

Disability Discrimination Legal Service

ABN 36 079 687 722

Annual Report

2024/2025

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

Contents

Statement of Purpose	4
Vision, Mission and Values	5
Service Profile	6
Committee of Management	8
Staff	11
Chairperson's Report	12
CEO's Report	13
Collaboration/Partnerships	14
Casework Program Report	15
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 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 Attorney-General, 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 \$444,409

State \$65,478

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, and this has now become a permanent part of our ongoing service.

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, 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.

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.

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



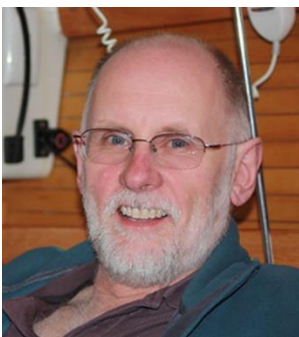
Committee of Management

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:	Mr Geoff Waite
Members:	Mr Andrew Arch
	Mr Peter Batchelor
	Mr Martin Grillo
	Mr Wayne Kiven
	Dr Bill Swannie
	Ms Mei-Leng Hooi
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.



Mei-Leng Hooi is a passionate advocate for human rights and disability rights. Her unique perspective, shaped by both her lived experience and a diverse professional background in marketing and communications, has informed her contributions to key Federal Government reviews and submissions on disability discrimination. She holds a Bachelor of Business (Marketing) and a Bachelor of Arts (Chinese and Psychology) from Monash University. Mei-Leng is an active member of committees and advisory groups for Peter MacCallum Cancer Centre, Every Australian Counts, GenWest, and BreastScreen Australia National Policy and Funding Review Expert Advisory Group. She is committed to supporting culturally and linguistically diverse (CALD) communities and driving equitable, systemic law reform.



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.



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 was another significant year for people with disabilities, with the Commonwealth and State government response to the recommendations of the Disability Royal Commission made public.

It has been hard to understand the lack of government take up on the recommendations, after such a long, and by its nature, traumatic, Royal Commission.

While the act of discrimination can be very individual, it can be seen to emanate from a whole of society attitude towards its victims. The refusal by government to fully embrace the majority of recommendations can be seen to reflect its disinterest in preventing further violence, abuse, neglect and exploitation of people with disabilities.

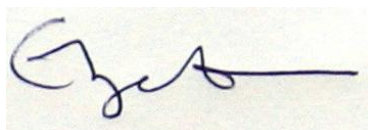
The Disability Discrimination Legal Service believes that government needs to be the role model for how we treat those disadvantaged by their circumstances. As we have seen in other countries, permission at a high level for the adverse treatment of others has significant consequences.

We continue to believe that both state and Commonwealth governments need to rethink their planned actions in response to one of the most important Royal Commissions in recent history - being one that has focused on treatment of a group in our society that at best, has lacked humanity and dignity, and at worst has been subjected to abuse.

We sadly note that anecdotally, there has not been any significant change to the treatment of people with disabilities as a result of the Royal Commission. That is not an acceptable outcome in our view.

As an organisation, we will continue to press for the protection of the rights of Victorians with disabilities, and the cessation of violence against them.

Thanks as always go to my fellow Management Committee members and DDLS staff whose tireless work underpins our commitment to antidiscrimination. As Chair of the MC, I am extremely proud and pleased by the efforts and successes of those working with the DDLS. It can be frustrating, challenging, or simply mundane - in our case we rely on a strong team who opt for the best and make us and our client base very happy. A huge thank you to all of them for another excellent year of achievements.

A handwritten signature in blue ink, appearing to read 'Liddy', on a light-colored background.

Dr Liddy Nevile, Chairperson

CEO's Report

DDLs has been proud to stand with our community in the last year, pressing various human rights that are still elusive for people with disabilities.

- We have continued to fight for the right to have a disability specific regulator.
- We lobbied for the recruitment of the Public Advocate to be subject to a special measure to ensure that a person with a disability was prioritised for the position.
- We pressed for the disability community to be engaged meaningfully by government on all decision-making and policies that affect them.
- We have worked closely with the disability community and disability advocacy sector on justice issues.

Regrettably, staff have been busy in the last year with the same reports of discrimination that we receive routinely year-to-year. This indicates that there has been no significant cultural change in relation to how people with disabilities are being treated.

Previous submissions to the Disability Royal Commission on the defects of the Disability Discrimination Act were well received and we hope to work successfully with the disability community and our legal colleagues to ensure that the recommendations in relation to improving the Disability Discrimination Act are acted upon. This will build on the positive changes in relation to the payment of costs by people with disabilities wanting to use this legislation that occurred in 2024.

It is vital that people with disabilities can feel confident to use discrimination legislation, and we hope by this time next year, there will be a greater take-up of the Disability Discrimination Act by people with disabilities due to continued positive changes all the legislation itself in the system supporting its use.

As a disability led organisation, it's of crucial importance that the disability community is involved in our work, and we have focused on having close relationships with our community in that respect.

It is more important than ever given the failure by the Victorian government to properly engage with the Disability Royal Commission recommendations that we stand together, and work together, to ensure disability justice.

As always, thanks to the passionate and hard-working DDLs staff and Management Committee.

Julie Phillips
CEO

Collaborations/Partnerships

Through our CEO, we have worked tirelessly in the last year to maintain and build on our relationships with the disability community and the disability advocacy sector. It has been exciting to see the disability movement come to life in Victorian and the unity between different areas in the sector.

We hope to play a constructive role in this movement with the aim of prioritising disability culture and disability justice to improve the quality of lives for Victorians with disability.

DDLS continues to have representation on the Governance Group of DARU (Disability Advocacy Resources Unit), the Board of Disability Advocacy Victoria, and is a member of the collective Disabled Persons Organisations Victoria.

It is a pleasure to continue working with Deakin University and their interns.

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



Casework Program Report

Neurodivergence and Emotional Support Animals

Looking back at our client intake of various requests for advice and representation in the last 12 months, we noted the significant number of adults who have been diagnosed as neurodivergent¹ and those who require an emotional support animal.

The dilemma for neurodivergent persons comes largely from allegations of underperformance of their duties or tasks as an employee or a student which they say are a consequence of non-recognition, or a misunderstanding, of their disability - hence they have been misinterpreted as laziness or demonstrating a lack of commitment. The discrimination experienced by those who have been denied access because their animal provides emotional support² (as opposed to an assistance animal) is legal and based on the limitations of anti-discrimination laws.³

Understanding neurodivergence is a clear imperative for advocates, educators, employers and service providers. For one, it is not an exact medical term and those who live with the various symptoms are sometimes accused of weaponising their disability when they say that the usual method of measuring performance is not only unfair but also inaccurate.

DDLS has at least one client who was denied an employment opportunity because of traces of amphetamine in their system, notwithstanding the medical evidence confirming that the presence of the substance (usually associated with a common illicit recreational drug of addiction) is on account of the medication prescribed to assist in maintaining their focus, time management and harnessing their organisational skills. We consider that the employer's claim of lawful discrimination is misconceived and cannot be left unchallenged, lest we allow their position to become a misguided industry practice.⁴

Whilst there are on going cases of discrimination on the basis of relying on assistance animals (and we see a lot in transport related complaints), the current state of the legislation disadvantages people with disabilities :

¹ A neurodivergent person is someone whose brain processes information and experiences the world in ways that are different from the majority, or "neurotypical," population. Neurodivergence is an umbrella term, not a diagnosis itself, and includes conditions such as [autism](#), [ADHD](#), [dyslexia](#), and [dyspraxia](#). It acknowledges a diversity of neurological types and experiences, promoting the idea that these differences are not deficits but rather variations in human cognition

² An assistance animal is trained to perform tasks to help a person with a disability and has public access rights, while an emotional support animal (ESA) provides comfort through companionship, but is not trained for specific tasks and does not have the same legal rights to public access in Australia.

³ Assistance animals are recognised under the Equal Opportunity Act 2010 or the Disability Discrimination Act 1992, whereas emotional support animals are not.

⁴ In contrast, DDLS had a client in a similar situation but what was detected in their blood was traces of delta-9-tetrahydrocannabinol (THC). Currently, it is illegal in Victoria to drive with any detectable amount of THC, the active compound in medicinal cannabis – which can remain in a person's system for several days after they take their prescribed medication. To address the discrimination experienced by those who use medical cannabis, the Victorian State government is conducting a trial that will look at the impacts of patients prescribed medicinal cannabis driving in real-world conditions. The outcomes of this study will add to the evidence-base and knowledge needed to determine if Victorians who are prescribed medicinal cannabis (containing THC) can be in control of a vehicle without compromising their safety, or the safety of other road users. <https://www.vic.gov.au/Medicinal-Cannabis-and-Safe-Driving-Closed-Circuit-Track-Trial>

1. whose animals are still in training, and
2. those whose animals assist/alleviate the symptoms of their disabilities simply by their presence or physical contact.

Whilst it is not incorrect to argue that those whose animals are still in training should be given the same protection as those whose assistance animals have received full training and are duly accredited, the provisions of the Victorian Equal Opportunity Act 2010 or the Federal Disability Discrimination Act 1992 do not precisely support such a position. Public access is essential in training assistance animals, hence the law or regulation may need to set some parameters to bridge the gap between the time an animal receives training, and when they complete it.

DDLS has made a number of law reform submissions, including a redefinition of the meaning of assistance animals, recommending that consideration be given to assistance animals in training, and that the requirement to prove a specific function in alleviating the symptoms of disabilities be seen through the lens of people with various types of mental illness, and many of whom suffer from panic attacks when in the company of strangers, and yet, the presence and slightest physical contact with their animals suffice to allow them to regain composure and participate in social activities.

Casework statistics Between 1 July 2024 and 30 June 2025

- Number of advices we have provided during the period:
 - Generalist: **449**
 - Workplace SH & Discrimination: **145**
 - Total: **594**
- Number of cases opened during the period
 - Total Representation Services: **19**
 - (Gen 14 + 5 Workplace SH)
 - Dispute Resolution Services: **12**
 - (Gen 8 + 4 WSH)
 - Court / Tribunal Services: **7**
 - (Gen 6 + 1 WSH)
 - Total: **38**
- Total number of cases open during the period: **38**
- Number of cases closed at the end of the period
 - Total Representation Services: **27**
 - (Gen 16 + 11 Workplace SH)
 - Dispute Resolution Services: **20**
 - (Gen 11 + 9 WSH)
 - Court / Tribunal Services: **7**
 - (Gen 5 + 2 WSH)

Case studies

The following case studies provide a glimpse of the cases that DDLS provided representation at the Victorian Equal Opportunity and Human Rights Commission, Australian Human Rights Commission, the Victorian Civil and Administrative Tribunal, and the Federal Court of Australia. We note that they confirm that unlawful discrimination (a) often stems from

a misunderstanding of disability and (b) that there is always a power imbalance between the discriminator and the aggrieved person.

1. Client v Employer

This matter concerned an offer of employment which was made and accepted by our client and was subsequently revoked following our client's disclosure of a medical condition and request for reasonable adjustments. We assisted the client with an application to the Victorian Equal Opportunity and Human Rights Commission and the matter was settled through conciliation, with an apology, the employer updating their policies and procedures concerning discrimination/reasonable adjustments, the employer agreeing to undertake further discrimination training with their staff and financial compensation.

2. Client v Employer

This complaint was filed with the Victorian Equal Opportunity and Human Rights Commission and concerned an employee with physical disabilities who was not provided reasonable adjustments to access her workplace, which ultimately led to her leaving her employment. The matter was resolved at conciliation with a written acknowledgement from the employer and a payment of financial compensation to the client.

3. Client v Potential Employer

This matter was filed with the Victoria Civil and Administrative Tribunal and concerned our client's unsuccessful employment application, which was rejected on the basis of his disability. The matter was settled by the parties prior to hearing.

4. Client v Employer

This matter concerned the termination of our client's employment with no procedural fairness, where the reasons given for the termination concerned both gender identity and symptoms of our client's disabilities. We assisted the client with an application to the Victorian Equal Opportunity and Human Rights Commission and the matter was settled through conciliation with a payment of financial compensation.

5. Client v Employer

This matter concerned an offer of employment which was made and accepted by our client and was subsequently revoked following our client's request for reasonable adjustments (to be paid for using a Job Access grant). We assisted the client with an application to the Victorian Equal Opportunity and Human Rights Commission and the matter was settled through conciliation, with a payment of financial compensation.

6. Client v Employer

This matter was filed with the Victoria Civil and Administrative Tribunal and concerned ongoing discrimination by the employer, which included a refusal to allow a return to work following a period of medical leave taken by our client. The matter was settled by the parties following a mediation.

7. Client v Employer (sexual harassment)

This matter was filed with the Australian Human Rights Commission against both the client's employer and one of their employees and concerned disability discrimination, sex discrimination, sexual harassment and victimisation against our client during her employment tenure. The matter was settled during conciliation, with a payment of financial compensation.

8. Client v Employer (sexual harassment)

This matter concerned ongoing sex discrimination and sexual harassment against our client by a senior staff member during her employment. We assisted the client with an application to the Victorian Equal Opportunity and Human Rights Commission and the matter was settled through the conciliation process with a payment of financial compensation.

9. Client v Employer (sexual harassment)

This matter was filed with the Victorian Equal Opportunity and Human Rights Commission against her employer and her host employer and concerned disability discrimination, carer discrimination, sex discrimination, sexual harassment and the victimisation of our client throughout her employment. The matter was settled during conciliation, with a payment of financial compensation.

10. Client v Employer

This matter involved an unfair dismissal claim to the Fair Work Commission following our client's termination for alleged misconduct (in circumstances where our client's disability was not considered). We assisted the client at conciliation and the matter was settled with a payment of financial compensation.

11. Client v Employer

This complaint was filed with the Victorian Equal Opportunity and Human Rights Commission and concerned an employee who was not provided reasonable adjustments following an injury and return to work period. The matter was resolved at conciliation with an agreement by the employer to provide ongoing adjustments, as required under the *Equal Opportunity Act*.

12. Client v Child Care

Our client was a single parent of a young child diagnosed with epilepsy, who was seeking childcare services to enable her to return to work. Our client's doctor provided a medical clearance for the child to attend childcare, provided staff working with the child had training in epilepsy management and administration of epilepsy medication. Our client enrolled at a local centre, advising them of her child's medical condition, and the advice and recommendations of her doctor. One week before she was due to return to work and on the day childcare was supposed to commence, the centre manager advised that the enrolment must be cancelled, as the centre had staffing issues and would not be in a

position to organize any staff training. Our client had to delay her return to work while she sought a place at an alternative childcare centre. We assisted our client to lodge a complaint with the Victorian Equal Opportunity and Human Rights Commission. Our client was paid financial compensation for hurt and humiliation, including lost income.

13. Client v Employer

Our client commenced study and training with a religious body to enable him to seek ordination as a member of the clergy. After 2 years of full time study and training, our client's position was suspended after he informed the religious body, as part of a request for adjustments to his program, to psychological symptoms he was experiencing. These symptoms were attributed by our client and his allied health professionals to aspects of the study and training program, including his workload. Our client's position remained under suspension for a significant length of time, leading to permanent exclusion, without any attempt to reintegrate him into the program. We assisted our client with a complaint of discrimination to the Australian Human Rights Commission in the areas of employment, study and education. Our client was given a statement of regret and financial compensation for hurt and humiliation.

My colleagues Kerry O'Hagan, Hannah Gostelow and I wish to thank our volunteers and interns . The valuable support and generous time they donate make DDLS work possible, and assist us to deliver resolution and relief to Victorians who have experienced unlawful discrimination and harassment.

Placido Belardo
Principal 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:

- Disability Rights
- Discrimination in education
- Sexual harassment in the workplace
- Law Justice and social change
- Restraint and seclusion of people with disabilities
- Disability Royal Commission Recommendations
- Reform of the Disability Discrimination Act
- Unfair Treatment v Discrimination
- Disability Discrimination Law
- Migrant groups

These sessions were provided to disability advocacy organisations, allied health professionals, university and law students, disability community members and parent groups.



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:

- Disability Standards for Education
- School reform funding
- Anti-vilification
- Foundational supports (with Disability Advocacy Victoria)
- Universal Periodic Review (with Australian NGO Coalition)
- Inquiry into the Redevelopment of Melbourne's Public Housing Towers (joint submission)



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 seventh 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.

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 continue to receive valuable assistance from the pro bono program of the Commonwealth Attorney General's Office with placements to DDLS of their lawyers/graduates.

We are very grateful for their assistance.



Disability Discrimination Legal Services Inc
Contents
30 June 2025

Statement of profit or loss and other comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Notes to the financial statements	7
Officers' declaration	13
Independent auditor's report to the members of Disability Discrimination Legal Services Inc	14

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 3 September 2025.

Disability Discrimination Legal Services Inc
Statement of financial position
As at 30 June 2025

	Note	2025 \$	2024 \$
Assets			
Current assets			
Cash and cash equivalents	4	195,343	206,922
Other financial assets	5	178,519	176,302
Other	6	1,739	1,717
Total current assets		<u>375,601</u>	<u>384,941</u>
Non-current assets			
Property, plant and equipment	7	10,866	11,314
Total non-current assets		<u>10,866</u>	<u>11,314</u>
Total assets		<u>386,467</u>	<u>396,255</u>
Liabilities			
Current liabilities			
Trade and other payables	8	27,495	16,626
Employee benefits	9	39,237	29,154
Other	10	164,005	194,397
Total current liabilities		<u>230,737</u>	<u>240,177</u>
Non-current liabilities			
Employee benefits	11	13,957	14,305
Total non-current liabilities		<u>13,957</u>	<u>14,305</u>
Total liabilities		<u>244,694</u>	<u>254,482</u>
Net assets		<u>141,773</u>	<u>141,773</u>
Equity			
Retained surpluses	12	141,773	141,773
Total equity		<u>141,773</u>	<u>141,773</u>

The above statement of financial position should be read in conjunction with the accompanying notes

4

Disability Discrimination Legal Services Inc
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Income	3	556,892	507,871
Expenses			
Administration expenses		(57,116)	(59,124)
Employee benefits expense		(499,328)	(448,300)
Depreciation and amortisation expense		(448)	(447)
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	12	-	-
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		-	-

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Disability Discrimination Legal Services Inc
Statement of changes in equity
For the year ended 30 June 2025

	Retained profits \$	Total equity \$
Balance at 1 July 2023	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 2024	<u>141,773</u>	<u>141,773</u>
	Retained profits \$	Total equity \$
Balance at 1 July 2024	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 2025	<u>141,773</u>	<u>141,773</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Disability Discrimination Legal Services Inc
Statement of cash flows
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers		523,065	475,950
Payments to suppliers and employees		<u>(535,862)</u>	<u>(519,985)</u>
		(12,797)	(44,035)
Interest received		<u>3,435</u>	<u>3,837</u>
Net cash used in operating activities	14	<u>(9,362)</u>	<u>(40,198)</u>
Cash flows from investing activities			
Payments for term deposits		<u>(2,217)</u>	<u>(2,195)</u>
Net cash used in investing activities		<u>(2,217)</u>	<u>(2,195)</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents		(11,579)	(42,393)
Cash and cash equivalents at the beginning of the financial year		<u>206,922</u>	<u>249,315</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>195,343</u></u>	<u><u>206,922</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Disability Discrimination Legal Services Inc
Notes to the financial statements
30 June 2025

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:

Disability Discrimination Legal Services Inc
Notes to the financial statements
30 June 2025

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 (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.

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 right at the end of the reporting period 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.

Disability Discrimination Legal Services Inc
Notes to the financial statements
30 June 2025

Note 1. Material accounting policy information (continued)

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 recoverable 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.

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 2025. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Disability Discrimination Legal Services Inc
Notes to the financial statements
30 June 2025

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

	2025 \$	2024 \$
<i>Grants</i>		
VLA recurrent - Commonwealth	341,089	294,073
VLA recurrent - State	65,478	61,947
VLA Workplace Sexual Harassment Grant	103,320	91,305
VLA - Grants brought forward	30,392	39,487
	<u>540,279</u>	<u>486,812</u>
<i>Other revenue</i>		
Fundraising/donations	527	430
Miscellaneous income	12,651	16,792
Interest received	3,435	3,837
	<u>16,613</u>	<u>21,059</u>
Income	<u>556,892</u>	<u>507,871</u>

Note 4. Current assets - cash and cash equivalents

	2025 \$	2024 \$
Cash on hand	150	150
Cash at bank	195,193	206,772
	<u>195,343</u>	<u>206,922</u>

Note 5. Current assets - other financial assets

	2025 \$	2024 \$
Term deposits with over three months to maturity	<u>178,519</u>	<u>176,302</u>

Disability Discrimination Legal Services Inc
Notes to the financial statements
30 June 2025

Note 6. Current assets - other

	2025 \$	2024 \$
Prepayments	1,739	1,717

Note 7. Non-current assets - property, plant and equipment

	2025 \$	2024 \$
Leasehold improvements - at cost	17,900	17,900
Less: Accumulated depreciation	(7,034)	(6,586)
	<u>10,866</u>	<u>11,314</u>
Plant and equipment - at cost	6,200	6,200
Less: Accumulated depreciation	(6,200)	(6,200)
	<u>-</u>	<u>-</u>
	<u>10,866</u>	<u>11,314</u>

Note 8. Current liabilities - trade and other payables

	2025 \$	2024 \$
BAS payable	14,587	10,570
Other payables	12,908	6,056
	<u>27,495</u>	<u>16,626</u>

Note 9. Current liabilities - employee benefits

	2025 \$	2024 \$
Employee benefits	39,237	29,154

Note 10. Current liabilities - other

	2025 \$	2024 \$
VLA grants in advance	51,742	74,647
VLA Workplace Sexual Harassment grant	112,263	119,750
	<u>164,005</u>	<u>194,397</u>

Note 11. Non-current liabilities - employee benefits

	2025 \$	2024 \$
Employee benefits	13,957	14,305

Disability Discrimination Legal Services Inc
Notes to the financial statements
30 June 2025

Note 12. Equity - retained surpluses

	2025 \$	2024 \$
Retained surpluses at the beginning of the financial year	141,773	141,773
Surplus after income tax expense for the year	<u>-</u>	<u>-</u>
Retained surpluses at the end of the financial year	<u>141,773</u>	<u>141,773</u>

Note 13. Events after the reporting period

No matter or circumstance has arisen since 30 June 2025 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 14. Reconciliation of surplus after income tax to net cash used in operating activities

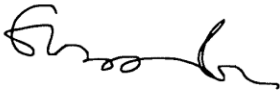
	2025 \$	2024 \$
Surplus after income tax expense for the year	-	-
Adjustments for:		
Depreciation and amortisation	448	447
Change in operating assets and liabilities:		
Decrease in trade and other receivables	-	880
Increase in other operating assets	(22)	(88)
Increase in trade and other payables	10,869	2,859
Increase/(decrease) in employee benefits	9,735	(15,332)
Decrease in other operating liabilities	<u>(30,392)</u>	<u>(28,964)</u>
Net cash used in operating activities	<u>(9,362)</u>	<u>(40,198)</u>

Disability Discrimination Legal Services Inc
Officers' declaration
30 June 2025

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 2025 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



Dr Liddy Nevile



Marius Smith

3 September 2025

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 2025, 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 2025 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.

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.

Signed on : 23 September 2025

Connect National Audit Pty Ltd

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

Tony Ager

Anthony Ager - Audit Principal
Registered Company Auditor
Chartered Accountant

Connect National Audit Pty Ltd is an Authorised Audit Company

Head Office: North Building, Level 3, 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

Liability limited by a scheme approved under Professional Standards Legislation

w: www.connectaudit.com.au