

Disability Discrimination Legal Service

ABN 36 079 687 722

Annual Report

2020/2021

Contents

Statement of Purpose	3
Vision, Mission and Values	4
Service Profile	5
Committee of Management	7
Staff	10
Chairperson's Report	11
Manager's Report	12
Collaboration/Partnerships	13
Casework Program Report	14
Community Legal Education Program Report	20
Policy and Law Reform Report	21
Volunteer and Student Program Report	22
Auditor's Report/Financial Statements	23

Statement of Purpose

- 1. To promote the objectives of the *Disability Discrimination Act* 1992 (Cth) and the *Equal Opportunity Act* 2010 (Vic) ('the Acts') and other relevant domestic and international human rights instruments (human rights legislation) in relation to disability. These objectives include:
- the elimination of discrimination on the basis of disability;
- that people with disabilities have a right to equal treatment before the law; and
- to promote community understanding that people with disabilities have the same fundamental rights as the rest of the community.
- 2. To provide leadership in State and Federal arenas for legal and policy reform in areas where there continues to be a systemic failure that leads to discrimination on the grounds of disability or impairment.
- 3. To provide free and easily accessible legal advice, referral and casework services to people with disabilities and to people/organisations who assist or work with people with disabilities in relation to the Acts.
- 4. To prioritise cases that will further develop disability discrimination law.
- 5. To initiate and participate in the development of education outreach and information distribution to promote further awareness of the Acts and human rights legislation.
- 6. To achieve law reform outcomes that reduce disability discrimination by initiating and participating in reviews of Federal, State and international human rights legislation specifically relevant to the needs of people with disabilities.

Vision

There are no barriers to full inclusion of people with disabilities.

Mission

To provide a high quality, professional, accountable and timely legal service to people with disabilities in the area of disability discrimination. To provide legal education and lead legislative and policy reforms. To promote opportunities for people with disabilities to achieve their life goals, unhindered by prejudice, disability discrimination or injustice.

Values

People with disabilities have the right to:

- the same opportunities as others;
- be treated with respect as clients and members of the community; and
- full access to the judicial system in order to pursue their human rights at law.



Service Profile

The Disability Discrimination Legal Service Inc. (DDLS) is a state-wide Community Legal Centre dedicated to the elimination of discrimination based on disability.

DDLS is funded by the Federal and the State Attorney's-General, and administered by Victoria Legal Aid (VLA) under the Community Legal Centre (CLC) Funding Program. We thank them for their ongoing assistance and support. Funding for the financial year was as follows:

Commonwealth \$601,764

State \$58,376

DDLS undertakes casework for people with disabilities under the *Disability Discrimination Act (Cth 1992)* ("DDA"), and the *Equal Opportunity Act (Vic 2010)* ("EOA"). This involves providing advice and on-going assistance to people with cases before the Australian Human Rights Commission ("AHRC"), the Federal Court of Australia, the Federal Circuit Court, the Victorian Equal Opportunity & Human Rights Commission ("VEOHRC") and the Victorian Civil and Administrative Tribunal ("VCAT") under the Human Rights Division. In addition, the Service supports people who decide to conduct their own cases and assists disability advocates to manage their own cases on behalf of their clients.

DDLS recognises the importance of not only direct casework assistance, but also the need to increase awareness of the rights and responsibilities under disability discrimination laws through strategic community legal education ("CLE") projects. Increasingly, these projects engage people with disabilities in the delivery of services or developing CLE resources and publications produced in hard copy or available on the internet.

We also work toward legislative and policy reforms for issues pertaining to disability discrimination in the private and public sectors by conducting activities such as research, projects, lobbying and submission writing. Through challenging and changing discriminatory laws and procedures, the DDLS can assist many more people with disabilities than would otherwise be possible.

The DDLS is open five days per week, 9.00am to 5.00pm with one evening clinic per week. Legal advice is provided by telephone or face-to-face appointment where necessary. Community legal education is increasingly targeted and planned in advance, and inquiries can be made directly to the Service. In addition, information about the DDLS, the relevant law and useful links can be accessed through the DDLS Internet site located at www.ddls.org.au.

However, websites can never be a substitute for informed advocacy. Rather, websites provide an alternative avenue for information access for people with disabilities who have the skills and resources to enable access to relevant technologies.

The challenge for the DDLS has always been to provide targeted strategies to assist as many people as possible given the very limited resources. The criteria for casework

assistance, therefore, are primarily based on public interest principles. The other consideration is, of course, whether or not the client can find appropriate legal advice and representation elsewhere, and their capacity to meet any associated costs. Information and community legal education are provided free to people with a disability. DDLS providers, businesses and other organisations with the capacity to meet the associated costs of providing these services are duly charged for them. As an ATO registered Donation and Gift Recipient, the DDLS can only charge a set amount determined as the 'cost price' for these services but can, of course, accept donations.

The DDLS consists of a community based management committee which undertakes management of strategic decision-making, finances, policy direction and evaluation of service delivery. The committee comprises members from interested organisations that are elected from the membership annually. It meets on a monthly basis and as otherwise as required. People with disabilities are strongly encouraged to be involved.

Membership of the organisation is free and open to all who share the philosophy of the DDLS. Interested people are encouraged to contact the DDLS to find out about how to become a member. Volunteers are a vital part of the work of the DDLS and this will continue to be a focus for the continued provision of services. Various roles within the organisation provide an array of opportunities for people who wish to contribute their time and energy to the important work the DDLS does.

Please contact the DDLS for details of how to become a DDLS Volunteer.

Disability Discrimination Legal Service Inc Level 2 247-251 Flinders Lane Melbourne VIC 3000

Ph: (03) 9654-8644 Fax: (03) 9639-7422

Country Callers: 1 300 882 872

Email: info@ddls.org.au Web: www.ddls.org.au



Committee of Management

The Committee of Management is responsible for the DDLS' strategic direction and the development of organisational policies, procedures and practices in collaboration with staff and management. Members for the financial year were as follows:

Chairperson: Dr Liddy Nevile
Vice Chairperson: Mr Marius Smith
Treasurer: Ms Winnie Gu
Members: Mr Wayne Kiven
Dr Elizabeth Knigh

Dr Elizabeth Knight Mr Geoffrey Waite Mr Peter Batchelor Dr Claire Spivakovsky

Secretary: Ms Julie Phillips



Peter Batchelor has worked on Internet-related projects since the mid-1990s. He worked as a primary and secondary teacher before running his own business. He then worked at RMIT, where he developed an interest in Web Accessibility. He was involved in the development of OZeWAI, the Australian Web Adaptability Initiative that runs an annual accessibility conference, and presented at several of these conferences. Since 2000 Peter has been running a web consultancy business aimed primarily at the education sector.



Winnie Gu is an experienced risk and governance professional who has worked in large organisations in both public and private sectors. Most recently Winnie was Group Risk Manager in Telstra responsible for implementing and maturing the Enterprise risk management framework. She has led and delivered risk advisory, compliance, assurance and business improvement projects for large and complex organisations in Australia and overseas. Winnie has also been actively driving social and community initiatives. She was a member of YIPAA Advisory Committee and most recently a member of the Diversity and Inclusion Council in Telstra and a Telstra Digital Ambassador promoting Code Clubs in schools. Winnie is also a member of the Chartered Accountants Australia and New Zealand.



Wayne Kiven is a former lawyer who in addition to private practice as a barrister and solicitor, worked at other organisations with a community focus including the Citizens Advice Bureau and Legal Aid. Wayne acquired a disability 10 years ago and has been a member of the Mornington Peninsula Disability Consultative Committee Scooter Committee, and peer support volunteer at Limbs 4 Life, an organisation that provides information and support to amputees.



Dr Elizabeth Knight is a career counsellor and Research Fellow at the Centre for International Research on Education Systems at Victoria University. She has worked in disability support for over 20 years in supporting students with disabilities during transition to higher education and has researched the history of support for students with disabilities. She is very interested in human rights, access to assistive technology and provision of information in appropriate and useable formats.



Dr Liddy Nevile is an accessibility expert. Liddy's particular interests in recent years have been the accessibility to all of digital resources and the use of metadata. She has worked as an author and editor for accessibility and accessibility metadata specifications with W3C, the Dublin Core Metadata Initiative, the European Committee for Standardization and the IMS Global Learning Project. Her lifelong interest has been in new technologies and how they can be used to serve human purposes. Liddy also works with ISO/IEC JTC1 on international standards for accessibility.



Marius Smith is the CEO of VACRO, a non-profit organisation working with people in contact with the criminal justice system and their families. Prior to joining VACRO, Marius was the Manager of the Castan Centre for Human Rights Law, based at Monash University. He has also worked in commercial law and on development aid projects in the Philippines and Africa. He has a BA, LLB and LLM from Monash University.



Dr Claire Spivakovsky is a Senior Lecturer in Criminology at the University of Melbourne. Claire's research and advocacy focuses on challenging the ongoing confinement and control of people with disability in society. Claire has previously worked in the community and government sectors, developing a range of social and criminal justice projects which advocated for the rights and needs of marginalised populations.



Julie Phillips is the Manager of DDLS. She has worked in the disability sector for most of her working life, in direct advocacy, senior management, and Board positions.

Geoffrey Waite has been a Psychologist in private practice for 25 years and was the Clinical Psychologist at the Colac Hospital. He was recently he was elected a Fellow of the Australian Society of Clinical Hypnotherapists and to the National Board of Directors of the Australian Psychological Society. In his retirement he has been a Regional Director of a Division of the Emergency Services for the Australian Red Cross, and is a member of the committee of the Combined Refugee Agency Group. He is also active in various community groups.

Staff Members

Manager Julie Phillips

Principal Solicitor Placido Belardo

Solicitor & Community Legal Education Coordinator

Education Coordinator Kerry O'Hagan

Solicitor Hannah Gostelow

Law Reform & Policy Worker Felix Walsh

Administrative Officer/Volunteer

Coordinator Anna Leyden

Finance Officer Darrell Harding

Chairperson's Report

Chairperson's Report

Regrettably, we finish 2020-2021 with the same environmental challenges with which we ended the last financial year. The Management Committee of the Disability Discrimination Legal Service ("DDLS") have been impressed as to how DDLS staff, volunteer and interns have adapted to circumstances which are not only changing constantly, but changing with little warning.

We were particularly grateful for two grants we received from the Commonwealth Government. One grant allowed us to comfortably set up the infrastructure for all staff to work seamlessly from home, and purchase a casework management system. The other grant, which was much more substantial, allowed us to employ a solicitor for two years. For a small organisation such as DDLS, this amounted to an approximate 70% increase in legal staff. Given our remit is to assist the disability community throughout the state of Victoria, this grant will go a long way in improving our ability to do that.

The decrease in face-to-face contact throughout Victoria in the last year, has required people to rely much more on technology. For some people with disabilities, this has made life even more difficult. While it may be hard to imagine, not everyone has access to a computer, and indeed, not all Victorians have received an education that allows them to communicate easily with others through English. This is particularly the case for many people with disabilities.

Technology requires funding, and the know-how to use it. Given the socio-economic status of many people with disabilities, the recent reliance on technology has exposed the imbalance between those of us who have been fortunate enough to obtain an education and employment, and those who have neither.

The Covid crisis has uncovered some of the inherent disadvantages in being a person with a disability, such disadvantages imposed by those without disability. DDLS hopes that some of the highlighting of our most disadvantaged groups that has occurred due to Covid, continues to be contemplated and addressed in a sustainable way, rather than be only a response to an emergency.

As always, the Management Committee thanks all staff and volunteers and especially our Manager for their persistent handwork and dedication.

Dr Liddy Nevile, Chairperson

Manager's Report

As we finish 20/21 in almost exactly the same fashion as we finished 19/20, those of us that have kept our health and have been able to continue serving the community, are grateful.

Thanks to a COVID funding grant from the Commonwealth, we have an extra full-time lawyer for a two-year period. This has been unsurprisingly timely, as COVID has brought with it an increase in a different type of discrimination case, relating to the wearing of masks. Government advice on the matter continues to be unclear with many community members genuinely confused about rights versus responsibility on this topic. DDLS is keen to have some case law on the subject, and currently has several of these cases before the Victorian Civil and Administrative Tribunal.

Welcome news this year was the extension of the Disability Royal Commission to September 2023. The difficulties experienced in the last year due to having to do many things remotely have been exemplified for those who were not experts in technology. Indeed there are cohorts within the disability community who have extremely limited access to technology due to their personal circumstances. These are the members of the community who will benefit from having more time to submit to the Royal Commission.

The Disability Royal Commission has given DDLS an opportunity to raise issues in relation to current problems with discrimination legislation, and gaps in laws protecting people with disabilities from abuse. This is particularly the case for children with disabilities in schools.

We are acutely aware of the level of disadvantage many Victorians are experiencing at the moment and I would like to thank staff for their flexibility and support of each other in another difficult year. The Management Committee has kept a careful eye on staff health and well-being, and the organisation is functioning as well as it can in these circumstances.

Julie Phillips Manager

Collaborations/Partnerships

DDLS continues to have representation on the boards of Disability Advocacy Resources Unit and Disability Advocacy Victoria.

DDLS represents Disability Advocacy Victoria on the DARU Governance Group alongside Leadership Victoria.

A quarterly newsletter continues to be produced by ourselves and Villamanta Disability Rights Legal Service focusing on advocacy and legal issues for the disability sector.

DDLS is an active member of Victorian Council of Social Services, continuing to work on the Empowered Lives campaign.

In the last year, the DDLS have worked closely with the Disability Resource Centre on a discrimination complaint that has the aim of ensuring that Melbourne's tram system becomes accessible. We look forward to what the coming year has in relation to this endeavour, hoping we can get a systemic outcome that will benefit many people with disabilities.



Casework Program Report

Unmasking The Exemption

It became too familiar a sign. Stores, pharmacies, hairdressers, hardware stores, bakeries, restaurants and providers of goods and services displayed invariably "No Mask No Entry" next to a QR code that at times slowed the traffic of registering customers, some of whom were openly, but many are silently, furious with what seemed to be short reprieves from lockdowns and restrictions which have become the pandemic norm.

Wearing a mask became the "requirement, condition or practice", which is one of the elements of a claim of indirect discrimination¹. At least 45 of the 366 recorded DDLS advice intakes were COVID 19 related, and were largely complaints from those who claimed a medical exemption from wearing a mask against a provider of goods or services who imposed the requirement, condition or practice as a condition of service. Ironically, government guidelines unwittingly created confusion and set the tone for the clash between protection from unlawful discrimination and reliance on occupational health and safety. The Department of Health published rules on COVID 19 infection management and control which included an exemption from wearing a mask for those who have disabilities or medical conditions that make them unable to wear a mask. However, the most common experience of DDLS clients has indicated that their claims for exemption were ignored. DDLS sought clarity from the Department of Health, in particular about the nature and extent of the exemption:

Our organisation has experienced a significant increase in enquiries from people with disabilities regarding the face mask requirement and the exemption to the mask requirement (the 'face mask enquiries'). We note that there is wide-spread confusion over the meaning and effect of the exemption to the mask requirement. The people with disabilities who contact us about the face mask requirement strongly rely on the information published on the Coronavirus website to assert that they are exempt from wearing a mask if they're attending general practitioners to issue a medical exemption on account of their disability or medical condition. Reasons for this can range from PTSD, Psoriasis, acute allergy, nerve impairment, asthma or other types of breathing problems. In particular, they cite and refer to the information about the face mask requirement and exemption published on the Coronavirus web page titled Face Masks – when to wear a face mask (https://www.coronavirus.vic.gov.au/face-masks-when-wear-face-mask).

The Coronavirus website, specifically the web page 'Face Masks – when to wear a face mask'², appears to be a primary source of information about the face mask requirement and exemption accessed by people with disabilities. It appears to inform their decision making and interactions in the current COVID environment, however it is unclear from the published information:

- 1. whether the exemption only exempts the person from being cited for an offence and required to pay any fine or penalty;
- 2. whether the exemption applies in all situations or whether the exemption has a limited application;

¹ Section 8 EOA, Section 6 DDA provides the definition of indirect discrimination

² https://www.coronavirus.vic.gov.au/face-masks-when-wear-face-mask

- 3. whether a person, including an employer, provider of goods or services or occupier of any premises may require written evidence of the exemption;
- 4. whether a person, including an employer, provider of goods or services or occupier of any premises may choose to set aside the exemption and refuse to allow access to their premises unless a proper mask is worn; and finally
- 5. what a person with a disability is to do if denied entry or service for not wearing a face mask despite being exempt from the mask requirement, and the avenues of redress available in such a situation.³

To date, the position remains unclear and there are no court or VCAT final decisions yet that may confirm which circumstances justify setting aside the exemption in the interest of public safety.⁴ To make the matter worse, it appears that mask exemption related cases may have been erroneously and prematurely shot down by VCAT registrars who rejected cases based on lack of jurisdiction and referred the applicant to the Minister for Health for determination instead. DDLS casework has so far secured a favourable review of such a decision, confirming that VCAT has authority to hear claims of unlawful discrimination arising from a refusal to provide services based on an inability to wear a mask.⁵

As Victorians suddenly feel the calendar moving toward a lukewarm anticipation of holidays and subdued celebrations, another type of "requirement, condition or practice" promises to be a further litigious issue: COVID 19 "vaccination passports" for the purposes of travel and consumer access. In particular the question of whether or not requiring an employee to be fully vaccinated constitutes a reasonable and lawful directive is live. Whilst we haven't received any specific inquiries yet, it appears cases about the requirement to be vaccinated or receive a booster shot are likely to populate DDLS intake much like the mask exemption cases are. The legal issues involved are not simple but the DDLS approach is to ensure that every case is assessed on a very individual basis, and hence would strongly advocate against a "one size fits all" policy or practice which is precisely the essence of indirect discrimination. There is no single formula to determine what constitutes "reasonable", and it would be wrong legally and ethically to conclude that what applies to one person should automatically apply to another.

Working From Home

One of the challenges posed by working remotely from DDLS premises was the resulting inability of volunteers to provide assistance in managing incoming or outgoing telephone calls, arranging client appointments in the DDLS Diary and recording relevant centre activity information. Whilst staff had a remote connection to the DDLS operating systems, DDLS volunteers did not. DDLS has been very fortunate to have numerous and trustworthy volunteers over the years. The question of allowing them remote access to sensitive and confidential client information was not so much a matter of imputing bad faith on anyone but purely on the basis of best practice standards in the current pandemic environment and the recognition that inadvertent disclosure of information may happen. The pandemic

³ Excerpt from DDLS letter dated 12 July 2021 to the Secretary of the Department of Health

⁴ Section 86(1a) of the EOA makes the discrimination lawful if it is reasonably necessary to protect the health or safety of any person (including the person discriminated against) or of the public generally

⁵ Cacoroski v MyClinic VCAT Ref H102/2021, review of decision by Senior Member Nhill 1 July 20021

environment, however, redefined or recalculated the costs and benefit analysis of providing remote access, hence DDLS has equipped at least five volunteers with working from home facilities for the first time in its thirty year history. Credit and our sincere thanks go to the volunteers who, in the absence of remote access, remain and continue to provide valuable assistance and support to the DDLS lawyers.

This year, DDLS also subscribed to what is intended to be a paperless casework file management system, Actionstep,⁶ which together with CLASS,⁷ not only strengthen the capacity of DDLS staff to work wherever they may be, but also dispenses with the need to maintain hard copy files and reduce dramatically the need for physical storage.

Case studies

Once again, we acknowledge all the time, effort and dedication of our volunteers without whom we would be unable to share the outcomes in the following cases:

Education:

File No. C 14994

Our client was diagnosed with a learning disability in year 11. The client requested that their school provide reasonable adjustments in accordance with the recommendations of their educational psychologist, including extra time, to complete their year 11 and year 12 school based assessments. The school refused to provide the adjustments for the client's school based assessments, until arrangements for special consideration for their final year 12 exams were finalised. The arrangements for final year 12 exams were not fully approved until very late in our client's last semester of year 12. As a result, the client was not provided with all reasonable adjustments for their school based assessments. This affected our client's ATAR score, and meant that they were disadvantaged in their applications for university entry. An application was made to VCAT alleging discrimination and failure to provide reasonable adjustments, and the matter resolved.

File No C 15293

Prior to our client's entry into secondary school, the school psychologist assessed and diagnosed our client with a learning difficulty. The secondary school was aware of the assessment but failed to provide any reasonable adjustments, despite numerous pleas from the client and their parents for extra support. In late secondary school, it became apparent that our client would struggle to complete VCE. An assessment by an educational psychologist provided a diagnosis of severe dyslexia. Our client, feeling very discouraged and experiencing low confidence and self -esteem, left school prior to completing year 11 and 12. Following a complaint to the AHRC, the school agreed to provide a substantial sum of financial compensation.

File No C 15466

⁶ https://www.actionstep.com/product/

⁷ CLASS is the Community Legal Assistance Services System. It is designed for community legal centres in Australia as a case management and funder reporting database

Our client was expelled from secondary school, following difficulties with school attendance and following a request by their mother for reasonable adjustments. Our client has autism and severe anxiety. Our client's attendance rate at school was affected by the symptoms of his autism and his anxiety. The request for reasonable adjustments was made on the basis of a plan formulated by our client's support worker to support his attendance at school and address their anxiety issues. The matter resolved following filing of an application to VCAT alleging discrimination and victimisation.

File No C 15339

Our client was excluded from participating in a specialist program offered by their school, due to an insufficient attendance rate. The specialist program required students to attend at a minimum of 80% at all times. Our client has cerebral palsy, learning difficulties and anxiety. At the time of the exclusion from the specialist program, our client was in the process of requesting reasonable adjustments to allow them to access their education in the same manner as their peers. As a result of exclusion from the specialist program, our client's anxiety worsened, resulting in a withdrawal from the school. Following a complaint to the VEOHRC, the school agreed to pay financial compensation for hurt and humiliation, and for loss of educational opportunity.

File C15621

This case was about discrimination by a private educational authority. Our client, a student, has dyslexia and provided the university with a clinical psychologist's report that outlined the reasonable adjustments that the client would need in order to participate in the curriculum, including the placement component. The student was not provided with the recommended support and failed the placement. The complaint was resolved and discontinued based on the respondent paying compensation for hurt and inconvenience, and refund of all fees paid, including the costs of obtaining the clinical psychology report.

File No C15800

Our client has dyslexia and needed reasonable adjustments in order to sit examinations. Following a conciliation conference at the VEOHRC, the agreed terms of resolution included: providing the student with extra examination time, rest breaks and a private testing room. Also, our client's school results, which they received in the context of the adjustments not being provided, would be upgraded based on a percentage of their adjusted examinations outcome.

File No C13620

Our client is the grandparent of a child with a disability. DDLS lodged a VCAT application on their behalf, alleging unlawful disability and racial discrimination based on the insufficient individual learning plan and failure to implement the ILP, consistent to the child's disability and Koori identity. The complaint was resolved with both the client and their grandchild receiving an apology. The educational authority also paid the grandchild compensation and agreed to provide after-hours tutoring until completion of VCAL.

File No C15652

Our client is an overseas student who has an allergy to strong perfume. The University refused our client's request to direct students to not wear strong perfume when they were all attending the same classes. Following a VCAT compulsory conference, the complaint was resolved, subject to payment of compensation and refund of their school fees.

Employment:

File No 16035

Our client disclosed to their employer that they had a neurological disease. The client complied with a subsequent direction to attend an independent medical examination, and to produce a copy of a valid driver licence. Shortly afterwards, the employer altered the terms and conditions of our client's employment, including the conditions around use of a work vehicle, without sufficient explanation. DDLS sent the employer a letter of demand, alleging direct discrimination, highlighting the inadequacy of the employer's rationale for withdrawing the entitlements. As a result, the employer agreed to reinstate all entitlements.

File No C 15416

Our client's employment was terminated on the basis of an unfavourable independent medical assessment. Our client has a physical impairment, resulting from a long term preemployment injury. The independent medical assessment concluded that the client may be unable to perform key aspects of the role safely. However, the independent report was ambiguous, based on an inaccurate job description, and contrary to earlier medical reports by our client's treating doctors. At a conciliation following a complaint to the AHRC, the client provided a copy of an alternative medical assessment by an occupational physician, which indicated that they had full medical clearance for the role. The employer agreed to pay financial compensation for lost earnings, hurt and humiliation.

File No C 15640

Our client applied for a full-time position at a large company. They completed preemployment psychometric testing and attended three interviews. The client was then informed that they were the preferred candidate, subject to completing a medical assessment. At the medical assessment the client disclosed that they had a mental health condition. The client was subsequently advised that the company had decided to hire another candidate who had greater work experience for the role. Shortly afterwards, the position was readvertised on job vacancy websites. Following a complaint to the AHRC, the company at a conciliation hearing agreed to pay financial compensation for lost earnings, hurt and humiliation.

File No C15526

Our client is the carer for their spouse who has had a series of serious medical illnesses. The subject matter of this VCAT proceedings was alleged discrimination on the basis of carer responsibility and related to a request for flexible working arrangements in order to accommodate our client's carer duties. It was discontinued following a compulsory conference, resulting in an agreement that included payment of compensation.

File No C15461

Our client is a person with a history of anxiety and depression. The client applied for a job where they demonstrated the merits of the application. However, the client was not offered a position because the prospective employer had concerns about their medical history and reliance on an assistance dog. The complaint was resolved with an apology and payment of significant compensation for loss of income, hurt and inconvenience.

Services

File No C 15497

Our client purchased education products and services from an industry development and consultancy service provider. Our client has Autism, and required reasonable adjustments in order to access the education products and services. The service provider withdrew our client's access to the goods and services, without a full refund, following our client's request for reasonable adjustments and assertion of their rights under disability discrimination legislation. Following a complaint to the VEOHRC, the service provider agreed to pay our client financial compensation for expenses, hurt and humiliation.

File No 10843

Our client child, who has a disability, was offered a place at a childcare centre. The centre was informed of the child's disability at the time of the place being offered. Our client attended the centre for the walk through and was informed that there was no longer a place for their child. A complaint was filed at the VEOHRC, however no agreement was reached through conciliation. An application was filed at VCAT alleging direct discrimination and the matter resolved prior to hearing with a significant amount of compensation.

File No 10887

Our client's VCAT application alleged the council had discriminated against them and other wheelchair users in failing to provide universal access to a new riverbank development. Following a compulsory conference, the council commissioned engineers for an alternative and accessible access to the riverbank and the parties agreed to discontinue proceedings with a right of reinstatement.

Community Legal Education Program Report

Community Legal Education (CLE) at DDLS aims to raise community awareness about the law and legal processes related to disability discrimination, to increase the ability of community members to understand and critically assess the impact of anti-discrimination laws, improve community members' ability to participate in the legal system, and create a climate that promotes participation in the law-making process and inspires efforts to pursue law reform through collective action.

CLE covers everyday activities that range from listening to community members, talking with tertiary school groups, explaining what DDLS does to various organisations, engaging in interviews with local media, developing seminars and associated material as well as providing web information. CLEs provide information and opportunities to ask questions, share ideas and develop strategies that may address gaps in the legal system. CLEs may assist someone to find a solution to a legal problem before it becomes difficult, complicated and possibly expensive. Furthermore, they can influence law reform work and make broad systemic change.

DDLS designs Community Legal Education workshops specifically to suit the needs of community organisations, community groups and the general public. DDLS has used media throughout the year to ensure that disability and discrimination issues have been raised.

Our Strategic Plan continued to prioritise the area of education for both our casework and community legal education, reflecting community feedback and the findings of annual reports by human rights bodies, statutory authorities and parliamentary committees.

DDLS invites those interested in community legal education sessions to contact us directly. In the last year, we provided community legal education on the following topics:

- Disability Discrimination Law
- > Discrimination in Education against students with behaviours of concern
- Discrimination in Education
- Discrimination in Employment

These sessions were provided to law students, disability organisations, advocates community organisations and universities.

Kerry O'Hagan

CLE Co-ordinator

Policy and Law Reform Program Report

DDLS made the decision to employ a part-time Policy/Law Reform worker in 2019 to assist us in responding to systemic issues of law reform, and discriminatory treatment of people with disabilities. This made a substantial difference to our output in this important area. Many thanks to Felix Walsh.

Submissions made throughout the year included:

- Access to Premises
- Education and Training Reform Act Regulations
- Disability Royal Commission
- Accessible Parking Permits
- Social Housing
- Equal Opportunity Act Reform Western Australia



Volunteer and Student Program Report

DDLS volunteers continue to play a significant part in the organisation's ability to meet its targets and provide a quality service.

Derived from law students and lawyers, our volunteers approach us independently, or are put forward by organisations/universities for placement. Our students come from a variety of universities across Victoria.

We are now in our fifth year working with Deakin University on their internship training program. It has been our pleasure to regularly have some of these students volunteer with us after their placements are finished. While the program was put on hold last year due to lockdown, it is now clear that lockdown is may be a part of our lives for some time to come and as a result, we have made changes to the program that can accommodate remote training.

Volunteering has substantial benefits for the DDLS, and we like to think that we have been instrumental in developing an interest in social justice and disability issues in many of our volunteers.

Our volunteers far outnumber our employees and without them we would struggle to provide the high level of service to our clients that we do. Volunteers undertake tasks from answering telephone calls to legal research and drafting, and attendance at conciliations.

It is true to say that the events of last year have put up a number of barriers for volunteering, and there is no doubt that our program runs more smoothly when we are working from the same office. However, the longer we are required to work remotely, the better we are getting at ensuring a quality experience for our volunteers. We are very grateful for their assistance.



Disability Discrimination Legal Service Inc

ABN 36 079 687 722

Financial Statements
For the year ended 30 June 2021

Contents

Committee's Report	3
Income and Expenditure Statement	<u> </u>
Balance Sheet	<u>e</u>
Statement of Cash Flows	2
Notes to the Financial Statements	9
Statement by Members of the Committee	<u>17</u>
Independent Auditor's Report to the Members	<u>18</u>
Certificate by Member of the Committee	20

Committee's Report

For the year ended 30 June 2021

Your committee members submit the financial accounts of the Disability Discrimination Legal Service Inc for the financial year ended 30 June 2021.

Committee Members

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

Dr Liddy Nevile

Winnic Gu

Julie Phillips

Wayne Kiven

Marius Smith

Geoffrey Waite

Dr Elizabeth Knight

PeterBatchelor

Dr Claire Spivakovsky

Principal Activities

The principal activities of the association during the financial year were: Provision of community legal services..

Significant Changes

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

Operating Result

The profit from ordinary activities after providing for income tax amounted to

Year ended	Year ended
30 June 2020	30 June 2021
\$	\$
(5,455)	245,688

Signed in accordance with a resolution of the Members of the Committee on: 3 rd September, 2021

Liddy Nevile	
Dr Liddy Nevile	
Winnie Gu	
Winnie Gu	

Income and Expenditure Statement For the year ended 30 June 2021

	2021 \$	2020 \$
Income	Ψ	Ψ
VLA Recurrent - Commonwealth	280,264	273,236
VLA Recurrent - State	58,376	57,520
VLA Covid - 19 grant	321,500	31,320
Fundraising/Donations	249	
Miscellaneous Income	27,759	24,758
Interest received	559	1,576
Total income	688,707	357,090
Expenses		
•	27 (00	10.255
Communications	27,680	10,357
Depreciation - other	1,688	1,687
Finance, Accounting & Audit	1,920	1,872
Insurance	2,761	2,278
Library, Resources & Subscriptions	2,879	2,135
Minor Equipment	122	1,299
Office Overheads	167	525
On Costs	7,206	9,872
Other Premises Costs	294	230
Programming & Planning	130	606
Rent	36,644	36,824
Repairs & maintenance		177
Salaries	328,520	268,393
Staff training & Conferences	1,224	151
StaffRecruitment	575	
Superannuation	31,209	25,497
Travel		643
Total expenses	443,019	362,546
Surplus from ordinary activities before income tax	245,688	(5,455)
Income tax revenue relating to ordinary activities		
Surplus from ordinary activities after income tax	245,688	(5,455)
Transfer of VLA Surplus funds to Grants In Advance	(245,688)	5,455
Net surplus attributable to the association		
Total changes in equity of the association		

Income and Expenditure Statement For the year ended 30 June 2021

	2021 \$	2020 \$
Opening retained earnings	141,773	141,773
Net surplus attributable to the association		
Closing retained earnings	141,773	141,773

Balance Sheet as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Current Assets			
Cash assets	<u>3</u>	320,746	67,572
Receivables	$\frac{\frac{3}{4}}{\frac{5}{2}}$	143	161,150
Other	<u>5</u> _	173,055	173,320
Total Current Assets	_	493,945	402,042
Non-Current Assets			
Property, plant and equipment	<u>6</u> _	14,826	16,514
Total Non-Current Assets		14,826	16,514
Total Assets	_	508,771	418,556
Liabilities			
Current Liabilities			
Payables	<u>7</u>	16,929	12,997
Current tax liabilities	$\frac{7}{8}$	9,180	19,972
Provisions	9	20,253	17,659
Other	<u>10</u> _	294,664	195,476
Total Current Liabilities	_	341,026	246,104
Non-Current Liabilities			
Provisions	9_	25,972	30,679
Total Non-Current Liabilities	_	25,972	30,679
Total Liabilities	_	366,998	276,783

Statement of Cash Flows For the year ended 30 June 2021

	2021 \$	2020 \$
Cash Flow From Operating Activities		
Receipts from customers	849,155	194,914
Payments to Suppliers and employees	(350,319)	(194,909)
Interest received	559	1,576
Net cash provided by (used in) operating activities (note 2)	499,395	1,581
Cash Flow From Significant Items		
Net cash provided by (used in) significant item (note 3)	(245,688)	5,455
Net increase (decrease) in cash held	253,707	7,036
Cash at the beginning of the year	239,628	232,591
Cash at the end of the year (note 1)	493,334	239,628

Statement of Cash Flows For the year ended 30 June 2021

	2021	2020
Note 1. Reconciliation Of Cash		
For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.		
Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Cheque Account	18,410	19,427
Cash Management Account	283,469	29,526
Donations Account	18,717	18,468
Cash on hand	150	150
Term deposits 43452	172,587	172,056
	493,334	239,628
To Net Profit		_
Note 2. Reconciliation Of Net Cash Provided To Net Profit Operating profit (loss) after tax	By/Used In Operating 245,688	g Activities (5,455)
To Net Profit		_
To Net Profit Operating profit (loss) after tax	245,688	(5,455)
To Net Profit Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of	245,688	(5,455)
To Net Profit Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:	245,688 1,688	(5,455) 1,687
To Net Profit Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of purchases and disposals of controlled entities: (Increase) decrease in trade and term debtors	245,688 1,688 161,007	(5,455) 1,687 (160,600)
To Net Profit Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of purchases and disposals of controlled entities: (Increase) decrease in trade and term debtors (Increase) decrease in prepayments	245,688 1,688 161,007 796	(5,455) 1,687 (160,600) (529)
To Net Profit Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of purchases and disposals of controlled entities: (Increase) decrease in trade and term debtors (Increase) decrease in prepayments Increase (decrease) in trade creditors and accruals	245,688 1,688 161,007 796 (555)	(5,455) 1,687 (160,600) (529) (552)
To Net Profit Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of purchases and disposals of controlled entities: (Increase) decrease in trade and term debtors (Increase) decrease in prepayments Increase (decrease) in trade creditors and accruals Increase (decrease) in other creditors	245,688 1,688 161,007 796 (555) 103,674	(5,455) 1,687 (160,600) (529) (552) 141,587
Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of purchases and disposals of controlled entities: (Increase) decrease in trade and term debtors (Increase) decrease in prepayments Increase (decrease) in trade creditors and accruals Increase (decrease) in other creditors Increase (decrease) in employee entitlements	245,688 1,688 161,007 796 (555) 103,674 (2,112)	(5,455 1,687 (160,600 (529 (552 141,587 9,255
Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of purchases and disposals of controlled entities: (Increase) decrease in trade and term debtors (Increase) decrease in prepayments Increase (decrease) in trade creditors and accruals Increase (decrease) in other creditors Increase (decrease) in employee entitlements Increase (decrease) in sundry provisions Net cash provided by operating activities	245,688 1,688 161,007 796 (555) 103,674 (2,112) (10,792) 499,395	(5,455) 1,687 (160,600) (529) (552) 141,587 9,255 16,188 1,581
To Net Profit Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of purchases and disposals of controlled entities: (Increase) decrease in trade and term debtors (Increase) decrease in prepayments Increase (decrease) in trade creditors and accruals Increase (decrease) in other creditors Increase (decrease) in employee entitlements Increase (decrease) in sundry provisions	245,688 1,688 161,007 796 (555) 103,674 (2,112) (10,792) 499,395	(5,455) 1,687 (160,600) (529) (552) 141,587 9,255 16,188 1,581
Operating profit (loss) after tax Depreciation Changes in assets and liabilities net of effects of purchases and disposals of controlled entities: (Increase) decrease in trade and term debtors (Increase) decrease in prepayments Increase (decrease) in trade creditors and accruals Increase (decrease) in other creditors Increase (decrease) in employee entitlements Increase (decrease) in sundry provisions Net cash provided by operating activities Note 3. Reconciliation Of Net Cash Provided	245,688 1,688 161,007 796 (555) 103,674 (2,112) (10,792) 499,395	(5,455) 1,687 (160,600) (529) (552) 141,587 9,255 16,188 1,581

Notes to the Financial Statements For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Reform Act 2012. In the opinion of the committee the association is not a reporting entity because it is not reasonable to expect the existence of users who rely on the association's general purpose financial statements for information useful to them for making and evaluating decisions about the allocation of resources.

The financial report has been prepared in accordance with the Associations Incorporations Reform Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The association has not assessed whether these special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(a) Accounts Receivables 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.

(b) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Notes to the Financial Statements For the year ended 30 June 2021

(c) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(d) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(e) Cash and Cash Equivalents

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.

(f) 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.

The association has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions.

In the current year

Contributed Assets

The association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (eg. AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The association recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amount.

Operating Grants, Donations and Bequests

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the association:

Notes to the Financial Statements For the year ended 30 June 2021

- -identifies each performance obligation relating to the grant
- -recognises a contract liability for its obligations under the agreement
- -recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg. AASB 9, AASB 16, AASB 116 and AASB 138)
- -recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- -recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the association recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital Grant

When the association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

Interest Income

Interest revenue is recognised using the effective interest rate method.

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

In the comparative period

Non-reciprocal grant revenue was recognised in profit or loss when the association obtained control of the grant and it was probable that the economic benefits gained from the grant would flow to the entity and the amount of the grant could be measured reliably.

If conditions were attached to the grant which must be satisfied before the association was eligible to receive the contribution, the recognition of the grant as revenue was deferred until those conditions were satisfied.

When grant revenue was received whereby the association incurred an obligation to deliver economic value directly back to the contributor, this was considered a reciprocal transaction and the grant revenue was recognised in the statement of financial position as a liability until the service had been delivered to the contributor; otherwise the grant was recognised as income on receipt.

The association received non-reciprocal contributions of assets from the government and other parties for no or nominal value.

These assets were recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Notes to the Financial Statements For the year ended 30 June 2021

Donations and bequests were recognised as revenue when received.

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

Dividend revenue was recognised when the right to receive a dividend had been established.

Rental income from operating leases was recognised on a straight-line basis over the term of the relevant leases.

Revenue from the rendering of a service was recognised upon the delivery of the service to the customer.

(g) Leases

The association as lessee

At inception of a contract, the association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the association where the association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date
- the amount expected to be payable by the lessee under residual value guarantees
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options
- -lease payments under extension options if lessee is reasonably certain to exercise the options and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the association anticipates exercising a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the association to further its objectives (commonly known as peppercorn/concessionary leases), the association has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.

Notes to the Financial Statements For the year ended 30 June 2021

(h) 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.

(i) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association 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.

(j) Income Tax

The Association is a Public Benevolent Institution and is exempt from Australian Income Tax. It is endorsed as a Deductible Gift Recipient and donations of \$2 or more are tax deductible.

Notes to the Financial Statements For the year ended 30 June 2021

	2021	2020
Note 2: Significant Items		
Transfer of Surplus VLA Funds	(245,688)	5,455
Income tax revenue on significant items		
Loss on significant items after related income		
tax benefit	(245,688)	5,455
Note 3: Cash assets		
Bank accounts:		
- Cheque Account	18,410	19,427
- Cash Management Account	283,469	29,526
-Donations Account	18,717	18,468
Other cash items:		
- Cash on hand	150	150
	320,746	67,572
Note 4: Receivables		
Current		
Frade debtors	143	161,150
	143	161,150
Note 5: Other Assets		
Current		
Short term deposits	172,587	172,056
Prepayments	468	1,264
	173,055	173,320

Notes to the Financial Statements For the year ended 30 June 2021

	2021	2020
Note 6: Property, Plant and Equipment		
Leasehold improvements:		
- At cost	17,900	17,900
-Less: Accumulated depreciation	(5,244)	(4,796)
	12,656	13,104
Plant and equipment:		
- At cost	6,200	6,200
-Less: Accumulated depreciation	(4,030)	(2,790)
	2,170	3,410
	14,826	16,514
Note 7: Pavables		
•		
Unsecured:	2,973	3,527
•	2,973 13,956	3,527 9,470
Unsecured: - Trade creditors	2,973 13,956 16,929	3,527 9,470 12,997
Unsecured: - Trade creditors	13,956 16,929	9,470 12,997
Unsecured: - Trade creditors	13,956	9,470
	13,956 16,929	9,470 12,997
Unsecured: - Trade creditors - Other creditors	13,956 16,929	9,470 12,997
Unsecured: - Trade creditors - Other creditors Note 8: Tax Liabilities	13,956 16,929	9,470 12,997

Notes to the Financial Statements For the year ended 30 June 2021

	2021	2020
Note 9: Provisions		
Current		
Employee entitlements*	20,253	17,659
	20,253	17,659
Non Current		
Employee entitlements*	25,972	30,679
	25,972	30,679
* Aggregate employee entitlements liability	46,225	48,337
There were 7 employees at the end of the year		
Note 10: Other Liabilities		
Current - Grants In Advance		
VLA Grants In Advance	71,460	48,976
VLA Covid - 19 Grant In Advance	223,204	146,500
	294,664	195,476

Statement by Members of the Committee For the year ended 30 June 2021

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 Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

- Presents fairly the financial position of Disability Discrimination Legal Service Inc as at 30 June 2021 and its performance for the year ended on that date.
- 2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

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

Liddy Nevile
Dr Liddy Nevile
President

Winnie Gu

Winnie Gu Treasurer





Chartered Accountants Registered Company Auditors

Director: A.R Ager CA, BEc Registered Company Auditor

Assur Pty. Ltd. PO Box 987 Level 1, 189 Coleman Parade, Glen Waverley, VIC 3150 ABN. 78 167 481 834 T: +61 (3) 9561 6311 M: +61 419 541 727 F: +61 (3) 9562 5965 E: tony.ager@optusnet.com.au

Authorised Audit Company No. 453122

Disability Discrimination Legal Service Inc ABN 36 079 687 722 Independent Auditor's Report to the Members

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Disability Discrimination Legal Service Inc (the association), which comprises the Statement by Members of the Committee, the Income and Expenditure Statement, Balance Sheet as at 30 June 2021, a summary of significant accounting policies 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.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 30 June 2021 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 Associations Incorporation Reform Act 2012.

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 association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of Associations Incorporation Reform Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Reform Act 2012 and for 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.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.





Chartered Accountants Registered Company Auditors

Director: A.R Ager CA, BEc Registered Company Auditor

Assur Pty. Ltd. PO Box 987 Level 1, 189 Coleman Parade, Glen Waverley, VIC 3150 ABN. 78 167 481 834 T: +61 (3) 9561 6311 M: +61 419 541 727 F: +61 (3) 9562 5965 E: tony.ager@optusnet.com.au

Authorised Audit Company No. 453122

Disability Discrimination Legal Service Inc ABN 36 079 687 722

Independent Auditor's Report to the Members

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 Australian Auditing Standards, we exercise professional judgement 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's 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 association'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 association 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.

We communicate with the committee 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.

Signedon: 6TH SEPTEMBER 2021

ASSUR PTY LTD

Authorised Audit Company Number: 453122

ASSUR PTY. LTD.

Chartered Accountants

Anthony Ager Director Audit & Assurance

Chartered Accountant



Certificate by Member of the Committee For the year ended 30 June 2021

I, Dr Liddy Nevile, and I, Winnie Gu certify that:

- a. We attended the annual general meeting of the association held on 13th October, 2021.
- b. The financial statements for the year ended 30 June 2021 were submitted to the members of the association at its annual general meeting.

Dated

Dr Liddy Nevile

Committee Member

Liddy Nevile

Winnis Gu Winnie Gu

Committee Member