



# Leadership<sup>+</sup> Plus

ANNUAL REPORT 2021

---



## Contents

|  |    |
|--|----|
| Chairman’s Report .....  | 1  |
| Case Study: Ensuring residents’ complaints on safety are addressed ..... | 2  |
| Chief Executive’s Report .....   | 3  |
| The 2019-2020 Year in Review.....  | 5  |
| Treasurer’s Report .....   | 8  |
| Staff 2020 - 2021.....   | 9  |
| Leadership Plus Incorporated – 2021 Financial Statements.....            | 10 |

## Chairman's Report

Dear members, on behalf of the Leadership Plus Board of Directors, it is my pleasure to present the Annual Report for 2021.

We thought that 2020 was challenging, but didn't anticipate that the pressures and changes to our world as a result of COVID-19 would continue unabated throughout 2021, but we are pleased that Leadership Plus has managed to continue to offer its invaluable advocacy services throughout this period, and has continued to recruit and train staff to support its many programs.

We are fortunate to have funding from the Commonwealth Department of Social Services for the NDAP program, the program offering Decision Support for those with cognitive and communication challenges interacting with the NDIS, supporting people with appeals to the AAT on NDIS matters and with submissions to the Disability Royal Commission.

In spite of the pandemic disruption, Leadership Plus has managed to run peer-led support and self-advocacy programs assisting people with Acquired Brain Injury with the support of

the Victorian Department of Families, Fairness and Housing and the Transport Accident Commission, including a successful conference in regional Victoria.

The Board has welcomed Sirisha Pinnali as a very capable and insightful Treasurer, further strengthening the board's range of skills. The Board will sorely miss John Wakefield OAM, who will retire from the Board this year. He is our most experienced and longest serving Board member.

On behalf of the Board, I would like to express our thanks to our highly dedicated CEO, Geoff Southwell, for his excellent leadership under these difficult circumstances. We also would like to express our sincere gratitude to our highly dedicated and talented team for their outstanding work this year. Finally, I would also like to thank all the Board members for their professionalism and for giving up their valuable time to guide and direct the organisation during these times of significant change.

I would also like to thank and acknowledge all our members for their valuable contributions and their

continuing commitment of support.

**Robbert Roos**  
Chairperson

## **Case Study: Ensuring residents' complaints on safety are addressed**

*A residential service provider failed to supervise staff adequately and failed to act on abuse of two clients in their care.*

*Laurie was admitted to hospital in with fractures and reported rough handling at her supported accommodation, requiring treatment and some months of convalescence with her family. We lodged a complaint with the NDIS Quality and Safeguard Commission which was followed up by an investigator over the following few weeks.*

*Two months later, after no follow up or feedback, we contacted the Commission, to be told by the investigator that the matter was open but had not been followed up due to lack of time, but that the investigator would follow up with Laurie's mother.*

*The next month we reported a further incident of rough handling by the service provider. The investigator stated they still had not followed up with the mother.*

*The next month, we were told the investigator was on leave and the matter had been reassigned to another staff member who we contact to follow up, expressing concern about the lack of follow up and the new incident.*

*Eight months after the initial incident the service provider advised they had a response in place, but refused to provide information, claiming lack of consent from the family; then that the Commission will not allow release; then that they did not have the family's contact details to obtain consent. It took another month for the service provider to release the action plan – the next month the family reported a further instance of abuse.*

*Reports to the Commission by the family and advocate fail to generate actions. At one point the Commission staff member asked for guidance on what to do, apparently having no process in place to follow.*

*The family of another client, Jane, experienced abuse at the same facility. Jane's family had complained to residential provider that the client was not fed properly, not given the right diet and the staff were not trained adequately for feeding the*

*client. They had reported to the Quality and Safeguard Commission but little action resulted - staff changes at the commission there was to be no outcome over several months, it was unclear who was handling the complaint and inadequate communication with the family and advocate. A similar series of communications and lack of action ensued, with the client ending up in hospital being treated for dehydration, malnutrition and the hospital reporting the facility.*

*Leadership Plus wrote to the Commissioner pointing out the failure of the Commission to address these issues and met with senior management from the Commission, which then pursued the cases more energetically.*

*The provider subsequently stood down staff, revised training, supervision and controls. The Commission has made significant organisational changes and conducted communication sessions with advocacy groups to strengthen the information flows between them and to ensure that the Commission can act to improve safety and quality of service providers.*

---

## Chief Executive's Report

Another year of mostly operating out of our living rooms and bedrooms has passed and once again, I'm proud of the work Leadership Plus has managed to accomplish in spite of going in and out of lockdowns and with all the additional pressures that Covid-19 has brought. We have managed to continue to provide robust, professional and reliable advocacy, recruited additional staff, and participated in many systemic advocacy activities.

We have been supported again by the significant programs run by the Department of Social Services. Our main individual advocacy service, the National Disability Advocacy Program, continues to provide assistance for people with disability across a huge range of issues, across many agencies and services, and continues to become more complex. It is tempting to think that if only the systems around disability worked better that there would be no need for disability advocacy. But we repeatedly see the systems themselves generating issues and needing

intervention to function effectively. The pressure on the NDIS Appeals program, also funded by DSS, continues to grow. We and the other agencies which work in this area have seen more demand than we can service, with our agency closing intake on more than one occasion and every indication that it will continue to grow.

The Decision Support program has been running since late 2018, assisting people with significant cognitive or communication issues to access the NDIS. Funding was extended until June 2022, and we have been consistently arguing to DSS that the need has in no way diminished since its inception. The NDIA has recognised the importance of supporting decision making, and while we have concerns about what they consider support, we're hopeful that DSS will recognise the importance of truly independent decision support and continues to fund agencies like us to provide it.

DSS has increased funding for the advocacy service we provide for people engaging with the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability, which has had its deadline for

reporting extended to September 2023. It continues to be challenging to reach the people who most need support for submissions, who may be still subject to abuse, not recognise that their treatment is not OK, may not know how to submit to the Commission or may not even be aware of its existence. We're investing further in steps to publicise advocacy support and the other support services to ensure all the necessary stories are told.

The Acquired Brain Injury peer-led support groups we have run in conjunction with United Brains and funded by Department of Families, Fairness and Housing culminated with a conference in Bendigo. This had been deferred several times thanks to lockdowns and restrictions but ultimately ran in April this year, with significant engagement from the attendees from the peer groups, many effective presentations, some very rewarding feedback

We have also received support from the Transport Accident Commission to run groups for people with ABI and spinal cord injury in rural Victoria, coordinated by Lara Wallis and United Brains.

We have done an enormous amount of systemic advocacy work during the year, partly driven by the number of NDIS and government consultations, inquiries and hearings, and partly driven by the need to address systemic issues with particular agencies. There have been some meaningful impacts with this work and we're proud to have influenced those systems ourselves and proud to have participated with other advocacy and legal organisations in recommending changes and improvements.

The Leadership Plus team is proud of the work we do, and take pride in the way we do it. While nobody doubts the good intentions of all who might seek to advocate for people with disability, it is very true that good intentions are nowhere near enough. Leadership Plus has continually worked on refining how effective advocacy is conducted, with careful focus on recruiting, training and supervising advocates to ensure that our standards are upheld and people needing advocacy assistance get the best possible service. Melanie Muir can take significant credit for how the Leadership Plus advocacy team performs

and for the standard of the service, and continues to strive to develop advocacy professionalism through the Disability Advocacy Victoria board and its association with the Disability Resource Unit, along with many other activities enhancing the sector.

The team have again this year demonstrated the resilience, professionalism, patience and passion that saw us through the early lockdowns. They have maintained their characteristic dedication to fairness and justice and determination for results throughout the ups and downs of the year, and I'm grateful to be working with a team with such skill and humour.

Behind the scenes but very important, the board led by Robbert Roos have been a source of support and guidance throughout the year, and I'm thankful to have such a wide range of skills and experience to draw on.

**Geoff Southwell**  
Chief Executive Officer

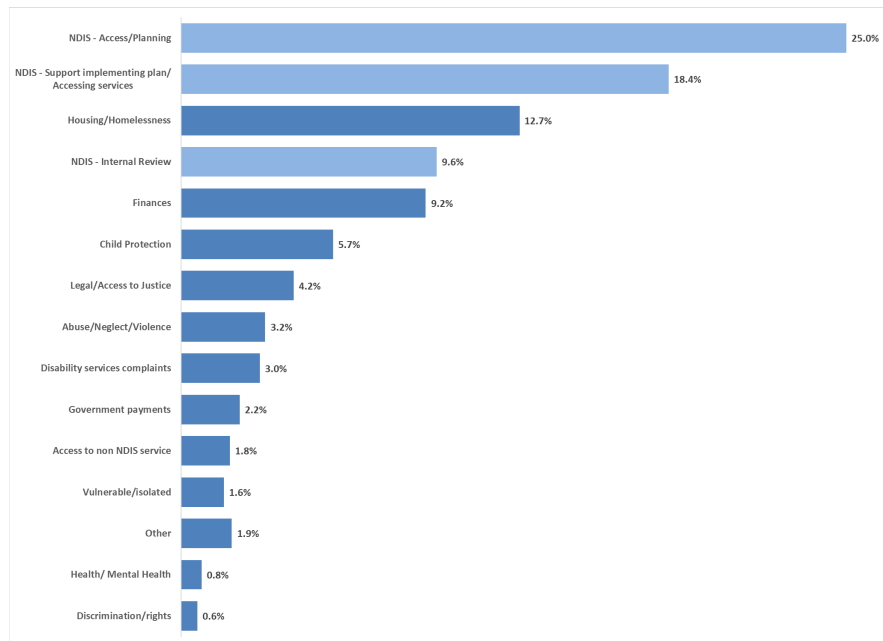
## **John Wakefield OAM**

Sadly, our longest serving board member, John Wakefield, has decided not to continue on the Leadership Plus board after many, many years of incredible contribution to Leadership Plus and to many other organisations. He was instrumental in founding Headway, Brain Injury Matters and Action for Community Living and participated in many other ABI and disability organisations, committees and advisory groups over decades. An authoritative but compassionate voice across the sector, mentor to many and an all-round delightful person, we will all miss him at the Leadership Plus board.

## The 2019-2020 Year in Review

### Individual Disability Advocacy

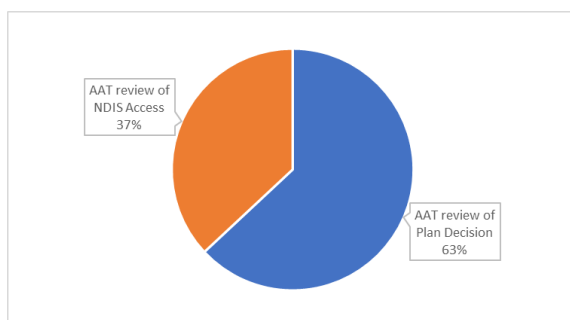
The year has gone well for our largest activity, disability advocacy funded by the Department of Social Services under the National Disability Advocacy Program. We advocated for 271 clients under this program with 274 matters across a wide range of advocacy issues. We had an average of 160 cases in progress throughout the year, totalling nearly 14000 interactions with clients, their families and carers, support services, government services and other agencies ensuring the protection and upholding of our clients' rights. The NDIS continues to be the largest single source of issues, accounting for 55% of our NDAP activity. Housing and homelessness remain significant problems for people with disability and this is reflected in the fact that such issues are the third highest number of advocacy activities.



### NDIS Appeals

This year we have had more demand than ever for assistance for people seeking to have National Disability Insurance Scheme decisions reviewed by the Administrative Appeals Tribunal. Contrary to the view that need for this would diminish as the Scheme matures, it continues to grow, and reflects issues with some of the skills and training of the NDIA staff involved in planning.

We have assisted 46 people with NDIS matters during the year, with seven gaining access who had been declined and 12 gaining improvements to their plans.



#### Assistance with AAT review of NDIS Access Decision

|                                  |     |
|----------------------------------|-----|
| Achieved Access                  | 41% |
| Still open at June 30 2021       | 24% |
| Found support with other service | 24% |
| Other                            | 6%  |
| Withdrawn                        | 6%  |

#### Assistance with AAT review of NDIS Plan Decision

|                            |     |
|----------------------------|-----|
| Plan amended successfully  | 41% |
| Other                      | 21% |
| Still open at June 30 2021 | 21% |
| Withdrawn                  | 10% |
| Referred to other service  | 7%  |

## Decision Support

The Decision Support program continues to provide a valuable service for people with cognitive or communication challenges to interact with the NDIS if they have no other suitable supports. We have helped 33 clients in working through 43 access, planning and implementation decisions during the year.

|                |           |
|----------------|-----------|
| Access         | 7         |
| Planning       | 6         |
| Implementation | 27        |
| Other          | 3         |
|                | <hr/>     |
|                | <b>43</b> |

This continues to be a challenging but rewarding area of our practice. We have continued to coordinate a monthly conversation with the other national decision support providers to identify common issues and share knowledge in developing good practice in this area, and it is clear that it is an essential component of support for people engaging with the NDIS.

What is not clear is whether this valuable service will continue to be funded past mid 2022. There is growing recognition of the value and importance of decision supporting as a practice, but also of the need for that practice to be independent, given so many situations where service providers, or indeed the NDIS, have conflicted interests when it comes to interpreting what people with disability may want. It remains very important that independent decision support is available for people interacting with the NDIS and service providers.

## Disability Royal Commission

This year we have assisted 20 people with preparing submissions to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability, or with making decisions around whether to submit and how. There is a significant challenge in reaching people who may wish to make a submission but who may still depend on the individuals or institutions responsible, or may not know about the Commission because of the people they depend on. We have been developing some outreach measures to try to ensure everyone who needs our assistance knows about it and can reach us.

## ABI self-advocacy groups

With United Brains, we ran regional self-advocacy groups in Ballarat, Bendigo and Warragul successfully through the year thanks to this project funded by the Victorian Department of Families, Fairness and Housing (formerly DHHS). These groups moved between face to face meetings and online as necessary throughout the ups and downs of Covid-19, keeping participants connected and supported.

The project concluded in April with a very successful conference in Bendigo, bringing together over 50 people to hear about advocacy issues, the Royal Commission and the NDIS and to share experience and knowledge of self-advocacy.



## Systemic advocacy and strengthening advocacy

Disability advocates are uniquely placed to see where the systems of supports and protections against abuse and denial of human rights fail people with disabilities and where improvements can and should be made. Leadership Plus has been very busy with systemic work during 2021, with major submissions on the NDIS, developing and leading activities with other advocacy groups to improve and promote advocacy and lending support on issues relevant to people with disabilities. Activities include:

Membership and representation on the board of **Disability Advocacy Network Australia**, which helps to coordinate the voice of advocacy in Australia and lobby government for advocacy across the country

Board representation on **Disability Advocacy Victoria**, a unified voice for advocacy organisations in the state, regardless of funding sources, and helping to direct the activities of the **Victorian Disability Advocacy Resource Unit**

Convening **monthly NDIS Appeals conference calls** of Victorian advocacy agencies providing advocacy assistance with to compare notes, identify emerging issues and provide mutual support for those supporting AAT applicants.

Membership of the **Victorian Disability Advocacy Network**, working with Victorian Legal Aid to liaise with the NDIA to improve the processes around AAT appeals. VicDAN also lobbied government for better disclosure of AAT decisions

Hosting **monthly Decision Support Pilot conference calls** for the national agencies across Australia providing supported decision-making service to NDIS applicants

Board membership of the **Disability Worker Registration Board Victoria**, establishing a registration, accreditation and complaints management system for disability workers

Conducted an **information session on advocacy for people with Acquired Brain Injury** to raise awareness of advocacy, the Royal Commission and the NDIS.

Prepared submissions in conjunction with other advocates in response to consultations on **proposed NDIS reforms**:

- **Access and Independent Assessments**, addressing the shortcomings and pitfalls of the Independent Assessments proposal
- **Planning and Budgets**, addressing inequities and deficiencies in planning proposals

Prepared submissions to the **Disability Royal Commission** on:

- **Quality and Safeguards**, on embedding safety and respect and improving the function of protection authorities
- Incidence and prevention of **Violence and Abuse at home**

Engaged in consultation with the Victorian Office of the Public Advocate clarifying **the role of decision support** in the NDIA's processes

Meetings with the **NDIA Quality and Safeguard Commission** highlighting deficiencies in handling complaints and in supporting more transparent and proactive action on complaints. This led to a consultation session between the Commission and the advocacy sector to improve communication and to broadcast changes in the Commission's processes as a result

Submission to the **Joint Standing Committee on the NDIS** regarding the Quality and Safeguard Commission, highlighting cases where the Commission had failed to ensure safety and where processes needed improvement

## Treasurer's Report

Audited income for the financial year 2020-21 totalled \$1,710,165 (\$1,381,467 in 2019-20) and expenditure totalled \$1,422,205 (\$1,312,189 in 2019-20). Leadership Plus reported a net surplus for the 2021 financial year of \$287,960. This surplus appears because some funding arrived late in the year and was unspent at the end of the year but is committed to be spent on existing programs. This appears as a surplus only because of compliance to accounting standards around revenue recognition. However, the organisation does retain some surplus, which is desirable for a not for profit primarily funded by program-specific grants.

The Department of Social Services continues to be our largest funder with substantial funding from the National Disability Advocacy Program (NDAP), the NDIS Appeals program, advocacy support for the Disability Royal Commission, and continued funding as the Victorian provider of the Decision Support pilot. We thank DSS for their ongoing support for all these programs.

The Victorian government also supported Leadership

Plus activities this year, funding rural peer support groups for people with acquired brain injury which were run successfully in spite of delays and challenges due to COVID-19. The federal government also provided COVID-19 stimulus funding.

In spite of complexities, lockdowns and restrictions, we have managed our expenditures well and are confident of meeting our outgoings in the next financial year. We continue to work on diversifying our funding sources and developing partnerships with other organisations on seeking funding for suitable projects which complement Leadership Plus's primary advocacy activity.

It's a pleasure to be able to be part of helping Leadership Plus deliver its mission, and to be able to work with the Leadership Plus team.

Sirisha Pinnali  
Treasurer

## Staff 2020 - 2021

|                    |  |
|--------------------|--|
| Andreas Cassinides | Individual Advocate                                      |
| Giovanna Cusmano   | Individual Advocate /Program Coordinator /Administration |
| Saskia Doherty     | Individual Advocate                                      |
| Jean Ellerby-Mutu  | Advocate / Decision Supporter                            |
| Ron Harmer         | Peer Worker  |
| Lisa Haynes        | Peer Worker  |
| Paul Hume          | Individual Advocate                                      |
| Marlea Hutson      | Individual Advocate / Decision Supporter                 |
| Simon Judd-Mole    | Individual Advocate/ Royal Commission                    |
| Teresa Marotta     | Peer Worker  |
| Kate McDonald      | Advocate / Decision Supporter                            |
| Leigh Meyer        | Individual Advocate                                      |
| Melanie Muir       | Advocacy Operations Manager                              |
| Amanda Roe         | Individual Advocate                                      |
| Brendan Ryan       | Peer Worker  |
| Isabella Schmidtke | NDIS Appeals Advocate                                    |
| Geoff Southwell    | Chief Executive Officer                                  |
| Lara Wallis        | Project Support Worker                                   |
| Stephen Wildsmith  | NDIS Appeals Advocate                                    |

# **Leadership Plus Incorporated**

## **Financial Statements**

**For the Year Ended 30 June 2021**

# Leadership Plus Incorporated

## Contents

For the Year Ended 30 June 2021

|  | Page |
|--|------|
| <b>Financial Statements</b>                                |      |
| Committee's Report   | 1    |
| Statement of Profit or Loss and Other Comprehensive Income | 3    |
| Statement of Financial Position                            | 4    |
| Statement of Changes in Equity                             | 5    |
| Statement of Cash Flows                                    | 6    |
| Notes to the Financial Statements                          | 7    |
| Independent Audit Report                                   | 21   |
| Certificate by Members of Committee                        | 23   |

## **Leadership Plus Incorporated**

### **Committee's Report For the Year Ended 30 June 2021**

The committee members submit the financial report of the Association for the financial year ended 30 June 2021.

#### **Committee members**

The names of committee members throughout the year and at the date of this report are:

|                    |                    |
|--------------------|--------------------|
| Robbert Roos       | Chairperson        |
| James Ryan         |                    |
| Satu Aho           |                    |
| John Evans         | Deputy Chairperson |
| John Wakefield OAM |                    |
| Tiffany Vague      | Secretary          |
| Sirisha Pinnali    | Treasurer          |

All committee members held office for the entire period of this report.

#### **Principal activities**

The principal activities of the Association during the financial year were to provide individual advocacy and support clients seeking to appeal decisions taken by the National Disability Insurance Agency (NDIA) to the Administrative Appeals Tribunal.

#### **Significant changes**

No significant change in the nature of these activities occurred during the year.

#### **Operating result**

The profit of the Association for the financial year amounted to \$ 287,960 (2020: \$ 69,278) with \$222,617 of the profit being allocation to the General Reserve on the basis that the Association intends to spend the funds in accordance with the relevant funding agreement. Refer to Note 11 for a summary of the program income transferred into the reserve.

#### **Events after the reporting date**

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

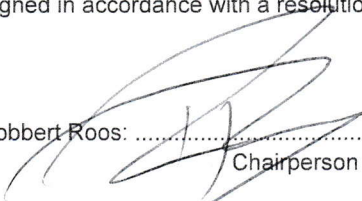
**Leadership Plus Incorporated**

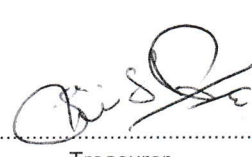
**Committee's Report  
For the Year Ended 30 June 2021**

**Indemnity and insurance officers**

The Association has paid a premium to insure the committee members in their capacity as committee members against liabilities which they may be held as personally liable.

Signed in accordance with a resolution of the Members of the Committee:

Robbert Roos: .....  
  
Chairperson

Sirisha Pinnali: .....  
  
Treasurer

Dated..... 22/11/21 .....

## Leadership Plus Incorporated

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

|  | Note | 2021<br>\$         | 2020<br>\$         |
|--|------|--------------------|--------------------|
| <b>INCOME</b>                                  |      |                    |                    |
| Grant income                                   | 4    | 1,659,770          | 1,327,317          |
| Interest received                              |      | 395                | 1,487              |
| Gain on sale of plant and equipment            |      | -                  | 909                |
| Other income                                   |      | -                  | 1,754              |
| Government Stimulus - Cashflow Boost           |      | 50,000             | 50,000             |
| <b>Total income</b>                            |      | <b>1,710,165</b>   | <b>1,381,467</b>   |
| <b>EXPENDITURE</b>                             |      |                    |                    |
| Accounting & bookkeeping fees                  |      | (28,873)           | (25,665)           |
| Administration expenses                        |      | (5,161)            | (5,894)            |
| Advertising & recruitment                      |      | (1,133)            | (149)              |
| Client support                                 |      | -                  | (900)              |
| Depreciation                                   | 6(a) | (6,918)            | (5,720)            |
| Employee remuneration costs                    |      | (1,223,602)        | (1,079,653)        |
| Equipment                                      |      | -                  | (11,272)           |
| Insurance                                      |      | (8,975)            | (6,841)            |
| IT expenses                                    |      | (29,829)           | (27,556)           |
| Meeting expenses                               |      | (71)               | (3,776)            |
| Memberships & subscriptions                    |      | (12,015)           | (4,916)            |
| Motor vehicle expenses                         |      | (1,180)            | (6,234)            |
| Occupancy costs                                |      | (40,916)           | (43,017)           |
| Promotions & events                            |      | (302)              | (309)              |
| Printing and stationary                        |      | (2,224)            | (6,048)            |
| Professional fees                              |      | (27,704)           | (31,146)           |
| Staff & development costs                      |      | (9,579)            | (26,881)           |
| Telephone and internet                         |      | (15,533)           | (13,356)           |
| Travel expenses                                |      | (8,190)            | (12,856)           |
| <b>Total expenditure</b>                       |      | <b>(1,422,205)</b> | <b>(1,312,189)</b> |
| <b>Profit before income tax</b>                |      | <b>287,960</b>     | <b>69,278</b>      |
| Income tax expense                             |      | -                  | -                  |
| <b>Total comprehensive income for the year</b> |      | <b>287,960</b>     | <b>69,278</b>      |

The accompanying notes form part of these financial statements.



## Leadership Plus Incorporated

### Statement of Financial Position

30 June 2021

|                               | 2021           | 2020    |
|-------------------------------|----------------|---------|
| Note                          | \$             | \$      |
| <b>ASSETS</b>                 |                |         |
| CURRENT ASSETS                |                |         |
| Cash and cash equivalents     | 591,574        | 388,950 |
| Trade and other receivables   | 5 7,655        | 12,120  |
| Prepayments                   | 17,963         | 9,362   |
| TOTAL CURRENT ASSETS          | <u>617,192</u> | 410,432 |
| NON-CURRENT ASSETS            |                |         |
| Plant and equipment           | 6 26,799       | 28,000  |
| Intangible assets             | 7 22,865       | -       |
| TOTAL NON-CURRENT ASSETS      | <u>49,664</u>  | 28,000  |
| TOTAL ASSETS                  | <u>666,856</u> | 438,432 |
| <b>LIABILITIES</b>            |                |         |
| CURRENT LIABILITIES           |                |         |
| Trade and other payables      | 8 85,254       | 62,864  |
| Employee benefits             | 10 136,601     | 107,890 |
| Contract liability            | 9 36,355       | 140,599 |
| TOTAL CURRENT LIABILITIES     | <u>258,210</u> | 311,353 |
| NON-CURRENT LIABILITIES       |                |         |
| Employee benefits             | 10 11,326      | 17,720  |
| TOTAL NON-CURRENT LIABILITIES | <u>11,326</u>  | 17,720  |
| TOTAL LIABILITIES             | <u>269,536</u> | 329,073 |
| NET ASSETS                    | <u>397,320</u> | 109,359 |
| <b>EQUITY</b>                 |                |         |
| General Reserves              | 11 222,617     | -       |
| Accumulated surplus           | 174,703        | 109,359 |
| TOTAL EQUITY                  | <u>397,320</u> | 109,359 |

The accompanying notes form part of these financial statements.

Leadership Plus Incorporated

**Statement of Changes in Equity**  
For the Year Ended 30 June 2021

2021

|  | <b>Accumulated<br/>Surplus</b> | <b>General<br/>Reserves</b> | <b>Total</b>   |
|--|--------------------------------|-----------------------------|----------------|
|  | <b>\$</b>                      | <b>\$</b>                   | <b>\$</b>      |
| <b>Balance at 1 July 2020</b>                        | <b>109,359</b>                 | <b>-</b>                    | <b>109,359</b> |
| Accumulated Surplus during the year                  | <b>287,960</b>                 | <b>-</b>                    | <b>287,960</b> |
| Transfers from retained earnings to general reserves | <b>(222,617)</b>               | <b>222,617</b>              | <b>-</b>       |
| <b>Balance at 30 June 2021</b>                       | <b>174,703</b>                 | <b>222,617</b>              | <b>397,320</b> |

2020

|                                     |                |          |                |
|-------------------------------------|----------------|----------|----------------|
| <b>Balance at 1 July 2019</b>       | <b>40,081</b>  | <b>-</b> | <b>40,081</b>  |
| Accumulated Surplus during the year | <b>69,278</b>  | <b>-</b> | <b>69,278</b>  |
| <b>Balance at 30 June 2020</b>      | <b>109,359</b> | <b>-</b> | <b>109,359</b> |

The accompanying notes form part of these financial statements.

## Leadership Plus Incorporated

### Statement of Cash Flows For the Year Ended 30 June 2021

|  | 2021                  | 2020                  |
|--|-----------------------|-----------------------|
| Note   | \$                    | \$                    |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>       |                       |                       |
| Receipts from Government Grants                    | 1,764,354             | 1,563,959             |
| Payments to suppliers and employees                | (1,533,543)           | (1,440,480)           |
| Interest received                                  | 395                   | 1,487                 |
| Net cash provided by operating activities          | 17 <u>231,206</u>     | <u>124,966</u>        |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>       |                       |                       |
| Purchase of plant and equipment                    | (5,717)               | (28,679)              |
| Purchase of intangible assets                      | 7 <u>(22,865)</u>     | <u>-</u>              |
| Net cash used by investing activities              | <u>(28,582)</u>       | <u>(28,679)</u>       |
| Net increase in cash and cash equivalents held     | 202,624               | 96,287                |
| Cash and cash equivalents at beginning of year     | <u>388,950</u>        | <u>292,663</u>        |
| Cash and cash equivalents at end of financial year | <u><u>591,574</u></u> | <u><u>388,950</u></u> |

The accompanying notes form part of these financial statements.

## Leadership Plus Incorporated

# Notes to the Financial Statements

## For the Year Ended 30 June 2021

The financial statements cover Leadership Plus Incorporated as an individual entity.

Leadership Plus Incorporated is a not-for-profit Association incorporated in Victoria under the *Associations Incorporation Reform Act 2012*.

The principal activities of the Association for the year ended 30 June 2021 were to provide individual advocacy and support clients seeking to appeal decisions taken by the National Disability Insurance Agency (NDIA) to the Administrative Appeals Tribunal.

The functional and presentation currency of Leadership Plus Incorporated is Australian dollars.

The financial report was authorised for issue by the Committee on 10 August 2021.

Comparatives are consistent with prior years, unless otherwise stated.

### 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the *Australian Accounting Standards - Simplified Disclosures* and the requirements of the *Associations Incorporation Reform Act 2012* (Vic) and the *Australian Charities and Not-for-profits Commission Act 2012* (Cth).

The Association is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards.

The Association has opted to adopt *Australian Accounting Standards - Simplified Disclosures* ahead of its mandatory effective date of 1 July 2021. Other than the change in disclosure requirements, the adoption of the *Australian Accounting Standards - Simplified Disclosures* has no significant impact on the financial statements because the Association's previous financial statement were prepared in full compliance with the recognition and measurement requirements of Australian Accounting Standards.

Material accounting policies adopted in the preparation of these financial statements have been consistently applied from previous years unless otherwise stated. Refer to Note 2 (I) for new accounting standards adopted during the period.

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

### 2 Summary of Significant Accounting Policies

#### (a) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### (b) Leases

The Association has applied the short-term exemption under AASB 16 and therefore does not recognise a right-of-use asset and leave liability for the lease of its building, as the committed contractual lease term is for a period of only 3 months. Refer to Note 12 (a).

Lease payments are therefore expensed on a straight-line basis over the life of the lease term.

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2021**

**2 Summary of Significant Accounting Policies continued**

**(c) Revenue**

**Revenue from contracts with customers**

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

**Specific revenue streams**

The revenue recognition policies for the principal revenue streams of the Association are:

**Grant income**

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but may include performance targets such as client outcomes, client meetings/ presentations or department reporting obligations.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Amounts arising from grants that fall within the scope of AASB 1058 include those where no consideration is provided by the Association and the funds are principally awarded to the Association to further its objectives. Such grants are recognised as income when received.

## Notes to the Financial Statements

### For the Year Ended 30 June 2021

#### 2 Summary of Significant Accounting Policies continued

##### (c) Revenue continued

###### Statement of financial position balances relating to revenue recognition

###### Contract liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Association presents the contract as a contract liability.

###### Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

##### (d) Goods and services tax (GST)

Revenue, 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).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

##### (e) Plant and equipment

Each class of plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

###### Plant and equipment

Plant and equipment are measured using the cost model.

The depreciation rates used for each class of depreciable asset are shown below:

| <b>Fixed asset class</b>         | <b>Depreciation rate</b> |
|----------------------------------|--------------------------|
| Furniture, Fixtures and Fittings | 33%                      |
| Motor Vehicles                   | 20%                      |

## Notes to the Financial Statements

### For the Year Ended 30 June 2021

#### 2 Summary of Significant Accounting Policies continued

##### (e) Plant and equipment continued

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

##### (f) Financial instruments

###### Categories of financial assets

###### *i. Financial assets at amortised cost*

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Association to collect the contractual cash flows; and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The Association recognises the following assets in this category:

- Cash and Cash Equivalents; and
- Accounts Receivable and Other Debtors (excluding statutory receivables).

###### Categories of financial liabilities

###### *iv. Financial liabilities at amortised cost*

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the profit and loss over the period of the interest bearing liability, using the effective interest rate method. The Association recognises the following liabilities in this category:

- Payables; and
- Contract liabilities.

###### *v. Offsetting financial instruments*

Financial instrument assets and liabilities are offset and the net amount presented in the balance sheet when, and only when, the Association has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Some master netting arrangements do not result in an offset of balance sheet assets and liabilities. Where the Association does not have a legally enforceable right to offset recognised amounts, because the right to offset is enforceable only on the occurrence of future events such as default, insolvency or bankruptcy, they are reported on a gross basis.

## Notes to the Financial Statements

### For the Year Ended 30 June 2021

#### 2 Summary of Significant Accounting Policies continued

##### (f) Financial instruments continued

###### *vi. Derecognition of financial assets*

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- the Association retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- the Association has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset; or
  - has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Association has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the Association's continuing involvement in the asset.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

###### *vii. Derecognition of financial liabilities*

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

###### *viii. Reclassification of financial instruments*

Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and only when the Association's business model for managing its financial assets has changes such that its previous model would no longer apply. If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in net result.

##### **Impairment**

A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a loss event) having occurred, which has an impact on the estimated future cash flows of the financial asset(s).



## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies continued

#### (f) Financial instruments continued

##### Impairment continued

##### Impairment of financial assets

Amounts that are subject to AASB 9 impairment assessment includes the Association's contractual receivables and statutory receivables.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, the identified impairment loss was immaterial.

##### *Contractual receivables at amortised cost*

The Association applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. The Association has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Association's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

The expected credit loss has been assessed as 0%. No loss allowance was recognised at 30 June 2021 (30 June 2020: Nil).

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected, and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts considered as written off by mutual consent.

##### *Statutory receivables at amortised cost*

The Associations' non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

The statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months expected losses. No loss allowance recognised at 30 June 2021 (30 June 2020: Nil).

#### (g) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies continued

#### (g) Impairment of non-financial assets continued

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs of disposal and its value in use, to the asset's carrying amount. For non-cash generating specialised assets measured using the cost basis, the recoverable amount is determined using current replacement cost in AASB 13 Fair Value Measurement. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

#### (h) Intangible assets

##### Software

Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of between one and three years. Software is amortised from the date it is available for use.

#### (i) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand and demand deposits which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

#### (j) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

#### (k) Economic dependence

Leadership Plus Incorporated is dependent on the Commonwealth and State Government for the majority of its revenue used to fund the operations of the organisation. At the date of this report the committee members have no reason to believe the Commonwealth and State Government will not continue to support the association and its operations.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies continued

#### (I) Adoption of new and revised accounting standards

##### New and amended standards and interpretations

Other than the early adoption of AASB 1060 to comply with the *Australian Accounting Standards - Simplified Disclosures* (See Note 1), the Association has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

### 3 Critical Accounting Estimates and Judgments

The Committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

#### Key judgements - Identifying performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services.

In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

#### Key judgments - determination and timing of revenue recognition under AASB 15

For each revenue stream, the Association applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation.

#### Grant income

The association has a range of funding agreements with Commonwealth and State Government which require the association to deliver services to members of the community. Revenue from government grants is recognised over time as outputs/targets are satisfied, being the time of which promised goods and services are transferred to customers.

Where the association has not fulfilled a sufficiently specific output/target under a contract with a customer, the association recognises a liability in the statement of financial position to reflect its obligation to transfer promised goods and services at balance date. The obligation is recognised as revenue as and when promised goods and services are transferred, or on the date a contract modification is entered into with the funding body, waiving the association's obligation to transfer promised goods and services to customers. Where the parties to a contract have not approved a contract modification at balance date, the association continues to apply AASB 15 to the existing contract until the contract modification is approved.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 3 Critical Accounting Estimates and Judgments continued

#### Key judgments

##### Employee Benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service.

As the association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the association believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

### 4 Grant income

|                               | 2021             | 2020             |
|-------------------------------|------------------|------------------|
|                               | \$               | \$               |
| DSS: NDAP funding             | 659,067          | 657,580          |
| DSS: NDIS Appeals funding     | 241,729          | 178,152          |
| DSS: Decision support funding | 270,000          | 270,000          |
| DSS: DRC advocacy support     | 387,915          | 151,832          |
| DHHS: Advocacy futures        | 61,553           | 69,753           |
| TAC: Tele-Social project      | 39,506           | -                |
| <b>Total grant income</b>     | <b>1,659,770</b> | <b>1,327,317</b> |

### 5 Trade and Other Receivables

|  |              |               |
|--|--------------|---------------|
| Trade receivables                        | 115          | 1,683         |
| GST receivable                           | -            | 6,002         |
| ATO Integrated Client Account            | 7,540        | 4,435         |
| <b>Total trade and other receivables</b> | <b>7,655</b> | <b>12,120</b> |

### 6 Plant and equipment

| PLANT AND EQUIPMENT                           |               |               |
|---|---------------|---------------|
| Furniture, fixtures and fittings              |               |               |
| At cost                                       | 37,427        | 31,709        |
| Accumulated depreciation                      | (28,320)      | (24,139)      |
| <b>Total furniture, fixtures and fittings</b> | <b>9,107</b>  | <b>7,570</b>  |
| Motor vehicles                                |               |               |
| At cost                                       | 21,904        | 21,904        |
| Accumulated depreciation                      | (4,212)       | (1,474)       |
| <b>Total motor vehicles</b>                   | <b>17,692</b> | <b>20,430</b> |
| <b>Total plant and equipment</b>              | <b>26,799</b> | <b>28,000</b> |

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2021**

**6 Plant and equipment continued**

**(a) Movements in carrying amounts of plant and equipment**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

|                                       | <b>Furniture,<br/>Fixtures and<br/>Fittings</b> | <b>Motor<br/>Vehicles</b> | <b>Total</b>  |
|---------------------------------------|---|---------------------------|---------------|
|                                       | \$  | \$                        | \$            |
| <b>Year ended 30 June 2021</b>        |   |                           |               |
| Balance at the beginning of year      | 7,570   | 20,430                    | 28,000        |
| Additions                             | 5,717   | -                         | 5,717         |
| Depreciation expense                  | (4,180)   | (2,738)                   | (6,918)       |
| <b>Balance at the end of the year</b> | <b>9,107</b>                                    | <b>17,692</b>             | <b>26,799</b> |
| <b>Year ended 30 June 2020</b>        |   |                           |               |
| Balance at the beginning of year      | 4,133   | -                         | 4,133         |
| Additions                             | 7,683   | 21,904                    | 29,587        |
| Depreciation expense                  | (4,246)   | (1,474)                   | (5,720)       |
| <b>Balance at the end of the year</b> | <b>7,570</b>                                    | <b>20,430</b>             | <b>28,000</b> |

**7 Intangible Assets**

|   | <b>2021</b>   | <b>2020</b> |
|---|---------------|-------------|
|   | \$            | \$          |
| Work in Progress - Computer Software<br>At cost | 22,865        | -           |
| Total work in progress - computer software      | 22,865        | -           |
| <b>Total Intangible assets</b>                  | <b>22,865</b> | <b>-</b>    |

**Notes to the Financial Statements**  
For the Year Ended 30 June 2021

**7 Intangible Assets continued**

**7 Intangible Assets continued**

**(a) Movements in carrying amounts of intangible assets**

|                                      | Work in<br>Progress -<br>Computer<br>Software<br>\$ | Total<br>\$   |
|--------------------------------------|---|---------------|
| <b>Year ended 30 June 2021</b>       |   |               |
| Balance at the beginning of the year | -   | -             |
| Additions                            | 22,865  | 22,865        |
| <b>Closing value at 30 June 2021</b> | <b>22,865</b>                                       | <b>22,865</b> |

**8 Trade and Other Payables**

|                                       | 2021<br>\$    | 2020<br>\$    |
|---------------------------------------|---------------|---------------|
| Trade payables                        | 17,477        | 3,767         |
| GST payable                           | 17,003        | -             |
| Accrued expenses                      | 14,160        | 36,893        |
| Salary sacrifice payable              | 1,152         | -             |
| PAYGW payable                         | 24,500        | 22,204        |
| Superannuation payable                | 10,962        | -             |
| <b>Total trade and other payables</b> | <b>85,254</b> | <b>62,864</b> |

**9 Contract Liability**

|                                 |               |                |
|---------------------------------|---------------|----------------|
| DFFH: Supporting Carers         | 36,355        | -              |
| DHHS: Advocacy Futures          | -             | 74,684         |
| DSS: DRC Advocacy Support       | -             | 44,995         |
| NDIS Appeals                    | -             | 15,035         |
| DSS: NDAP                       | -             | 5,885          |
| <b>Total contract liability</b> | <b>36,355</b> | <b>140,599</b> |

**10 Employee Benefits**

|  |                |                |
|--|----------------|----------------|
| <b>CURRENT</b>                             |                |                |
| Long service leave                         | 62,738         | 48,974         |
| Annual leave                               | 73,863         | 58,916         |
| <b>Total current employee benefits</b>     | <b>136,601</b> | <b>107,890</b> |
| <b>NON-CURRENT</b>                         |                |                |
| Long service leave                         | 11,326         | 17,720         |
| <b>Total non current employee benefits</b> | <b>11,326</b>  | <b>17,720</b>  |

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 11 General Reserves

|                               | 2021                  | 2020            |
|-------------------------------|-----------------------|-----------------|
|                               | \$                    | \$              |
| <b>Royal Commission</b>       |                       |                 |
| Transfers into reserve        | 183,390               | -               |
| <b>Total Royal Commission</b> | <u>183,390</u>        | <u>-</u>        |
| <b>Decision Support</b>       |                       |                 |
| Transfers into reserve        | 39,227                | -               |
| <b>Total Decision Support</b> | <u>39,227</u>         | <u>-</u>        |
| <b>Total General Reserves</b> | <u><u>222,617</u></u> | <u><u>-</u></u> |

#### (a) General Reserves

The general reserve represents funds that have been received and not yet spent in the manner, intention or purpose as defined within the applicable funding agreement. Whilst the Association may have satisfied the performance obligations under the funding agreement and is required to recognise income under AASB 15, or is required to recognise income under AASB 1058 due to the funding agreement not containing sufficiently specific or enforceable performance obligations, the Association is still obligated to spend the remaining funds in accordance with the funding agreement.

Once the funds has been expended in accordance with the objectives of the funding agreement, the amounts recorded in the Reserve will be transferred to Accumulated Surplus..

### 12 Leasing Commitments

#### (a) Operating Leases

Minimum lease payments under non-cancellable operating leases:  
- not later than one year

|                               |               |               |
|-------------------------------|---------------|---------------|
|                               | 13,957        | 55,829        |
| <b>Total operating leases</b> | <u>13,957</u> | <u>55,829</u> |

An operating lease has been taken out for the organisation's building. Amounts disclosed above are inclusive of GST. During the 2021 financial year, management have elected to disclose only 3 months of the lease as a contractual commitment. The reason for this decision is because in the terms of the lease agreement, the lease can be terminated by either the lessee or lessor by providing the other party 3 months' notice.

### 13 Key Management Personnel Disclosures

The totals of remuneration paid to the key management personnel of Leadership Plus Incorporated during the year are as follows:

|                                |                |                |
|--------------------------------|----------------|----------------|
| Short-term employee benefits   | 126,835        | 121,888        |
| Long-term benefits             | 11,966         | 11,471         |
| <b>Total remuneration paid</b> | <u>138,801</u> | <u>133,359</u> |

#### Other key management personnel transactions

For details of other transactions with key management personnel, refer to Note 16: Related Party Transactions.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 14 Auditors' Remuneration

|   | 2021         | 2020         |
|---|--------------|--------------|
|   | \$           | \$           |
| Remuneration of the auditor, J.P. Hardwick & Associates, for: |              |              |
| - Statutory audit of General Purpose Financial Statements     | 2,625        | 2,600        |
| <b>Total auditors' remuneration</b>                           | <b>2,625</b> | <b>2,600</b> |

### 15 Contingencies

In the opinion of the Board, the Association did not have any contingencies at 30 June 2021 (30 June 2020: None).

### 16 Related Parties

#### (a) The Association's main related parties are as follows:

##### (i) Key management personnel:

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity are considered key management personnel.

For details of remuneration disclosures relating to key management personnel, refer to Note 13: Key Management Personnel Disclosures.

##### (ii) Other related parties include close family members of key management personnel and entities that are controlled.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

### 17 Cash Flow Information

#### (a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

|  |                |                |
|--|----------------|----------------|
| <b>Surplus for the year</b>  | <b>287,960</b> | 69,278         |
| Cash flows excluded from profit attributable to operating activities |                |                |
| Non-cash flows in profit:  |                |                |
| - depreciation   | 6,918          | 5,720          |
| - net gain on disposal of property, plant and equipment              | -              | (909)          |
| Changes in assets and liabilities:                                   |                |                |
| - increase in trade and other receivables                            | (4,135)        | (5,132)        |
| - increase in other assets   | -              | (8,953)        |
| - increase/(decrease) in trade and other payables                    | 22,390         | (27,658)       |
| - increase/(decrease) in deferred income                             | (104,244)      | 60,588         |
| - increase in employee benefits                                      | 22,317         | 32,032         |
| <b>Cashflow from operations</b>                                      | <b>231,206</b> | <b>124,966</b> |



## **Notes to the Financial Statements**

**For the Year Ended 30 June 2021**

### **18 Events after the end of the Reporting Period**

The financial report was authorised for issue on 10 August 2021 by the Committee.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

### **19 Association Details**

The registered office and principal place of business of the association is:

Level 4 Anzac House  
4 Collins Street  
Melbourne VIC 3000

## **Leadership Plus Incorporated**

# **Independent Audit Report to the members of Leadership Plus Incorporated**

## **Audit Report**

To the members of Leadership Plus:

### **Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report of the Leadership Plus: (the association), which comprises of the Balance Sheet as at 30 June 2021, the Income Statement, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Committee's Report.

### **Committee's Responsibility for the Financial Report**

The Committee of the association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012 and the ACNC Act* . The Committee's responsibility also includes such internal control as the Committee determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

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

### **Independence**

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

## Audit's Opinion

In our opinion the financial report of the association has been prepared in accordance with the *Association Incorporation Reform Act 2012 & Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a) giving a true and fair view of the entity's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards as referred to in Note 1 to the financial statements & Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

## Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Leadership Plus: to meet the requirements of the *Associations Incorporation Reform Act 2012 & Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013*. As a result, the report may not be suitable for another purpose.



29/09/2021

.....  
**Stephen George Le Couilliard**  
**ASIC Registered Company Auditor No.8579**  
**471 Princes Highway Narre Warren Vic 3805**  
**Telephone: 03 9704 7661**  
**Facsimile: 03 9796 6711**

**Leadership Plus Incorporated**

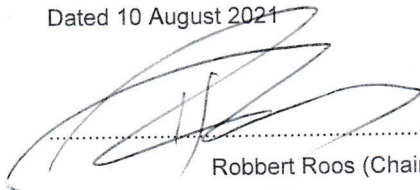
**Certificate by Members of Committee**

**Annual statements give true and fair view of financial performance and position of incorporated association**

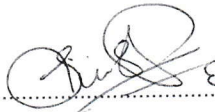
We, the Committee of the Leadership Plus Incorporated, certify that -

The statements attached to this certificate give a true and fair view of the financial performance and position of Leadership Plus Incorporated during and at the end of the financial year of the association ending on 30 June 2021.

Dated 10 August 2021



.....  
Robbert Roos (Chairperson)



.....  
Sirisha Pinnali (Treasurer)