

QUEENSLANDERS WITH DISABILITY NETWORK

*Nothing about us without us*

**Queenslanders with Disability Network Limited**  
**Financial Report**  
**for the year ended 30 June 2025**

## Contents

Directors' Report .....	1
Financial Statements .....	7
Statement of Profit or Loss and Other Comprehensive Income .....	8
Statement of Changes in Equity .....	9
Statement of Financial Position.....	10
Statement of Cash Flows.....	11
Notes to the Financial Statements .....	12
Directors' Declaration .....	22
Independent Auditor's Report to Members.....	23

# Queenslanders with Disability Network Limited

## Directors' Report for the Year Ended 30 June 2025

The Directors present their report together with the financial report of the Company for the year ended 30 June 2025 and the Auditors' report thereon.

### **Objectives**

The objects of QDN, as outlined in its Constitution, are:

- (a) to establish operate and provide services and supports that provide direct support to people with a disability and are underpinned by the rights recognised in the United Nations Convention on the Rights of Persons with Disabilities
- (b) to resource, develop and maintain a network of people with disability
- (c) to be of, by, for and with people with disability
- (d) to stand by and for people with disability who don't have avenues to be heard on the issues that affect them
- (e) to resource and support individual and network action on issues that affect people with disability
- (f) to provide a mechanism and vehicle for the voice of people with disability to collectively self-represent and share lived experiences and to be heard on and influence the issues that affect them
- (g) to take part in government processes and / or lobby on matters that affect people with disability
- (h) to promote the valued status and participation of all people with disability in all aspects of community life as full citizens
- (i) to create opportunities for people with disability to inform the planning, design, delivery and evaluation of inclusive policy, services, businesses and environments and to have their expertise and lived experience valued and recognised
- (j) to be responsible and accountable in the management of the resources of the network to achieve organisational goals
- (k) to assist in the development and expansion of and provide ongoing support to organisations providing services to people with disability
- (l) to harness the resources of the community to make a positive difference in the lives of people with disability
- (m) to promote the objects in any manner the Board considers appropriate and to do things incidental or conducive to the attainment of those objects
- (n) to establish and maintain affiliations and information exchange with other organisations having similar objects to the matters set out in this clause, and
- (o) to do all other things as are incidental or conducive to the attainment of these objects.

### **Strategy for achieving the objectives**

QDN has funding from the Queensland and Australian Governments and uses this to achieve the objectives. QDN is also progressing other avenues through which to create income generating investments. It has also looked at partnerships with organisations that share similar objectives and values.

QDN has five Strategic Goals used to achieve the Objectives of the organisation. These are:

Goal 1 – To promote and maintain active, vibrant networks that inform our work and build local capacity.

Goal 2 – To enhance the capacity, leadership and influence of people with disability.

Goal 3 – To build broad community awareness and change attitudes by sharing the experiences of people with disability and have their expertise valued and recognised.

Goal 4 – To influence governments and others to bring about full and equal participation, citizenship and protection of rights for all.

Goal 5 – To grow an independently sustainable, effective, accountable and rights-based organisation that reflects our vision, mission, values and principles.

### **Principal activities**

During the financial year the principal continuing activities of the Company were:

- as the executive peak for Queenslanders with disability in systemic advocacy and voice of people with disability in policy, leadership and engagement
- engaging with people with disability across the state-wide network
- peer support
- disability inclusive disaster risk reduction activities around person-centred emergency preparedness
- inclusive employment, and
- driving social and economic changes on issues that relate to disability.

# Queenslanders with Disability Network Limited

## Directors' Report for the Year Ended 30 June 2025

The major sources of revenue for the Company are grants from the Queensland Government's Departments of:

- *Families, Seniors, Disability Services and Child Safety*
- *Health*
- *Housing and Public Works, and*
- *Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism,*

and from the Australian Government's *Department of Social Services*. QDN raises other one-off amounts from collaborative partnerships, fee-for-service engagements, memberships & donations.

### **Performance measures**

The Company measures its performance by the number of meetings held, members engaged, responses developed, information provided, and representations made to governments and organisations, and by the delivery of specific project outcomes.

### **Directors**

The Directors of the Company who have held office at any time during or since the end of the financial year are:

#### **Dr Sharon Boyce, DLitt, MEd(Hons), BA, GradDipFET, GAICD (Chairperson)**

Sharon has been a Director of QDN since 2013 and Chairperson since 2022, and is a member of the Nominations & Performance Committee. She runs a disability awareness consultancy and advocacy organisation – Discovering DisAbility & Diversity – and has a strong passion to work with and help children and families with physical and hidden disabilities and learning difficulties. Sharon is the Chair of the Queensland Disability Advisory Council and is focused on current disability issues and in researching Government education policy in regards to inclusive practice. Sharon's experience in education extends across the early years, primary, secondary and tertiary sectors and she is a strong advocate for developing inclusive communities. Sharon developed the Institute of Inclusive Education exploring the link to practical ideas and lived experience to legislation and the Australian Disability Strategy. Her key focus is the need to make a real difference to the lived life for all people with disability living in Queensland.

Sharon is also a member of the Independent Advisory Council to the National Disability Insurance Agency. This work links all of the areas she works across back to the NDIS. She is also completing her PhD exploring the experiential understanding of disability and investigating the importance of disability awareness across all life areas.

Developing her online presence and motivational speaking are also very high on her list of priorities. Sharon is a published author and has recently completed a book in relation to dyslexia and reading perceptual issues. This is released alongside the children's books that she has written exploring physical disability in Australia. Sharon's work as part of the Independent Advisory Council to the NDIA also involves her being the co-chair of the children and young people and families group. Sharon works to develop advocacy for people living in the rural and regional areas of Queensland and believes that we need to encourage sharing lived experience and strengthen awareness of issues that emerge from this environment.

Sharon has won the Queensland Disability Action Week Award (2003), the Human Rights Award for Individuals (2008), a Queensland Regional Achievement and Community Service Award (2012), Australia Day Regional Award for Citizen of the Year (2013), Department of Communities – Disability Services Local Heroes Award (2015) and the University of Southern Queensland Alumni Community Services Award and Overall Outstanding Alumni of the Year Award (2016), was runner up in the Queensland Regional Achievement Awards (2011) and was one of YWCA Queensland's 125 Leading Women (2013).

#### **Des Ryan, OAM, AssDipInfTech, DipCmmntyServWk (Deputy Chairperson)**

A Director of QDN from 2018, Deputy Chairperson from 2024, Chair of the Audit & Compliance Committee, and Chairperson 2020–2022, Des comes to QDN with a wealth of corporate experience as well as his lived experience with disability. He has been an active member and officer of a number of organisations in the disability sector from 1988. During his 18 years as a board member and seven years as President of Spinal Life Australia, he led the transition from a community-based Board to a diverse skill set Board incorporating members from the business and corporate sector.

# Queenslanders with Disability Network Limited

## Directors' Report for the Year Ended 30 June 2025

Des created his own database consultancy AbleD Disabled and has been consulting throughout Queensland since the early 1990s. He also began working with Community Solutions Group Ltd in this period, and is now their Community Relations Ambassador.

He was recognised as a Rotary Paul Harris Fellow in 2000 and 2012, is a Companion of Central Queensland University and a recipient of the Order of Australia Medal in 2013 for service to people with disabilities. Des is hoping to influence change in the areas of employment and volunteering for people with disability.

### **Alison Barber (Director)**

Alison was elected a Director of QDN in November 2024 and is a member of the Audit & Compliance Committee. She has long-term lived experience as a carer for people with disability, and more recent experience as a person with disability. Having graduated university with a double degree in both primary and early childhood education, Alison worked in this field for some years before retiring from teaching to found and work in veterinary and outdoor recreation facility small businesses.

Alison's believes her life and business experiences combine to give her a unique skill set to bring to the Board of QDN. She is passionate about advocacy for all people living with disabilities, both visible and invisible. Alison has completed both state and national level media training through her work with Carers Queensland and has a wide range of experience in advocacy through her involvement with associations such as The Carer's Foundation, Caring for Carers, her 20-year involvement with ABIQ and Autism Queensland and more recently, QDN. She feels experienced and comfortable with public speaking and in representing those who are unable to represent themselves.

### **Danielle Brown, BA, LLB (Director)**

Danielle was appointed a Director of QDN in November 2024 and is a member of the Audit & Compliance Committee. She is a lawyer with over 20 years' experience practising in a diverse range of areas, including direct experience supporting people with disabilities in legal matters, and is currently a member of the Queensland Civil and Administrative Tribunal (QCAT).

Danielle has a strong commitment to social justice and has always chosen roles which involve supporting or protecting the rights of vulnerable people. She has a rights based approach and a commitment to implementing change management through providing high quality legal advice and decision making, robust advocacy and representation, and effective, efficient, and supportive leadership skills.

### **Dr Talitha Kingsmill, EdD, M.Ed. Lead., LLB, Grad Dip Ed (Sec), Grad Cert RE, Cert IV TAE, JP (Qual) (Director)**

Talitha has been a Director of QDN since 2022 and is a member of the Nominations & Performance Committee. She has 25 years' experience across the private, public and not-for-profit sectors in leadership, education, consultancy, research, digital citizenship, law, regulatory compliance, policy development and disability inclusion. Talitha is a solicitor admitted to practise in the Supreme Court of Queensland and the High Court of Australia.

Talitha is the Queensland Disability Research Network (QDRN) Lead and a Senior Research Fellow at Griffith University: Inclusive Futures. Her experience in education extends across primary, secondary and tertiary sectors, including significant work with students with a wide range of disabilities, and their families. As the principal of her private consultancy business, Contemporary Citizenship Enterprises, Talitha is a keynote speaker and specialises in disability advocacy and inclusion, digital citizenship, leadership and education.

Talitha's lived and professional experience provides rich insights to the confronting and very real challenges and obstacles for people living with disability, particularly those with invisible disabilities. She sits on a selection of national and state-based panels including the National Disability Data Asset (NDDA) Disability-Informed Ethical Oversight Panel.

# Queenslanders with Disability Network Limited

## Directors' Report for the Year Ended 30 June 2025

### **Karen McCarthy, *BBus, LLB* (Director)**

Karen was elected a Director of QDN in November 2024 and is a member of the Nominations & Performance Committee. She is a former lawyer, business graduate and keynote speaker on change and resilience, with lived experience since her mid-30s of legal blindness and acquired brain injury.

Karen has professional skills and expertise in governance, performance, and compliance, strategic thinking and policy shaping based on collective experience and evidence. She has strong analytical and critical thinking skills, and the commitment to sound governance, integrity and accountability demonstrated over her 20-year legal career.

Karen is endlessly curious, an excellent listener, a confident speaker, and an eager learner who is committed to applying her skills to further the rights and interests of people with disability and the vision of QDN that there be nothing about us without us.

### **Nigel Webb, *DipCmmntyServWk, DipJusAdmin, CertIV Workplace Training & Assessment, JP (Qual)* (Director)**

Nigel was elected a Director of QDN in November 2024, and is a member of the Audit & Compliance Committee. He has a lifetime of lived experience of physical disability, living in institutions as a child and young adult and in the community for 35 years, including the last 16 years married with two teenage daughters.

Currently, Nigel holds roles as the Queensland representative on the NDIS Review Advisory Committee (NDIS RAC), as an inclusion consultant, as a member of the Queensland Disability Reform Implementation Committee and the Expert Disability Housing Advisory Panel, and as convenor of the Human Research & Ethics Committee at an NDIS service provider. He was appointed to the Queensland Disability Advisory Council (QDAC) in September 2022, and was appointed as a Queensland delegate to the Australian Disability Strategy Advisory Council (ADSAC) in June 2023.

Nigel has extensive knowledge of the NDIS and Targeted Action plans in Employment & Financial Security, Community Attitudes, Inclusive Homes & Communities, Safety, Rights & Justice, Personal & Community Supports, and Education & Learning Outcome Areas. He has been employed as a Client Liaison Officer for 16 years by a leading disability support provider supporting 10,000 clients throughout Qld & NSW.

Nigel has been an active QDeNgage Consultant, a Housing Champion and a Peer Leader co-convening a NDIS Self-Management Peer group in recent years, and wants his peers' lives to be rich with experiences in their communities.

### **Nerine Williams, *MMgt(HR), GradDipMgt, GradCertIS, Cert IV AT Mentor* (Director)**

Nerine has been a Director of QDN since 2022 and is Chair of the Nominations & Performance Committee.

Nerine's career has been centred on education and stakeholder consultation, spanning the fields of Human Resources, Information Systems, Governance, and Leadership. After the onset of a neurological condition, Nerine has retrained as an Assistive Technology Mentor and is actively engaged in the AT User community, helping people make informed choices about their assistive technology.

Committed to the Functional Neurological Disorder (FND) community across Australia, Nerine founded the North Brisbane peer support group and works with peers across Queensland, building a state-wide community network. Using her experience of physical, cognitive, and sensory disability, Nerine works with QDeNgage clients to improve accessibility across a range of sectors.

Nerine is a mother of two teenagers. Her experiences of living with disability in metropolitan, rural, and remote Australia have included navigating education, employment, healthcare and housing, which has made her particularly passionate about accessibility and inclusion in these sectors.

Stacy Miller and Peter Tully retired as Directors in November 2024.

# Queenslanders with Disability Network Limited

## Directors' Report for the Year Ended 30 June 2025

### Company Secretary

The Company Secretary holding office at the end of the financial year is:

**Mark McKeon BSc(Hons), CA(Australia), ACA(England & Wales), FAICD, AGIA**

Mark was appointed Company Secretary of QDN in February 2023. In this role, Mark provides support to the Board while also providing leadership in the area of corporate governance across QDN. He was QDN's Finance and Administration Coordinator from 2017 to 2020 and has more than 20 years experience as a company secretary, having previously served in this role with state-owned and publicly listed corporations in Brisbane and Gladstone. Mark has also held senior audit, accounting, finance and strategic planning positions in the private, public and community sectors in Australia and the United Kingdom, and is currently Treasurer of a south east Queensland equine assisted learning charity and principal of a finance, governance and administration consulting business.

### Meetings of Directors

The number of meetings of Directors (including meetings of committees of Directors) and number of meetings attended by each of the Directors of the Company during the financial year are:

Director	Board of Directors		Audit & Compliance Committee		Nominations & Performance Committee	
	No. of Meetings		No. of Meetings		No. of Meetings	
	Attended	Held*	Attended	Held*	Attended	Held*
Sharon Boyce	7	8	—	—	6	7
Des Ryan	8	8	5	5	—	—
Alison Barber	4	6	3	4	—	—
Danielle Brown	6	6	4	4	—	—
Talitha Kingsmill	8	8	—	—	7	7
Karen McCarthy	6	6	—	—	4	4
Stacy Miller	2	2	1	1	—	—
Peter Tully	2	2	—	—	3	3
Nigel Webb	6	6	4	4	—	—
Nerine Williams	7	8	—	—	7	7

\* Reflects the number of meetings held during the time the Director held office or was a member of the relevant committee during the year.

### Contributions on winding up

In the event of the Company being wound up, members are required to contribute a maximum of \$1 each.

The total amount that members of the company are liable to contribute if the company is wound up is \$1,915 (2024: \$1,638), based on 1,915 current members (2024: 1,638).

### Auditor's independence declaration

The auditor's independence declaration for the year ended 30 June 2025 has been received, is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and is attached to this report.

### Rounding off of amounts

The Company is of a kind referred to in ASIC Class Order 2016/191 dated 24 March 2016 and in accordance with that Class Order amounts in this report and the accompanying financial report have been rounded off to the nearest dollar except where otherwise stated.

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



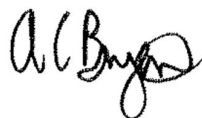
Sharon Boyce  
Chairperson

16 September 2025

**Auditors Independence Declaration under Section 60-40 of the  
*Australian Charities and Not-for-Profits Commission Act 2012* to the  
Directors of Queenslanders with Disability Network Limited**

In accordance with the requirements of Subdivision 60-C of the *Australian Charities and Not-for-Profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the directors of Queenslanders with Disability Network Limited. As lead auditor for the audit of the financial report of Queenslanders with Disability Network Limited for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there have been no contraventions of:

- (a) the auditor independence requirements as set out in the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit, and
- (b) any applicable Code of Professional Conduct in relation to the audit.



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Anthony Bryen  
Registered Auditor (No 306025)  
Haywards Chartered Accountants  
Level 1 / 488 Lutwyche Road  
LUTWYCHE QLD 4030

Dated this twenty-sixth day of September 2025



**Queenslanders with Disability Network Limited**  
**Financial Statements**  
**for the Year Ended 30 June 2025**

**Contents**

Statement of Profit or Loss and Other Comprehensive Income .....	8
Statement of Changes in Equity .....	9
Statement of Financial Position .....	10
Statement of Cash Flows .....	11
Notes to the Financial Statements .....	12
Entity – Note 1 .....	12
Summary of significant accounting policies – Note 2 .....	12
Grant revenue – Note 3 .....	16
Investment income – Note 4 .....	16
Expenses – Note 5 .....	17
Cash and cash equivalents – Note 6 .....	17
Trade and other receivables – Note 7 .....	17
Investments – Note 8 .....	18
Property, plant and equipment – Note 9 .....	18
Right-of-use assets – Note 10 .....	19
Trade and other payables – Note 11 .....	20
Employee benefits – Note 12 .....	20
Notes to the statement of cash flows – Note 13 .....	20
Members' guarantee – Note 14 .....	20
Key management personnel – Note 15 .....	21
Related party disclosures – Note 16 .....	21
Financial instruments – Note 17 .....	21
Contingent liabilities and contingent assets – Note 1 .....	21
Events occurring after reporting date – Note 19 .....	21
Directors' Declaration .....	22
Independent Auditor's Report to Members .....	23

**Queenslanders with Disability Network Limited**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**for the Year Ended 30 June 2025**

	Notes	2025 \$	2024 \$
<b>Revenue</b>			
Grant revenue	3	4,619,796	3,172,051
Other project revenue		720,222	282,907
QDeNgage consultancy revenue		195,567	318,413
Investment income	4	134,466	112,928
Other revenue		15,160	36,135
<b>Total revenue</b>		5,685,211	3,922,434
<b>Expenses</b>			
Staff expenses	5	(2,894,626)	(2,270,725)
Contractors and consultants	5	(1,531,437)	(879,094)
Travel		(197,872)	(217,775)
Conferences, training and professional development		(21,385)	(36,732)
Meeting expenses		(187,587)	(94,736)
Subscriptions and memberships		(30,314)	(20,590)
Premises costs		(65,823)	(45,523)
Depreciation and amortisation		(259,395)	(141,195)
Repairs and maintenance		(3,370)	(740)
Video production and graphic design		(118,075)	(9,183)
Information technology		(87,205)	(58,205)
Minor equipment		(30,914)	(6,400)
Printing, postage and stationery		(27,386)	(27,704)
Promotions and marketing		(34,953)	(11,273)
Accounting and legal fees		(11,054)	(3,240)
Auditors remuneration	5	(12,000)	(7,200)
Quality audit		(4,365)	(5,845)
Other operating expenses		(34,976)	(26,271)
Investment expenses	4	(12,528)	(12,122)
Interest expense — Leased property		(21,733)	(15,159)
<b>Total expenses</b>		(5,586,998)	(3,889,712)
<b>Surplus/(deficit) before income tax</b>		98,213	32,722
Income tax expense		—	—
<b>Surplus/(deficit) after income tax for the year</b>		98,213	32,722
Other comprehensive income for the year, net of tax		—	—
<b>Total comprehensive income for the year</b>		\$98,213	\$32,722

*The accompanying notes form part of these financial statements.*

**Queenslanders with Disability Network Limited**  
**Statement of Changes in Equity**  
**for the Year Ended 30 June 2025**

	<b>Accumulated surplus \$</b>
<b>Balance at 1 July 2023</b>	929,528
<b><i>Comprehensive income for the year</i></b>	
Surplus for the year attributable to members	32,722
Other comprehensive income	–
<b>Total comprehensive income attributable to members of the entity</b>	32,722
<b>Balance at 30 June 2024</b>	\$962,250
<b>Balance at 1 July 2024</b>	962,250
<b><i>Comprehensive income for the year</i></b>	
Surplus for the year attributable to members	98,213
Other comprehensive income	–
<b>Total comprehensive income attributable to members of the entity</b>	98,213
<b>Balance at 30 June 2025</b>	\$1,060,463

*The accompanying notes form part of these financial statements.*

# Queenslanders with Disability Network Limited

## Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$	2024 \$
<b>Current assets</b>			
Cash and cash equivalents	6	2,352,537	1,416,548
Trade and other receivables	7	119,121	229,552
Contract assets		85,299	234,323
Investments	8	698,048	652,571
Prepayments		28,900	20,122
<b>Total current assets</b>		3,283,905	2,553,116
<b>Non-current assets</b>			
Property, plant and equipment	9	89,609	10,998
Right-of-use assets	10	302,195	263,827
<b>Total non-current assets</b>		391,804	274,825
<b>Total assets</b>		3,675,709	2,827,941
<b>Current liabilities</b>			
Trade and other payables	11	908,095	481,777
Lease liabilities		278,964	123,382
Contract liabilities		1,179,029	940,750
Employee benefits	12	230,857	179,595
<b>Total current liabilities</b>		2,596,945	1,725,504
<b>Non-current liabilities</b>			
Lease liabilities		18,301	140,187
<b>Total non-current liabilities</b>		18,301	140,187
<b>Total liabilities</b>		2,615,246	1,865,691
<b>Net assets</b>		\$1,060,463	\$962,250
<b>Equity</b>			
Accumulated surplus		1,060,463	962,250
<b>Total equity</b>		\$1,060,463	\$962,250

*The accompanying notes form part of these financial statements.*

# Queenslanders with Disability Network Limited

## Statement of Cash Flows for the Year Ended 30 June 2025

	Notes	2025 \$	2024 \$
<b>Cash flows from operating activities</b>			
Receipts from customers and grants		6,454,056	3,877,671
Payments to suppliers and employees		(5,229,337)	(4,216,633)
Interest paid		(21,733)	(15,159)
<b>Net cash provided by operating activities</b>	13	1,202,986	(354,121)
<b>Cash flows from investing activities</b>			
Purchase of investments		(97,992)	(28,577)
Proceeds from disposal of investments		67,893	6,599
Investment income received		118,310	89,700
Investment expense payments		(12,528)	(12,122)
Payments for plant and equipment	9	(124,951)	—
<b>Net cash provided by investing activities</b>		(49,268)	55,601
<b>Cash flows from financing activities</b>			
Repayment of lease liabilities		(217,729)	(114,606)
<b>Net cash used in financing activities</b>		(217,729)	(114,606)
<b>Net increase in cash and cash equivalents</b>		935,989	(413,126)
Cash and cash equivalents at the beginning of the year		1,416,548	1,829,674
<b>Cash and cash equivalents at the end of the year</b>	6	\$2,352,537	\$1,416,548

*The accompanying notes form part of these financial statements.*

# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

### 1. Entity

The financial statements cover Queenslanders with Disability Network Limited ('QDN') as an individual entity, incorporated and domiciled in Australia. QDN is a company limited by guarantee and is registered as a public benevolent institution by the Australian Charities and Not-for-profits Commission. QDN's principal place of business is 338 Turbot Street, Spring Hill.

The financial statements were authorised for issue on                      September 2025 by the Directors of the Company.

### 2. Summary of significant accounting policies

The financial statements are general purpose financial statements prepared in accordance with the Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (Cth). The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures.

The financial statements have been prepared on an accruals basis, are based on historic costs, and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The financial statements have been prepared in accordance with following significant accounting policies, which the Directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless otherwise stated. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### (a) Critical accounting estimates and judgements

The preparation of the financial statements requires the Directors to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

#### (b) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Revenue from the rendering of services is recognised on delivery of the service to the customer. Subscriptions from supporting organisations and donations are recognised as revenue when received.

Gains and losses on the disposal of non-current assets are reported by deducting the carrying amount of the asset and related expenses from the proceeds on disposal. These gains or losses are recognised in profit or loss in the period in which they arise.

# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

### 2. Summary of significant accounting policies (continued)

#### **(b) Revenue recognition (continued)**

All revenues are recognised at the fair value of the consideration received net of Goods and Services Tax (GST). When the Company receives operating grant revenue, it assesses whether the grant agreement is enforceable and has sufficiently specific performance obligations in accordance with AASB15. When both these conditions are satisfied, the Company:

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

When the Company recognises an asset for work performed and payments are received on milestones achieved:

- a contract asset is recognised for work performed prior to invoice date, and
- when invoicing takes place, any amount that has previously been classified as a contract asset will be reclassified to trade receivables.

#### **(c) Investment income**

Investment income includes interest and dividend income earned on investments in managed investment portfolios and interest income on other funds invested. Interest income is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

#### **(d) Income tax**

No provision for income tax has been raised as the Company is exempt from income tax under Section 50-5 of the *Income Tax Assessment Act 1997* (Cth).

#### **(e) Cash and cash equivalents**

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

#### **(f) Trade and other receivables**

Trade and other receivables include amounts due from customers and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets.

#### **(g) Contract assets**

Contract assets are recognised when the Company has provided goods or services to a customer or in accordance with a grant agreement but the Company is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

#### **(h) Property, plant and equipment**

All assets acquired, including property, plant and equipment, are initially measured at their cost at the date of acquisition, being the fair value of the consideration provided plus incidental costs directly attributable to the acquisition, including costs incurred in getting the assets ready for use. Leasehold improvements and plant and equipment are carried at cost less accumulated depreciation or amortisation and any impairment losses.

Expenditure on repairs and maintenance is recognised in profit or loss as incurred.

Leasehold improvements are amortised on a straight-line basis over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. The depreciable amount of all property and equipment is depreciated on a straight-line basis over the estimated useful lives of the assets.

The estimated useful lives for the current and comparative periods are 3–7 years.

Property, plant and equipment is also assessed for any indicators of impairment each year. Further details on impairment calculations are provided in Note 2(l).

# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

### 2. Summary of significant accounting policies (continued)

#### **(i) Estimation of useful lives of assets**

The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

#### **(j) Investments**

Investments in managed investment portfolios are financial assets classified as 'held for trading' and measured at fair value. They are classified as fair value through profit or loss, with directly attributable transaction costs recognised in profit or loss as incurred. Changes in the fair value of such assets, including any interest or dividend income, are recognised in profit or loss.

#### **(k) Leases**

Payments made under short-term lease contracts (i.e. leases with a term of 12 months or less) and lease contracts for low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

At the inception of other lease contracts where the Company is the lessee, a right-of-use asset and a corresponding lease liability are recognised.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Company's incremental borrowing rate is used.

Lease payments included in the measurement of the lease liability include:

- fixed lease payments less any lease incentives
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date, and
- lease payments under extension options if the lessee is reasonably certain to exercise the options.

The right-of-use asset comprises the initial measurement of the corresponding lease liability, any lease payments made at or before the commencement date, and any initial direct costs. The subsequent measurement of the right-of-use asset is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest.

#### **(l) Impairment of assets**

At each reporting date, the Company reviews the carrying values of its financial and non-financial assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset (being the higher of the asset's fair value less costs of disposal and its value in use) is compared to the asset's carrying amount. Any excess of the asset's carrying value over its recoverable amount over its recoverable amount is recognised immediately in profit or loss.

Where it is not possible to estimate the recoverable amount of a class of asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### **(m) Trade and other payables**

Trade and other payables represent the liability outstanding at the reporting date for goods and services received by the Company which remain unpaid. The balance is recognised as a current liability with the amount normally being paid within 30 days of recognition of the liability.

#### **(n) Contract liabilities**

Contract liabilities represent the Company's obligation to provide goods or services to a customer or in accordance with a grant agreement. They are recognised when a customer pays consideration or when the Company recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) to the extent that the Company has not provided the goods or services required to satisfy the Company's obligation to the customer or under the grant agreement.



# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

### 2. Summary of significant accounting policies (continued)

#### **(o) Provisions**

A provision is recognised if, as the result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably and it is probable that an outflow or economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

#### **(p) Employee benefits**

##### **(i) Short-term benefits**

Liabilities for employee benefits for wages, annual leave, long service leave and other leave represent present the Company's obligations resulting from employees' services provided to the reporting date and are calculated at undiscounted amounts based on remuneration wage rates that the Company expects to pay within 12 months after reporting date including related on-costs, such as workers compensation insurance and payroll tax.

##### **(ii) Other long-term employee benefits**

The Company's net obligation in respect of long-term employee benefits is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

##### **(iii) Superannuation and portable long service leave contributions**

Liabilities in relation to contributions to superannuation funds (including defined contribution superannuation funds) and the Community Services Industry (Portable Long Service Leave) Authority are recognised as an expense in profit or loss in the period in which they are incurred.

#### **(q) Goods and services tax**

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included in current receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

#### **(r) Comparative Figures**

Where necessary, comparatives have been adjusted to conform with changes in presentation and disclosure.

# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

	2025 \$	2024 \$
<b>3. Grant revenue</b>		
Queensland Government funding:		
Peak body funding	597,016	559,804
Reform Stakeholder Engagement project	800,000	–
Digital Inclusion project	–	77,778
National Disability Strategy projects	182,500	27,500
Disability Inclusive Disaster Risk Reduction projects	117,874	310,950
Bright Sparks project	318,000	15,000
Housing projects	1,042,813	476,954
Health projects	164,104	327,333
Australian Government funding:		
Power of Peers project	880,000	621,689
Bushfire Recovery project	–	446,057
Disability Inclusive Disaster Risk Reduction project	–	223,119
Building Employer Confidence project	495,579	70,867
Gambling Community Benefit Fund & other grants	21,910	15,000
<b>Total grant revenue</b>	<b>\$4,619,796</b>	<b>\$3,172,051</b>
<b>4. Investment income and expenses</b>		
Managed investment portfolio income:		
Dividends (including franking credits recoverable)	49,862	44,554
Interest	58,431	41,285
Increase in net market value	16,631	23,125
	124,924	108,964
Bank deposit income:		
Interest	9,542	3,964
<b>Total investment income</b>	<b>134,466</b>	<b>112,928</b>
Managed investment portfolio expenses:		
Decrease in net market value	–	–
Other investment expenses	12,528	12,122
<b>Total investment expenses</b>	<b>12,528</b>	<b>12,122</b>
<b>Net investment income/(expense)</b>	<b>\$121,938</b>	<b>\$100,806</b>

# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

	2025 \$	2024 \$
<b>5. Expenses</b>		
<b>Staff expenses</b>		
Salaries and wages	2,474,339	1,958,419
Provision for leave entitlements	51,262	44,235
Superannuation	280,984	212,030
Portable long service leave levy	32,007	25,805
Workers' compensation insurance	18,886	14,414
Staff recruitment	22,964	3,795
Other staff expenses	14,184	12,027
Total staff expenses	\$2,894,626	\$2,270,725
<b>Contractors and consultants</b>		
Contractors & consultants expense includes contractors, consultants and representatives assisting QDN with QDeNgage and other projects.		
<b>Auditors' remuneration</b>		
Audit services: Current year	\$12,000	\$7,200
<b>6. Cash and cash equivalents</b>		
Cash on hand	242	226
Bank term deposit (restricted)	55,633	55,633
Other bank balances	745,710	550,803
Short-term fixed interest investments	1,550,952	809,886
Cash and cash equivalents	\$2,352,537	\$1,416,548
The Company has provided a bank guarantee, secured by the \$55,633 term deposit (2024: \$55,633), to the lessor of its office premises in relation to the performance of its obligations under the principal office lease.		
<b>7. Trade and other receivables</b>		
<b>Current</b>		
Trade receivables	109,440	219,396
Franking credits recoverable	9,681	10,156
	\$119,121	\$229,552

# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

	2025 \$	2024 \$		
<b>8. Investments</b>				
Investment in managed investment portfolio, at fair value	\$698,048	\$652,571		
<b>9. Property, plant and equipment</b>				
<b><i>Leasehold improvements</i></b>				
At cost	138,048	55,906		
Less: Accumulated amortisation	(85,173)	(55,906)		
Total leasehold improvements	52,875	–		
<b><i>Furniture and office equipment</i></b>				
At cost	156,102	113,293		
Less: Accumulated depreciation	(119,368)	(102,337)		
Total plant and equipment	36,734	10,956		
<b><i>Motor vehicles</i></b>				
At cost	25,169	25,169		
Less: Accumulated depreciation	(25,169)	(25,127)		
Total motor vehicles	–	42		
Total property, plant and equipment	\$89,609	\$10,998		
<b><i>Reconciliation</i></b>				
	<b>Leasehold improvements \$</b>	<b>Furniture and office equipment \$</b>	<b>Motor vehicles \$</b>	<b>Total \$</b>
Gross carrying amount as at 1 July 2023	55,906	113,293	25,169	194,368
Accumulated depreciation and amortisation	(55,906)	(89,715)	(20,123)	(165,744)
Carrying amount as at 1 July 2023	–	23,578	5,046	28,624
Additions	–	–	–	–
Disposals	–	–	–	–
Depreciation & amortisation expense	–	(12,622)	(5,004)	(17,626)
Carrying amount as at 30 June 2024	–	\$10,956	\$42	\$10,998
Gross carrying amount as at 1 July 2024	55,906	113,293	25,169	194,368
Accumulated depreciation and amortisation	(55,906)	(102,337)	(25,127)	(183,370)
Carrying amount as at 1 July 2024	–	10,956	42	10,998
Additions	82,142	42,809	–	124,951
Disposals	–	–	–	–
Depreciation & amortisation expense	(29,267)	(17,031)	(42)	(46,340)
Carrying amount as at 30 June 2025	\$52,875	\$36,734	–	\$89,609

# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

### 10. Right-of-use assets

The Company's lease of its principal office facilities had an original term of three years, with options to extend the lease (exercisable by the Company) after that date. Extension options have been included in the calculation of the right-of use asset from the date when their exercise became probable.

	2025 \$	2024 \$	
<b>Leased office premises</b>			
At cost	1,237,721	1,006,758	
Less: Accumulated depreciation	(953,742)	(742,931)	
Total leased office premises	283,979	263,827	
<b>Leased office equipment</b>			
At cost	20,460	–	
Less: Accumulated depreciation	(2,244)	–	
Total leased office equipment	18,216	–	
Total right of use assets	\$302,195	\$263,827	
<b>Reconciliation</b>	<b>Leased office premises \$</b>	<b>Leased office equipment \$</b>	<b>Total \$</b>
Gross carrying amount as at 1 July 2023	1,006,758	–	1,006,758
Accumulated depreciation	(619,362)	–	(619,362)
Carrying amount as at 1 July 2023	387,396	–	387,396
Additions	–	–	–
Disposals	–	–	–
Depreciation expense	(123,569)	–	(123,569)
Carrying amount as at 30 June 2024	\$263,827	–	\$263,827
Gross carrying amount as at 1 July 2024	1,006,758	–	1,006,758
Accumulated depreciation	(742,931)	–	(742,931)
Carrying amount as at 1 July 2024	263,827	–	263,827
Additions	230,963	20,460	251,423
Disposals	–	–	–
Depreciation expense	(210,811)	(2,244)	(213,055)
Carrying amount as at 30 June 2025	\$283,979	\$18,216	\$302,195

The Company adopted AASB16 *Leases* retrospectively with the cumulative effect of its initial application recognised at 1 July 2019.

# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

	2025 \$	2024 \$
<b>11. Trade and other payables</b>		
<i><b>Current</b></i>		
Trade payables	467,692	202,931
Salaries and wages accrued	122,251	84,796
Other payables and accruals	318,152	194,050
	<b>\$908,095</b>	<b>\$481,777</b>
<b>12. Employee benefits</b>		
<i><b>Current</b></i>		
Annual leave liability	196,568	151,704
Long service leave provision	20,269	18,210
Other leave provisions	14,020	9,681
	<b>\$230,857</b>	<b>\$179,595</b>
<b>13. Notes to the statement of cash flows</b>		
<i><b>Cash flows from operating activities</b></i>		
Surplus/(deficit) for the year	98,213	32,722
Add/(less):		
Net investment (income)/expense	(121,938)	(100,806)
Depreciation & amortisation expense	259,395	141,195
	<b>235,670</b>	<b>73,111</b>
Change in assets and liabilities		
(Increase)/decrease in trade and other receivables	111,211	(107,734)
(Increase)/decrease in contract assets	149,024	(215,697)
(Increase)/decrease in prepayments	(8,778)	47,056
Increase/(decrease) in trade and other payables	426,318	8,749
Increase/(decrease) in employee benefits	51,262	44,235
Increase/(decrease) in contract liabilities	238,279	(203,841)
Net cash provided by operating activities	<b>\$1,202,986</b>	<b>\$(354,121)</b>

### 14. Members' guarantee

The Company is limited by guarantee. If the Company is wound up, each member is required to contribute a maximum of one dollar towards meeting any outstanding obligations of the Company.

# Queenslanders with Disability Network Limited

## Notes to the Financial Statements for the Year Ended 30 June 2025

	2025	2024
	\$	\$
<hr/>		
<b>15. Key management personnel disclosures</b>		
<b><i>Compensation</i></b>		
The aggregate compensation made to members of key management personnel of the Company is set out below:		
Aggregate compensation	\$368,160	\$348,426
<hr/>		

### **16. Related party disclosures**

#### ***Key management personnel***

Disclosures relating to key management personnel are set out in note 15.

#### ***Transactions with related parties***

All transactions with related parties were made on normal commercial terms and conditions and at market rates.

The following transactions occurred with related parties:

QDeNgage consulting fees and expense reimbursement payments to Directors and director-related entities	21,521	54,174
Consulting & secretarial assistance fees and expense reimbursement payments to the Company Secretary	50,318	25,178
	<hr/>	<hr/>
	\$71,839	\$79,352

There were no other transactions with related parties during the current and previous financial years.

There were no amounts receivable from or payable to related parties at the current and previous reporting dates.

### **17. Financial instruments**

#### ***Market risk***

##### ***Interest rate risk***

The Company is not exposed to any significant interest rate risk.

### **18. Contingent liabilities and contingent assets**

There are no significant contingent liabilities or contingent assets not provided for in the financial statements.

### **19. Events occurring after reporting date**

There are no known matters or circumstances that have arisen since 30 June 2025 that have significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

## **Queenslanders with Disability Network Limited**

### **Directors' Declaration**

In the opinion of the Directors of Queenslanders with Disability Network Limited:

- (a) the financial statements and notes as set out on pages 8 to 21 comply with Australian Accounting Standards and give a true and fair view of the financial position of the Company as at 30 June 2025 and of its performance for the year ended on that date, and
- (b) 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 and is signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



Sharon Boyce  
Chairperson



Des Ryan  
Deputy Chairperson

Brisbane  
16 September 2025



# **Independent Auditor's Report to the Members of Queenslanders with Disability Network Limited**

## ***Report on the audit of the financial report***

### ***Opinion***

We have audited the financial report of Queenslanders with Disability Network Limited, which comprises the statement of financial position as at 30 June 2025, the statement of profit & loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Directors' declaration.

In our opinion, the accompanying financial report of Queenslanders with Disability Network Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2025 and of its performance for the year then ended, and
- (b) complying with Australian Accounting Standards to the extent described in Note 2, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### ***Basis for opinion***

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report. We are independent of the Company in accordance with the Auditor Independence Requirements of the ACNC Act and ethical requirements of the Accounting Professional and Ethical Standards Board's APES110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Emphasis of matter – Basis of accounting***

We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Company to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### ***Responsibility of the Directors' for the financial report***

The Directors are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the ACNC Act, and for such internal control as the Directors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

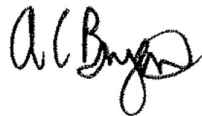
*Auditor's responsibility for the audit of the financial report*

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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Anthony Bryen  
Registered Auditor (No 306025)  
Haywards Chartered Accountants  
Level 1 / 488 Lutwyche Road  
LUTWYCHE QLD 4030

Dated this twenty-sixth day of September 2025

## Abbreviations

AASB	Australian Accounting Standards Board
ACNC Act	<i>Australian Charities and Not-for-profits Commission Act 2012 (Cth)</i>
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
Company or QDN	Queenslanders with Disability Network Limited

## Directory

### ***Registered Office and Principal Place of Business***

Ground Floor, 338 Turbot Street, Spring Hill, Queensland 4000

**Phone:** 07 3252 8566 / 1300 363 783

**E-mail:** [qdn@qdn.org.au](mailto:qdn@qdn.org.au)

**Internet:** [www.qdn.org.au](http://www.qdn.org.au)

**Queenslanders with Disability Network Limited**