report, 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

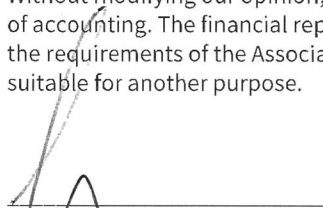
### Opinion

In our opinion, the financial report gives a true and fair view of the financial position of Deaf Advocacy Sports & Recreation ACT Inc as at 30 June 2023 and (of) its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associated Incorporations Act 1991 (ACT).



### Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Deaf Advocacy Sports & Recreation ACT Inc to meet the requirements of the Associated Incorporations Act 1991 (ACT). As a result, the financial report may not be suitable for another purpose.

A handwritten signature in black ink, appearing to read 'Tim Allen', is written over a horizontal line.

Tim Allen  
Lateral Chartered Accountants

213-215 Auburn Street,  
Goulburn NSW 2580



## Certificate By Members of the Committee

**Deaf Advocacy Sports & Recreation ACT Inc**  
**For the year ended 30 June 2023**

we, \_\_\_\_\_ [name] of \_\_\_\_\_ [address],  
and:

\_\_\_\_\_ [name] of \_\_\_\_\_ [address], certify  
that:

1. We attended the annual general meeting of the association held on \_\_\_\_ November 2023
2. The financial statements for the year ended 30 June 2023 were submitted to the members of the association at its annual general meeting

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_