



Annual Report 2021-2022



**CFA Australia respectfully acknowledges the
Traditional Owners of Country across Australia and pay
our respects to Elders past, present and emerging.**



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Chairperson's Report

Once again it is my pleasure to present this report for 2021/22, the second full year of the operation of the Centre for Accessibility Australia (CFA Australia).

It has been an exciting and eventful year, which has seen the agency take a significant leap in its activities.

The Australian Access Awards held in November 2021 were a fantastic celebration highlighting the excellent initiatives taking place across the nation to improve digital access for all. With thanks to our event partners and sponsors, the involvement of significant Australian companies is a testament to the reputation we've garnered in a short time.

In February, the Board met to consider the strategic directions for CFA Australia. The timing aligned with the Department of Communities WA Systemic Advocacy Project Grant, which required CFA Australia to fine-tune its governance and operational processes. Our Board members' excellent support, guidance and key additional resources provided invaluable business planning tools to see us successful in securing Higher Education For All project funding.

This project is of critical importance to CFA Australia, and will support integral operations for the future of the agency.

CFA Australia has also further developed in the provision of services and products including the help desk, audits, accessibility audits and advocacy. It is noteworthy that our clients already include the banking sector, tertiary institutions, commercial entities and government departments across the nation.

I am indebted to the CFA Australia Board who not only contribute their time and expertise but also their enthusiasm and their passion for supporting the mission of CFA Australia. Dr Scott Hollier has once again exceeded our expectations and CFA Australia is on a solid footing to achieve great success in the next year. It is wonderful to see that the agency has grown in its workforce and continues to be disability-led and a leading employer of people with disabilities.

Marina Re
Chairperson





Message from our CEO

As the Centre For Accessibility Australia concludes its second financial year since incorporation, and our fourth since the social movement began, we proudly continue on the journey in championing digital accessibility for all.

This year has welcomed growth of our Friends of CFA Australia membership program, which provides much needed accessibility support for both organisations and individuals. We thank our funding partners and the members who have supported us by choosing CFA Australia for their auditing and training services.

In 2021, we once again led in celebrating best practice with the Australian Access Awards. The awards showcase great individuals and organisations making digital access happen. It was a truly fantastic night at the Fremantle Maritime Museum, and I warmly encourage you to watch the awards on our YouTube channel.

The Higher Education For All initiative has also been an impactful project. Funded by the WA Department of Communities, we've assessed five university websites in response to accessibility challenges faced by current and prospective students. Our participating universities have received

their audit reports, and the project continues onwards in providing a sector-wide report and workshops to provide practical guidance in improving the issues identified.

Over the next year, we plan to continue to promote the accessibility movement through advocacy, research, training and auditing services. Planning for the 2023 Awards is already underway, and I look forward to seeing the nominations when the program opens again next May.

Thank you to everyone for your ongoing support of this movement. If you would like to be part, please consider joining the Friends of CFA Australia membership program. Your support directly helps us to help others.

Dr Scott Hollier
CEO, Centre for Accessibility Australia

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ABOUT
ACCESSIBILITY



What is digital accessibility?

Accessibility is the ability for all people, no matter their circumstances, to gain access to information and spaces.

When people talk about “accessibility,” the first thing that often comes to mind is *physical accessibility* – how physical buildings and environments are designed so they can be used by people with disability. This can include things like tactile guidance at road crossings, or braille in lifts or toilets.

Digital accessibility refers to the way in which digital spaces are designed so they can be navigated by people with disability. For example, many everyday tasks, such as shopping, banking, checking utility bills and booking reservations, now take place online – and this requires people to fill out an online form.

Imagine if you rely on Assistive Technologies (AT) such as a screen reader to use the internet. These technologies are often operated by keyboard or swipe gestures with audio feedback and can work on websites that are coded for accessibility. In the above example, online form fields need to be tagged correctly for the screen reader so the user can hear what information needs to

be entered. The buttons need clear text so the user knows what to select after completing each section of the form. If the form includes a CAPTCHA test, there needs to be an audio or other accessible alternative for users who cannot see the puzzle. Accessibility advocate Chancey Fleet says CAPTCHA is a form of ‘encoded inhospitality’ because it assumes everyone can discern graphics, audio messages and can speak English – this is not the case for many people who, or who utilise AT.

There are two things that need to occur to ensure effective digital access:

1

People with disability need accessibility support on their device of choice. This is usually in the form of software or hardware known as Assistive Technology (AT).

2

Content needs to be created in a way that supports the needs of people with disability, including compatibility with AT.

For people with disability, the internet is more than the sum of its parts: it represents independence. Digital access means ensuring people with disability can navigate online spaces and the associated devices such as computers, smartphones and tablets.

Accessibility is a human right.

Scott Hollier, CEO, CFA Australia

Why is accessibility important?

Emergencies and disasters magnify the existing issues and barriers experienced by people with disability.

Recent global and local events have placed a spotlight on how governments, services and systems respond during times of crisis. As outlined by the UN's Policy Brief on a Disability-Inclusive Response to COVID-19:

Even under normal circumstances, persons with disabilities are less likely to access health care, education, employment and to participate in the community. They are more likely to live in poverty, experience higher rates of violence, neglect and abuse, and are among the most marginalised in any crisis-affected community. COVID-19 has further compounded this situation, disproportionately impacting persons with disabilities both directly and indirectly.¹

¹ United Nations, Policy Brief: A Disability-Inclusive Response to COVID-19, May 2020, p.2.

The research

Globally

In developing countries, around 90% of children with disabilities don't go to school²

Around 15.6% of the world's population lives with some form of disability, which is approximately 785 million people³

Globally, employment rates are lower for disabled men (53%) and disabled women (20%) than for non-disabled men (65%) and women (30%)³

Australia

4.4 million people in the Australian population have some form of permanent disability⁴

Disability discrimination accounts for the highest volume of all complaints made to the Australian Human Rights Commission⁵

People with disability in Australia are three times as likely to avoid an organisation because of an organisation's negative diversity reputation⁶

² [35 Crucial Disability Statistics & Facts to Know in 2022](#), 2022. Aleksandar Hrubenja

³ [World Report on Disability Summary](#). 2011.WHO

⁴ [Disability, Ageing and Carers, Australia: Summary of Findings](#). 2019. Australian Bureau of Statistics

⁵ [Australian Human Rights Commission 2018-19 Complaint Statistics](#). 2019. Australian Human Rights Commission

⁶ [Missing out: The business case for customer diversity](#). 2017. Australian Human Rights Commission

What people have to say



Marit Kragt
Associate Professor and
Pro Vice-Chancellor
Diversity, Equity &
Inclusion, University of
Western Australia

“Accessibility is about making sure that people have equitable opportunities to access physical and digital infrastructure.”



Irene Lee
Educational Technologist,
University of Western
Australia

“Raising awareness of any concept and especially digital accessibility, I would say it takes a whole village to make it happen. You know, at the macro, mezzo as well as micro levels.”



Laetitia Thompson
Curtin University Student

“The kind of technology that they’ll do in classrooms and on a university campus gives me the confidence to think that I can do things that I didn’t think I could do before.”

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ABOUT CFA
AUSTRALIA



About CFA Australia

Our vision is an inclusive world without accessibility barriers to content or spaces.

CFA Australia is an award-winning not-for-profit organisation that promotes accessibility throughout Australia. Founded in 2018, CFA Australia was established to promote the accessibility movement through advocacy, research, training services, auditing services and celebrations such as the Australian Access Awards.

Our goals

Spark and nurture the accessibility movement

Provide opportunities for people to become actively involved in the movement, and celebrate the good work being done through positive reinforcement and by highlighting the importance of equal access by sharing success stories.

Build advocacy capacity

We will develop resources and projects to build capacity for people with disability to access content and have the ability to self-advocate.

Gather data and knowledge

Through research partnerships, disability-led consultations and evaluations we aim to further understand the state of accessibility in Australia.

Increase employment opportunities for people with disability

Provide accessible, affordable training and workshops for organisations to encourage accessible workplaces and the employment of people with disability.

Accessibility means that all people can perceive, understand, navigate, and interact with electronic information and be active, contributing members of the digital world.

Dhiren Patel, ECU student and CFA Australia staff member

CFA Australia Staff Members



Our team

The board at CFA Australia is a diverse, knowledgeable volunteer team with extensive experience in the fields of accessibility and disability services.

Board Members

Marina Re (Chair)

Jackie Weinman (Deputy Chair)

Stanley Lai (Treasurer)

Dr Michelle Bunn (Secretary)

Scott La Vertu

Yuemei Lim

Stewart Luxton

Auditing Team

Christopher Edwards

Chris Leighton

Dhiren Patel

Admin

Anna Dantschin

Colleen Hunter

CFA Australia Founding Partners

Dr Scott Hollier

DADAA

Media on Mars

“Since starting work with CFA Australia I have found a whole new appreciation for what others struggle with when dealing with digital accessibility. I look forward to a future where everyone can do everyday things for themselves like shopping online, and filling in digital forms, without having to rely on a third person to help.”

Colleen Hunter, Office Coordinator, CFA Australia

Our work

CFA Australia supports people with disability directly, through the production of resources and a helpdesk, and indirectly by supporting businesses throughout Australia to become accessible.

Since the release of our last Annual Story, we have provided auditing, training and consulting services to over 29 businesses, ranging from state and federal government to education institutes and other research and technology centres throughout Australia.

For people living with disability, CFA Australia provides a free Assistive Technology Helpdesk to help people with disability by:

- Recommending alternative accessible websites or apps to support your everyday activities.
- Providing advice on how to enable accessibility features on popular computing and mobile operating systems such as Microsoft Windows 10, Apple Mac OS, Apple iPhone and Google Android.
- Providing links to useful tutorials and other online resources that explain AT features in popular operating systems, and how to use them.

In addition to the AT Helpdesk, CFA Australia also provides a Digital Access Helpdesk service exclusively for members

of CFA Australia. This includes unlimited email support and two hours of free phone support. The Digital Access Helpdesk can help individuals and organisations to become more inclusive by answering questions such as:

- What is digital access?
- What is WCAG?
- How do I make sure my website, documents or apps comply with the Current WCAG standard?
- What is my legal obligation to make content accessible?
- I'm not sure how to implement a specific WCAG guideline or success criteria, how do I do it?

To contact the helpdesk:

Email

helpdesk@accessibility.org.au

call us

+61 (0)466 099 101

The idea of accessibility as a movement stemmed from the need to change the conversation.

Kammi Rapsey, Principal, Media on Mars



Australian Access Awards

Launched in 2019, the Australian Access Awards (AAA) is an event held every two years that brings together Australian businesses, parliamentary decision makers, disability advocates and key members of the community to celebrate organisations that have implemented accessibility in their digital campaigns or online resources.

The 2021 Awards were sponsored by Infosys (Sponsoring Partner), Coles (Platinum Sponsor), ANZ (Gold Sponsor), EverAbility Group (Sector Sponsor) and OZeWAI Australian Web Adaptability Initiative (Sector Sponsor).

The next Awards will be held in 2023. CFA Australia welcomes self-nominations and independent nominations for the following award categories:

- Corporate Website of the Year
- Government Website of the Year
- Educational Website of the Year
- Not-for-profit/Community website of the Year
- International Website of the Year
- Corporate App of the Year
- Government App of the Year
- Educational App of the Year
- Not-for-profit/community app of the year
- International app of the year
- Accessibility Initiative of the Year
- Accessibility person/organisation of the year



EverAbility Group

OZeWAI Australian
Web
Accessibility
Initiative

AUSTRALIAN ACCESS AWARDS 2021

#AccessAwards



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FRIENDS OF
CFA AUSTRALIA



Friends of CFA Australia

Be a part of the change needed to make the world more inclusive.

One of the most common barriers to accessibility as seen in our work, is the ability to provide affordable support to organisations that will lead to sustainable improvements for people who will benefit the most.

Far too many business owners see building their website as a ‘set and forget’ exercise; once it’s online, they move on with other operations and only revisit their website to add new content as needed. This mentality is not in tune with the realities of modern business. As the COVID-19 pandemic as shown, businesses must rapidly change their operating models in response to global events. Even without a global crisis, technologies continue to evolve. This means accessibility is not static, it needs to be reviewed as dynamically as our world continues to change.

Through the Friends of CFA Australia membership program, we invite

organisations and individuals to partner with us to reduce the accessibility gap and be part of a transformative social movement.

Aside from directly supporting the employment of people with lived experience of disability and committing to long-term change, members receive a range of benefits, including unlimited email support from our helpdesk, free resources, discounted training and auditing, invitations to workshops and networking events, and knowledge of the latest accessibility initiatives.

Together we will not just envision an inclusive world – we will make it happen.

Membership Benefits

- One free half-day online or face-to-face CFA Australia training session
- Discounts on subsequent training sessions
- Unlimited email support from the 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 badges for display on your business profiles/website
- Exclusive invitation to our State of Accessibility Digital Address (twice a year)
- Opportunities to feature stories in CFA Australia's media calendar
- 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

membership@accessibility.org.au



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CASE STUDY



CASE STUDY

World Wide Web Consortium Web Accessibility Initiative

The World Wide Web Consortium (W3C) is an organisation that works toward improving global digital accessibility.

The Web Accessibility Initiative (WAI) brings together people from industry, disability organizations, government, and research labs from around the world to develop guidelines and resources to help make the web accessible to people with disabilities.

CFA Australia has been working with the W3C to develop the Synchronised Accessibility User Requirements (SAUR), a document that outlines accessibility-related user needs and associated requirements for the synchronization of audio and visual media. The successful synchronization of multimedia content, especially audio and video, is essential to accessible web-based communication and cooperation. The SAUR will be applicable to general multimedia content, from stagnant media sources to live interactive environments.

Other recent W3C WAI work supported by CFA Australia includes the XR Accessibility User Requirements (XAUR) which focuses on the accessibility of immersive environments such as Virtual Reality, Augmented Reality, Mixed Reality and Extended Reality. The published Note features use cases for people with disability and how immersive environments can become beneficial technologies. Currently in development is the Accessibility of Remote Meetings in which CFA Australia is in a leadership role to provide international guidance on how remote meeting platforms such as Zoom and Teams can be developed and used in an accessible way.

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REPORTS



Treasurer's Report

The 2021/22 financial year has proudly delivered significant growth and sustainability for CFA Australia.

The second financial year for CFA Australia has surpassed our expectations. As we experienced restrictions ease around COVID-19, our activities have increased and our organisation has taken a significant step forward. I acknowledge the incredible hard work of our CEO and all of the team in making CFA Australia not only socially important, but financially successful.

Notably, we have increased our revenue streams through securing additional grants, audits and membership programs. We've seen the organisation's revenue triple in the span of year. This also reflects in an increase in expenditures, especially in wages that have effectively doubled. CFA Australia has grown its team with employees, additional consultants, and partnerships with other organisations.

Gratefully this shows the strong demand for and importance of our work. While we see both revenue and costs increase in the 2021/22 period, the closing position is still in a notable profit of \$195,667, supported by a solid net position with our balance sheet.

In the next financial year, I expect CFA Australia to continue to hold a strong financial position, with the profit stabilising. I expect revenue to increase due to the Department of Communities grant and audits and training income, projected to be offset by expenses as we grow in wages, consultants and rent. The organisation is in position to fulfil any future debts.

Overall, I'm pleased to see the organisation's growth; the future of CFA Australia looks very promising.

Stan Lai
Treasurer

Financial Report

Statement by directors or the board

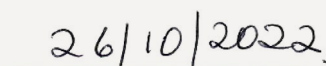
In the opinion of the board the financial report:

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 2022 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.



Marina Re
Chairperson



Date

Centre for Accessibility Australia Ltd
Statement of Profit and Loss
For the year ended 30 June 2022

	30 Jun 2022	30 Jun 2021
Trading Income		
Donations	100	5,000
Grants	164,000	-
Sales	344,018	164,241
Total Trading Income	508,118	169,241
Gross Profit	508,118	169,241
Operating Expenses		
Advertising	1,581	-
Annual Leave	4,684	3,927
Bank Fees	105	-
Conference	188	48
Consulting & Accounting	181,945	10,837
Depreciation	3,963	-
Freight & Courier	1,372	-
General Expenses	-	371
Insurance	3,517	1,669
Merchant Fee	74	112
Office Expenses	2,533	18,364
Printing & Stationery	730	-
Stripe Fees	642	56
Subscriptions	1,970	3,076
Superannuation	6,674	4,631
Telephone & Internet	417	948
Travel - National	3,279	1,472
Wages and Salaries	98,775	48,750
Total Operating Expenses	312,451	94,261
Net Profit	195,667	74,980

Centre for Accessibility Australia Ltd
Statement of Financial Position
As at 30 June 2022

	30 Jun 2022	30 Jun 2021
Assets		
Bank		
Cash at Bank	290,199	274,382
Stripe AUD	1,622	1
Total Bank	291,820	274,383
Current Assets		
Accounts Receivable	2,050	1,995
Prepaid Expenses	-	20,000
Total Current Assets	2,050	21,995
Total Assets	293,870	296,378
Liabilities		
Current Liabilities		
Accounts Payable	233	230
Income Received in Advance	-	191,200
GST	9,401	23,343
PAYG Withholdings Payable	2,880	2,142
Provision for Annual Leave	8,611	3,927
Superannuation Payable	2,099	556
Total Current Liabilities	23,224	221,398
Total Liabilities	23,224	221,398
Net Assets	270,647	74,980
Equity		
Current Year Earnings	195,667	74,980
Retained Earnings	74,980	-
Total Equity	270,647	74,980

Centre for Accessibility Australia Ltd
Statement of Cash Flows
For the year ended 30 June 2022

	30 Jun 2022	30 Jun 2021
Operating Activities		
Receipts from customers	316,862	394,446
Payments to suppliers and employees	(295,462)	(120,063)
Cash receipts from other operating activities	0	0
Net Cash Flows from Operating Activities	21,400	274,383
Investing Activities		
Payment for property, plant and equipment	(3,963)	-
Net Cash Flows from Investing Activities	(3,963)	-
Financing Activities		
Other cash items from financing activities	-	-
Net Cash Flows from Financing Activities	-	-
Net Cash Flows	17,437	274,383
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	274,383	-
Cash and cash equivalents at end of period	291,820	274,383
Net change in cash for period	17,437	274,383

Centre for Accessibility Australia Ltd
Statement of Change in Equity
For the year ended 30 June 2022

	30 Jun 2022	30 Jun 2021
Equity		
Opening Balance	74,980	-
Current Year Earnings	195,667	74,980
Total Equity	270,647	74,980

Notes to the financial statements for the year ended 30 June 2022

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.

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

	2022	2021
Operating Profit/(Loss)	195,667	74,980
Adjustments for:		
Depreciation	3,963	-
(Increase) / Decrease in Trade & Other receivables	(55)	(1,995)
(Increase) / Decrease in Prepaid Expenses	20,000	(20,000)
Increase / (Decrease) in Trade and Other payables	(11,658)	26,271
Increase / (Decrease) in Income Received in Advance	(191,200)	191,200
Increase / (Decrease) in Annual Leave Provision	4,683	3,927
Cash used/provided by operating activities	21,400	274,383

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 required 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 2022, 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 Profit Commission Act 2012 in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to be 'L Oliver', written in a cursive style.

LEANNE OLIVER CPA RCA
DIRECTOR
RCA 463021

AUDIT PARTNERS AUSTRALIA
EAST VICTORIA PARK

Dated at Perth, Western Australia this 15th November 2022



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

Qualified 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 2022, 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, except for the effects of the matter described in the Basis of Qualified Opinion section of our report, 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

Opening Balances

The financial report of Centre for Accessibility Australia Ltd for the year ended 30 June 2021 was audited by another auditor. We were, therefore, unable to obtain sufficient appropriate audit evidence regarding the financial report for that year ended to enable us to form an opinion. The results of the financial position for the year ended 30 June 2022 would be affected to the extent of any misstatements on the 30 June 2021 balance sheet. Accordingly, we are not in a position to and do not express an opinion on the opening balances as at 1 July 2021.

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 that 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 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 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 15th day of November 2022



**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.**

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