

Disability Discrimination Legal Service

ABN 36 079 687 722

Annual Report

2023/2024

If you would like a plain English version of the Annual Report please contact us on (03) 9654-8644 or info@ddls.org.au

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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 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 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 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;
- 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 Attorneys-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. Government funding for the financial year was as follows:

Commonwealth \$385,378

State \$61,947

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 & Family Court of Australia, 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 cases on behalf of their clients.

In January 2023, DDLS commenced a workplace sexual harassment and discrimination service for women with disabilities.

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.

DDLS also works 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 evening appointments available. 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. 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 every two months with subcommittees meeting in between, and 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.

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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 Resmin Popowski/Mr Geoff Waite

Members: Mr Andrew Arch
Mr Peter Batchelor
Mr Martin Grillo

Mr Wayne Kiven
Dr Bill Swannie

Secretary: Ms Julie Phillips



Andrew Arch has been working in the field of digital accessibility for over 20 years and brings this experience and expertise to the DDLS. During this time, he helped establish and grow the digital access team at Vision Australia, worked for the W3C's Web Accessibility Initiative in Europe and spent 7 years as the senior accessibility expert in the Australian Government. At Intopia since 2017, he provides strategic consulting support to private, not-for-profit and government sector organisations. Andrew also chairs the ICT Accessibility committee at Standards Australia and participates in the W3C Accessibility Education and Outreach Working Group.



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 Accessibility 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.



Martin Grillo has been active in the disability community for over 30 years, including previous Management Committee member of DDLS, former Chair of DRC Advocacy, Disability Justice Australia, Yooralla, Polio Network Victoria and Independence Australia.



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 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 Bill Swannie teaches and conducts research in many areas of law including privacy and media law, human rights, international law, constitutional law and intellectual property. He is an established researcher and author, having published articles in leading law journals in the areas of administrative law, human rights, media law and equal opportunity law. His articles have been cited by judges in judicial decisions and speeches. He is a member of the Australasian Law Teachers' Association, Human Rights Teachers' Network, and the Law Institute of Victoria.



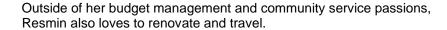
Julie Phillips is the CEO of DDLS. She has worked in the disability sector for most of her working life, in direct advocacy, senior management, systemic advocacy and Board positions.



Resmin Popowski

Resmin Popowski has spent most of her career to date in finance management. For over a decade in the Telco/Technology industry, Resmin has managed capital budgets for large IT software development programs of work. Her corporate experience also extends to managing the risk and compliance governance framework of a health software subsidiary, where she further developed her interest in privacy and cyber security management and compliance controls.

Resmin has a strong sense of service to her community, regularly supports community outreach activities through her family in the Philippines, and is keen to be even more active in serving her local communities in Victoria and the Mornington Peninsula.





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

CEO Julie Phillips

Principal Solicitor Placido Belardo

Solicitor & Community Legal

Education Coordinator Kerry O'Hagan

Solicitor Hannah Gostelow

Administrative Officer/Volunteer

Coordinator Anna Leyden

Finance Officer Darrell Harding

Chairperson's Report

It's been a very eventful year for Victorians and Australians with disabilities, and as a result, for DDLS.

This is a pivotal time for people with disabilities, with significant changes to their lives being discussed around them, not with them, and we feel the weight of being one of many organisations standing alongside people with disabilities and working hard for equal treatment.

Unbelievably, at the same time this is happening, our funding remains uncertain, as does our future.

We consider ourselves to be a disability led organisation, and for that reason we acutely feel the weight of some of the most significant issues affecting the disability community - violent abuse and neglect of people with disabilities, seemingly unaddressed by government despite the Disability Royal Commission, and amendments to the NDIS, which will affect the lives of many.

DDLS, while a standalone organisation, is part of a broader movement defending the rights of people with disabilities and promoting their equal treatment. In these times, it is crucial that all Victorians who care about the rights of people with disabilities stand together.

We stand alongside our colleagues in community legal centres across Victoria and Australia, who are at risk due to lack of funding. We stand alongside our colleagues in disability advocacy organisations in Victoria, a number of who have lost staff, and can't afford rent any longer.

It's time that the discrimination, violence and abuse against people with disabilities is responded to through a whole of community approach. Government must start treating people with disabilities as equal citizens, deserving of all the rights they have, enshrined in various pieces of legislation, rather than attempting to subvert that legislation.

It is somewhat disheartening that the DDLS staff continue, after approximately 30 years of existence, to defend people with disabilities from the same acts of discrimination, with data indicating that there is no improvement in their treatment. Clearly there is a broad underlying issue here that needs to be dealt with. When there is no change over decades to unacceptable practices against a certain cohort of society, one has to critically examine the reasons why. The results of the Disability Royal Commission indicate that people with disabilities are not a priority. This is not acceptable to us, and we know it is not acceptable to much of the community.

We intend to continue to work hard, alongside the community and our colleagues, to improve the systemic discrimination and mistreatment of people with disabilities in Victoria. I am grateful to my fellow Management Committee members and DDLS staff whose unwavering commitment to the community is inspiring.

Dr Liddy Nevile, Chairperson

CEO's Report

Having strong relationships with the disability community and disability advocacy sector is vital to DDLS. We exist to serve the disability community, and are often dealing with callers whose complaints do not technically fit within discrimination legislation, but are unjust and unfair, and could be seen to arise from deep-rooted systemic reaction against people with disabilities.

On that note, I was invited to appear before the Legislative Council Legal and Social Issues Committee to speak to our submission on the treatment of students with disabilities in schools as part of the State's broader enquiring into Victoria's education system. For almost 20 years now, the most common single Respondent to discrimination claims brought to us every year has been the Victorian Department of Education.

It is immensely disappointing to us to see the discrimination and abuse of children with disabilities in the government school system, year after year, without change.

One of the reasons for the continued discrimination and abuse of children with disabilities (and adults) is the lack of strong and interested regulators. DDLS, along with the disability advocacy sector and disability community was shocked earlier this year to be told by government (not consulted with) that disability specific regulators were to be closed, the first imminently, and merged into a new "one size fits all" generic regulator, called the Social Services Regulator.

DDLS led a campaign by the disability advocacy sector to pause the closure of the Disability Services Commission which was due to occur in July. We were successful but the fight is not over yet, and is a reflection on the lack of respect government has for the disability community - something that is deeply disappointing.

Almost as deeply disappointing, or some might say, unacceptable, as are the Commonwealth and Victorian government responses to the Disability Royal Commission recommendations.

The millions of dollars spent, and the relentless courage of people with disabilities in telling their stories to the DRC Commissioners, seems to have been nothing more than an initial indulgence of the disability community and disability advocacy sector, with barely any recommendations being accepted in full, and others receiving a vague endorsement "in principle".

Not for guite some time has a Royal Commission attracted so little support from government.

If there was ever a time for people with disabilities and those that stand behind them to rise up, the time seems to be now. If not now - when?

As always, thanks to the passionate and hard-working DDLS staff and management committee.

Julie Phillips CEO

Collaborations/Partnerships

DDLS continues to have representation on the Governance Group of Disability Advocacy Resources Unit, the Board of Disability Advocacy Victoria, and provides advice to the Australia Communications Consumer Action Network.

We represent Disability Advocacy Victoria on the DARU Governance Group alongside Leadership Victoria, and were excited to co present the 2024 Strengthening Advocacy Conference.

DDLS is as of June 2024, a member of DPO Victoria, an open collective of disability led organisations formed to present the Victorian disability response to key state-based issues.

We continue to be very grateful to the Australian Government Solicitor for their fantastic secondees.



Casework Program Report

Currently, DDLS is involved in a case where we are concerned at the use of public funds being used to litigate against a public interest issue.

It is true that there are always two sides in every dispute - that in every legal proceeding, half the lawyers will be found to be "wrong", because the court or tribunal's determination can only result in the acceptance of the arguments and submissions advanced for one party.

There are also cases where it is quite difficult to anticipate the potential outcome, because the opposing contentions appear equally tenable. Such was our experience a few years ago when we successfully represented Anne Black at VCAT¹, and at the Supreme Court². The primary issue in the Black case was whether the obligations of an owners' corporation were limited to those provided by section 563 of the Equal Opportunity Act as contended by the Owner's Corporation, or if the Owner's Corporation was bound by the positive duty to provide reasonable adjustments under section 45⁴ of the Equal Opportunity Act. Cases involving a difficult question of law, or the interpretation of legal provisions and how they ought to be applied, in our view, justify litigation. In this case, we believed a decision would not only enrich the relevant case law, but also settle the issue in contention, sparing those in dispute the expense, time and inconvenience caused by a protracted legal battle.

In a current discrimination complaint before VCAT⁵ against Fire Rescue Victoria however, we have been disappointed in their opposition to our very clear claim of unlawful discrimination on behalf of a client with type 1 diabetes. That opposition is contrary to all available evidence, and Fire Rescue Victoria's efforts to defend the claim translate to a very unwise use of tax payer's money in our

³ EQUAL OPPORTUNITY ACT 2010 - SECT 56

Discrimination by refusing to allow alterations—owners corporations S. 56(1) amended by No. 26/2011 s. 34(Sch. item 3.25).

- (1) This section applies if a person with a disability
 - owns a lot affected by an owners corporation; or
 - (b) is an occupier of a lot affected by an owners corporation.
- (2) The owners corporation must allow the person to make reasonable alterations to common property to meet his or her special needs if
 - the alterations are at the expense of the person; and
 - the alterations do not require any alterations to a lot occupied by another person; and
 - the alterations do not adversely affect—
 - (i) the interests of another occupier of a lot affected by the owners corporation; or
 - the interests of an owner of another lot affected by the owners corporation; or
 - the interests of the owners corporation; or
 - the use of common property by another occupier of a lot or an owner of another lot affected by the owners corporation; and
- (d) the action required to restore the common property to the condition it was in before the alterations is reasonably practicable in the circumstances: and
- (e) the person agrees to restore the common property to its previous condition before vacating the lot and it is reasonably likely that he or she will do so.

⁴ EQUAL OPPORTUNITY ACT 2010 - SECT 45

Service provider must make reasonable adjustments for person with a disability

- This section applies-
- S. 45(1)(a) amended by No. 26/2011 s. 34(Sch. item 3.20).
- (a) if a person with a disability requires adjustments to be made to the provision of a service by another person (the service provider) in order to participate in or access the service or derive any substantial benefit from the service;
- (b) whether or not the services are provided for payment.(2) The service provider must make reasonable adjustments unless the person could not participate in or access the service or derive any substantial benefit from the service even after the adjustments are made
- ⁵ Ostrowsky V Fire Rescue Victoria VCAT H61/2022

¹ Black v Owners Corporation OC1-POS539033E, Owners Corporation OC3-POS539033E 2018 VCAT 2018, 19 December 2018

²Owners Corporation OC1-POS539033E v Black [2018] VSC 337 21 June 2018

opinion. Worse, their opposition is incompatible with the Victorian Charter of Human Rights and Responsibilities Act and hence, does not serve public interest.

Fire Rescue Victoria refused to employ our client because they say that his type 1 diabetes results in him being unsafe to perform firefighting duties. Whilst we agree that safety is paramount, and that not all persons with diabetes might be suited to working as a firefighter, Fire Rescue Victoria do not have any actual corroborating evidence, and their arguments are based largely on the academic opinion of their medical advisers, none of whom know our client personally.

In contrast our client has proven good control and management of his diabetes, and his witnesses include his treating practitioner who is a well-respected expert on diabetes, and at least two fire fighters who also have type 1 diabetes. The first fire fighter is an American in Virginia who retired after a 20 year career, and the second is an Australian who to date has at least three years of successful service with the South Australian Metropolitan Fire Service. These people have proven quite clearly that a blanket ban against the employment of a person based only on their diagnosis of a disability is wrong, misconceived and counterproductive.

To some extent, we understood Fire Rescue Victoria's reluctance to be guided by an overseas experience, but when we first brought to their attention that there was an Australian precedent, we expected them (being a statutory authority tasked with emergency services) to contact immediately their interstate counterpart and find out for themselves how the employer reconciled their legal and moral duty to prevent discrimination against people with disabilities, and their obligations under occupational health and safety legislation. They didn't do so until their attempt to prevent the witness from testifying was rejected by the Tribunal.

Our client continues to ask for a chance to advance his recruitment process, yet Fire Rescue Victoria remains unmoved, and refused to participate in further attempts at mediation, thereby incurring further expensive legal costs. It is hard to understand their motivation in continuing to litigate. It is also hard not to conclude that if there were no community legal centres who provide free legal services (notwithstanding the embarrassing level of their funding), many more breaches of human rights would go unchallenged because of disparity in financial resources and access to legal advocacy.

To illustrate some more of our work, we selected the following case studies which confirm that unlawful discrimination (a) often stems from a misunderstanding and an attitude of "playing it safe"; and (b) there is always a power imbalance between the discriminator and the aggrieved person:

- 1. The client has ongoing mental health conditions and requires the use of an assistance animal. She required admittance to the respondent's medical facility. The facility limits access to assistance animals, with only one allowed on the ward at any particular time. At the time of her admission, a patient with an assistance animal was already admitted to the ward. She was informed it would be a two month wait for treatment if her assistance animal was to attend with her. Due to her deteriorating condition and necessity to access treatment, the client had no choice but to be admitted without her assistance animal. Resultantly, her physical and mental health deteriorated. The complaint was resolved with the facility undertaking to review and change their policy in relation to assistance animals, and paying our client \$5,000 in general damages.
- 2. The client has a congenital eye condition characterised by a complete or partial absence of the iris of the eye which can cause reduction in sharpness of vision and increased sensitivity to light. He wears prescription glasses, but in some circumstances may still require reasonable adjustments to attend to tasks. On his third day on the job, he experienced difficulty with reading small writing. He had not encountered this issue at his previous employment because they used iPads which allowed zooming in. He spoke with his manager about needing an adjustment and suggested a magnifying device. The manager said current

procedure was the best they could do. Three hours later the Regional Manager attended the business premises, telling our client that a past staff member was returning from overseas so he was no longer needed. Alternative sales positions at other stores were not discussed. Our client agreed to discontinue discrimination proceedings in consideration of \$10,000 in damages.

- 3. The client worked as a contractor for the respondent. He has Meniere's disease which sometimes causes him to feel dizzy and experience vertigo-like symptoms. He had not experienced any symptoms but asked his team leader if he could go back to his desk should such symptoms arise, and sit for 10 minutes whilst doing other work. The team leader agreed, but at the end of day, he was told not to come back because the company concluded that he had vertigo, and that he posed an unacceptable safety risk. He was asked to sign a form similar to a Non-Disclosure Agreement and return his access card. Following a complaint to the Australian Human Rights Commission, the client received compensation of \$15,000, a statement of regret, and a letter stating he had resigned and not been terminated.
- 4. The client developed PTSD as a result of his employment in an industry where due to its nature, employees are likely to develop a work related psychological disorder. He did not make a Workcover claim and preferred to take a leave of absence in order to recover. Before he was due to return to work, he applied for an extended period of leave pursuant to a clause in the enterprise bargaining agreement. Under the terms of the EBA, employees are entitled to such a benefit provided that: on their return, they accept re-deployment, and that if the employer does not approve of the application for extended leave, they can only object on reasonable business grounds and must provide details of those reasons in writing to the employee. The client submitted his application but the manager did not process it because they believed that he was not coming back. DDLS instituted proceedings at VCAT alleging breach of section 20⁶ of the Equal Opportunity Act which resulted in a settlement that included payment of \$20,000 in compensation.

Casework Data:

Between 1 July 2023 to 30 June 2024, DDLS:

- 1. provided information to 103 people in response to telephone inquiries;
- 2. provided 318 referrals to people whose needs were deemed better serviced by other community legal centres, advocacy groups or other dispute resolution agencies;
- 3. provided 403 legal advices in person, by telephone or video conference to;
- 4. opened 29 new cases:
- 5. closed 28 cases.

Thanks to my colleagues Kerry O'Hagan and Hannah Gostelow.

Placido Belardo Principal Solicitor

Employer must make reasonable adjustments for person offered employment or employee with a disability <u>S. 20(1)</u> amended by No. 26/2011 <u>s. 34(Sch.</u> item. 3.2).

⁶ EQUAL OPPORTUNITY ACT 2010 - SECT 20

⁽¹⁾ This section applies to a person with a disability who—

⁽a) is offered employment or is an employee; and

⁽b) requires adjustments in order to perform the genuine and reasonable requirements of the employment.

⁽²⁾ The employer must make reasonable adjustments unless the person or employee could not or cannot adequately perform the genuine and reasonable requirements of the employment even after the adjustments are made.

Women in Employment- Discrimination and Sexual Harassment Project

We have now completed 1½ years of our project designed to assist women with disabilities who are experiencing discrimination and/or sexual harassment in the workplace. This project is a four-year project funded by the Federal Attorney General's National Legal Assistance Partnership, following on from the recommendations in the Respect@Work: Sexual Harassment National Inquiry Report (2020).

Since the commencement of this project, we have been communicating with our contacts in the disability and disability advocacy space, to help them understand our new service and create referral pathways to assist vulnerable women in connecting with our service. We have delivered 7 Community Legal Education sessions aimed at supporting advocacy agencies and individuals to identify sexual harassment issues faced by their clients and/or themselves, and provide information on the legal options available. We have also established referral pathways with the relevant Commissions (such as the Victorian Equal Opportunity and Human Rights Commission) and have received a number of direct referrals to provide assistance with ongoing matters.

We also launched our project on our social media, posting regular posts aimed at helping people understand and identify sexual harassment. We hope to continue to use our social media and online presence to assist people to understand and connect with our service when facing discrimination and sexual harassment.

Due to the stigma attached to this issue (with many incidences of sexual harassment going unreported) and it being a new area of law for our service, we have observed the difficulties associated with removing barriers for women to contact our office for assistance. Our aim is to increase the number of women accessing our service over time, as we make further efforts to connect with organisations, services and clients regarding our availability to assist as we work towards reducing the stigma attached with obtaining legal advice at the earliest possible time.

In the 2023-2024 financial year, we were able to provide over 90 legal advice appointments to vulnerable women, assisting with cases at the Fair Work Commission, the Victorian Equal Opportunity and Human Rights Commission, the Australian Human Rights Commission and Victorian Civil and Administrative Tribunal. We are seeing a number of clients who have a cross over of different workplace issues, including disability discrimination, sex discrimination, carers discrimination and sexual harassment. It is rare to speak with a client who is reporting sexual harassment in their employment and has not also experienced some other form of discrimination. As such, our service is well placed to be able to assist vulnerable women with all of these issues, given our experience with discrimination more broadly. A number of our cases this year have led to resolution, including effecting change within the workplace, apologies from employers, and the payment of damages.

We have been lucky to receive some incredible feedback from our clients regarding this project, showing the value of this funding and the difference legal advice and assistance can make in resolving issues and disputes. Here's a few comments from our feedback surveys-

"[DDLS] were in immediate contact with me regarding the degree of my situation and were so helpful and understanding throughout the whole

process. Not only that, I received an amazing outcome due to the help I received"

"[The lawyer] was really good. She gave me lots of information about the problem I was dealing with. She invited me to make contact again, if things didn't go well. I felt supported with my issues."

"It was very helpful and made me feel empowered about my situation to know what my rights were and how to navigate my discrimination."

"[The lawyer] helped me with my case I felt heard and understood and [The lawyer] 's manner was like I was working with a friend wanting the best for me. All questions I had were answered and explained very well and the overall experience made it easier to get over my case. Thanks again -your hard work was appreciated"

"The information discussed and given to me was clear and without the legal 'jargon' included. I felt as though the choice I was going to make was based on the honest information given to me."

We hope that as we become more established in this area of law, and better known in the community as our project continues, we will be able to assist more women such as the ones above - to be heard, to obtain important information concerning these serious issues, and to achieve important legal outcomes so they can move on with their lives.

Hannah Gostelow Project Solicitor

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:

- > Unfair treatment or disability discrimination
- Legal advocacy in the disability community
- Victorian Disability Discrimination Law
- > Disability discrimination in education
- DRC recommendations impacting on the DDA
- Can discrimination law help students who are Deaf/hard of hearing
- Accessibility and Inclusion

Numerous CLEs were held on sexual harassment in the workplace.

These sessions were provided to law students, residential groups, advocacy groups, the general public through radio, disability advocacy organisations and information centres.

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Kerry O'Hagan CLE Co-ordinator Hannah Gostelow Project Solicitor - Sexual Harassment

Policy and Law Reform Program Report

Submissions made throughout the year included the topics of:

- Digital accessibility
- > Establishment of the Social Services Regulator, Charter compatibility
- > Freedom of Information Act
- Inquiry into the state education system
- National Schools Agreement
- National Legal Assistance Partnership Review
- Proposed refusal of NDIS funds to serious offenders



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 sixth 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 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.

We owe much of our casework success to the important contribution and generous time donated by our law student volunteers, and interns from Deakin University. We also thank lan Munt of Foley's List who is acting pro bono in our *Fire Rescue Victoria VCAT H61/2022* case. This year we also have received valuable assistance from the pro bono program of the Commonwealth Attorney General's Office with the placement to DDLS of one of their senior lawyers, and two law graduates.

We are very grateful for their assistance.



Disability Discrimination Legal Services Inc

ABN 36 079 687 722

Annual Report - 30 June 2024

Disability Discrimination Legal Services Inc Officers' report 30 June 2024

The officers present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2024.

Committee members

The following persons were committee members of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Dr Liddy Nevile Marius Smith Peter Batchelor Andrew Arch Geoff Waite Dr Bill Swannie Wayne Kiven Martin Grillo

Principal activities

During the financial year the principal continuing activities of the incorporated association consisted of: providing community legal services.

On behalf of the officers

Enoo	Marius SMith
Dr Liddy Nevile	Marius Smith

26 August 2024

Disability Discrimination Legal Services Inc Contents 30 June 2024

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General information

The financial statements cover Disability Discrimination Legal Services Inc as an individual entity. The financial statements are presented in Australian dollars, which is Disability Discrimination Legal Services Inc's functional and presentation currency.

Disability Discrimination Legal Services Inc is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business is:

Disability Discrimination Legal Service Inc C/O Ross House 2/247 Flinders Lane, MELBOURNE . Vic. 3000.

A description of the nature of the incorporated association's operations and its principal activities are included in the officers' report, which is not part of the financial statements.

The financial statements were authorised for issue on 26 August 2024.

Disability Discrimination Legal Services Inc Statement of profit or loss and other comprehensive income For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Income	3	507,871	518,773
Expenses Administration expenses Employee benefits expense Depreciation and amortisation expense	_	(59,124) (448,300) (447)	(61,966) (455,430) (1,377)
Surplus before income tax expense		-	-
Income tax expense	_		
Surplus after income tax expense for the year attributable to the members of Disability Discrimination Legal Services Inc	13	-	-
Other comprehensive income for the year, net of tax	=		
Total comprehensive income for the year attributable to the members of Disability Discrimination Legal Services Inc	_	<u>-</u>	

Disability Discrimination Legal Services Inc Statement of financial position As at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Current assets Cash and cash equivalents Trade and other receivables Other financial assets Other Total current assets	4 5 6 7 _	206,922 - 176,302 1,717 384,941	249,315 880 174,107 1,629 425,931
Non-current assets Property, plant and equipment Total non-current assets	8 _	11,314 11,314	11,761 11,761
Total assets	_	396,255	437,692
Liabilities			
Current liabilities Trade and other payables Employee benefits Other Total current liabilities	9 10 11 _	16,626 29,154 194,397 240,177	13,767 45,432 223,361 282,560
Non-current liabilities Employee benefits Total non-current liabilities	12 <u> </u>	14,305 14,305	13,359 13,359
Total liabilities	-	254,482	295,919
Net assets	=	141,773	141,773
Equity Retained surpluses	13 _	141,773	141,773
Total equity	=	141,773	141,773

Disability Discrimination Legal Services Inc Statement of changes in equity For the year ended 30 June 2024

	Retained profits \$	Total equity
Balance at 1 July 2022	141,773	141,773
Surplus after income tax expense for the year Other comprehensive income for the year, net of tax		
Total comprehensive income for the year		
Balance at 30 June 2023	141,773	141,773
	Retained profits	Total equity
Balance at 1 July 2023	profits	
Balance at 1 July 2023 Surplus after income tax expense for the year Other comprehensive income for the year, net of tax	profits \$	\$
Surplus after income tax expense for the year	profits \$	\$

Disability Discrimination Legal Services Inc Statement of cash flows For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities Receipts from customers	-	475,950 (519,985)	479,881 (541,833)
Interest received	-	(44,035) 3,837	(61,952) 2,266
Net cash used in operating activities	15	(40,198)	(59,686)
Cash flows from investing activities Payments for term deposits	-	(2,195)	(1,433)
Net cash used in investing activities	=	(2,195)	(1,433)
Net cash from financing activities	-	<u> </u>	<u>-</u>
Net decrease in cash and cash equivalents Cash and cash equivalents at the beginning of the financial year	-	(42,393) 249,315	(61,119) 310,434
Cash and cash equivalents at the end of the financial year	4	206,922	249,315

Note 1. Material accounting policy information

The accounting policies that are material to the incorporated association are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation the Associations Incorporation Reform Act 2012, the Fundraising Act 1998 and associated regulations. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of Disability Discrimination Legal Services Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

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.

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

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

When both these conditions are satisfied, the association:

Note 1. Material accounting policy information (continued)

- 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 (eq. 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.

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Interest

Interest revenue is recognised as interest accrues using the effective interest method.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Note 1. Material accounting policy information (continued)

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The incorporated association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Leasehold improvements 4 years
Plant and equipment 3-5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST receivable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Note 1. Material accounting policy information (continued)

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2024. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

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, contingent 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 resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3. Income

\$	5
Grants 201.070	20.050
	39,656 30,732
	73,082
	91,108
	14,054 <u>)</u>
<u>486,812</u> <u>5</u>	00,524
Other revenue	
Fundraising/donations 430	110
	15,873
Interest received3,837	2,266
21,059	18,249
Income <u>507,871</u> <u>5</u>	18,773
Note 4. Current assets - cash and cash equivalents	
2024 20 \$	23
· ·	•
Cash on hand 150	150
Cash at bank 206,772 2	49,165
206,922 2	49,315

Note 5. Current assets - trade and other receivables

	2024 \$	2023 \$
Trade receivables		880
Note 6. Current assets - other financial assets		
	2024 \$	2023 \$
Term deposits with over three months to maturity	176,302	174,107
Note 7. Current assets - other		
	2024 \$	2023 \$
Prepayments	1,717	1,629
Note 8. Non-current assets - property, plant and equipment		
	2024 \$	2023 \$
Leasehold improvements - at cost Less: Accumulated depreciation	17,900 (6,586) 11,314	17,900 (6,139) 11,761
Plant and equipment - at cost Less: Accumulated depreciation	6,200 (6,200)	6,200 (6,200)
	11,314	11,761
Note 9. Current liabilities - trade and other payables		
	2024 \$	2023 \$
BAS payable Other payables	10,570 6,056	7,421 6,346
	16,626	13,767
Note 10. Current liabilities - employee benefits		
	2024 \$	2023 \$
Employee benefits	29,154	45,432

Note 11. Current liabilities - other

	2024 \$	2023 \$
VLA grants in advance VLA Workplace Sexual Harassment grant	74,647 119,750	114,133 109,228
	194,397	223,361
Note 12. Non-current liabilities - employee benefits		
	2024 \$	2023 \$
Employee benefits	14,305	13,359
Note 13. Equity - retained surpluses		
	2024 \$	2023 \$
Retained surpluses at the beginning of the financial year Surplus after income tax expense for the year	141,773	141,773
Retained surpluses at the end of the financial year	141,773	141,773

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Note 15. Reconciliation of surplus after income tax to net cash used in operating activities

	2024 \$	2023 \$
Surplus after income tax expense for the year	-	-
Adjustments for: Depreciation and amortisation	447	1,377
Change in operating assets and liabilities: Decrease/(increase) in trade and other receivables Increase in other operating assets Increase/(decrease) in trade and other payables Increase/(decrease) in employee benefits Decrease in other operating liabilities	880 (88) 2,859 (15,332) (28,964)	(880) (626) (16,153) 6,396 (49,800)
Net cash used in operating activities	(40,198)	(59,686)

Disability Discrimination Legal Services Inc Officers' declaration 30 June 2024

In the officers' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation the Associations Incorporation Reform Act 2012, the Fundraising Act 1998 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2024 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers

thook	Marius SMith
Dr Liddy Nevile	Marius Smith

26 August 2024



Disability Discrimination Legal Service Inc ABN:36 079 687 722

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Auditor's Independence Declaration

UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Associations
 Incorporation Reform Act 2012 and the Australian Charities and Not-for-profits Commission Act
 2012 in relation to the Audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit

CONNECT NATIONAL AUDIT PTY LTD

CONNECT NATIONAL AUDIT PTY LTD Authorised Audit Company Number 521888 Chartered Accountants

Anthony Ager

Registered Company Auditor

Chartered Accountant

Dated: 26 August 2024

The accompanying notes form part of these financial statements.



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

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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 Officers Declaration, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statements of Changes in Equity at 30 June 2024, and a summary of significant accounting policies 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 2024 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 and the Australian Charities and Not-for-profits Commission 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 and the Australian Charities and Not-for-profits Commission 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, the Australian Charities and Not-for-profits Commission 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.

Connect National Audit Pty Ltd is an Authorised Audit Company

Head Office: Level 11, 333 Collins St, Melbourne VIC 3000

ABN 43 605 713 040

Gold Coast Office: Level 9, Wyndham Corporate Centre, 1 Corporate Court, BUNDALL,
QUEENSLAND, 4217

Sydney Office: Level 5, 20 Bond Street, Sydney NSW 2000



Disability Discrimination Legal Service Inc ABN 36 079 687 722

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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.

Signed on: 27th August 2024

CONNECT NATIONAL AUDIT PTY LTD

Authorised Audit Company Number: 521888

Chartered Accountants

Anthony Ager - Audit Principal
Pegistered Company Auditor

Chartered Accountant

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