2023 Annual Report









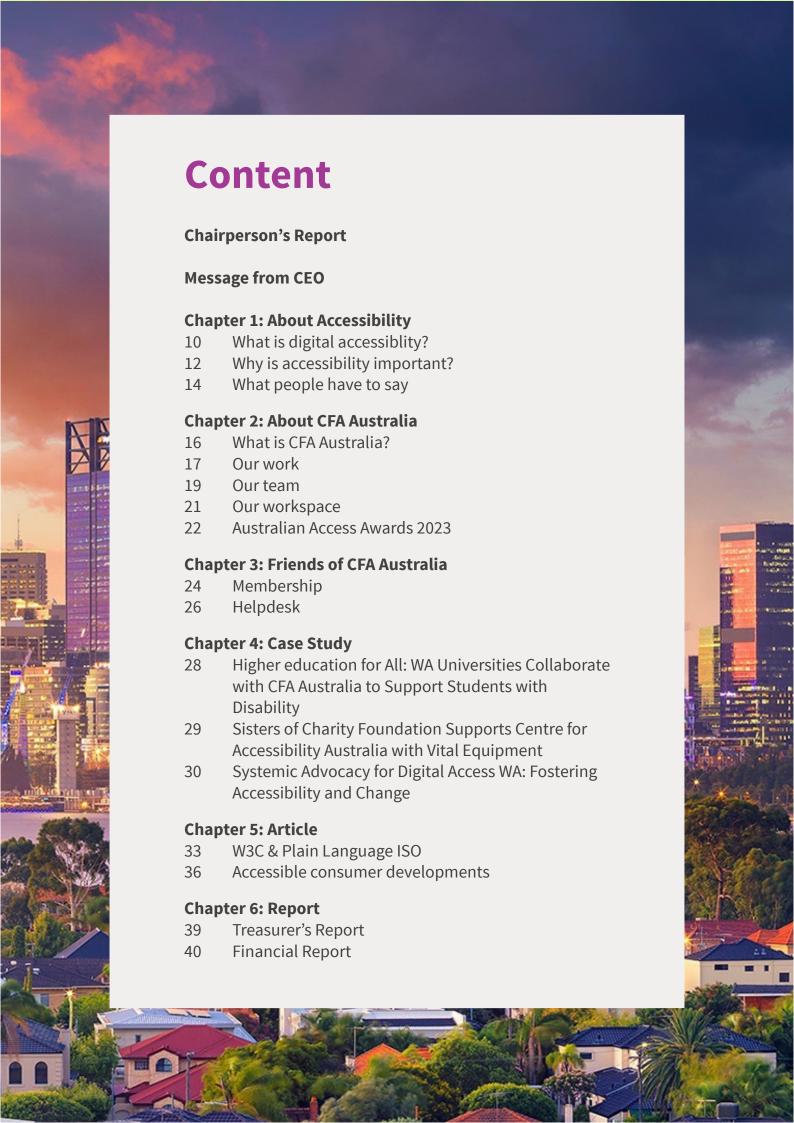












Chairperson's Report

It is with great pleasure that I present the Chairperson's Report for 2022/23. As I reflect on the past 12 months I am again impressed by the growth of the agency and the quality of the outcomes which have been achieved.

CFA Australia has a mission to improve employment opportunities by providing accessible training and workshops for organisations to encourage fully accessible workplaces. We do this by what we offer, but also what we model as an employer of choice.

In an environment with increasing focus on the Australian economy's lost productivity – due to underemployment of people with disability – we have CFA Australia leading the way with a highly skilled and expert workforce who personally understand the challenges of digital accessibility.

For some, their position at CFA Australia is their first paid employment, and we have witnessed how this experience can result in skillsets of the team being highly desirable in the corporate world. It is always bittersweet, but we are thrilled when CFA Australia employees are sought after and embrace their next challenge.

The move to the office space in Belmont has been very well received. It is a professional base with excellent accessibility features as well as a great opportunity to network with other community-based services in the space.

The online helpdesk has now been launched and we are grateful to the Higher Education for All project which has enabled this. This is an important service and directly reflects the objective of CFA Australia to provide advice and assistance as well as access to free online resources.

The Department of Communities funded Advocacy Project has now been running for twelve months and has successfully achieved against its milestones. The provision of audits has been ramping up and this has been particularly welcomed by the NFP sector.

I am confident that the next year will bring in further growth and achievement for CFA Australia and I am also confident and grateful that the Board will continue to demonstrate appropriate governance and stewardship of this very important organisation.

As a Board we are well aware of the extraordinary commitment of CEO Dr. Scott Hollier to deliver on the promise that CFA Australia has made to the community.

The Board in indebted to Scott and the CFA Australia Team for a very successful year, and we look forward to working together to ensure that this continues.

Marina Re Chairperson





Message from our CEO

This financial year has been an exciting one of growth, both in terms of CFA Australia itself and the increased awareness of digital access across Australia.

With significant grants from the Department of Communities in Western Australia and the Sisters of Charity, we've been able to expand our digital access helpdesk both online and in person, and contributed important research on digital access in the higher education sector, and expanded our direct support of people with disability, their families and carers.

As new opportunities to help people have expanded, we've also moved into a new office this year which has provided new opportunities to undertake our important work. Consumer trends such as voice control in Windows, live captioning support at the operating system level and remakes of video games including accessibility features not found in the original, are all examples of information that our highly skilled staff continue to research and share to support community participation.

While our mission focuses strongly on direct support of people with disability, we also significantly participate in national and international accessibility developments. This financial year we've been particularly busy in working with the World Wide Web Consortium (W3C) which produces the Web Content Accessibility Guidelines (WCAG) standard becoming a W3C member organisation. We also actively contribute in the development of the new ISO Plain Language standard and it's been great to see a greater focus in this area.

We are also grateful to the organisations over the year that have continued to engage with our auditing, training and consultancy services and our ever-increasing rate of membership. It's our great pleasure as a disability-led organisation – with a majority of our highly skilled staff having lived experience of disability – being able to continue undertaking this important work and be a part of supporting the digital access journey for so many others.

To recognise the great work being done we're now getting ready for the third Australian Access Awards to celebrate all organisations recognised by the community in doing great work in the digital access space.

Thank you to our incredible Board, dedicated staff, our members and supporters as we continue our social movement together.

Dr. Scott Hollier CEO of Centre for Accessibility Australia



What is digital accessibility?

The following essentials highlight the significance of digital accessibility in building an inclusive society, where individuals with disability can access information without restrictions.



"Accessibility is a human right."

Dr. Scott Hollier CEO of Centre for Accessibility Australia

Digital Accessibility

Digital accessibility refers to the inclusive design and development of digital content, tools, and technologies.

The goal of digital accessibility is to provide equal access and usability for all by eliminating barriers that might otherwise hinder their interaction with digital information and services.

The two essentials for effective digital accessibility are:

1

Assistive Technology

People with disability require accessibility support through assistive technology. These technologies help bridge the gap by providing features like screen readers, voice commands, or specialized input devices tailored to different needs.

Accessible Content

Digital content must be created in a way that supports individuals with disability, ensuring compatibility with assistive technology. This involves designing digital materials, such as websites and documents, in a manner that allows screen readers to interpret text, alternative text for images, and other accommodations for those who may have visual, auditory, or motor disability.

Why is accessibility important?

Ensures equal access to information and communication for people with disability, promoting education and workforce participation.

Accessible digital content and technology enable individuals with disability to have autonomy and independence. It allows them to perform tasks like online shopping, banking, and social networking without assistance, promoting greater inclusion in society.

Legal frameworks, like Australia's Disability Discrimination Act 1992, mandate accessible digital content to ensure equal access for people with disability.

Accessible digital resources are essential for students with disability. They enable them to participate in online learning, access educational materials, and interact with teachers and peers, promoting equal educational opportunities.

Many essential services, including healthcare and government services, are increasingly available online. Digital access ensures that individuals with disability can access these services without physical barriers.

Promotes social and cultural participation for people with disability, enabling them to engage in online activities and communities.

Many jobs and employment opportunities are linked to digital technologies. Providing digital access allows individuals with disability to compete in the job market and pursue a wider range of career options.

The Research 13

The research

Around 4.4 million Australians (about 18.3% of the population) reported having a disability in 2023 ¹ The most common types of disability reported included physical, sensory and psychological disability ¹

The prevalence of disability increases with age, with a higher percentage of people reporting disabilities in older age groups ¹

Disability can impact various aspects of a person's life, including mobility, communication, and access to services and information ¹

^{1 &}lt;u>Disability, Ageging and Carers, Australia: Summary of Findings (2018). Australian Bureau of Statistic.</u>

What people have to say



Debra Ruh
CEO and Founder of Ruh
Global IMPACT

"Accessibility benefits everyone. We must make it part of the DNA of every organisation and agency in the world."



Emily Ladau

Disability rights activist, speaker, and author of Demystifying Disability: What to Know, What to Say and How to be an Ally

"Inaccessibility isn't just personal; it's a structural and systemic issue."



Tim Berners-Lee
Inventor of the World
Wide Web

"The power of the Web is in its universality. Access by everyone regardless of disability is an essential aspect."



What is CFA Australia?

Centre for Accessibility Australia (CFA Australia) stands as an award-winning not-for-profit organisation whose core vision is to advocate for digital accessibility throughout Australia, ensuring equitable access to technology and the internet for people with disability.

Establishment & Purpose

Established in 2018, Centre for Accessibility Australia was founded with the primary objective of propelling the accessibility movement forward. Through a multifaceted approach, CFA Australia engages in advocacy, research, training services, auditing services, and the organisation of celebratory events, such as the prestigious Australian Access Awards.

Mission

In today's rapidly evolving digital landscape, for individuals with disability, the internet often remains largely inaccessible, despite the presence of legal frameworks aimed at promoting accessibility.

CFA Australia's mission is clear: to bridge the accessibility divide through positive reinforcement by emphasizing the critical significance of equal access. Dr. Scott Hollier, CEO of CFA Australia, himself legally blind, underscores the transformative impact of accessibility, which can be the difference between autonomy and dependence on others.

Our Work 17

Our Work

We at CFA Australia are resolute in our pursuit of a more accessible and equitable digital landscape. The year ahead holds the promise of further progress as we tirelessly advocate for accessibility throughout Australia.

Advocacy

We serve as vocal advocates for those who require accessible digital environments. We actively engage with stakeholders, policymakers, and organisations to create awareness and drive positive change

Empowering Technology

CFA Australia is committed to providing the knowledge and tools necessary for individuals and organisations to embrace digital accessibility, ensuring a more inclusive technological landscape.

Research

Through our research initiatives, we deepen our understanding of the evolving world of accessibility, identifying challenges and seeking innovative solutions.

Auditing Services

We offer auditing services to organisations, helping them identify and rectify accessibility issues, thereby contributing to a more accessible digital sphere.

CFA Australia Staff Members



















Our Team 19

Our Team

The Board at CFA Australia comprises a dedicated and knowledgeable group of staff and volunteers, bringing extensive expertise in digital accessibility and disability services. This year, CFA Australia is delighted to announce Dawn McAleenan as a new member of the board.

| Board Members | Auditing Team |
|-------------------------------|---|
| Marina Re (Chair) | Aarthi Gurunathan |
| Jackie Weinman (Deputy Chair) | Christopher Edwards |
| Stanley Lai (Treasurer) | Chris Leighton |
| Dr. Michelle Bunn (Secretary) | Dhiren Patel |
| Scott La Vertu | Nick Kapirnas |
| Yuemei Lim | |
| Stewart Luxton | |
| Dawn McAleenan | |
| | |
| Admin Team | CFA Australia Founding Partners |
| Anna Dantschin | Dr. Scott Hollier (Chief Executive Officer) |
| Colleen Hunter | DADAA |
| Laetitia Thompson | Media on Mars |

"After being diagnosed with Retinal Pigmentosa, working at CFA Australia has made my life bright again. With JAWS and TalkBack, I've conquered darkness, gaining digital skills that empower me at work and in daily life, navigating the digital world with accessibility tools."

Aarthi Gurunathan, Junior Digital Accessibility Analyst, CFA Australia



Our Workspace 21

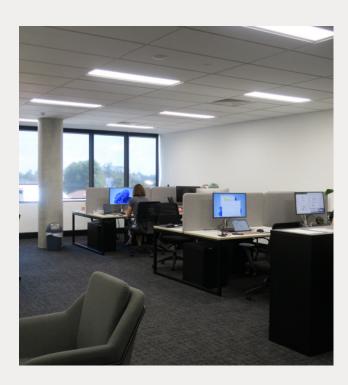
Our Workspace

This period of rapid expansion comes hand in hand with a strategic move to a new workspace in the newly refurbished, Belmont Hub.

This vibrant hub, sponsored by Lottery West, is home to a range of charities and not-for-profit organisations. CFA Australia now finds itself among a network of like-minded organisations, fostering a sense of innovation and collaboration.

The move to Belmont Hub symbolises CFA Australia's continuous growth and commitment to digital accessibility, while positioning the organisation at the heart of a community dedicated to making a positive impact to society.

Stay tuned for more exciting developments from CFA Australia as we embark on this new phase of our mission and continue to grow!



Australian Access Awards 2023

Every 2 years, CFA Australia hosts the Australian Access Awards to celebrate and recognise organisations all around Australia doing tremendous work in the digital accessibility scene. CFA Australia is delighted to share that, after our successful 2019 and 2021 awards, 2023 will see the return of the Australian Access Awards once again.

Nominations have opened in May 2023, and we are looking forward to a wonderful celebration of digital accessibility.

For more information on the 2023 Australian Access Awards, please refer to the link provided on CFA Australia's website.



Membership 24

Membership

Join the Accessibility Revolution with CFA Australia! While the world is moving towards inclusivity, digital barriers continue to persist for people with disability.

Our Friends of CFA Australia program lets individuals and companies support accessibility efforts while enjoying membership benefits which includes discounts on audits, training, and consultancy services.

Your contribution strengthens the services CFA Australia provides such as our free Helpdesk, closing the gap to an inclusive online world for everyone. Visit our CFA Membership Page for further details on membership and to join us on our journey in the promotion and advocacy of digital inclusion for all.

In addition to actively supporting the employment of people with disability and dedicating to long-term change, members receive a number of perks:







Membership 25

Membership Benefits

- One free half-day online or face-to-face CFA Australia Training session
- Discounts on subsequent training sessions
- Unlimited email support from Helpdesk
- Two hours free phone support which can be used in
 15-minute Increments (more support can be provided at an additional cost)
- 20% discount on events
- 10% discount on speaking engagements
- Friends of CFA Australia Badge for display on your business profiles / websites
- Exclusive invitation to our State of Accessibility Digital Address (twice a year)
- Subscription to the CFA Australia Bimonthly newsletter
- Annual accessibility review (free for business members)

For more information about our membership packages:

Visit our website accessibility.org.au/membership

Contact us admin@accessibility.org.au

Get social with CFA Australia!

Another way you could be a part of the social movement that is digital inclusivity is by joining the conversation on digital accessibility on CFA Australia's socials!



Helpdesk

In our ongoing commitment to supporting people with disability and organisations on their journey towards digital accessibility, we are proud to introduce our Helpdesk service. This service is facilitated by our disability-led team, ensuring that expert guidance and assistance is provided.

Our free Helpdesk is designed to provide important support to people with disability, their families, and carers. Whether you're looking to enable disability-specific accessibility features on your device or seeking assistance with everyday online services, our Helpdesk is here to help. We are also always prepared to provide guidance on finding alternative accessible websites or apps that can support your daily activities.

In addition to our direct practical support, we offer access to a wealth of tutorials and other online resources. These materials can further enhance knowledge and independence, helping one make the most of their digital tools.

At CFA Australia, we are driven by a profound commitment to ensuring equal access for all. Our Helpdesk services are an extension of this commitment, offering practical assistance and empowering individuals with disability to navigate the digital world with confidence. We firmly believe that everyone should have the opportunity to harness the potential of technology and the internet.



CASE STUDY

Higher Education for All: WA Universities Collaborate with CFA Australia to Support Students with Disability

In a collaborative effort, five of Western Australia's leading universities joined forces with CFA Australia to support a research project aimed at enhancing digital accessibility standards for students with disability.

This project, known as "Higher Education for All," was funded by the WA Department of Communities and emerged in response to the needs and concerns raised by 27 current and prospective students with disability who reached out to CFA Australia for assistance in navigating university websites.

The research brought to light prevalent digital accessibility challenges on university websites, encompassing issues related to colour contrast, navigation, heading structure, PDF accessibility, and visible focus. Moreover, students underscored the importance of accessible campus maps and improved communication channels with universities for disability-specific support and addressing complaints related to digital accessibility.

Participating universities underwent comprehensive training to equip their website management teams with the knowledge and tools needed to enhance and sustain compliance with the World Wide Web Consortium's (W3C) Web Content Accessibility Guidelines (WCAG) 2.1.

This pioneering study, marking a first in Western Australia, has not only offered invaluable insights and recommendations but has also provided a vital benchmark for other higher education institutions as CFA Australia extends its commitment to improving digital accessibility in this sector.

For a detailed analysis of the findings and recommendations, you can explore more on our website.

Case Study 29

CASE STUDY

Sisters of Charity Foundation Supports Centre for Accessibility Australia with Vital Equipment

In a generous display of support, the Sisters of Charity Foundation awarded CFA Australia a community grant that has allowed for the expansion of capacity to advocate and provide services in relation to digital accessibility. The grant provided CFA Australia with essential IT equipment.

This contribution supports CFA Australia particularly through the strengthening of Helpdesk services, which provide free assistance to individuals with disability, their families, and carers who encounter challenges in accessing online content.

Dr. Scott Hollier, CEO of CFA Australia, expressed his gratitude to the Sisters of Charity Foundation, emphasizing that their support is instrumental in advancing the work of CFA Australia.

As a disability-led not-for-profit organisation, this funding serves as a crucial means for lasting support and advocating for people with disability, furthering the goal of making digital content accessible to all.

The Centre for Accessibility Australia extends its heartfelt thanks to the Sisters of Charity Foundation for their invaluable support.

CASE STUDY

Systemic Advocacy for Digital Access WA: Fostering Accessibility and Change.

The 'WA State Disability Advocacy Program: The Digital Access WA Project', is being led by CFA Australia alongside the Behaviour Change Collaborative (BCC) to advance digital accessibility for people with disability in WA.

This comprehensive project, which is being supported by the Department of Communities in WA, encompasses activities such as conducting digital audits, developing training programs, amplifying the voices of people with disability, and advocating for policy changes. Through a multi-faceted approach, the project aims to overcome digital access barriers, empower individuals with disability, and create a more inclusive digital landscape for all residents of WA.

CFA Australia has 7 main objectives. Firstly, as part of the 'Discovery Project', CFA Australia will source for individuals with disability who are open to sharing their experiences and insights in relation to digital accessibility.

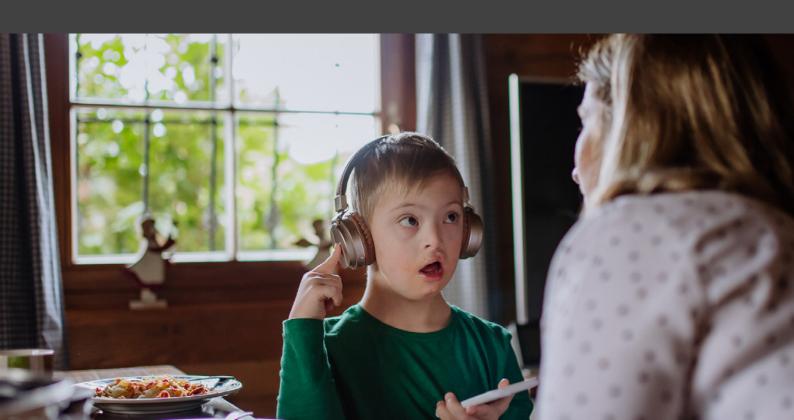
Secondly, to ensure that appropriate benchmarks on the state of accessibility services in WA are acknowledged before the project goes into full flow, CFA Australia has organised for pre- and post-audit surveys for NFP organisations to measure their improvements in digital access knowledge as part of our 'Engage, Survey, Report' objective.

Thirdly, CFA Australia will be conducting 'Discovery Workshops', both in-person and online, to address the integration of digital access into work processes and practical digital access techniques.

Fourthly, free digital accessibility audits will be provided to NFP organisations to ensure that their websites and applications meet accessible requirements based on the Web Content Accessibility Guidelines (WCAG). Fifthly, a pivotal aspect of the Systemic Advocacy Project involves consultation with legal advisors within the state to drive policy changes for increased digital access especially for people with disability.

To mark the end of the Systemic Advocacy Project, CFA Australia will be hosting an event for everyone involved to celebrate the meaningful engagement within digital accessibility. This would include a 'Digital Access WA Video' showcasing success stories. Lastly, together with BCC, CFA Australia will produce an 'Outcomes Report' and recommendations for next steps, an 'Impact Measurement Report', and the creation of an online data registry of accessibility in WA.

The first year of the Digital Access WA Project has been progressing well with an expression of interest completed to engage NFPs in our audits, with numerous audits being completed. Furthermore, a fantastic workshop to support digital access in partnership with the City of Belmont, as well as the other aspects of the project are progressing well in their planning for the next financial year. We look forward to the continued progress of this initiative and the positive impact it will have on individuals with disability in Western Australia. Stay tuned for more updates on our journey to create a more inclusive digital landscape for all.





ARTICLE

W3C & Plain Language ISO

Just like previous years, the World Wide Web Consortium (W3C) Web Accessibility Initiative (WAI) has again produced numerous valuable new international standards and guidance on digital accessibility.

This year, on top of a redesigned website, 4 new members were welcomed into the W3C Advisory Committee in conjunction with the incorporation of W3C as a not-for-profit organisation. W3C WAI published the Accessibility of Remote Meetings Note. Dr. Scott Hollier led the Research Questions Task Force (RQTF) of the Accessible Platform Architectures (APA) Working Group in the development of the Note, ensuring that personal lived experience with disability was portrayed accurately in the decision-making processes. The Note discusses the necessity for remote meeting platforms to adhere to accessibility guidelines when developing their products and make sure that all users can access the content.

The most recent version of the EPUB standard, Electronic Publication 3.3 (EPUB 3.3), was also published by the World Wide Web Consortium (W3C) as a W3C Recommendation. EPUB establishes a coding format for digital publications and documents to be distributed and exchanged. W3C recently declared WAI Accessible Rich Internet Applications 1.2 (WAI-ARIA 1.2) as the W3C recommended standard. WAI-ARIA 1.2 introduces new features that enhance interoperability with assistive technologies.

W3C WAI also released the first iteration of the Course List – Digital Accessibility Education, Training, and Certification. The list assists users in making well-informed choices about how to obtain accreditations related to digital accessibility.

Article 34



CFA Australia is excited to share that the International Plain Language Federation (IPLF) has successfully launched the International Organisation for Standardization's (ISO) project to develop a comprehensive internationally recognised plain language standard, ISO 24495-1.

CFA Australia have played a pivotal support role in the formation of this standard as the use of appropriate plain language is highly beneficial for people with various disabilities such as a cognitive disability.

CFA Australia looks forward to further progression in the digital accessibility space alongside W3C.



Article 36

Accessible consumer developments

There have been vast developments in the accessibility of mobile interfaces in the past year. Apple introduced new software features for cognitive accessibility such as 'Assistive Access', reducing cognitive load by simplifying interfaces to their most key aspects.

On the other end, Android received vital improvements for people with hearing related disabilities through the enhancement in the sounds of alerts and audio descriptions.

Web interfaces also received major improvements across various browsers. Firefox had a rehaul in its 109 and 113 updates, seeing distinct improvements for screen reader users. Microsoft Edge oversaw the inclusion of live caption audio transcriptions while Google rolled out its 'Reading Mode' to its Chrome browser on computers.

Web interfaces often remain difficult to use without an accessible operating system.

In its 22H2 update for Windows 11,
Microsoft rolled out many new
accessibility features, the standout being
the enabling of live captioning of any
audio source in Windows and improved
voice control to help people with mobility
issues.

CFA Australia has also been keeping track of popular accessible applications and tools. For example, Zoom implemented a 'Sign Language Interpretation View' feature which allows meetings to host up to 20 sign language interpreters. Another exciting development has been Adobe's AI automated PDF Accessibility Tags which automates the tagging of PDF documents, enabling proper reading sequences for assistive technologies.

Article 37

Throughout the year, innovative new devices have surfaced, empowering determination and creativity within digital accessibility. One such device is the Google-certified SmartVision smartphone which was specifically designed for people who are blind or with low vision.

There has also been innovation in the entertainment sphere. Over the past year, Netflix has begun providing viewers the option to customise the style and size of subtitles and closed captions. This would benefit people who are deaf, hard of hearing, or have low vision.

This leads us to the very exciting world of gaming. Throughout FY 22/23 we have not only seen new accessible video games being released, but major accessibility reworks being done on older game titles as well. For example, the 'Dead Space' remake, enabling accessibility features such as subtitles, colourblind mode and aim assistance.

As part of our objective in the promotion and support of digital accessibility, CFA Australia continues to ensure that up and coming, as well as newly released accessible content is constantly kept up to date on our 'News' page moving forward each year.





Treasurer's Report

With the ongoing cost of living crisis, the third year of the organisation has been financially successful, thanks to the hard work from Scott, our CFA Australia staff, our bookkeeper Antonella and the directors on the Board.

We have taken further big steps forward this year as an organisation, which is something we can be proud of.

The 2023 financial year was the beginning of the partnership with the Department of Communities. This partnership allowed the organisation to give new opportunities, grow its staff and move in to offices in the Belmont Hub. We were able to purchase office equipment for our staff and provide them with a great place to work. We have increased our income thanks to increasing our grants, memberships and audits.

Overall we have been able to grow it by over 85%. This was due to the demand of our services and through the relationships with other organisations we were able to build. Due to the increase in organisation activity, we have an increase in expenditure from the large growth from wages, rent and the use of consultants.

Compared to the previous year, we've had a reduced profit of \$63,457 for the 2023 financial year.

Our balance sheet has been able to grow, with our assets now including the recently purchased office equipment, thanks to conservative investment policies and our strong bank balance. The organisation is sitting in a strong, stable financial position. The organisation can cover any debts which are due.

For the next financial year, I am expecting the organisation to continue on its strong financial position, with a small growth in income and expenditure.

Overall I am extremely proud of the organisation and look forward to the next financial year.

Stanley Lai

Treasurer

Financial Report

Statement by directors of the board

In the opinion of the board the financial report:

- 1. Centre for Accessibility Australia Ltd (Company) 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 reporting requirements of the Company's constitution and the Australian Charities and Not-for-Profit Commissions Act 2012
- 2. The attached financial statements and notes thereto have been prepared in accordance with the accounting policies prescribed in note 1 to the financial statements and to comply with the Australian Charities and Not-for-Profit Commissions Act 2012, the Australian Charities and Not-for-Profit Commissions Regulations 2013 and other mandatory professional reporting requirements;
- 3. At the date of this statement, there are reasonable grounds to believe that the company will be able to pay its debts as and when they fall due and
- 4. The attached financial statements and notes thereto give a true and fair view of the Company's financial position as at 30 June 2023 and its performance for the financial year ended on that date.

Signed in accordance with a resolution of the directors made pursuant to section 60. 15(2) of the Australian Charities and Not-for-Profit Commissions Regulation 2013.

| lamote. | October 28 2023 | |
|--------------------------|-----------------|--|
| Marina Re Chairperson | Date | |

Centre for Accessibility Australia Ltd Statement of Profit and Loss For the year ended 30 June 2023

| | 2023 | 2022 |
|--------------------------|---------|---------|
| | | |
| Trading Income | | |
| Donations | - | 100 |
| Grants | 662,239 | 164,000 |
| Sales | 263,799 | 344,018 |
| Wage Subsidy | 16,000 | - |
| Total Trading Income | 942,038 | 508,118 |
| Gross Profit | 942,038 | 508,118 |
| | | |
| Operating Expenses | | |
| Advertising | 375 | 1,581 |
| Annual Leave | 14,042 | 4,684 |
| Bank Fees | 15 | 105 |
| Conference | 1,507 | 188 |
| Consulting & Accounting | 362,154 | 181,945 |
| Depreciation | 26,448 | 3,963 |
| Freight & Courier | 3,079 | 1,372 |
| General Expenses | 2,693 | - |
| Insurance | 5,049 | 3,517 |
| Merchant Fee | - | 74 |
| Office Expenses | 6,676 | 2,533 |
| Printing & Stationery | 1,750 | 730 |
| Rent | 20,599 | - |
| Repairs and Maintenance | 67 | - |
| Software | 49 | - |
| Stripe Fees | 727 | 642 |
| Subscriptions | 7,525 | 1,970 |
| Superannuation | 32,552 | 6,674 |
| Telephone & Internet | 1,060 | 417 |
| Travel - National | 16,923 | 3,279 |
| Wages and Salaries | 375,209 | 98,775 |
| Total Operating Expenses | 878,581 | 312,451 |
| | | |
| Net Profit | 63,457 | 195,667 |

Centre for Accessibility Australia Ltd Statement of Financial Position As at 30 June 2023

| | 30-Jun-23 | 30-Jun-22 |
|--------------------------------------|-----------|-----------|
| | | |
| Assets | | |
| Bank | | |
| Cash at Bank | 489,248 | 290,199 |
| Stripe AUD | 554 | 1,622 |
| Total Bank | 489,802 | 291,820 |
| Current Assets | | |
| Accounts Receivable | 8,065 | 2,050 |
| Prepaid Expenses | - | - |
| Total Current Assets | 8,065 | 2,050 |
| Non-Current Assets | | |
| Computer Equipment | 26,889 | |
| Accumulated Dep - Computer Equipment | (26,889) | - |
| Office Equipment | 21,938 | _ |
| Accumulated Dep - Office Equipment | (1,710) | _ |
| Total Non-Current Assets | 20,228 | - |
| | | |
| Total Assets | 518,095 | 293,870 |
| | | |
| Liabilities Current Liabilities | | |
| Accounts Payable | 24,475 | 233 |
| GST | 17,261 | 9,401 |
| PAYG Withholdings Payable | 13,014 | 2,880 |
| Provision for Annual Leave | 22,652 | 8,611 |
| Superannuation Payable | 8,705 | 2,099 |
| Wages Payable - Payroll | 15,236 | - |
| Upsent Grant | 82,647 | _ |
| Total Current Liabilities | 183,991 | 23,224 |
| Total Liabilities | 183,991 | 23,224 |
| | | |
| Net Assets | 334,104 | 270,647 |
| Equity | | |
| Current Year Earnings | 63,457 | 195,667 |
| Retained Earnings | 270,647 | 74,980 |
| Total Equity | 334,104 | 270,647 |

Centre for Accessibility Australia Ltd Statement of Cash Flows For the year ended 30 June 2023

| | 2023 | 2022 |
|--|-----------|-----------|
| Operating Activities | | |
| Receipts from customers | 1,018,671 | 316,862 |
| Payments to suppliers and employees | (774,014) | (295,462) |
| Net Cash Flows from Operating Activities | 244,657 | 21,400 |
| Investing Activities | | |
| Payment for property, plant and equipment | (46,676) | (3,963) |
| Net Cash Flows from Investing Activities | (46,676) | (3,963) |
| | | |
| Net Cash Flows | 197,981 | 17,437 |
| Cash and Cash Equivalents | | |
| Cash and cash equivalents at beginning of period | 291,820 | 274,383 |
| Cash and cash equivalents at end of period | 489,801 | 291,820 |
| Net change in cash for period | 197,981 | 17,437 |

Centre for Accessibility Australia Ltd Statement of Change in Equity For the year ended 30 June 2023

| | 2023 | 2022 |
|-----------------------|---------|---------|
| | | |
| Equity | | |
| Opening Balance | 270,647 | 74,980 |
| Current Year Earnings | 63,457 | 195,667 |
| Total Equity | 334,104 | 270,647 |

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Notes to financial statements For the year ended 30 June 2023

Note 1: Statement of significant accounting policies

The Directors have prepared the financial report on the basis that the Centre for Accessibility Australia Ltd (Company) is not a reporting entity as there are unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this Special Purpose Financial Report has been prepared for the purposes of complying with the reporting requirements of the Company's constitution and the Australian Charities and Not-for-Profit Commissions Act 2012.

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

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

AASB 1054 - Australian Additional Disclosures

The accounting policy adopted below relating to income and employee entitlements are not entirely consistent with the Australian Accounting Standards (AAS). Hence, the financial statements overall do not comply with the recognition and measurement requirements of some of the AAS. The organisation is yet to assess the AAS, which the financial statements do not comply.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values.

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

a) Revenue Recognition

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

Audit and Consulting Fees

Revenue from services delivered are recognised as income once the services had been delivered.

Income received for services not delivered at year-end are recorded as income received in advance on the statement of financial position.

b) Income Tax

The Company is a non-profit organisation and thus exempted from income tax liability by virtue of 23(3) of the Income Tax Assessment Act.

c) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

d) Cash and Cash Equivalents

Cash & Cash equivalents in the statement of financial position comprise cash at bank and in hand and short term deposits with an original maturity of three months or less where the investments is convertible to know amounts of cash and is subject to insignificant risk of changes in value.

e) 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 either a diminishing value or straight-line basis to write off the net cost of each item of property, plant and equipment over their expected useful lives as follows:

Office equipment 10% - 100% Computer Equipment - 100%

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

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.

Notes to financial statements For the year ended 30 June 2023

Note 2: Reconciliation of Net Cash Provided By/ Used in Operating Activities to Net Profit

| Operating Profit (Loss) | 63,457 | 195,667 |
|---|-----------|-----------|
| Adjustments for: | | |
| Depreciation | 26,448 | 3,963 |
| (Increase)/ Decrease in Trade & Other receivables | (6,015) | (55) |
| (Increase)/ Decrease Prepaid Expenses | - | 20,000 |
| Increase/ (Decrease) in Trade and Other payables | 146,726 | (11,658) |
| Increase/(Decrease) in Income Received in Advance | - | (191,200) |
| Increase/(Decrease) in Annual Leace Provision | 14,041 | 4,683 |
| | | |
| Cash used/ provided by operating activities | \$244,657 | 21,400 |

Note 3: Members Guarantee

The Company is a registered as a company limited by guarantee. If the Company is wound up, the constitution states that each member is requited to contribute a maximum of \$1 each towards meeting any outstanding obligations on the Company.



MANAGING DIRECTOR: Leanne Oliver DIRECTOR: Christopher Tan

4/896 Albany Highway, East Victoria Park 6101 PO Box 386, Victoria Park 6979 0460 040 900 admin@auditpa.com.au

Auditor's Independence Declaration

To the Board of Centre for Accessibility Australia Ltd

In accordance with the requirements of section 60-40 of the Australian Charities and Not for Profit Commission Act 2012, as lead auditor for the audit of Centre for Accessibility Australia Ltd for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the Australian Charities and Not for Proft Commission Act 2012 in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

D

LEANNE OLIVER CPA RCA DIRECTOR RCA 463021

AUDIT PARTNERS AUSTRALIA EAST VICTORIA PARK

Dated at Perth, Western Australia this 29th October 2023



MANAGING DIRECTOR: Leanne Oliver DIRECTOR: Christopher Tan

4/896 Albany Highway, East Victoria Park 6101 PO Box 386, Victoria Park 6979 0460 040 900 admin@auditpa.com.au

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CENTRE FOR ACCESSIBILITY AUSTRALIA LTD

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Centre for Accessibility Australia Ltd (the Company), which comprises the balance sheet as at 30 June 2023, the profit and loss statement, the statement of cash flow, statement of change in equity, a summary of significant accounting policies, other explanatory notes and the statement by members of the board.

In our opinion, the accompanying financial report of Centre for Accessibility Australia Ltd is in accordance with the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2022 and of its financial performance for the year ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012 and* the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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 for the purpose of fulfilling the Company's financial reporting responsibilities under the Company's constitution and the Australian Charities and Notfor-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 Board for the Financial Report

The board is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Company's constitution*, the *Australian Charities and Not-for-profits Commission Act 2012* and the needs of the members. The board's responsibility also includes such internal control as the board determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/Home.aspx. This description forms part of our auditor's report.

LEANNE K OLIVER CPA RCA Director

AUDIT PARTNERS AUSTRALIA EAST VICTORIA PARK WA Dated at Perth, Western Australia this 30th day of October 2023 The Centre for Accessibility Australia is an award-winning not-for-profit that promotes accessibility throughout Australia. We believe accessibility is about more than compliance; it's about people.

accessibility.org.au