

SEPTEMBER 2023

ANNUAL REPORT 2022 - 2023



ASAPD

**AUSTRALIAN SPORTING ALLIANCE
FOR PEOPLE WITH A DISABILITY**

ASAPD MEMBERS



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MESSAGE FROM THE CHAIR

It is with great pleasure that Robyn Smith OAM and John Croll contribute to the first official Annual Report for the Australian Sporting Alliance for people with a disability, ASAPD.

It was an honour for Robyn to be elected as the inaugural Chair to the Alliance in December 2020. With the ASAPD becoming a new entity on the 22/12/2022, a new Board was elected by the members with the first meeting in January 2023 with John Croll being elected as the Independent Chair in February 2023.

We are very pleased that our Board, committees, and contractors include people with lived experience and a diversity of relevant skills.

From the initial workshop conducted at the Melbourne Cricket Ground in September 2017 by the Australian Sports Commission, to the entity today, it proves how much can be achieved when organisations collaborate, identify synergies and a common purpose to promote the critical role sport and physical activity can play in the life of a person with a disability, impairment, or limitation.

The Board has agreed on an ambitious strategic plan that looks to both improve the environment that people with a disability can access sports and recreation, as well as improving the efficiency of the sector, so further investment can be made into programs that make a difference. Further details on the Strategic Plan are detailed later in this report.

JOHN CROLL
ASAPD CHAIR

In a short period of time, ASAPD has:

- Formed working groups – shared services, research and marketing, government relations and stakeholder engagements.
- Contributed to the National Disability Strategy 2020-2030.
- Contributed to the National Disability Survey.
- Contributed information that creates improved data outcomes from the ASC AusPlay survey.
- Provided input into the new Sport Australia Community Coaching - Essential Skills Resource.
- Delegations to State/Territory Government Ministers for Sport, Health, Social Services promoting inclusion.
- Worked with Sport Integrity Australia and the National Sports Tribunal on adopting the National Integrity Framework and associated policies for all NSOD's.
- Worked with Sport Integrity Australia to ensure all their policy documents are accessible to the people the ASAPD members represent.
- Working with Schools Sports Australia and key Universities on embedding resources and content into courses and educational programs.



This is only the beginning for the Board and members of the ASAPD to continue to identify common projects and speak in a coordinated approach to the sporting sector and respective disability sectors to encourage more people living with a disability to get active.

To deliver on these initiatives, the Board was very pleased to employ Dr. Phil Hamdorf as the inaugural Chief Executive Officer in September 2023.

The Board would like to thank Garry West-Bail for the massive contribution he has made to the establishment of the ASAPD, and we are very pleased that he remains with the organization in the role of Integrity and Projects Manager.

We want to thank everyone who has made such an important contribution to the establishment of the ASAPD, many people have been generous with their time and experience, and it has been this collaboration that has delivered the current momentum.

The ASAPD and its members would also like to thank the Australian Sports Commission for their investment and support. We would not be where we are today without that commitment.

A handwritten signature in black ink that reads "Robyn Smith".

ROBYN SMITH OAM
CEO SPORT INCLUSION AUSTRALIA



AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY

Three workshops in 2017, 2018 and 2019 coordinated by the Australian Sports Commission was the impetus for the Australian Sporting Alliance for People with a Disability (ASAPD) oversight committee to be formed, which then culminated in the formation of the ASAPD legal entity, in December 2022.

The ASAPD is a representative body supporting the Australian National Sporting Organisations for Disability (NSODs). Over the last three years there have been many successful outcomes, however, a key development is the growing awareness of the brand and the benefits provided to the NSODs. The one voice strategy has highlighted efficiencies and respect for the vision that all Australians have an opportunity to engage in sport and physical activity in a welcoming and inclusive environment.

The new entity is led by an Independent Chair who is supported by eight other Directors who have been recommended and appointed by the NSODs. The Constitution has been approved and lodged with ASIC and subsequently recognised by the ACNC gaining charitable and PBI status.



ALL SPORTS ALL DISABILITIES

VISION

Our vision is for all Australians to have an opportunity to engage in sport and physical activity in a welcoming and inclusive environment.

FOCUS

Our focus is to collaborate, advocate and facilitate inclusive sport and physical activity for Australians with a disability.

STRATEGIC PLAN

ASAPD has formalised its 2023 – 2027 Strategic Plan which highlights the following key focus areas:

- Be the representative alliance for all people who have a disability, impairment, or limitation to enable them to fully participate in sport and physical activity in Australia.
- Lead with a unified approach, which aims to build active enriched lives through a welcoming sporting and physical sector environment based on social inclusion principles.
- Advocate, educate, inform, support, and build the capacity of the wider sporting sector to be inclusive for all people who have a disability, impairment, or limitation.
- Foster relationships with governments and other key stakeholders to support the accessibility of sport and physical activity sector.
- Ensure the ASAPD has a sustainable governance and management structure which supports its vision and mission.
- Provide a central information platform(s) which promotes and shares key information on being more accessible and inclusive.



KEY PILLARS

The ASAPD focus is driven by four key pillars:

1

Collectively achieve greater policy and funding outcomes with Governments via advocacy, liaison, consistent communication, relationship development and sharing of expertise and knowledge. Such work will also occur with the sporting and physical activity sectors.

2

Improve the effectiveness of the sector by sharing resources and working in a collaborative and efficient way.

3

Build and expand awareness of the ASAPD purpose, facilitating exposure for the NSOD's by telling our collective story.

4

By driving a modern sports engagement theme develop and build projects that will enhance the reach, message, and improve the efficiencies and output of the ASAPD and its members.

Create a Sport Information Portal and develop a collective data collection and design framework that can be used in applying for grants directly or indirectly with educational organisations.



These pillars are overseen by three working groups. Members of these groups will meet on a regular basis providing insight and recommendations to the board.

OUTCOMES, PARTNERSHIPS, SUCCESS

The following are some of the key outcomes, partnerships, and successes over the last 12 months:

1. ASAPD is represented on the following ASC working groups:
 - Volunteering | Megatrends | AusPlay | Research (NSRA) and,
 - ASLC together with Sport Integrity Australia (including Play by the Rules) on matters specific to sport, disability, and accessibility.
2. ASAPD is represented on the following external working group(s):
 - AUSActive | 2023 FIFA WWC, and
 - Water Polo Australia – ongoing. Their Inclusion, diversity and Equity Plan has been recently launched.
3. Developing a close working relationship with AUSactive in developing consistent messages, support and resources that ensures a welcoming and accessible environment at gymnasiums throughout Australia.
4. Working with Universities on research grant applications that aim to create granulated data, systems and program that can be used in promoting and maximising the ASAPD reach and messages.
5. The ASAPD website supports the key ASAPD social media efforts, that will drive the ASAPD brand and mission forward.
6. Three education resources aimed at coaches, school teaches, and NDIS staff will be launched in the coming months; all modules will be published on the ASAPD website with the coaching module also located on the ASC learning platform.

With strategic and marketing plans, website, legal entity, and a social media program in place together with a brand that is gaining awareness and attention, we can set our sights on becoming the 'go-to authority in Australia for information relating to inclusive sports for those with a disability, impairment, or limitation.'



Matthew Clayton
Chief Executive Officer

As a founding member of the ASAPD and partner in the development of this organisation since its concept was first raised, Blind Sports Australia is pleased to see the direction and growth that the ASAPD has seen over the last 12 months, and in particular the formalisation of its organisation structure.

The opportunity to work closely with other NSODs is such a great initiative and one in which we are seeing greater advocacy, resource development and pathways for the growth of sport for people with a disability across the country.



Phil Harper
General Manager

Deaf Sport Australia applauds the ongoing development and work of the ASAPD. Support with National Integrity Framework policies and ability to advocate and streamline project opportunities with ASC and share resources is a bonus for us.



Dr Phil Hamdorf
Executive Chair

Disability Sports Australia (DSA) continues to offer robust and committed support for ASAPD's efforts, especially concerning matters that impact the broader sector.

As an early supporter and member of ASAPD, DSA remains committed to the collaborative approach aimed at improving outcomes and acknowledges there are still many specific areas where dedicated cooperation is essential to achieve optimal results for individuals living with disability.





Tony Murray
Chief Executive Officer

As a member-focussed organisation, Disabled Wintersport Australia has been supporting people with disability to find their freedom on snow since 1978. Being an inaugural member of ASAPD is both a privilege and an unprecedented opportunity to reduce barriers and delivery more for those living with disability.

Advocacy and representation are key parts of ASAPD's vision that all Australians have an opportunity to engage in sport and physical activity in a welcoming and inclusive environment. The collaborative nature of the member organisations serves this goal well and provides a platform to deliver transformational outcomes for our broader membership and all those fortunate to be involved with sport at all levels and all abilities.



Justin Dent
Executive Officer

Riding for the Disabled Association Australia (RDAA) has been advocating and supporting people with a disability to engage in Equestrian activities for over 50 years in Australia. Joining ASAPD, as a founding member, has given us new opportunities to reach further with our messaging, meaningfully collaborate on important matters of advocacy and provide broader opportunities for people to engage in sport and recreation.

The spirit of collaboration, energy and skill that ASAPD has brought together around the table through the member organisations will no doubt provide greater opportunities for all people with disabilities to engage in sport, well into the future.





Pierre Comis
Chief Executive Officer.

Special Olympics Australia (SOA) is a proud inaugural member of the ASAPD and is committed to the philosophy of collaboration and partnership to ensure the strongest outcomes for people with intellectual disability. In the past year, SOA has been represented in the various working groups that has led to increased funding, advocacy, and awareness, has contributed to the acquiring of discounted insurance (via shared services), and actively contributed to the increased marketing and promotion efforts.

SOA remains a committed member of the ASAPD and looks forward to future collaboration, success, and subsequent improvement to the lives of people with intellectual disability through the collective efforts of all members.



Robyn Smith OAM
Chief Executive Officer

Sport Inclusion Australia is delighted to be an inaugural member of the ASAPD and to have played a part in its formation.

There is no doubt all member organisations are totally in agreement with the power of sport to change lives and it has been an honour to watch the leaders of each organisation work together to put the people we represent at the centre.



Holly Tyrrell
Director

Transplant Australia is pleased to be a founding member of ASAPD.

Having been involved since the initial conception, we strongly believe in a collaborative approach to advocating for and providing efficiencies to enable all people with a disability, impairment, and limitation, including those from the transplant recipient and donor community to have the best opportunities to be physically active and healthy for life.



ONLINE COMMUNITY

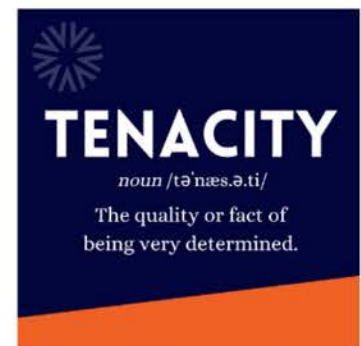
ASAPD has continued working with One Roof Agency over the past financial year. The following is a summary of key organic insights in relation to the ASAPD social media channels for the time period 1st July 2022 - 30th June 2023:

At a Glance - ASAPD Social Media Followers



@aussapd Tweets published: 145

#ASAPD is here to break down barriers for a more inclusive Australia.



#MakeYourMove
#ASAPD
#InclusiveSport
#Sport4All



ASAPD HAS BEEN GRANTED PUBLIC BENEVOLENT INSTITUTION (PBI) STATUS

YOUR SUPPORT IS VITAL AND GREATLY APPRECIATED AS WE WORK TOWARDS FURTHER ASSISTING AND EMPOWERING PEOPLE WITH A DISABILITY.

VISIT WWW.ASAPD.ORG
TO DONATE

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY

ABN: 35 626 030 671

**Financial Report For The Year Ended
30 June 2023**

Australian Sporting Alliance for People with a Disability

ABN: 35 626 030 671

Financial Report For The Year Ended 30 June 2023

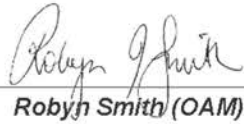
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AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY
ABN: 35 626 030 671
DIRECTORS' REPORT



Director

John Croll (AM)



Director

Robyn Smith (OAM)

Dated this

15th

day of

August

2023

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY
ABN: 35 626 030 671
DIRECTORS' REPORT

Your directors present this report on the entity for the financial year ended 30 June 2023.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Robyn Smith (OAM)	Appointed	22/12/2022
Dr. Philip Harper	Appointed	22/12/2022
Murray Elbourn	Appointed	22/12/2022
Murray Elbourn	Resigned	7/03/2023
Pierre Comis	Appointed	22/12/2022
Holly Tyrrell	Appointed	22/12/2022
Matthew Levy (OAM)	Appointed	7/02/2023
John Croll (AM)	Appointed	7/02/2023
Jenni Cole	Appointed	7/02/2023
Justin Dent	Appointed	7/03/2023
Dr. Philip Hamdorf	Appointed	15/02/2023

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activity of the entity during the financial year was:

- undertake public charitable activities in Australia with the purpose of advancing health by increasing the accessibility of sport and physical activity for people with a disability, impairment or limitation in Australia.

Meetings of Directors

During the financial year, 5 meetings of directors were held. Attendances by each director were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Robyn Smith (OAM)	5	3
Dr. Philip Harper	5	2
Murray Elbourn	2	2
Pierre Comis	5	5
Holly Tyrrell	5	5
Matthew Levy (OAM)	5	4
John Croll (AM)	4	4
Jenni Cole	5	5
Justin Dent	3	2
Dr. Philip Hamdorf	3	3

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2023 has been received and can be found on page 3 of the financial report.

This directors' report is signed in accordance with a resolution of the Board of Directors.

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY
ABN: 35 626 030 671
AUDITOR'S INDEPENDENCE DECLARATION UNDER S 307C OF
THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF AUSTRALIAN SPORTING ALLIANCE FOR
PEOPLE WITH A DISABILITY

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the directors of Australian Sporting Alliance for People with a Disability. As the lead audit partner for the audit of the financial report of Australian Sporting Alliance for People with a Disability for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of:

- (i) the auditor independence requirements of the Australian Charities and Not for Profits Commission Act 2012 in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Name of Firm **Moggs Audit + Assurance Pty Ltd (RAC #327238)**



Name of Partner _____
Peter Mogg - Director

Date 28th July 2023

Address 40-44 High Street
Cobram Vic 3644



AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY

ABN: 35 626 030 671

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR
ENDED 30 JUNE 2023**

	Note	2023
		\$
Revenue	2	58,370
Other income	2	26
Bank Fees		(40)
Board Expenses		(903)
Consulting & Accounting		(45,476)
Entertainment		(267)
Events & Activities		(1,421)
Insurance - Public Liability/Association		(2,639)
Interpreting and Captioning Expenses		(550)
Marketing Expenses		(6,300)
Printing & Stationery		(95)
Subscriptions		(148)
Travel & Accommodation		(77)
Website Hosting Expenses		(480)
Current year surplus before income tax		-
Income tax expense (<i>Div 50 Exempt</i>)		-
Net current year surplus		-
		-
Total comprehensive income for the year		-
Surplus attributable to members of the entity		-
Total comprehensive income		-

The accompanying notes form part of these financial statements.

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY
ABN: 35 626 030 671
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 \$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	3	144,031
TOTAL CURRENT ASSETS		<u>144,031</u>
NON-CURRENT ASSETS		
TOTAL NON-CURRENT ASSETS		<u>-</u>
TOTAL ASSETS		<u>144,031</u>
LIABILITIES		
CURRENT LIABILITIES		
Trade and other payables	4	144,031
TOTAL CURRENT LIABILITIES		<u>144,031</u>
NON-CURRENT LIABILITIES		
TOTAL NON-CURRENT LIABILITIES		<u>-</u>
TOTAL LIABILITIES		<u>144,031</u>
NET ASSETS		<u>-</u>
EQUITY		
Retained surplus		-
Reserves		-
TOTAL EQUITY		<u>-</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY
ABN: 35 626 030 671
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Retained Surplus	Total
Note	\$	\$
Balance at 1 July 2022	-	-
Comprehensive Income Surplus for the year	-	-
Total comprehensive income for the year	-	-
Balance at 30 June 2023	-	-

The accompanying notes form part of these financial statements.

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY
ABN: 35 626 030 671
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Commonwealth, state and local government grants		185,000
Receipts from donations, bequests and raffles		26
Payments to suppliers and employees		(40,995)
Net cash generated from operating activities		<u>144,031</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net cash used in investing activities		<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net cash used in financing activities		<u>-</u>
Net increase in cash held		144,031
Cash on hand at beginning of the financial year		-
Cash on hand at end of the financial year	3	<u><u>144,031</u></u>

The accompanying notes form part of these financial statements.

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY
ABN: 35 626 030 671
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1 Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements are in Australian Dollars and have been rounded to the nearest dollar.

The financial statements were authorised for issue on 15th August 2023 by the directors of the company.

Accounting Policies

(a) Revenue and Other Income

The Entity is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or Income per AASB 1058: Income of Not-for-Profit Entities.

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the Entity is required to consider whether any other financial statement elements should be recognised (for example, financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

The Entity is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or Income per AASB 1058: Income of Not-for-Profit Entities.

Revenue recognition

Operating Grants, Donations and Bequests

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

When both these conditions are satisfied, the Entity:

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

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

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

Interest income

Interest income is recognised using the effective interest method.

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

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY
ABN: 35 626 030 671
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 3 Cash and Cash Equivalents

	2023
	\$
CURRENT	
Cash at bank	144,031
Total Cash and Cash Equivalents	144,031
Total Cash per Cash Flow Statement	144,031

The entity's normal credit term is 30 days.

Note 4 Trade and Other Payables

	Note	2023
		\$
CURRENT		
Trade payables		100
GST payable		17,301
Grants In Advance		126,630
Total Current Payables		144,031

The Grants in Advance represent the unspent portion of the Sport Australia funding.

Total Grant funds received	185,000
2022/23 Funds Spent	58,370
Unspent Funds	126,630

The funding has been received for the period 01/07/22 - 30/06/2024 and requires the organisation to conduct activities in accordance with the Australian Sporting Commission agreed activities and programs.

Note 5 Entity Details

The registered office of the entity is:

Australian Sporting Alliance for People with a Disability
15 Latimer St
Benalla, VIC 3672

Note 6 Members Guarantee

The entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 towards meeting any outstanding obligations of the entity. At 30 June 2023 the number of members was 10.

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY
ABN: 35 626 030 671
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

(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 (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the 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 ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(d) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

(e) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Key judgements

(i) Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

(f) Economic Dependence

The Entity is dependent on Sports Australia for the majority of its revenue used to operate the business. At the date of this report the Board of Directors has no reason to believe Sports Australia will not continue to support the Entity.

(g) New and Amended Accounting Standards Adopted by the Entity

No New or Amended Accounting Standards were adopted by the Entity during the financial year.

Note 2 Revenue and Other Income

Government Grants

The Australian Sporting Alliance for People with a Disability's funding is in the form of grants from governmental department bodies. The Entity has assessed that the majority of its grant agreements are enforceable and contain sufficiently specific performance obligations. This determination was made on the basis that the funding agreements require the Entity to carry out activities and programs prescribed within the relevant agreements. The Entity therefore recognises funding received under such agreements as Revenue under AASB 15. Revenue is recognised as the Entity delivers the required services.

	2023
	\$
Revenue	
Revenue from grants:	
— Commonwealth government grants – operating	58,370
Total revenue	58,370
Other Income	
— Donations	26
Total other income	26
Total revenue and other income	58,396

AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY

ABN: 35 626 030 671

DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Australian Sporting Alliance for People with a Disability, the directors of the entity declare that:

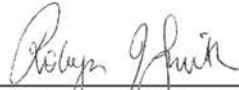
1. The financial statements and notes, as set out on pages 4 to 10, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
 - (a) comply with Australian Accounting Standards - Simplified Disclosures applicable to the entity; and
 - (b) give a true and fair view of the financial position of the registered entity as at 30 June 2023 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.



Director

John Croll (AM)



Director

Robyn Smith (OAM)

Dated this 15th day of August 2023

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY****Opinion**

We have audited the financial report of Australian Sporting Alliance for People with a Disability (the registered entity), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion, the accompanying financial report of the registered entity is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (the ACNC Act), including:

- i. giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1 – AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities 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 Registered Entity in accordance with the auditor independence requirements of the ACNC Act, the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (including Independence Standards) (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 opinion.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Registered Entity's financial reporting responsibilities under 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 Directors for the Financial Report

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the 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 directors are responsible for assessing the registered entity'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 directors either intend to liquidate the registered entity 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 this financial report.

As part of an audit in accordance with the 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 Registered Entity's internal control.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AUSTRALIAN SPORTING ALLIANCE FOR PEOPLE WITH A DISABILITY**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 registered entity'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 registered entity 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 directors 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.

Name of firm: Moggs Audit + Assurance Pty Ltd (RAC #327238)

Auditor: Peter Mogg - Director

Address: 40-44 High Street
COBRAM VIC 3644

Dated this 28th day of July 2023



ASAPD

**AUSTRALIAN SPORTING ALLIANCE
FOR PEOPLE WITH A DISABILITY**