

From: DGR Mail
To: Dale Dawson; DGR Mail
Cc: Anna Brown
Subject: RE: Equality Australia - Application for DGR Specific Listing [SEC=OFFICIAL]
Date: Tuesday, 26 November 2024 9:39:38 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

Dear Dale,

Thank you for providing those documents.

At this stage, no further information is required. Your proposal will be considered by the Government in a future budget round.

Kind regards,

Not-for-profit Unit

The Treasury

From: Dale Dawson <dale.dawson@equalityaustralia.org.au>
Sent: Monday, November 25, 2024 3:02 PM
To: DGR Mail <DGR@TREASURY.GOV.AU>
Cc: Anna Brown <anna.brown@equalityaustralia.org.au>
Subject: Re: Equality Australia - Application for DGR Specific Listing [SEC=OFFICIAL]
Importance: High

You don't often get email from dale.dawson@equalityaustralia.org.au. [Learn why this is important](#)

OFFICIAL

Good afternoon,

Thank you for your email.

As requested, please find attached:

- Change of Name Certificate (Australians for Equality Ltd to Equality Australia Ltd)
- ACNC Certificate of Registration

I appreciate your information on the requirement for a public fund and hereby confirm that we are willing to engage with the Australian Taxation Office team to implement any requirements following Government approval.

Should you require anything further, please do not hesitate to let me know.

Best regards,

Dale Dawson

Dale Dawson (He/Him)
Operations Director



Equality Australia

E: dale.dawson@equalityaustralia.org.au

M: S 47F

W: equalityaustralia.org.au

Equality Australia acknowledges the Traditional Custodians of the lands on which we work, the lands of the Gadigal and the Yalukut Weelam Clan of the Boon Wurrung peoples. We pay our respects to Elders past & present.



OFFICIAL

From: DGR Mail <DGR@TREASURY.GOV.AU>

Sent: Monday, 25 November 2024 1:19 PM

To: Dale Dawson <dale.dawson@equalityaustralia.org.au>

Cc: Anna Brown <anna.brown@equalityaustralia.org.au>; DGR Mail <DGR@TREASURY.GOV.AU>

Subject: RE: Equality Australia - Application for DGR Specific Listing [SEC=OFFICIAL]

OFFICIAL

Dear Dale,

Thank you for your correspondence and attached documents, proposing the specific listing of Equality Australia Ltd as a deductible gift recipient (DGR) in the tax law.

Additional information

To support consideration of your proposal in a future budget process, we ask that you provide the following additional information:

- **Certificate of Name Change** – We note that Annexure 2 of the proposal includes a Certificate of Registration for Australians for Equality Ltd, however, the Australian Business Register indicates that there was an entity name change on 11 April 2020. Could you please provide a copy of the Certificate of Registration on Change of Name to verify the current entity name (i.e. Equality Australia Ltd)?
- **ACNC certificate** – Could you please provide a copy of the ACNC certificate of registration.

Please note that DGRs should generally establish a public fund to receive tax deductible gifts and contributions before they are listed in the tax law (see [public fund requirements](#)). Australian Taxation Office staff will support organisations that are approved by the Government for specific listing to make any changes necessary to comply with the public fund requirements.

Further information on the specific listing process is available at the link

here: <https://treasury.gov.au/the-department/accountability-reporting/dgr-specific-listing-applications>.

If you have questions, please contact us through dgr@treasury.gov.au.

Kind regards

Not-for-profit Unit

The Treasury

OFFICIAL

From: Dale Dawson <dale.dawson@equalityaustralia.org.au>

Sent: Friday, November 22, 2024 3:35 PM

To: DGR Mail <DGR@TREASURY.GOV.AU>

Cc: Anna Brown <anna.brown@equalityaustralia.org.au>

Subject: Equality Australia - Application for DGR Specific Listing

You don't often get email from dale.dawson@equalityaustralia.org.au. [Learn why this is important](#)

Dear Minister Leigh,

Re: Equality Australia's Application for DGR Specific Listing

Thank you for your ongoing support of the not-for-profit sector.

You will recall that Equality Australia recently lost an appeal to the Full Federal Court of Australia regarding our application to the Australian Charities and Not-for-profit Commission for registration as a Public Benevolent Institution. With our focus on pursuing a positive and constructive pathway forward, we have since decided not to apply for special leave to the High Court of Australia and instead write to you to seek specific listing in the *Income Tax Assessment Act 1997*.

Enclosed is our application for deductible gift recipient (DGR) specific listing. We trust that our application contains all the necessary background and information outlining the importance of achieving DGR status through specific listing and we would be grateful for your support.

Should you require additional information, please do not hesitate to contact us.

Yours sincerely,

Anna Brown and Dale Dawson



Dale Dawson (He/Him)

Operations Director and Company Secretary

Equality Australia

E: dale.dawson@equalityaustralia.org.au

M: S 47F

W: equalityaustralia.org.au

Equality Australia acknowledges the Traditional Custodians of the lands on which we work, the lands of the Gadigal and the Yalukut Weelam Clan of the Boon Wurrung peoples. We pay our respects to Elders past & present.



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Equality Australia
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79/81 Fitzroy St, St Kilda VIC 3182
info@equalityaustralia.org.au
Ph: (02) 7208 7922
equalityaustralia.org.au
Facebook: EqualityAustralia
Twitter: EqualityAU
Instagram: EqualityAustralia

22 November 2024

By email

Hon Dr Andrew Leigh MP
Assistant Minister for Competition, Charities and Treasury
edgr@treasury.gov.au

Dear Minister Leigh,

APPLICATION FOR DEDUCTABLE GIFT RECIPIENT (DGR) SPECIFIC LISTING

Thank you for your ongoing support of the not-for-profit sector.

You will recall that Equality Australia recently lost an appeal to the Full Federal Court of Australia regarding our application to the Australian Charities and Not-for-profit Commission for registration as a Public Benevolent Institution. Equality Australia has always focused on improving the wellbeing and circumstances of LGBTIQ+ people in Australia and their families. The legal proceedings have been resource intensive, challenging and distressing for us as an organisation and, most importantly, diverted our team's energies from achieving our core purpose of improving the lives of the people we exist to serve. As such, with our focus on a positive and constructive pathway forward, we have since decided not to apply for special leave to the High Court of Australia and instead write to you to seek specific listing in the *Income Tax Assessment Act 1997*.

Equality Australia is the only dedicated national organisation with professional legal and communications expertise committed to improving the lives of LGBTIQ+ communities. Access to DGR status would be of enormous benefit to Equality Australia and therefore LGBTIQ+ Australians and their families.

We trust that our enclosed application contains all necessary background and information outlining the importance of achieving DGR status through specific listing and we would be grateful for your support. Should you or your office require additional information, please do not hesitate to contact us.

We look forward to continuing to achieve impact as we strive for equality for LGBTIQ+ people and their families.

Yours sincerely,

Anna Brown OAM
Chief Executive Officer

Dale Dawson GAICD
Operations Director and
Company Secretary

BACKGROUND

ABOUT EQUALITY AUSTRALIA

Born from the successful campaign for marriage equality, **Equality Australia exists to improve the wellbeing and circumstances of LGBTIQ+ people** in Australia and their families by:

- Relieving distress and disadvantage to LGBTIQ+ people;
- Reducing the prevalence and relieving the effects of depression, suicide, anxiety, bullying, and homelessness they experience;
- Reducing the stigma and discrimination they experience;
- Advancing and promoting equality and inclusion; and
- Enhancing their actual, and sense of safety, security and acceptance.

OUR GOVERNANCE STRUCTURE

Our governance structure includes our Board of Directors, consisting of two Co-Chairs and four Non-Executive Directors, all of which are on an unpaid, volunteer basis.

Our Board of Directors:

- **Fiona McLeay, Co-Chair** | Victorian Legal Services Commissioner and CEO of the Legal Services Board Victoria.
- **Leonard Vary AM, Co-Chair and Chair, Fundraising Committee** | CEO of The Myer Foundation and Sidney Myer Fund.
- **Ryan Phillips PSM, Director** | Associate Secretary at the Victorian Department of Justice and Community Safety.
- **Hayley Conway, Director** | CEO of Pride Cup.
- **David Lane, Director and Chair, Finance and Investment Committee** | Former Chief Executive of Perpetual Americas, Trustee on the Colonial First State Super Board and Industry Fellow at the University of Technology Sydney.
- **Melissa Tandy, Director and Chair, Risk and Audit Committee** | Managing Director of Strategic Shift Consulting.

Reporting to our Board are three standing sub-committees: Fundraising (three Directors), Risk and Audit (two Directors and Company Secretary), Finance and Investment (two Directors and one external member) and one committee stood-up as needed: Nominations and Remuneration Committee (Co-Chairs).

Our Senior Leadership:

- **Anna Brown OAM**, Chief Executive Officer;
- **Emily Mulligan**, Engagement Director;
- **Heather Corkhill**, Legal Director; and
- **Dale Dawson GAICD**, Operations Director and Company Secretary.

Equality Australia's team currently consists of a total of 11.4 FTE paid employees, with expertise in legal and policy, communications, stakeholder engagement and operations.

See **Annex 1** for full biographies of our Directors and Senior Leadership.

OUR PATRONS

Equality Australia is supported by a diverse group of patrons from across the community. They are distinguished by their exemplary work in the fields of LGBTIQ+ advocacy, law, human rights, the arts, health, sports or business.

Our Patrons:

- Courtney Act
- The Hon. Virginia Bell AC
- Tony Briffa
- Deborah Cheetham AO
- The Hon. Michael Kirby AC CMG
- Kylie Kwong AM

ABOUT EQUALITY AUSTRALIA

OUR CURRENT CHARITY STATUS

Equality Australia (formerly Australians for Equality Ltd) was registered as a Public Company Limited by Guarantee on 23 December 2015. See **Annex 2** – Equality Australia’s Certificate of Registration as a Public Company Limited by Guarantee.

Equality Australia was registered with an ABN on 4 January 2016. See **Annex 3** – Equality Australia’s current Australian Business Register extract.

Equality Australia was registered with the Australian Charities and Not-for-profits Commission (ACNC) on 6 January 2016 under the subtype of ‘Advancing Public Debate’ and has maintained this registration to date. See **Annex 4** for Equality Australia’s current ACNC charity details.

DGR ARRANGEMENT

Equality Australia has a partnership with Thorne Harbour Health (formerly the Victorian Aids Council) to improve the wellbeing of LGBTIQ+ people. There are two primary activities undertaken under partnership:

1. **Support of Appeals (projects)** – Thorne Harbour Health (THH) invites the public to donate to THH for the purposes of supporting an Equality Australia project.
2. **Provision of Grants** – THH provides periodic grants to Equality Australia in furtherance of joint charitable purposes.

EQUALITY AUSTRALIA’S PURPOSE

OUR VISION AND MISSION

Our Mission is to create positive legal and social change to ensure LGBTIQ+ people are treated equally and with dignity and respect.

Our Vision is for a fair and inclusive Australia for all LGBTIQ+ people, their families and their communities.

OUR OBJECTIVES

Through our work we will contribute to LGBTIQ+ people and their families being supported by:

1. Laws and policies that enable us to live with dignity and respect;
2. Positive community attitudes that affirm who we are;
3. A strong LGBTIQ+ movement across Australia;
4. Allies working alongside us to end discrimination against LGBTIQ+ people; and
5. Equality Australia as a strong, respected, healthy and sustainable organisation.

OUR CONSTITUTION

The constitution outlines the purpose of Equality Australia to improve the wellbeing and circumstances of LGBTIQ+ People in Australia and their families and children by:

- relieving their distress and disadvantage;
- reducing the prevalence, and relieving the effects, of depression, suicide, anxiety, bullying and homelessness that they experience;
- reducing the stigma, discrimination and homophobia they experience;
- advancing and promoting equality and inclusion; and
- enhancing their actual, and sense of, safety, security and acceptance.

See **Annex 5** – Equality Australia’s Constitution.

Equality Australia’s constitution also requires that should Equality Australia be wound up or dissolved, or should its DGR endorsement be revoked, all surplus assets must be provided to another DGR (see part 10 of the constitution).

Treasury’s position is that DGRs should generally establish a public fund to receive tax deductible gifts and contributions before they are listed in the tax law. Equality Australia does not formally have a public fund. Instead, the policy and tax administration purpose and effective requirements of a public fund are entirely achieved by Equality Australia in the following ways:

- Equality Australia invites the public to make donations to Equality Australia through our website ([Donate - Equality Australia](#)) and in practice the organisation receives between 1,500-2,000 donations from the public in a financial year, with amounts generally ranging from \$2 to \$100,000;
- a majority of Equality Australia’s directors clearly meet the threshold of being responsible persons as described in Tax Ruling TR 95/27;
- Equality Australia’s constitution requires Equality Australia to only apply funds for its purpose and to, in its entirety, operate on a not-for-profit basis;
- given that Equality Australia’s constitution requires the organisation to treat deductible gifts and contributions and funds received in a specific way should DGR endorsement be revoked (see clause 10.2), Equality Australia is clearly able to identify such money through clear accounting procedures;
- if endorsed Equality Australia fully accepts that it would be required to comply with section 30-228 of the *Income Tax Assessment Act 1997* (Cth) in relation to the issuing of receipts for all deductible gifts and contributions; and
- Equality Australia’s constitution includes DGR revocation and winding up provisions as outlined above.

Additionally, although Equality Australia is not formally required to notify the ATO of changes to its constitution, it is required to notify the ACNC of such changes. The ACNC has information sharing with the ATO and as such all changes to our constitution will be publicly available on the Charity Register.

EQUALITY AUSTRALIA'S ACTIVITIES

Equality Australia is shaping a future for LGBTIQ+ people in our country which is safer, healthier and more equitable. Our recent impacts are detailed in our [Impact Report FY2023-24](#).

Our **past** areas of work include partnering with community and governments to:

- Achieve marriage equality through the successful 'YES' campaign;
- Remove barriers for trans and gender diverse people to update their gender on their birth certificates;
- Introduce legislation to ban conversion practices in the Australian Capital Territory, New South Wales and Victoria;
- Protect intersex people in the Australian Capital Territory from unnecessary medical procedures without their personal consent;
- Strengthen legal protections against discrimination in Victoria, the Australian Capital Territory, Northern Territory and Queensland;
- Secure the passage of the *Equality Legislation Amendment (LGBTIQA+) Act 2024* (NSW), which was the largest package of LGBTIQA+ reforms in the state's history;
- Secure a commitment from the Australian Government to deliver a first ever international LGBTIQ+ human rights strategy and dedicated fund to support LGBTIQ+ civil society in Asia and the Pacific; and
- Deliver capacity building programs for trans and gender diverse people in New South Wales.

Our **current and ongoing** areas of work include:

- Ensuring LGBTIQ+ people are properly counted in the Australian Census;
- Reforming laws across Australia that allow religious schools, organisations and faith-based service providers to discriminate against LGBTIQ+ people;
- Promoting the wellbeing and rights of trans and gender diverse people, including advocating for fairer laws to eliminate barriers to accessing identification documents that match one's identity and accessing gender affirming care;
- Ending harmful conversion practices in the remaining states where they can still legally occur in health, religious or other settings;
- Protecting future generations of people born with innate variations of sex characteristics (sometimes known as intersex variations), by ending unnecessary medical procedures without their consent;
- Standing up against rising hate towards the LGBTIQ+ community by advocating for anti-vilification laws to be introduced in jurisdictions where no current protections exist, and stronger responses from government and other agencies; and

- Working with Governments and civil society partners across Australia and the Asia-Pacific to support commitments to LGBTIQ+ funding, development of a DFAT LGBTIQ+ Human Rights Engagement Strategy, and ensuring any Australian Government fund is designed to be effective and in line with civil society priorities.

For further information on Equality Australia's past and current activities, visit www.equalityaustralia.org.au.

See **Annex 6** – Equality Australia's Strategic Plan 2023-2026 for further detail.

CIRCUMSTANCES OF THIS REQUEST

HISTORY OF APPLICATIONS TO ACHIEVE DGR STATUS

August 2020	Equality Australia (EA) applied to the Australian Charities and Non-profit Commission (ACNC) for replacement of our charity sub-type (from sub-type 'Advancing Public Debate' to 'Public Benevolent Institution' (PBI).
December 2020	ACNC refused EA's application.
February 2021	EA objected to the decision through the ACNC's internal review process.
April 2021	EA's objection was disallowed.
June 2021	EA applied to the Administrative Appeals Tribunal (AAT) for review of the objection decision.
August 2022	AAT heard EA's case.
30 June 2023	AAT handed down decision, affirming the original decision of ACNC by majority decision, with one dissenting Member.
28 July 2024	EA filed Notice of Appeal to the Federal Court.
21 May 2024	Full Federal Court heard the appeal.
5 September 2024	The Full Federal Court handed down their judgement, ruling unanimously that there was no error of law in the AAT's decision.
25 September 2024	EA decided not to pursue special leave to appeal to the High Court and pursue other options to achieve DGR status.

DGR REQUIREMENT

It has been a key focus of Equality Australia's Board and Management to achieve DGR status to support the ongoing sustainability of our activities and to meet our objectives. DGR endorsement would enable Equality Australia to directly access support from ancillary funds which are an important source of philanthropic funding in Australia. With DGR status we will provide individual donors with greater certainty and clarity when considering a gift to Equality Australia, reduce our reliance on our DGR partner and the accompanying administrative burden for both partners, and allow us to rapidly scale our activities in times of need by eliminating delays.

EXCEPTIONAL CIRCUMSTANCES

Equality Australia is in a unique position as the only dedicated national organisation with professional legal and communications expertise committed to improving the lives of the LGBTIQ+ community through achieving law and policy reform in areas that impact the wellbeing and circumstances of our community.

Over the period since the organisation was first established, Equality Australia has deeply considered other DGR categories to achieve DGR endorsement, including the categories of Harm Prevent Charity and Health Promotion Charity. Unfortunately, our unique objectives do not align clearly with any of the currently recognised categories. Of note, the Administrative Appeals Tribunal acknowledged in its decision the unique value in our work, accepting that structural discrimination can result in distress for LGBTIQ+ persons and that law reform may relieve that distress.

On any reasonable view, Equality Australia has expended a very considerable amount of time and resources to pursue DGR endorsement through the currently available categories. Equality Australia's Board and Management consider our exceptional circumstances now justify this application for DGR status through Specific Listing.

EXPECTED DONATIONS

Equality Australia relies on generous donations from supporters of our projects to fund our operations, receiving only six percent of our funding from government (NSW) in the 2023-24 financial year (not continued in FY25) and a modest amount from services, partnerships and investments.

The below table estimates Equality Australia's expected donations for the next 5 years:

	FY2025	FY2026	FY2027	FY2028	FY2029
Individuals	\$1,141,500	\$1,255,650	\$1,318,433	\$1,384,354	\$1,453,572
Business	\$200,000	\$210,000	\$220,500	\$231,525	\$243,101
Ancillary Fund	\$1,278,245	\$1,406,069	\$1,476,372	\$1,550,191	\$1,627,701

See Annex 7 for Equality Australia's Audited Financial Statements FY2023-24.

ANNEXURES

ANNEX 1 – BIOGRAPHIES OF OUR BOARD AND SENIOR LEADERSHIP

OUR BOARD

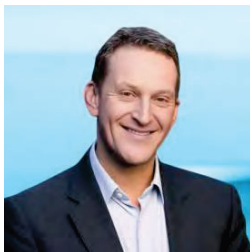


Fiona McLeay, Co-Chair

Fiona is the Co-chair of Equality Australia. She was appointed Victorian Legal Services Commissioner and CEO of the Legal Services Board in September 2017 and commenced her tenure as regulator of the Victorian legal profession in January 2018. Fiona's belief in the fundamental equality and dignity of all people, regardless of who they love, underpins her long commitment as an ally of the LGBTQI+ community.

Fiona is the former CEO of the access to justice organisation, Justice Connect. A lawyer by training, she has previously held the positions of General Counsel and Company Secretary at World Vision Australia and Special Counsel at Clayton Utz. Fiona has a BA (Hons) from the University of Melbourne, an LLB from the University of NSW and an LLM in public and international law from the University of Melbourne. She also has an LLM in public service law from the New York University Law School and has studied at both the Harvard and Stanford Business Schools.

Fiona brings a wealth of governance experience to the role of co-chair. She is a graduate of the Australian Institute of Company Directors and has served on many for-purpose boards over many years. This includes as founding Chair of Health Justice Australia from 2016 to 2022 and a board member of the Human Rights Law Centre from 2010 to 2017. She was the inaugural Deputy Chair of the Australian Non-for-Profit and Charities Commission for five years.



Leonard Vary AM, Co-Chair and Chair, Fundraising Committee

Leonard is CEO of The Myer Foundation and Sidney Myer Fund.

Leonard was closely involved with the Australian Marriage Equality campaign and in 2016 was named as one of Australia's 50 outstanding LGBTI role models in Deloitte Australia's inaugural list. He is a Fellow of the Australian Institute of Company Directors, a member of the advisory board of Kin Group, a former board member of Creative Partnerships Australia, Malthouse Theatre and of Cranlana Centre for Ethical Leadership, a past Chair of the Centre for Contemporary Photography, and a past Vice President of the Melbourne International Arts Festival. Leonard was appointed a Member of the Order of Australia (AM) in 2024 for significant service to the philanthropic sector, to the LGBTIQ+ community, and to the arts.

Prior to his role with The Myer Foundation and Sidney Myer Fund, Leonard was an Executive Director of the Fox Private Group and the General Counsel, President Human Resources and a Director of the Linfox Group. Earlier in his career, Leonard was in private practice at Clayton Utz, a leading Australian law firm. He holds a Bachelor of Laws, Bachelor of Commerce and Master of Laws from the University of Melbourne and a Graduate Diploma of Applied Finance and Investment from the Securities Institute of Australia. He has completed the Advanced Management Program at Harvard Business School and is a graduate of the Cranlana Colloquium.

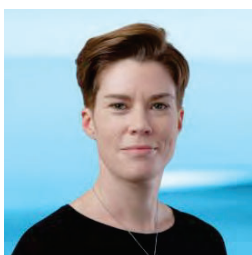


Ryan Phillips PSM, Director

Ryan Phillips PSM is Associate Secretary at the Victorian Department of Justice and Community Safety.

Prior to joining the Department in 2017, he was employed in senior executive positions at the Victorian Department of Premier and Cabinet, including as Executive Director, Social Policy and General Counsel. Ryan commenced his legal career at Corrs Chambers Westgarth, Sydney and following that worked with Aboriginal communities in the Kimberley region of Western Australia to achieve economic development outcomes.

Ryan joined the Equality Australia Board as a Director in 2019. He was awarded a Public Service Medal in the 2024 King's Birthday Honours for outstanding public service in fostering a safe and equitable justice system. Ryan holds a Bachelor of Laws and Bachelor of Arts from the Australian National University and a Master of Laws (Distinction) from the University of Dundee, Scotland.

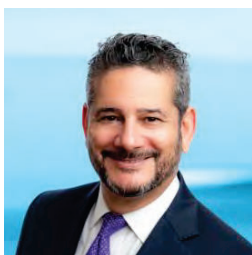


Hayley Conway, Director

Hayley Conway is the CEO of Pride Cup and has over 15 years of experience working for LGBTQI equality in Australia and overseas.

Prior to joining Pride Cup, Hayley held a range of roles across the for-purpose and private sectors specialising in communications and campaigns.

She holds a Masters with Distinction from RMIT, is a 2022 Leadership Victoria Williamson Fellow, and volunteer firefighter with the Victorian Country Fire Authority.



David Lane, Director and Chair, Finance and Investment Committee

David is the former Chief Executive, Americas for Perpetual Limited. At Perpetual, he also served as the Group Executive M&A & International Asset Management as well as Group Executive, Perpetual Investments. During his tenure at Perpetual, David was a member of the Perpetual Executive Committee and the Executive Sponsor of the Diversity and Inclusion Council.

Prior to joining Perpetual, David was the Chief Executive Officer of Count Financial. During his 30+ year executive career, David has held various other roles including General Manager - Strategy for the Commonwealth Bank of Australia's Wealth Management Division, Chief Operating Officer of Neuberger Berman's global hedge fund business and, for his sins, was an investment banker. David is a graduate, with honours, from the Wharton School at the University of Pennsylvania.

Along with chairing the Investment Committee of Equality Australia, David is a Trustee on the Colonial First State Super Board and an Industry Fellow at the University of Technology Sydney.



Melissa Tandy GAICD, Director and Chair, Risk and Audit Committee

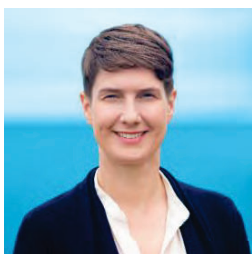
Managing Director of Strategic Shift Consulting Melissa Tandy is a strategist with a reputation for solving business critical problems in Diversity and Inclusion, Risk Management and Cultural Change.

Specialising in creating bespoke strategies, multi-year implementation plans and facilitated workshops, Melissa is known for her collaborative approach and her passion for empowering people she works with to be their best. Her energy and curiosity in others helps organisations, Boards, Leaders and teams to expand their own thoughts and explore different avenues.

She is involved in educating and influencing workplaces, and this included Marriage Equality in Australia and she has been extensively involved in Sydney Gay and Lesbian Mardi Gras. A proud LGBTIQ+ ally, Melissa is often sought for her guidance on diversity and inclusion in the workplace and communities. She has been awarded and recognised for her work in this area.

Melissa is a speaker and MC and is also a Director of Equality Australia, Chair of the Audit and Risk Committee of Equality Australia, and Strategic Advisor for Pride In Diversity Executive Advisory Forum. She is a Graduate of Australian Institute of Company Directors (GAICD) and has an MBA and BA.

OUR SENIOR LEADERSHIP



Anna Brown OAM, Chief Executive Officer

CEO Anna Brown's fingerprints are on nearly every major reform for LGBTIQ+ people in recent years. She played a critical role in the campaign for marriage equality co-chairing the Equality Campaign. Prior to Equality Australia, Anna held roles at the Human Rights Law Centre, National LGBTI Health Alliance, Victorian Pride Lobby and Allens.

Anna holds a BA and LLB with Honors and is a Graduate of the Australian Institute of Company Directors.



Emily Mulligan, Engagement Director

Emily has more than a decade's experience winning campaigns, building online communities, fundraising and writing persuasively. Emily was a Campaign Director at GetUp during the Marriage Equality plebiscite building mass support for the Yes vote.

Emily holds a BA from the University of Technology Sydney and Masters of International Law and International Relations from the University of NSW.



Heather Corkhill, Legal Director

With over a decade at the Queensland Human Rights Commission, Heather holds significant experience in legal and policy program management, human rights complaints handling and community engagement. She has authored a number of research reports and strategic law reviews to support law reform and improve the lives of LGBTIQ+ people and other minority populations. Prior to the QHRC, Heather held roles at the Residential Tenancies Authority Qld and Legal Aid Queensland.

Heather holds a BFA and LLB from Queensland University of Technology.



Dale Dawson GAICD, Operations Director and Company Secretary

Dale Dawson is an experienced senior leader with two decades of experience in operations, people and culture, change management, commercial negotiation, and strategy. With a passion for generating and amplifying impact through building effective teams, Dale has honed his skills across a variety of sectors including NGO, NFP, for-purpose and corporate. Prior to joining Equality Australia, Dale was Director of Operations for Asia-Pacific and appointed to the regional Boards of Directors at a leading global sustainability advisory firm.

Dale holds a BA in International Development from the University of Adelaide, MPP (Social Policy) from the University of Sydney, is a Graduate of the Australian Institute of Company Directors and a Justice of the Peace in NSW.

ANNEX 2 – CERTIFICATE OF REGISTRATION AS A COMPANY LIMITED BY GUARANTEE

Certificate of Registration of a Company

This is to certify that

AUSTRALIANS FOR EQUALITY LTD

Australian Company Number 609 977 764

is a registered company under the Corporations Act 2001 and
is taken to be registered in Victoria.

The company **is limited by guarantee.**

The company is a **public** company.

The day of commencement of registration is
the twenty-third day of December 2015.



ASIC

Australian Securities & Investments Commission

Issued by the
Australian Securities and Investments Commission
on this twenty-third day of December, 2015.

A handwritten signature in black ink, appearing to read 'G. Medcraft'.

Greg Medcraft
Chairman

CERTIFICATE

ANNEX 3 – ASIC REGISTER EXTRACT

Extracted from ASIC's database at AEST 10:37:18 on 28/10/2024

Company Summary	
Name: EQUALITY AUSTRALIA LTD	
ACN: 609 977 764	
ABN: 20 609 977 764	
Registration Date: 23/12/2015	
Next Review Date: 23/12/2017	
Former Name(s): AUSTRALIANS FOR EQUALITY LTD	
Status: Registered	
Type: Australian Public Company, Limited By Guarantee	
Locality of Registered Office: DARLINGHURST NSW 2010	
Regulator: Australian Securities & Investments Commission	
Registered Charity	
This company is registered as a charity with the Australian Charities and Not-for-Profits Commission (ACNC). For further information on the charity, including the address for service, details of responsible persons (for example company directors) and financial reports, search the Charities register at www.acnc.gov.au	

Further information relating to this organisation may be purchased from ASIC.

ANNEX 4 – AUSTRALIAN CHARITITES AND NOT-FOR-PROFIT COMMISSION DETAILS

Equality Australia Ltd

✓ Charity is registered.

✓ Charity reporting is up to date.

Charity details

ABN:

[20609977764](#)

Email:

info@equalityaustralia.org.au

Address For Service email:

info@equalityaustralia.org.au

Website:

equalityaustralia.org.au

Charity Size:

Medium

Who the charity helps:

Families

LGBTIQ+

Other gender identities

Date established:

23 December 2015

Last reported:

11 October 2024

Next report due:

31 December 2025

Financial year end:

30/06

Summary of activities

We provided support to LGBTIQ+ people, and LGBTIQ+ agencies supporting LGBTIQ+ people, to relieve the discrimination and disadvantage suffered by LGBTIQ+ people and promote equality and inclusion.

Charity programs

Supporting LGBTIQ+ people
Community organising

Where the charity operates

Countries:

Australia

Using the information on the Register

Information on the Charity Register has been provided to the ACNC by charities. If information is not shown, this may be because it has not yet been provided. The ACNC may also approve information be withheld from the Charity Register in certain circumstances. [Read more about information on the Charity Register](#).

People

Responsible people






The role of a 'Responsible Person' is an important one for registered charities. Generally, a charity's Responsible People are its board or committee members, or trustees.

David Lane**Role:** [Director](#)[Associated charities](#)**Fiona McLeay****Role:** [Chairperson](#)[Associated charities](#)**Hayley Conway****Role:** [Director](#)[Associated charities](#)**Leonard Vary****Role:** [Chairperson](#)[Associated charities](#)**Melissa Tandy****Role:** [Director](#)[Associated charities](#)**Ryan Phillips****Role:** [Director](#)[Associated charities](#)

Documents

Annual reporting

Title	Due date	Date received	Download
Annual Information Statement 2025	31 December 2025	Not yet submitted	—
Financial Report 2025	31 December 2025	Pending	—
Annual Information Statement 2024	31 January 2025	11 October 2024	View AIS
Financial Report 2024	31 January 2025	11 October 2024	Download
Annual Information Statement 2023	31 January 2024	31 January 2024	View AIS
Financial Report 2023	31 January 2024	31 January 2024	Download
Annual Information Statement 2022	31 January 2023	31 January 2023	View AIS
Financial Report 2022	31 January 2023	31 January 2023	Download
Annual Information Statement 2021	31 January 2022	1 February 2022	View AIS
Financial Report 2021	31 January 2022	1 February 2022	Download
Annual Information Statement 2020	31 January 2021	20 November 2020	View AIS
Financial Report 2020	31 January 2021	20 November 2020	Download
Annual Information Statement 2019	31 January 2020	18 January 2020	View AIS

Title	Due date	Date received	Download
Financial Report 2019	31 January 2020	18 January 2020	 Download
Annual Information Statement 2018	31 March 2019	31 March 2019	 View AIS
Financial Report 2018	31 March 2019	31 March 2019	 Download
Annual Information Statement 2017	31 January 2018	31 January 2018	 View AIS
Financial Report 2017	31 January 2018	31 January 2018	 Download
Annual Information Statement 2016	No due date	Not required	—
Financial Report 2016	No due date	Not required	—
Annual Information Statement 2015	No due date	Not required	—
Financial Report 2015	No due date	Not required	—
Annual Information Statement 2014	No due date	Not required	—
Financial Report 2014	No due date	Not required	—
Annual Information Statement 2013	No due date	Not required	—
Financial Report 2013	No due date	Not required	—

Documents

Title	Date	Reporting year	Download
Governing Document	7 September 2020	—	 Download

History

The charity's subtype history

Purpose

Advancing public debate (promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a state, territory or another country)

Registration status history

Effective date	Status
6 January 2016	Registered

ANNEX 5 – EQUALITY AUSTRALIA’S CONSTITUTION

Constitution

Equality Australia Ltd

(ACN 609 977 764)

(A public company limited by guarantee)

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Part A – preliminary matters

1 Defined terms and interpretation

- (a) The Dictionary in Schedule 1:
 - (i) defines some of the terms used in this constitution;
 - (ii) sets out the rules of interpretation which apply to this constitution; and
 - (iii) clarifies the effect of the *Corporations Act 2001* (Cth) on this constitution.
- (b) The interpretation clause in Schedule 1 (**Dictionary**) sets out rules of interpretation for this constitution.

2 Nature of company and liability

- (a) The company is a public company limited by guarantee.
- (b) The liability of each member is limited. Each member guarantees to contribute up to a maximum of one dollar to the assets of the company if it is wound up while the member is a member, or within one year afterwards, and at the time of winding up the debts and liabilities of the company exceed its assets. The liability of each member is limited to making such contribution and no more.

Part B – Purpose

3 Purpose of the company

The purpose of the company is to improve the wellbeing and circumstances of LGBTI People in Australia and their families and children by:

- (a) relieving their distress and disadvantage;
- (b) reducing the prevalence, and relieving the effects, of depression, suicide, anxiety, bullying and homelessness that they experience;
- (c) reducing the stigma, discrimination and homophobia they experience;
- (d) advancing and promoting equality and inclusion; and
- (e) enhancing their actual, and sense of, safety, security and acceptance.

Part C – Members and membership

4 Membership

4.1 Members of the company

- (a) The members of the company are:

- (i) those noted as such on the application for the incorporation of the company and who have not since ceased to be a member; and
 - (ii) any person who has been admitted as a member of the company by the directors in accordance with rule 4.2.
- (b) If a person is admitted as a member of the company, the secretary must ensure that:
 - (i) the person is given notice of admission as a member of the company; and
 - (ii) the name and details of the person are entered in the members' register in accordance with rule 4.5.
- (c) The secretary must ensure that each person not admitted as a member of the company is informed of this decision. The directors may, but are not required to, provide reasons for the decision not to admit a person into membership.

4.2 Becoming a member

To become a member of the company a person must:

- (a) have a commitment to the purpose of the company described at rule 3;
- (b) complete and lodge a membership application in such form as determined by the directors from time to time which, for the avoidance of doubt, may include applying using the Internet;
- (c) ensure that all information provided when applying for membership of the company is true and accurate and is not misleading or deceptive;
- (d) pay any joining and annual fee that may be required under rule 4.6;
- (e) be 18 years of age or older;
- (f) be admitted into membership by a Director Special Resolution; and
- (g) satisfy such other membership criteria as the directors may determine from time to time, acting reasonably.

4.3 Member's rights

Each member has the right to:

- (a) receive notices of and to attend and be heard at any general meeting of the company; and
- (b) exercise one vote when voting upon resolutions of the company (both in general meeting and as permitted under rule 6.10).

4.4 Membership not transferable

Membership of the company and the associated rights cannot be transferred or sold in any manner whatsoever.

4.5 Register of members

- (a) A register of members must be kept in accordance with the law.
- (b) Without limiting the requirement under rule 4.5(a), the following must be entered in the register in respect of each member:
 - (i) the name and address of the member;
 - (ii) the date of admission to and cessation of membership; and
 - (iii) any other information required by the directors or the law from time to time.

4.6 Membership fees

- (a) The joining fee for membership of the company is \$0 or such other amount as may be resolved by the directors from time to time. The joining fee, if any, is payable at the same time as the application for membership is made. The joining fee will be reimbursed to the applicant if the application for membership is declined.
- (b) The annual membership fee for membership of the company is \$0 or such other amount as may be resolved by the directors from time to time. The first year's membership fee, if any, is payable at the same time as the application for membership is made and is required in addition to any joining fee. The first year's membership fee will be reimbursed to the applicant if the application for membership is declined.
- (c) Other than any membership fee that may be payable at the same time as the joining fee under rule 4.6(b), annual membership fees are to be paid at such times and in such manner as the directors determine from time to time.
- (d) The directors may at their complete discretion waive all or some of the fees payable by one or more members at any time.
- (e) The joining fee and annual membership fee that may be required under this rule 4.6 are exclusive of any GST that may be payable.

4.7 Membership renewal

The directors may, at their discretion, send a notice to one or more members requiring that member to confirm or to renew membership of the company and/or to confirm or update that member's details (**Membership Renewal Notice**).

5 Ceasing to be a member

5.1 General overview

- (a) There are a number of reasons why a member's membership will stop. For instance, if a member:
 - (i) resigns from membership. See rule 5.2;
 - (ii) automatically stops being a member. See rule 5.3;
 - (iii) is expelled from membership. See rule 5.4; or
 - (iv) no longer complies with the membership eligibility criteria set out at rule 4.2.

- (b) The directors may adopt such other policies and procedures relating to the disciplining, suspension and expulsion of members as they so determine from time to time so long as they are consistent with the requirements set out in this rule 5.

5.2 Resignation from membership

A member may resign from membership of the company at any time by providing written notice to the company addressed to the chair or the secretary. Unless the notice provides otherwise, the resignation takes effect from the date the notice is received.

5.3 Automatic stopping of membership

A member's membership will automatically stop if the member:

- (a) dies;
- (b) ceases to be a director;
- (c) fails to pay any required membership fee in accordance with rule 4.6 within two months after the date on which that membership fee becomes due or such later time as the directors may determine; or
- (d) fails to return a Membership Renewal Notice within one month after the return due date specified in that notice or such later time as determined by the directors.

5.4 Disciplining, suspension and expulsion of member

- (a) This rule 5.4 describes what needs to happen when considering whether or not to discipline a member. In summary the process involves:
 - (i) putting the member in question on notice and giving the opportunity to provide information; and
 - (ii) passing a Director Special Resolution to warn, suspend, expel or otherwise discipline that member.
- (b) So long as the steps set out in this rule 5.4 are followed, the directors may resolve by a Director Special Resolution to warn, suspend, expel or otherwise discipline a member if that member:
 - (i) has refused or neglected to comply with the provisions of this constitution; or
 - (ii) has acted in a way that, in the opinion of the directors, is unbecoming of the member or prejudicial to the interests or reputation of the company.

(Member Disciplinary Resolution)

- (c) The directors must give the member in question at least 14 days' notice of the date that the directors will consider the Member Disciplinary Resolution. This notice must be in writing and let the member know:
 - (i) that the directors are to consider warning, suspending, expelling or otherwise disciplining the member;
 - (ii) the reasons why the directors are considering taking the determined action;

- (iii) of the right for the member to give the directors, either orally or in writing, any explanation or defence relevant to the proposed disciplinary action;
 - (iv) the date, place and time of the meeting at which the resolution is to be considered; and
 - (v) of the right for the member to attend the meeting at which the resolution is to be considered but not to be present during any director deliberations or the putting of or voting on the resolution unless the directors resolve otherwise.
- (d) A director that is also a member subject to a Member Disciplinary Resolution is not entitled to vote on that resolution.
 - (e) Directors must notify the relevant member in writing about the directors' decision within 7 days after the date a Member Disciplinary Resolution is passed. The directors decision is final.
-

6 General meetings

6.1 Introduction

- (a) For so long as the company is registered as a charity with the Australian Charities and Not-for-profits Commission or its successor, and for so long as the law permits or requires, the directors:
 - (i) may determine whether or not to hold meetings of members including annual general meetings unless the Corporations Act otherwise requires a meeting of members for a particular resolution to be passed;
 - (ii) must ensure that the Australian Charities and Not-for-profits Commission Governance Standards, in particular Governance Standard 2 relating to accountability to members, are complied with; and
 - (iii) must ensure that if the company does hold a meeting of members, it does so in accordance with this constitution and the Corporations Act despite the fact that the provisions of the Corporations Act dealing with members' meetings may not be binding upon the company.
- (b) If there is any inconsistency between the Corporations Act and this constitution with respect to the calling and holding of members' meetings then, to the extent permitted by law, the provisions of this constitution will prevail.

6.2 Calling of general meetings

- (a) A general meeting of members may be initiated by:
 - (i) a resolution of the directors;
 - (ii) the members in accordance with the Corporations Act; or
 - (iii) the court in accordance with the Corporations Act.
- (b) A meeting of members may be held in two or more places linked together by any technology so long as it:

- (i) gives the members as a whole in those places a reasonable opportunity to participate in proceedings;
- (ii) enables the chair of the meeting to be aware of proceedings in each place; and
- (iii) enables the members in each place to vote on a show of hands and on a poll.

6.3 Notice of general meetings

- (a) Subject to the provisions of the Corporations Act dealing with consent to short notice, at least 21 days' notice of a general meeting of members (including an annual general meeting) must be given to each person who is at the date of the notice:
 - (i) a member of the company eligible to receive notices of meetings;
 - (ii) a director of the company; or
 - (iii) an auditor of the company.
- (b) A notice of a general meeting must specify:
 - (i) the date, time and place of the meeting;
 - (ii) if the meeting is to be held in two or more places, the technology that will be used to facilitate this;
 - (iii) the general nature of the business to be transacted at the meeting; and
 - (iv) any other matters required under the law.
- (c) A person who is entitled to receive notice of a meeting or who is requested by the chair to attend a general meeting is entitled to be present whether or not the person is a member.

6.4 Quorum at general meetings

- (a) No business may be transacted at any general meeting, except the election of a chair and the adjournment of the meeting, unless a quorum is present when the meeting proceeds to business and remains present throughout the meeting.
- (b) The quorum for a general meeting of members is five members or 50% of current members (whichever number is the lowest). If 50% of members is not a whole number, then the number is to be rounded up.
- (c) If a quorum is not present within 30 minutes after the time appointed for a general meeting:
 - (i) the meeting stands adjourned to the following week at a time and venue communicated by the chair of the meeting;
 - (ii) at the adjourned meeting the quorum is five members present and entitled under these rules to vote at a general meeting if there is more than one member; and

- (iii) if, at the adjourned meeting, a quorum is not present within 30 minutes after the time appointed for the meeting, the meeting must be dissolved.

6.5 Chair of general meetings

- (a) The chair of directors must preside as chair at each general meeting.
- (b) If the chair of directors is not present within ten minutes after the time appointed for a general meeting or is unwilling to act and has not nominated another director to act as chair, then the members present at that meeting may elect a person present to chair the meeting.

6.6 Conduct of general meetings

- (a) The chair of a general meeting is responsible for the general conduct of the meeting and for the procedures to be adopted at the meeting and may require the adoption of any procedures which are in the opinion of the chair necessary or desirable for:
 - (i) proper and orderly debate or discussion; and
 - (ii) the proper and orderly casting or recording of votes.
- (b) The chair of a general meeting at which a quorum is present may adjourn the meeting from time to time and place to place. However, no business is to be transacted at an adjourned meeting other than the business left unfinished at the meeting at which the adjournment took place.
- (c) Notice of an adjournment and the business to be transacted at an adjourned meeting must be given to all persons who were entitled to receive notice of the meeting the subject of the adjournment.

6.7 Decisions at general meetings

- (a) Except in the case of any members' resolution which under this constitution or as a matter of law requires a special resolution, questions arising at a general meeting are to be decided by a majority of votes cast by the members present at the meeting (including being present by technological means) and that decision is for all purposes a decision of the members.
- (b) In the case of an equality of votes upon any proposed resolution at a meeting of members, the chair has a second or casting vote.
- (c) A resolution put to the vote of a general meeting must be decided on a show of hands of members unless a poll is demanded.
- (d) A member may only exercise one vote on a show of hands regardless of whether that member also holds one or more proxies.
- (e) A poll may be demanded before a vote being decided by a show of hands is taken or before or immediately after the declaration of the result of the show of hands:
 - (i) by the chair of the meeting;
 - (ii) by at least five members present and entitled to vote on the relevant resolution; or

- (iii) by a member or members present at the meeting and representing at least 5% of the votes that may be cast on the resolution on a poll.
- (f) Unless a poll is demanded, a declaration by the chair of a general meeting that a resolution has on a show of hands been carried or carried unanimously, or carried by a particular majority, or lost, and an entry to that effect in the book containing the minutes of the proceedings of the company, is conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against the resolution.
- (g) Except for a poll on the question of an adjournment which must be taken immediately, if a poll is demanded at a general meeting, it will be taken when and in the manner that the chair directs, and in all cases the result of the poll will be the resolution of the meeting at which the poll was demanded.
- (h) A poll cannot be demanded at a general meeting on the election of a chair of the meeting.
- (i) The demand for a poll may be withdrawn.

6.8 Voting rights

Each member has the right to exercise one vote:

- (a) on a show of hands and on a poll at a meeting of members; and
- (b) when voting upon a resolution to be determined without a meeting under rule 6.10.

6.9 Representation at general meetings

- (a) Subject to this constitution, each member entitled to vote at a meeting of members may vote:
 - (i) in person;
 - (ii) by proxy in a form as the directors may prescribe or accept; or
 - (iii) by attorney in a form as the directors may prescribe or accept.
- (b) A proxy or attorney may be a member of the company but does not need to be.
- (c) The chair of a meeting may require any person purporting to act as a proxy or attorney to establish to the satisfaction of the chair that the person has been validly appointed as a proxy or attorney and is the person named in the relevant instrument of appointment, failing which the person may be excluded from attending or voting at the meeting.
- (d) If the company receives a proxy form without the name of the proxy filled in, then the proxy is:
 - (i) the person specified by the company in the proxy form; or
 - (ii) if no person is specified in the proxy form, the chair of the meeting for which that proxy applies.
- (e) A proxy or attorney may not vote at a general meeting or adjourned meeting unless the instrument appointing the proxy or attorney is received:

- (i) at the registered office of the company or at another place or electronic address specified for that purpose in the notice convening the meeting; and
- (ii) before the time scheduled for the commencement of the meeting.
- (f) Unless otherwise permitted by the chair, the authority of a proxy or attorney to speak and vote for a member at a general meeting is suspended while that relevant member is present at the meeting.
- (g) The chair may hold as many proxies as are given to the chair. All other proxy holders may hold a maximum of three proxies.

6.10 Decisions without meetings

Members may pass resolutions and otherwise make decisions outside of a members' meeting in any manner (including through the use of technology) so long as such manner complies with:

- (a) the law; and
- (b) any policies and procedures relating to the passing of member resolutions as determined by the directors from time to time.

Part D – Not-for-profit

7 No profits for members

- (a) Subject to rule 7(b), the assets and income of the company must be applied solely in furtherance of the purpose of the company and no portion of the income or assets of the company may be paid or transferred, directly or indirectly, to any member.
- (b) The company may, with the approval of the directors, make payment in good faith to a member of the company:
 - (i) by way of reasonable and proper remuneration for any goods supplied or services rendered to the company (including payment as a consultant);
 - (ii) by way of interest on money lent to the company by that member at a reasonable and proper rate per annum not exceeding the rate for the time being charged by the company's bankers on overdrawn accounts;
 - (iii) by way of reasonable and proper rent for premises let by that member to the company; and
 - (iv) for authorised out-of-pocket expenses reasonably and properly incurred by that member in connection with the affairs of the company.
- (c) For the avoidance of doubt, nothing in this rule 7:
 - (i) prevents a member from receiving such services as may ordinarily be provided by the company in the course of undertaking its activities; or
 - (ii) prohibits a member from receiving a benefit that is directly related to its membership of the company.

Part E – Directors and secretary

8 Directors

8.1 Number of directors

- (a) The minimum number of directors is three. Subject to rule 8.1(b), the maximum number of directors is 12.
- (b) The directors may change the maximum number of permitted director positions in accordance with the Corporations Act.
- (c) If at any time the number of directors falls below three, the remaining director or directors may act but only:
 - (i) in an emergency;
 - (ii) for the purpose of convening a general meeting of the company; or
 - (iii) for the purpose of increasing the number of directors to three.

8.2 Becoming a director

To become a director, a person must be a member of the company and:

- (a) be elected as a director by a resolution of the members, in which case that persons term of office is for two years; or
- (b) if there is a vacancy in the number of directors (however arising), be appointed by a resolution of the directors, in which case that persons term of office is to be for a period of up to two years (as determined by the directors at the time of the appointment).

8.3 Director's time in office

- (a) Each director is to remain as a director until the term of her or his office expires or until he or she resigns or is otherwise removed as a director of the company in accordance with the law and this constitution.
- (b) A person who resigns from the position of director or whose term of office expires is, subject to the law, eligible to be appointed or elected again.
- (c) For the avoidance of doubt and subject to the law, there is no limit to the number of times a person can be elected or appointed as a director.

8.4 Vacation of office

- (a) In addition to the circumstances prescribed by law, the office of any director becomes vacant if the director dies or, unless the directors otherwise resolve to confirm the director's position, if the director:
 - (i) becomes bankrupt;
 - (ii) ceases to be a member;

- (iii) is convicted of an indictable offence; or
 - (iv) fails to attend four or more consecutive meetings without leave of absence approved by the directors.
- (b) Nothing in rule 8.4(a) prevents a director from vacating his or her office if the director resigns by notice in writing to the company.

8.5 Payments to directors

- (a) Subject to rule 8.5(c), directors are entitled to be paid all reasonable authorised travelling and other expenses properly incurred by them in connection with the affairs of the company, including attending and returning from general meetings of the company, meetings of the directors and meetings of committees but will not otherwise receive any payment for acting as a director.
- (b) Nothing in this rule 8.5 restricts the remuneration to which a director may be entitled as an officer or employee of the company in a capacity other than director.
- (c) Notwithstanding anything else in this constitution, no payment of any kind which is permitted to be paid to a director by this constitution can be made by the company to a director until that payment is approved by:
 - (i) the directors; or
 - (ii) such other person or persons to whom the directors may have delegated such authority in a way consistent with rule 8.16.

8.6 Interested directors

- (a) No contract or other arrangement made between a director and the company is voided merely because the director holds office as a director or because of the fiduciary obligations arising out of that office.
- (b) Where a director has a material personal interest in a matter to be considered at a meeting, that director must not be present while the matter is being considered at the meeting or vote on the matter, unless the directors who do not have a material personal interest pass a resolution in accordance with the Corporations Act which permits that director to do so.
- (c) Subject to rule 8.6(d), a director who is in any way interested in an arrangement (other than by having a material personal interest) may, despite that interest be counted in determining whether a quorum is present at any meeting of directors considering that arrangement.
- (d) Rule 8.6(c) does not apply to the extent that it would be contrary to law.

8.7 Powers and duties of directors

The directors are responsible for managing the business of the company and may exercise all the powers of the company which are not required by the law or this constitution to be exercised by the company in a general meeting.

8.8 Directors' meetings

The directors may hold meetings (including by technological means) for the conduct of business and regulate them as they think fit.

8.9 Convening of meetings of directors

A meeting of directors may be convened by the chair or any two of the directors.

8.10 Notice of directors' meetings

- (a) Notice of a directors' meeting must be given to each current director, other than a director on leave of absence approved by the directors.
- (b) A notice of a directors' meeting must:
 - (i) be given in a way permitted by rule 13;
 - (ii) specify the time and place of and, if relevant, the form of technology for, the meeting;
 - (iii) state the nature of the business to be transacted at the meeting which may be in the form of a standing agenda; and
 - (iv) be provided with sufficient time for the directors to properly consider the subject matter contained within the notice and any accompanying materials.
- (c) A resolution passed at a directors' meeting is not invalid just because a director did not receive notice of the meeting provided that:
 - (i) the notice was not received because of accident or error;
 - (ii) before or after the meeting, the director notifies the company of his or her agreement to the resolution; or
 - (iii) the director attended the meeting.

8.11 Quorum for directors' meetings

- (a) No business may be transacted at a directors' meeting unless there is a quorum of directors at the time the business is dealt with.
- (b) A quorum consists of 50% of current directors. If 50% of current directors is not a whole number then the number is to be rounded up.
- (c) For the avoidance of doubt, a director is present at a meeting if participating by technological means such as by telephone.
- (d) If, within 30 minutes after the time appointed for the meeting, a quorum is not present, then, without prejudice to the right of those present to discuss but not to vote on any matter, the meeting will be dissolved or stand adjourned to such time, date and place as those present at the meeting decide.

8.12 Chair and deputy chair

- (a) The directors must appoint a director to the office of chair.
- (b) The chair may nominate any director to act as chair.
- (c) A person may only fill the office of chair for so long as that person is a director of the company.

- (d) The chair must preside as chair at each directors' meeting unless he or she is unable to attend or unwilling to act.
- (e) If the chair is unable to attend a directors' meeting or unwilling to act, then another director as nominated by the chair, if one has been nominated, must preside as chair of that meeting.
- (f) If the chair is unable to attend a directors' meeting or is unwilling to act and has not nominated another director as chair, then the directors present at that meeting must elect a person from among their numbers to preside as the chair for that meeting.

8.13 Decisions of directors

- (a) A directors' meeting at which a quorum is present is competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the directors under the law and this constitution.
- (b) Questions arising at a directors' meeting and any other matter to be determined by the directors under this constitution are to be decided by a majority of votes cast by the directors present and a decision of that kind is for all purposes a determination of the directors.
- (c) If there are an equal number of votes cast for and against a resolution at a directors' meeting, then the chair may cast a second or casting vote.

8.14 Decisions without meetings

Directors may pass resolutions and otherwise make decisions outside of a directors' meeting in any manner (including through the use of technology) so long as such manner complies with:

- (a) the law; and
- (b) any policies and procedures relating to the passing of director resolutions as determined by the directors from time to time.

8.15 Committees

- (a) The directors may resolve to:
 - (i) establish one or more committees consisting of such persons as they determine;
 - (ii) delegate to each committee such of their powers required for the effective and efficient running and administration of the committee;
 - (iii) revoke any or all of the powers delegated to each committee and vary the nature and scope of the powers delegated; and
 - (iv) change the makeup of a committee at any time or dissolve it all together.
- (b) A committee must be conducted, and exercise the powers delegated to it, in accordance with any directions of the directors which, for the avoidance of doubt, may be contained within policies, guidelines or protocols.

- (c) The directors may continue to exercise all of their powers despite any delegation made under this rule.

8.16 Delegation to individuals

- (a) The directors may resolve to delegate any of their powers:
 - (i) to one or more directors;
 - (ii) to one or more members; or
 - (iii) to one or more employees.
- (b) The directors may delegate their powers for such time as they determine and may revoke or vary any power so delegated.
- (c) A person to whom any powers have been delegated must exercise the powers delegated in accordance with any directions of the directors.
- (d) The directors may continue to exercise all of their powers despite any delegation.
- (e) A delegation under this rule need not be to a specified person but may be to any person from time to time holding, occupying or performing the duties of, a specified office or position.

8.17 Validity of acts

An act done by a director or by a meeting of the directors or a committee attended by a director is not invalidated just because:

- (a) of a defect in the appointment of the director;
- (b) the person is disqualified from being a director or has vacated office; or
- (c) the person is not entitled to vote,

if that circumstance was not known by the person or the directors or committee, as the case may be, when the act was done.

9 Secretaries

- (a) The directors must appoint at least one secretary who may be, but does not need to be, a director.
- (b) The appointment of a secretary may be for the period, on the conditions and, subject to rule 9(c), at the remuneration as the directors determine.
- (c) A director may not be remunerated in his or her capacity as secretary.
- (d) Subject to any contract between the company and the relevant secretary, a secretary of the company may be removed or dismissed by the directors at any time, with or without cause. If that person is a director, such removal or dismissal does not remove that person from office as a director.
- (e) The duties of the secretary include, but are not limited to:

- (i) ensuring that the necessary registers required by the law are established and properly maintained;
 - (ii) ensuring that any required annual returns and annual reports are lodged with the appropriate regulator on time; and
 - (iii) ensuring the organisation of, and attend, meetings of the members and the directors, including the sending out of notices, the preparation of agenda and the compilation of minutes.
- (f) An act done by a person acting as a secretary is not invalidated just because:
 - (i) of a defect in the person's appointment as a secretary; or
 - (ii) the person is disqualified from being a secretary,if that circumstance was not known by the person when the act was done.

Part F – Winding up

10 Winding up and loss of endorsement

10.1 Winding up

- (a) If upon the winding up or dissolution of the company there remains after satisfaction of all of its debts and liabilities, any property or moneys whatsoever (**Surplus Assets**), such Surplus Assets must not be paid to, or distributed amongst members, but must be given or transferred to an organisation or organisations that:
 - (i) has objects or purposes similar to those of the company;
 - (ii) by its constituent rules, prohibits the distribution of its income and property amongst its members to an extent at least as great as is imposed upon the company; and
 - (iii) if the company is endorsed to receive tax deductible gifts in accordance with any commonwealth tax laws, is likewise endorsed as a deductible gift recipient.
- (b) The decision as to which organisation is, or which organisations are, to be the recipient of the Surplus Assets distributed in accordance with rule 10.1(a):
 - (i) is to be determined by the directors at or before the winding up or dissolution of the company; or
 - (ii) if required, by the Court.
- (c) Any part of the Surplus Assets consisting of property supplied by a government department or public authority, including any unexpended portion of a grant, must be returned to the department or authority that supplied it or to a body nominated by the department or authority.

10.2 Loss of DGR endorsement

If the endorsement of the company as a deductible gift recipient is revoked, the following assets remaining after the payment of the company's liabilities must be transferred to a charitable fund, authority or institution in Australia to which income tax deductible gifts can be made:

- (a) deductible gifts of money or property received for the principal purpose of the company;
- (b) deductible contributions made in relation to an eligible fundraising event held to raise funds for the principal purpose of the company; and
- (c) money received by the company because of such deductible gifts and contributions.

Part G – Administrative matters

11 Minutes and records

11.1 Minutes

The directors must ensure that the following minutes are recorded, approved and kept in accordance with the law:

- (a) meetings and resolutions of members;
- (b) meetings and resolutions of directors; and
- (c) meetings and resolutions of committees.

11.2 Inspection of records

- (a) Subject to the law and rule 11.2(b), the directors may determine whether and to what extent, and at what time and places and under what conditions, the minute books, accounting records and other documents of the company or any of them will be open to inspection.
- (b) A member may, upon reasonable notice to the directors, inspect any books, records or documents of the company, provided the information obtained is only used for a proper purpose in connection with membership of the company. In the case of directors' minutes and resolutions, the directors may, at their complete discretion, refuse to provide all or some of the directors' minutes or provide such records in a redacted form.
- (c) The company must establish and administer all registers required to be kept by law and each member must provide the company with such information as is required for the company to comply with this rule. If events occur which would cause the information contained in a register maintained by the company to be inaccurate the member must notify the company in writing of the change within 21 days of the date of such change occurring.
- (d) Unless proved incorrect, the register is sufficient evidence of the matters shown in the register.

- (e) The company must keep all financial and other records required by law.
-

12 Indemnity and insurance

- (a) To the extent permitted by law, the company indemnifies its officers (both current and past) for all losses or liabilities incurred by the person as an officer of the company including, but not limited to, a liability for negligence or for legal costs on a full indemnity basis.
 - (b) This indemnity:
 - (i) may only be for losses or liabilities incurred as an officer of the company (either before or after the adoption of this rule);
 - (ii) does not cover any loss or liability of an officer seeking to be indemnified under this rule if that loss or liability arises from that person's wilful misconduct or fraud; and
 - (iii) operates only to the extent that the loss or liability is not paid by insurance.
 - (c) To the extent permitted by law, the company may take out and pay for insurance for the benefit of its officers (both current and past) against any liability incurred by the person as an officer of the company including, but not limited to, a liability for negligence or for legal costs).
-

13 Notices

Any notice, document or other communication required or permitted to be given under this constitution or law may be given in any manner (including through the use of technology) so long as such manner complies with:

- (a) the law; and
 - (b) any policies and procedures relating to the giving and receiving of notices, documents and other communications as determined by the directors from time to time.
-

14 General

- (a) **Common seal:** The company may, but is not required to, have and use a common seal. If the directors determine that the company have a common seal, then it must be kept and used in accordance with the law.
- (b) **Submission to jurisdiction:** Each member submits to the non-exclusive jurisdiction of the Supreme Court of the State of New South Wales, the Federal Court of Australia and the Courts which may hear appeals from those Courts.

Schedule 1 Dictionary

1 Dictionary

In this constitution:

Corporations Act means *Corporations Act 2001* (Cth).

Director Special Resolution means a resolution passed by at least 75% of:

- (a) directors present at a directors meeting at which a quorum is present and for which proper notice has been provided in accordance with rule 8.10; or
- (b) all directors where the resolution is being passed without a meeting in accordance with rule 8.14.

LGBTI People means anyone who identifies as being gay, lesbian, bisexual, transgender or intersex, and includes people who are questioning their sexual identity or preference.

Member Disciplinary Resolution has the meaning at rule 5.4(b).

Membership Renewal Notice has the meaning given at rule 4.7.

Surplus Assets has the meaning given in rule 10.1(a).

2 Interpretation

2.1 General

- (a) A reference in a rule in general terms to a person holding or occupying a particular office or position includes a reference to any person who occupies or performs the duties of that office or position for the time being.
- (b) In this constitution, headings are for convenience only and do not affect the interpretation of this constitution and, unless the contrary intention appears:
 - (i) words importing the singular include the plural and vice versa;
 - (ii) words importing a gender include every other gender;
 - (iii) except in the context of membership of the company where reference to the individual is to an individual only, words used to denote persons generally include any company, corporation, body corporate, body politic, partnership, joint venture, association, board, group or other body (whether or not the body is incorporated);
 - (iv) a reference to any statute, regulation, proclamation, ordinance or by-laws includes all statutes, regulations, proclamations, ordinances or by-laws varying, consolidating or replacing them and a reference to a statute includes all regulations, proclamations, ordinances and by-laws issued under that statute;

- (v) the words 'including', 'such as', 'for example' and the like are not, and should not be interpreted to be, words of limitation, unless explicitly stated otherwise; and
 - (vi) where a word or phrase is given a particular meaning, other parts of speech and grammatical forms of that word or phrase have corresponding meanings.
- (c) A requirement in this constitution for something to be carried out in writing will be satisfied if the matter in question is carried out in some other lawful manner that is approved by the directors.

2.2 Replaceable rules not to apply

The replaceable rules contained in the *Corporations Act 2001* (Cth) from time to time do not apply to the company.



STRATEGIC PLAN

EQUALITY AUSTRALIA STRATEGIC PLAN 2023-2026

PREAMBLE

Equality Australia's second strategic plan outlines our plans to build on and strengthen Australia's diverse LGBTIQ+ communities by addressing discrimination and injustice. It is designed to guide the organisation for the next three years and will be reviewed annually. To achieve the outcomes set out in this plan, we will continue to work with LGBTIQ+ communities, other LGBTIQ+ and community sector organisations, Members of Parliament, governments, philanthropists, media and the private sector to build a fair and inclusive Australia.

Equality Australia works on the unceded lands of First Nations peoples. We acknowledge the historic and continuous systemic injustice experienced by First Nations peoples as well as their enduring cultures, knowledge and contribution to Australian society. We particularly acknowledge the unique contribution brotherboys, sistersgirls, and other LGBTIQ+ First Nations people, make to the LGBTIQ+ community.

Equality Australia honours the strength and resilience of LGBTIQ+ communities and generations of leaders and activists who have allowed us to take great leaps forward for equality together.

The LGBTIQ+ community is made up of people from different classes, races, faiths and cultural backgrounds, of differing ages and abilities, with varied gender identities, and from urban, rural and regional communities. This diversity enriches and strengthens our community. These differences can also shape the experience of discrimination and disadvantage faced by LGBTIQ+ people.

LGBTIQ+ people in the global community may also experience particularly severe discrimination and face additional barriers to addressing injustices. Australia has an important role to play in supporting LGBTIQ+ communities in other countries to address these through its role in international diplomacy.

One year on, this strategic plan has been reviewed and updated to reflect our key initiatives as at February 2024.

VISION, MISSION AND VALUES

VISION

A fair and inclusive Australia for all LGBTIQ+ people, their families and communities

MISSION

To create and protect positive legal and social change to ensure LGBTIQ+ people are treated equally and with dignity and respect

VALUES

We strive to meet these values and to work with others who share them.

Pride:	We are proud of the LGBTIQ+ movement in Australia, and we honour the leaders who have come before us. We celebrate and recognise the achievements, strength and resilience of LGBTIQ+ people, and their contributions to social, political, economic and cultural life.
Integrity:	We are strong in our conviction that everyone deserves to be treated with dignity and respect. We are open to learning better ways we can work together and we collaborate in accordance with our values.
Courage:	We lead by example. We speak out and speak up. We stand for justice and do what is right.
Care:	We act with care for each other, and the wider community. We treat people with the same dignity and respect that we expect of others. We listen, we empathise and we respect difference.
Strategic:	We carefully consider how to use our resources for the benefit of the LGBTIQ+ community, focussing our efforts where they are most needed and taking action together to ensure the maximum positive impact on the lives of LGBTIQ+ people.

OUTCOMES

Through our work we will contribute to LGBTIQ+ people and their families being supported by:

1. **Laws and policies** that enable us to live with **dignity and respect**
2. **Positive community attitudes** that affirm who we are
3. **A strong LGBTIQ+ movement** across Australia
4. **Allies working alongside us** to end discrimination against LGBTIQ+ people, and
5. Equality Australia as a **strong, respected, healthy and sustainable organisation**

TOOLKIT FOR CHANGE

We pursue enduring change through a range of actions which can include:

- Research and policy solutions
- Advocacy and education
- Strategic communication
- Strategic legal action
- Movement building and support

STRATEGIC PRIORITIES 2023–2026

Our priorities for the next three years include:

1. Providing a national voice and leadership on issues that matter to LGBTIQ+ people
2. Continuing to grow and strengthen the LGBTIQ+ movement across Australia
3. Combatting attacks on LGBTIQ+ people and respond to emerging opportunities

4. Transforming laws, policies, and practices to protect LGBTIQ+ people from discrimination and harm and enable LGBTIQ+ people to live with dignity and respect
5. Building support for LGBTIQ+ people across the wider Australian community

KEY INITIATIVES

Key initiatives in 2024-2025 flowing from our strategic priorities include:

1. Protecting and strengthening legal protections from discrimination including removing religious exemptions in federal and state discrimination laws
2. Protecting and strengthening law and policies to end conversion practices
3. Leading and supporting trans equality, including:
 - o Building leadership and capacity within trans and gender diverse communities
 - o Achieving legal and policy change to uphold the rights and dignity of trans people, particularly in the areas of legal gender recognition and non-discriminatory access to gender affirming healthcare
4. Protecting the bodily autonomy of intersex people by reforming medical treatment laws and policies
5. Ensuring LGBTIQ+ people are properly counted in the national Census
6. Enhancing Australia's role in foreign policy supporting LGBTIQ+ people in the region and beyond

ORGANISATIONAL DEVELOPMENT PRIORITIES

Achieving these outcomes will require a strong, responsive, efficient, skilled and engaged organisation. Our organisational learning and development priorities for 2023-26 will be focussed on continuing to:

1. Develop a thriving and diverse people and culture
2. Engage meaningfully with community and existing and potential supporters
3. Achieve financial sustainability
4. Develop supportive organisational infrastructure
5. Build a robust planning & evaluation framework
6. Enhance Equality Australia's legal advocacy function

ANNEX 7 – EQUALITY AUSTRALIA’S AUDITED FINANCIAL STATEMENTS (FY2023-24)

EQUALITY AUSTRALIA LIMITED

ABN 20 609 977 764

**GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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Statement of Financial Position	5
Statement of Changes In Equity	6
Statement of Cash Flows	7
Notes to the Financial Statements	8
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EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
DIRECTORS' REPORT

The Board of Directors presents their report on the Company for the financial year ended 30 June 2024.

Directors

The names of members of the Board of Directors in office at any time during or since the end of the year are:

Name

Thomas Snow	<i>Appointed 23 December 2015/ Resigned 1 February 2024</i>
Fiona McLeay	<i>Appointed 29 November 2018</i>
Hayley Conway	<i>Appointed 30 January 2020</i>
Mark Coulter	<i>Appointed 12 May 2021/ Resigned 24 July 2024</i>
Melissa Tandy	<i>Appointed 8 December 2021</i>
Ryan Phillips	<i>Appointed 26 July 2019</i>
Leonard Varyl	<i>Appointed 29 March 2022</i>
David Lane	<i>Appointed 21 February 2024</i>

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

All members of the Board are volunteers and receive no payment for their work as board and committee members. Board members are reimbursed expenses that are incurred in the course of their duties as board members in accordance with company policy. Furthermore, reasonable costs may be incurred from time to time to ensure the continued professional development of board members.

Company Secretary

Adrian Kennedy has held the position of Company Secretary since 17 March 2016.

Principal Activities

The principal activity of the Company is providing support to LGBTIQ+ people and LGBTIQ+ agencies supporting LGBTIQ+ people to relieve the discrimination and disadvantage suffered by LGBTIQ+ people and promote equality and inclusion.

Meetings of Directors

During the financial year, six (6) meetings of Directors were held.

Attendances by each director during the year were as follows:

	Board Meetings	
	Number eligible to attend	Number attended
Thomas Snow	2	1
Fiona McLeay	5	5
Hayley Conway	5	5
Mark Coulter (official leave for whole of 2024 FY)	5	-
Melissa Tandy	5	5
Ryan Phillips	5	5
Leonard Varyl	5	5
David Lane	2	2

After balance day events

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

Contribution in Winding Up

Equality Australia Limited is 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 towards meeting any outstanding obligations of the Company.

At 30 June 2024 the collective liability of members was \$7 (2023: \$7).

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
DIRECTORS' REPORT

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2024 has been received and is included in this report on Page 3.

Signed in accordance with a resolution of the Board of Directors

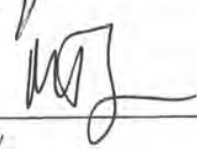
Director


Leonard Vary

28/08/2024

Dated:

Director


Melissa Tandy

28/08/2024

TOWARDS A VISION SHARED



Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

Phone (03) 9680 1000
Fax (03) 9689 6605

www.collinsco.com.au

AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF EQUALITY AUSTRALIA LIMITED A.B.N. 20 609 977 764

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2024 there have been:

- i. no contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- ii. No contravention of any applicable code of professional conduct in relation to the audit.

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 28th day of August 2024

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
REVENUES	2	2,360,066	1,905,166
EXPENSES			
Administration expenses		(260,879)	(232,168)
Amortisation and depreciation expenses		(11,207)	(7,617)
Employee expenses		(1,613,105)	(1,223,721)
Fundraising expenses		(10,563)	(24,456)
Project expenses		(351,464)	(307,540)
Transaction cost		(52,314)	(48,664)
		<hr/>	<hr/>
Profit/(loss) attributable to entity		60,534	61,000
Other comprehensive income		-	-
		<hr/>	<hr/>
Other comprehensive income for the year		-	-
		<hr/>	<hr/>
Total comprehensive income for the year		60,534	61,000
		<hr/>	<hr/>
Total comprehensive income/(loss) attributable to entity		60,534	61,000
		<hr/>	<hr/>

The income statement is to be read in conjunction with the audit report and the notes to the financial statements.

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,443,530	2,309,884
Trade and other receivables	4	54,777	98,843
Other current assets	5	34,279	15,923
TOTAL CURRENT ASSETS		2,532,586	2,424,650
NON CURRENT ASSETS			
Property, plant and equipment	6	13,603	22,555
TOTAL NON-CURRENT ASSETS		13,603	22,555
TOTAL ASSETS		2,546,189	2,447,205
CURRENT LIABILITIES			
Trade and other payables	7	235,391	173,390
Provisions	8	64,907	88,458
TOTAL CURRENT LIABILITIES		300,298	261,848
TOTAL LIABILITIES		300,298	261,848
NET ASSETS		2,245,891	2,185,357
EQUITY			
Accumulated funds		2,245,891	2,185,357
TOTAL EQUITY		2,245,891	2,185,357

The balance sheet is to be read in conjunction with the audit report and the notes to the financial statements.

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Accumulated funds \$	Total \$
Balance as at 1 July 2022	2,124,357	2,124,357
Surplus/ (Deficit) attributable to entity	61,000	61,000
Other comprehensive income	-	-
Balance as at 30 June 2023	<u>2,185,357</u>	<u>2,185,357</u>
Surplus/ (Deficit) attributable to entity	60,534	60,534
Other comprehensive income	-	-
Balance as at 30 June 2024	<u><u>2,245,891</u></u>	<u><u>2,245,891</u></u>

The statement of changes in equity is to be read in conjunction with the audit report and the notes to the financial statements.

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from donations		1,929,596	1,374,977
Receipts from grants and other income		408,188	517,847
Payments to employees and suppliers		(2,268,232)	(1,766,665)
Interest received		66,348	9,933
Net cash generated from/(used in) operating activities	10	135,900	136,092
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of property, plant and equipment		-	1,485
Payment for purchase of property, plant and equipment		(2,254)	(23,938)
Net cash (used in)/provided by investing activities		(2,254)	(22,453)
Net increase/(decrease) in cash held		133,646	113,640
Cash and cash equivalents at beginning of financial year		2,309,884	2,196,244
Cash and cash equivalents at end of financial year	3	2,443,530	2,309,884

The cash flow statement is to be read in conjunction with the audit report and the notes to the financial statements.

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1. Statement of Significant Accounting Policies

The financial statements and notes represent those of Equality Australia Limited (the Company). The Company was incorporated on 23 December 2015 and is recognised as a charitable institution domiciled in Australia.

Basis of preparation

In the opinion of the directors, the Company is not publicly accountable. The financial statements have been prepared in accordance with *Australian Accounting Standards - Simplified Disclosures made by the Australian Accounting Standards Board ("AASB")* and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

Historical cost convention

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

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 the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals 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 have been rounded to the nearest dollar.

Accounting Policies

a. Property, Plant and Equipment

Plant and equipment are brought to account at cost less, where applicable, any accumulated depreciation and impairment losses. The carrying amount of property, plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the asset can be measured reliably. All other repairs & maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on the revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

The depreciable amount of all fixed assets is depreciated on a straight line basis over their useful lives to the Company commencing from the time the asset is held ready for use.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An assets carrying amount is written down immediately to its recoverable amount if the assets carrying amount is greater than its estimated recoverable amount.

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1. Statement of Significant Accounting Policies (continued)

a. Property, Plant and Equipment (continued)

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

b. Financial Instruments

(i) Non-derivative financial assets

Financial assets are recognised initially on the date at which the Company becomes a party to the contractual provisions of the instrument.

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Company is recognised as a separate asset or liability. The Company has the following non-derivative financial assets: Cash and cash equivalents.

(ii) Non-derivative financial liabilities

Financial liabilities are recognised initially on the date at which the Company becomes a party to the contractual provisions of the instrument. The Company derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Company's non-derivative financial liabilities are Trade and other payables. Such financial liabilities are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortised cost using the effective interest rate method.

Classification and Subsequent Measurement (continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

c. Impairment

(i) Financial assets (including receivables)

A financial asset is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably. Objective evidence that financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Company on terms that the Company would not consider otherwise, indications that a debtor or issuer will enter bankruptcy.

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1. Statement of Significant Accounting Policies (continued)

c. Impairment (continued)

The Company considers evidence of impairment for receivables at both a specific asset and collective level. All individually significant receivables are assessed for specific impairment. All individually significant receivables found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. Receivables that are not individually significant are collectively assessed for impairment by grouping together receivables with similar risk characteristics.

In assessing collective impairment the Company uses historical trends of the probability of default, timing of recoveries and the amount of loss incurred, adjusted for management's judgement as to whether current economic and credit conditions are such that the actual losses are likely to be greater or less than suggested by historical trends.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in profit or loss and reflected in an allowance account against receivables. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit or loss.

(i) Non-financial assets

The carrying amounts of the Company's non-financial assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit").

An impairment loss is recognised if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognised in profit or loss. Impairment losses recognised in respect of CGUs are allocated to reduce the carrying amounts of the other assets in the unit (group of units) on a pro rata basis.

d. Income Tax

By virtue of its aims as set out in the constitution, the Company qualifies as an organisation specifically exempt from income tax under Section 50 of the *Income Tax Assessment Act 1997*.

e. 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.

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1. Statement of Significant Accounting Policies (*continued*)

f. Employee Benefits

Short term benefits

The provisions for employee entitlements to wages, salaries, annual and paid maternity leave represent obligations resulting from employees' services provided up to reporting date, calculated at undiscounted amounts based on wage and salary rates, including related on-costs, which the Company expects to pay at the end of each reporting period.

Long term benefits

The provision for employee entitlements to long service leave represents the present value of the estimated future cash outflows to be made resulting from employees' services provided up to reporting date.

Superannuation

Superannuation contributions are made by the Company to approved superannuation funds for all employees. The costs are charged as employee expenses as they are incurred. The Company has no legal obligation to cover any shortfall in the superannuation funds' obligations to provide benefits to employees on retirement.

g. Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

h. 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 Tax Office.

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 net 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 excluded from the receipts from customers or the payments to suppliers.

i. Revenue

Revenue is brought to account when received and to the extent that it relates to the subsequent period it is disclosed as a liability.

Donations and Fundraising

Revenue derived from fundraising efforts is recognised as the Company obtains control of the assets that have been donated.

Interest Received

Interest revenue is recognised on a time proportional basis taking into account the interest rates applicable to the financial assets.

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1. Statement of Significant Accounting Policies (continued)

h. Revenue (continued)

Sale of Goods

Revenue derived from merchandise sales is recognised when the merchandise is transferred to the customer.

AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities

The Company applies Australian Accounting Standards AASB 15 and AASB 1058.

AASB 15 involves the use of a five-step recognition model for recognising revenue, the steps are:

- Step 1 – Identify the contract with the customer
- Step 2 – Identify the sufficiently specific performance obligations to be satisfied
- Step 3 – Measure the expected consideration
- Step 4 – Allocate that consideration to each of the performance obligations in the contract
- Step 5 – Recognise revenue

AASB 1058 measures income by reference to the fair value of the asset received. The asset received, which could be a financial or non-financial asset, is initially measured at fair value when the consideration paid for the asset is significantly less than fair value, and that difference is principally to enable the entity to further its objectives. Otherwise, assets acquired are recognised at cost.

Where the asset has been measured at fair value, AASB 1058 requires that elements of other Accounting Standards are identified before accounting for the residual component. These standards are:

- AASB 15 Revenue from Contracts with Customers
- AASB 16 Leases
- AASB 1004 Contributions
- AASB 137 Provisions, Contingent Liabilities & Contingent Assets
- AASB 9 Financial Instruments

All receipts are stated net of Goods and Services Tax.

j. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Company that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

l. Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When an entity applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

m. Critical Accounting Estimates and Judgements

The Directors evaluate the 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.

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1. Statement of Significant Accounting Policies (*continued*)

Key Estimates - Impairment (General)

The Company assesses impairment at each reporting date by evaluating conditions specific to the Company that may lead to impairment of assets.

Where an impairment trigger exists, the recoverable amount of the asset is determined.

Key Judgements - Provision for Impairment of Receivables

The management believe that all accounts receivable are recoverable, and therefore no provision for impairment has been made.

n. New, Revised or Amending Accounting Standards and Interpretations Adopted

The Association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the AASB that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Association.

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

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024 \$	2023 \$
Note 2. Operating Activities: Revenues		
Grants - Government	150,000	150,000
Donations received	1,929,596	1,374,977
Other income	214,122	370,256
Interest received	66,348	9,933
Total revenues	<u>2,360,066</u>	<u>1,905,166</u>
Note 3. Cash and Cash Equivalents		
Cash at bank	2,443,530	1,109,884
Cash on term deposits	-	1,200,000
	<u>2,443,530</u>	<u>2,309,884</u>
Note 4. Trade and Other Receivables		
Accounts receivable	50,050	98,843
Other receivables	4,727	-
	<u>54,777</u>	<u>98,843</u>
The company's trade and other receivables have been reviewed for indicators of impairment. No provision for doubtful debts was made.		
Note 5. Other Current Assets		
Prepayments	34,279	15,923
	<u>34,279</u>	<u>15,923</u>
Note 6. Property, Plant and Equipment		
Computer equipment		
At cost	33,869	31,615
Accumulated depreciation	(20,266)	(9,060)
	<u>13,603</u>	<u>22,555</u>
Total property, plant and equipment	<u>13,603</u>	<u>22,555</u>

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024 \$	2023 \$
Note 7. Trade and Other Payables		
Current - unsecured		
Accounts payable	72,366	94,390
Grants received in advance	75,000	75,000
Other payables	88,025	4,000
	<u>235,391</u>	<u>173,390</u>
Note 8. Provisions		
Current		
Annual leave	53,361	88,458
Long service leave	11,546	-
	<u>64,907</u>	<u>88,458</u>
Note 9. Capital Commitments		
The directors of the company foresee no immediate future capital commitments.		
Note 10. Cash Flow Information		
(a) Reconciliation of cash flow from operations with profit after income tax		
Operating surplus/(deficit)	60,534	61,000
Non-cash flows in profit		
Amortisation and depreciation expenses	11,207	7,617
Changes in assets and liabilities		
(Increase)/decrease in accounts and other receivables	44,066	(77,409)
Increase/(decrease) in other assets	(18,356)	3,326
Increase/(decrease) in trade and other payables	62,000	35,765
Increase/(decrease) in grants received in advance	-	75,000
Increase/(decrease) in provisions	(23,551)	30,793
Cash flow from operations	<u>135,900</u>	<u>136,092</u>
(b) Reconciliation of Cash		
Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
Cash and cash equivalents	<u>2,443,530</u>	<u>2,309,884</u>
	<u>2,443,530</u>	<u>2,309,884</u>

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 11. Financial Risk Management

The Company's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and accounts payable.

The Company does not have any derivative instruments at 30 June 2024.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2024 \$	2023 \$
Financial Assets			
Cash and cash equivalents	3	2,443,530	2,309,884
Loans and receivables	4	54,777	98,843
		<u>2,498,307</u>	<u>2,408,727</u>
Financial Liabilities			
Trade and other payables	8	235,391	173,390
		<u>235,391</u>	<u>173,390</u>

(i) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the Statement of Financial Position and notes to the financial statements.

Note 12. Related Party Transactions

Directors' Compensation

All members of the Board are volunteers and receive no payment for their work as board and committee members. Board members are reimbursed expenses that are incurred in the course of their duties as board members in accordance with company policy. Furthermore, reasonable costs may be incurred from time to time to ensure the continued professional development of board members.

There were no other related party transactions between the company and key management personnel.

Note 13. Auditor's Remuneration

<i>Frederik Eksteen of Collins & Co Audit Pty Ltd</i>		
Audit and review of financial statements	4,150	4,000

Note 14. Key Management Personnel Compensation

Key management personnel ("KMP") are defined as those persons having authority and responsibility for planning, directing and controlling the activities of the company, directly and indirectly, and include the Directors and executive, as well as certain other senior executives.

Key management personnel compensation comprised short-term employee benefits and post-employment benefits.

	2024 \$	2023 \$
Total key management personnel compensation	<u>600,186</u>	<u>512,138</u>

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 15. Company's Details

The registered office of the company is:

262 Liverpool Street
DARLINGHURST NSW 2010

EQUALITY AUSTRALIA LIMITED
ABN 20 609 977 764
DIRECTORS' DECLARATION

The directors of the company declare that:

1. the financial statements and notes, as set out on pages 4 to 17, are in accordance with the *Australian Charities and Not for Profits Commission Act 2012* and:
 - (a) comply with Australian Accounting Standards- Reduced Disclosure Requirements; and
 - (b) give a true and fair view of the financial position as at 30 June 2024 and of the performance for the year ended on that date of the company;
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director

Leonard Vary

Director

Melissa Tandy

Dated this

28th

day of

August 2024



Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

Phone (03) 9680 1000
Fax (03) 9689 6605

www.collinsco.com.au

EQUALITY AUSTRALIA LIMITED
A.B.N. 20 609 977 764
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Equality Australia Limited (the company), which comprises the statement of financial position as at 30 June 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Equality Australia Limited is in accordance with Division 60 of the ACNC Act 2012, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2024 and of its performance and cash flows for the year ended on 30 June 2024; and
- ii. complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Company in accordance with the auditor independence requirements of the ACNC 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Corporation'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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.



Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

Phone (03) 9680 1000
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www.collinsco.com.au

Auditor's Responsibilities for the Audit of the Financial Report

My 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 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd, 127 Paisley Street, FOOTSCRAY VIC 3011

Dated this 28th day of August 2024

AUSTRALIANS FOR EQUALITY LTD
KPMG (SYDNEY)
'TOWER 3 INTERNATIONAL TOWERS SYDNEY' LEVEL
38
300 BARANGAROO AVENUE
SYDNEY NSW 2000



Certificate of Registration on Change of Name

This is to certify that

AUSTRALIANS FOR EQUALITY LTD

Australian Company Number 609 977 764

did on the fifth day of December 2018 change its name to

EQUALITY AUSTRALIA LTD

Australian Company Number 609 977 764

The company is a public company.

The company is limited by guarantee.

The company is registered under the Corporations Act 2001 and is taken to be registered in Victoria and the date of commencement of registration is the twenty-third day of December, 2015.

Issued by the
Australian Securities and Investments Commission
on this fifth day of December 2018.

A handwritten signature in black ink, reading 'James Shipton'.

James Shipton
Chair

CERTIFICATE



Australian
Charities and
Not-for-profits
Commission



THIS CERTIFIES THAT

Equality Australia Ltd

ABN: 20609977764

HAS BEEN REGISTERED BY THE

Australian Charities and Not-for-profits Commission

ON THE DATE OF

06/01/2016

CERTIFIED BY

A handwritten signature in black ink, appearing to read "Gary Johns".

Hon. Dr Gary Johns

Commissioner

Australian Charities and Not-for-profits Commission



s 22

From: s 22
Sent: Tuesday, 14 January 2025 9:59 AM
To: s 22 ; s 22
Cc: s 47E(d) ; s 22 ; s 22
Subject: RE: Updated DGR Costing Model - 2024-25 MYEFO[~~SEC-PROTECTED~~]

Categories: s 22

~~PROTECTED~~

Morning s 22

Thanks for sending through the final three models last night. We have reviewed the models and inputted costs to the MS.

s 22

All costs have been left highlighted. Please reach out if you have any questions or concerns.

Happy to discuss.

Kind regards,

s 22 — Analyst s 22
Deductions and FBT Unit, Personal Tax and Social Policy Analysis Branch
Tax Analysis Division
P + s 22

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~~PROTECTED~~

From: s 22
Sent: Monday, January 13, 2025 6:07 PM
To: s 22 ; s 22
Cc: s 47E(d) ; s 22 ; s 22
Subject: RE: Updated DGR Costing Model - 2024-25 MYEFO[~~SEC-PROTECTED~~]

PROTECTED

Hi S and team,

The MinSub is available at MS25-000051. There are still a few things we'll tidy up in the morning.

I have added your team so you should have access, but please let me know if any issues.

Regards,

s 22 — Director – CBR

Not-for-profits Unit | Personal, Indirect Tax and Charities Division (PITCD)

P s 22

Please note I do not work on Wednesdays.

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PROTECTED

From: s 22 <s 22@TREASURY.GOV.AU>

Sent: Monday, January 13, 2025 5:17 PM

To: s 22 <s 22@TREASURY.GOV.AU>

Cc: s 47E(d) <[s 47E\(d\)@TREASURY.GOV.AU](mailto:s 47E(d)@TREASURY.GOV.AU)>; s 47E(d) <[s 47E\(d\)@TREASURY.GOV.AU](mailto:s 47E(d)@TREASURY.GOV.AU)>; s 22 <s 22@TREASURY.GOV.AU>; s 22 <s 22@TREASURY.GOV.AU>; s 22 <s 22@TREASURY.GOV.AU>

<s 22@TREASURY.GOV.AU>; s 22 <s 22@TREASURY.GOV.AU>; s 22 <s 22@TREASURY.GOV.AU>

Subject: RE: Updated DGR Costing Model - 2024-25 MYEFO[~~SEC-PROTECTED~~]

PROTECTED

Hi s 22

Thank you for your time earlier.

As discussed, NFPU has populated the costing models for the remaining S organisations:

s 22

s 22

S is currently reviewing the DGR specific listings MS and will share a copy shortly.

Kind regards,

s 22

s 22 — Assistant Director, SYD
Not-for-profit Unit, SIITN
Personal and Indirect Tax and Charities Division

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From: s 22
Sent: Thursday, January 9, 2025 11:39 PM
To: s 22 <s 22 TREASURY.GOV.AU>
Cc: s 47E(d) @TREASURY.GOV.AU; s 47E(d) @TREASURY.GOV.AU; s 22 <s 22 TREASURY.GOV.AU>; s 22 <s 22 TREASURY.GOV.AU>; s 22 <s 22 TREASURY.GOV.AU>; s 22 <s 22 TREASURY.GOV.AU>
Subject: RE: Updated DGR Costing Model - 2024-25 MYEFO[~~SEC-PROTECTED~~]

Hi s 22

Thanks again for your time earlier today.

NFPU has populated and saved the first batch of 2025-26 Budget DGR costing models on s 22

This batch includes ^{s 22} organisations including:

s 22

- Equality Australia Ltd

s 22

As per your discussion with s 22 we are aiming to provide the DGR specific listing MS to AM Leigh's office for consideration on Monday to give him sufficient time to decide which organisations to specifically list in this Budget round. s 22

s 22

Happy to discuss further tomorrow.

Kind regards,
s 22

s 22 — Assistant Director, SYD
Not-for-profit Unit, SIITN
Personal and Indirect Tax and Charities Division

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From: s 22 <s 22 TREASURY.GOV.AU>
Sent: Wednesday, January 8, 2025 3:16 PM
To: s 22 <s 22 TREASURY.GOV.AU>; s 22 <s 22 TREASURY.GOV.AU>; s 22 <s 22 TREASURY.GOV.AU>; s 22 <s 22 TREASURY.GOV.AU>
Cc: s 47E(d) TREASURY.GOV.AU>
Subject: RE: Updated DGR Costing Model - 2024-25 MYEFO[~~SEC-PROTECTED~~]

PROTECTED

Hi all,
s 22

Happy to discuss.

Kind regards,

s 22 — Analyst s 22
Deductions and FBT Unit, Personal Tax and Social Policy Analysis Branch
Tax Analysis Division
P +s 22

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From: s 22
Sent: Wednesday, January 8, 2025 1:44 PM
To: s 22 <s 22 TREASURY.GOV.AU>; s 22

<s 22 TREASURY.GOV.AU>; s 22 <s 22 TREASURY.GOV.AU>; s 22
<s 22 TREASURY.GOV.AU>
Cc: s 47E(d) @TREASURY.GOV.AU>
Subject: RE: Updated DGR Costing Model - 2024-25 MYEFO[~~SEC-PROTECTED~~]

Hi s 22

Thanks for reaching out and apologies for the slight delay. s 22

I've saved a 2025-26 Budget version of the DGR costing model in th s 22

Grateful if you could use this for the upcoming listings. Please let us know via email when there are models ready for our review.

Thanks again and please let me know if you have any questions or concerns.

Kind regards,

s 22 — Analyst s 22)
Deductions and FBT Unit, Personal Tax and Social Policy Analysis Branch
Tax Analysis Division
P +s 22

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From: s 22 <s 22 TREASURY.GOV.AU>
Sent: Tuesday, January 7, 2025 2:45 PM
To: s 22 <s 22 TREASURY.GOV.AU>; s 22
<s 22 TREASURY.GOV.AU>; s 22 s 22 TREASURY.GOV.AU>; s 22
<s 22 TREASURY.GOV.AU>
Cc: s 47E(d) @TREASURY.GOV.AU>
Subject: RE: Updated DGR Costing Model - 2024-25 MYEFO[~~SEC-PROTECTED~~]

~~PROTECTED~~

Hi s 22

I hope you had a lovely break.

NFPU is starting to work on the specific listing process for the 2025-26 Budget.

Just confirming that you'd like us to use the template referenced in the below email for costings?

Thanks,

s 22

~~PROTECTED~~

From: s 22 <s 22@TREASURY.GOV.AU>

Sent: Monday, August 5, 2024 2:11 PM

To: s 22 <s 22@TREASURY.GOV.AU>; s 22 <s 22@TREASURY.GOV.AU>; s 22 <s 22@TREASURY.GOV.AU>; s 22 <s 22@TREASURY.GOV.AU>

Cc: s 47E(d) <s 47E(d)@TREASURY.GOV.AU>; s 22 <s 22@TREASURY.GOV.AU>

s 22 <s 22@treasury.gov.au>

Subject: Updated DGR Costing Model - 2024-25 MYEFO[~~SEC-PROTECTED~~]

~~PROTECTED~~

Hi all,

Many thanks for catching up last week and for providing some useful feedback on the DGR costing process during the 2024-25 Budget.

s 22

s 22 . Looking forward to working together again in the lead up to MYEFO.

Happy to discuss.

Kind regards,

s 22 — Analyst (s 22)

Deductions and FBT Unit, Personal Tax and Social Policy Analysis Branch

Tax Analysis Division

P s 22

treasury.gov.au

Langton Crescent, Parkes ACT 2600

[Twitter](#) | [LinkedIn](#) | [Facebook](#)

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~~PROTECTED~~



~~PROTECTED~~
~~SENSITIVE: CABINET~~

30 January 2025
URS Ref: PTASPA 2025-002

COSTING NOTE

Specifically listing ~~s~~ entities as a Deductible Gift Recipient (DGR) and ~~s 22~~

PROPOSAL DESCRIPTION

Specific listing as a DGR – ~~s 22~~ entities

The following organisations are seeking a DGR specific listing by name in Division 30 of the Income Tax Assessment Act 1997.

Donations made to the following ~~s~~ entities for five years between 1 July 2025 and 30 June 2030 would be tax deductible:

~~s 22~~

- Equality Australia Ltd

~~s 22~~

~~s 22~~

~~SENSITIVE: CABINET~~
~~PROTECTED~~

2

s 22

s 22

**SENSITIVE: CABINET
PROTECTED**



~~PROTECTED~~
~~SENSITIVE: CABINET~~

PROJECTED FINANCIAL IMPLICATIONS BEYOND THE FORWARD ESTIMATES (IMPACT ON UCB, \$M)

s 22		Projected total, 2029-30 to 2033-34*

s 22	Equality Australia ATO - Receipts	-1.0

~~SENSITIVE: CABINET~~
~~PROTECTED~~

s 22		2029-30	2030-31	2031-32	2032-33	2033-34
	Equality Australia ATO - Receipts	-0.5	-0.5	0.0	0.0	0.0

s 22						
------	--	--	--	--	--	--

*Projections beyond the forward estimates have a higher degree of uncertainty.

s 22

Assistant Director
Tax Analysis Division

s 22

s 22

From: s 22
Sent: Thursday, 9 January 2025 2:57 PM
To: s 47E(d)
Subject: FW: Budget 2025-26 Specific Listing Proposals [SEC=OFFICIAL]
Attachments: s 22

Equality Australia Letter.pdf; s 22

OFFICIAL

FYI below

Regards,

s 22 — Director – CBR
Not-for-profits Unit | Personal, Indirect Tax and Charities Division (PITCD)

P s 22

s 22

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LGBTIQ+ Ally

OFFICIAL

From: s 22
Sent: Thursday, December 19, 2024 5:10 PM
To: Terrell, Nick
Cc: s 47E(d) ; s 22 ; Baudinette, Emma ; s 22
Subject: Budget 2025-26 Specific Listing Proposals [SEC=OFFICIAL]

OFFICIAL

Hi Nick,

As per your discussion with s 22 this afternoon, please find below a list of the specific listing proposals we have received to date for the 2025-26 Budget. We have received s 22 specific listing proposals so far.

I have attached each of the proposal letters, or, where a full proposal letter was not received, a copy of the original email correspondence:

s 22

s 22

– Equality Australia Ltd;

s 22

Please reach out if you require any further information.

Kind regards,

s 22 — Intern (CBR)

Not-for-profits Unit, Personal and Indirect Tax and Charities Division (PITCD)

Ps 22

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Langton Crescent, Parkes ACT 2600

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OFFICIAL

From: s 22
To: s 47E(d) [Benedetto, Emma](#)
Cc: RE: DGR sub info[SEC=PROTECTED, CAUSAT=SH-CABINET]
Subject: Thursday, 6 February 2025 4:33:41 PM
Date:
Attachments: [image002.png](#)
[image008.png](#)
[image010.png](#)
[image001.png](#)
[image003.png](#)

~~PROTECTED//CABINET~~

Hi Nick,

As requested, we have provided a table of all the organisations that submitted a DGR specific listing proposal and support letters that accompanied each proposal for completeness.

s 22

We have also included the decision made by the AM for each proposal in the signed minister submission.

If you have any questions, let me know.

Cheers!

s 22

s 22

Equality Australia Ltd

Agreed

No Letters

s 22 — Analyst
Not for Profit Unit | Personal and Indirect Tax and Charities Division
Revenue Group
D/s s 22
[treasury.gov.au](#)
Langton Crescent, Parkes ACT 2600
[Twitter](#) | [LinkedIn](#) | [Facebook](#)

~~PROTECTED//CABINET~~

From: s 22 <s 22@TREASURY.GOV.AU>
Sent: Thursday, 6 February 2025 4:03 PM
To: s 22 <s 22@TREASURY.GOV.AU>
Cc: s 22, s 22 <s 22@TREASURY.GOV.AU>
Subject: RE: DGR sub info [SEC=OFFICIAL]

OFFICIAL

Thank s 22 this looks great.

s 22

Could you please respond to Nick accordingly noting the colour scheme, and that we have included all other LGNs for completeness - thanks.

Regards,

s 22 — Director - CBR
Not-for-profits Unit | Personal, Indirect Tax and Charities Division (PITCD)
P s 22

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OFFICIAL

From: s 22 <s 22@TREASURY.GOV.AU>
Sent: Thursday, 6 February 2025 3:32 PM
To: s 22 <s 22@TREASURY.GOV.AU>
Cc: s 22 <s 22@TREASURY.GOV.AU>
Subject: RE: DGR sub info [SEC=OFFICIAL]

OFFICIAL

Hi s

As discussed, I have created a table for AMO for your review

I have included the minister's decision in the tables for his reference.

Happy to discuss.

Cheers!

Organisations	Decision made from MS25-000051	Name on Endorsement Letters	Date
s 22			
Equality Australia Ltd	Agreed	No Letters	
s 22			

s 22 — Analyst
Not for Profit Unit | Personal and Indirect Tax and Charities Division
Revenue Group
Ph: s 22
treasury.gov.au
Langton Crescent, Parkes ACT 2600
[Twitter](#) | [LinkedIn](#) | [Facebook](#)

OFFICIAL

From: Terrell, Nick <Nick.Terrell@TREASURY.GOV.AU>
Sent: Thursday, 6 February 2025 11:58 AM
To: s 22 <s 22@TREASURY.GOV.AU>; s 47F(d) <s 47F(d)@TREASURY.GOV.AU>; s 22 <s 22@TREASURY.GOV.AU>
Cc: Baudinette, Emma <Emma.Baudinette@TREASURY.GOV.AU>
Subject: DGR sub info [SEC=OFFICIAL]

OFFICIAL

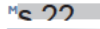
Hi s 22 the s 22 — could we please get a table with info on any support for the entities going into the rev sub. Don't need the letters, just a list of any that were received.

Many thanks

Kind regards,

Nick Terrell — Chief of Staff
Office of the Hon Andrew Leigh

Assistant Minister for Competition, Charities and Treasury
Assistant Minister for Employment



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OFFICIAL

PROTECTED

FOI 3902
Document 9

From: s 22
Sent: Friday, January 17, 2025 3:30 PM
To: s 22 <s 22 TREASURY.GOV.AU>; Baudinette, Emma
<Emma.Baudinette@TREASURY.GOV.AU>; s 22 @treasury.gov.au>
Cc: s 47E(d)
Subject: 2025-26 Budget ED NPP - DGR specific listings.docx

Hi s 22

Please find attached the signed DGR specific listing MS, and the latest draft NPP for your review and consideration on Monday morning.

s 22

Summary of outcomes on 2025-26 Budget specific listing proposals

Of the s 22 proposals received in the 2025-26 Budget round, Minister Leigh has approved s 22 organisations for specific listing:

s 22

s 22

NPP next steps

I will separately reach out to TAD and LD to confirm their respective sections in the NPP.

s 22

Kind regards,

s 22

s 22 — Assistant Director, SYD

Not-for-profit Unit, SIITN

Personal and Indirect Tax and Charities Division

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s 22

From: s 22
Sent: Monday, 20 January 2025 1:33 PM
To: Baudinette, Emma; s 22
Cc: s 47E(d)
Subject: RE: 2025-26 Budget ED NPP - DGR specific listings.docx[~~SEC-PROTECTED~~]

~~PROTECTED~~

Thanks Emma, much appreciated. We will accept changes and provide to the Budget coordinators who will organise clearance through s 22 ahead of ED.

Regards,

s 22 — Director — CBR
Not-for-profits Unit | Personal, Indirect Tax and Charities Division (PITCD)

P +s 22

s 22

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~~PROTECTED~~

From: Baudinette, Emma
Sent: Monday, January 20, 2025 1:19 PM
To: s 22 ; s 22 ; s 22
Cc: s 47E(d)
Subject: RE: 2025-26 Budget ED NPP - DGR specific listings.docx[~~SEC-PROTECTED~~]

~~PROTECTED~~

Thanks s 22 . I have included a minor amount of track changes.

Emma Baudinette — Assistant Secretary
State, Indirect, Industry Taxes and Not-for-Profits Branch
P +61 2 6263 4087 M +s 22
EA Contact: s 22

s 22

If I am sending this email outside of your regular hours, please respond at a time that best suits you.

s 22

PROTECTED

From: s 22
Sent: Friday, January 17, 2025 3:30 PM
To: s 22 <s 22 TREASURY.GOV.AU>; Baudinette, Emma
<Emma.Baudinette@TREASURY.GOV.AU>; s 22 @treasury.gov.au>
Cc: s 47E(d) @TREASURY.GOV.AU>
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s 22

s 22

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s 22

Kind regards,

s 22

s 22 — **Assistant Director, SYD**

Not-for-profit Unit, SIITN

Personal and Indirect Tax and Charities Division

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