



Leadership⁺ Plus

ANNUAL REPORT 2022



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Chairman's Report

I am pleased to introduce the 2022 Annual Report of Leadership Plus. This has been another year full of change in which we managed to continue providing an excellent level of advocacy and support to our clients. We have also continued the recruitment of new staff to keep up with the demand for our services.

Leadership Plus staff continued assisting individuals with their submissions to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. We have been working hard on trying to ensure Supported Decision Making is an inalienable and entrenched concept in NDIS advocacy by seeking that the Decision Support program funding is made permanent.

We are very pleased to have secured ongoing funding from the Commonwealth Department of Social Services for the National Disability Advocacy Program, the Decision Support program, the NDIS Appeals program, and funding for Disability Royal Commission advocacy. We have continued to provide self-advocacy support groups through funds from

the Victorian Department of Families, Fairness and Housing to support the health and wellbeing of carers.

The board has welcomed Ritika Soni, Christine Bigby, Ashleigh Pinto and Fiona Curry who further supplement the board's diverse range of skills. The board is thankful to Tiffany Vague and James Ryan who have left the board this year. They have been instrumental in ensuring Leadership Plus successfully navigated the myriad challenges brought about by the global pandemic.

As we look back over another year's work, I would like to congratulate our visionary CEO, Geoff Southwell, for his commitment and leadership. I also would like to express my gratitude to our incredibly capable team who ensured we provide high quality services to our clients in yet another difficult year. Finally, I would also like to acknowledge the marvellous contribution of all the Board members this year.

My best wishes to all members who continue to support Leadership Plus.

Robbert Roos
Chairperson

What the work of Leadership Plus means

A special thank you from a client:

I don't think I will ever be able to thank everyone who has helped me from Leadership Plus. From Giovanna Amato, Melanie Muir, Jo Kitch and apologies to anyone I haven't mentioned. The kindness and caring of your organisation helped me immensely. The amazing thing is I contacted your organisation at a very low point in my life, when the firm representing me made huge errors in a VCAT application against the TAC and has prejudiced certain decisions for future applications.

This turned out to be a blessing in disguise as I had two options - give up on life or look for alternatives to improve my life. I chose the second option and through this choice I found Leadership Plus who helped me to fight to improve myself and my life. When I say fight, I don't mean this literally, it's more improving what I have and getting the best out of myself. Leadership Plus found a new law firm to help me which is amazing because there is no

monetary value in this for them, but I will be forever grateful, and it showed me there are good people with dignity and honour which are undervalued in today's society.

I only realised how much of a difference Leadership Plus had made recently when I was in hospital quite unwell and that's when I normally reflect in a very unhealthy way about my previous law firm. I normally wonder if the correct information had been put in the VCAT application years ago I may have been able to have treatment then to avoid being in this situation now. I realised once I had recovered that for the first time in years, I didn't have any negative thoughts about my previous law firm and realised there was a real shift in my thinking and reasoning which allowed me to recover quicker than normal.

Leadership Plus has played a big part by linking me into groups like Brain Injury Matters and inviting me to take part of a great group putting forward suggestions to the Royal Commission into Violence, Abuse, Neglect, and Exploitation of People with Disability. During this group I felt totally out of my depth as I was quite unwell for most of

this process, but I still thoroughly enjoyed it and felt connected to likeminded people. Being part of this group made me feel useful for a small period of time which had a huge impact on my self-esteem and the flow on effects for my mental wellbeing. Meeting others in the group who have been involved in helping marginalised communities for a long time really helped me, and I hope, no strive to be able to do more of this in the future.

I had no idea that organisations like Leadership Plus existed and provided the surgery I'm having next week improves my pain, I hope I can be of assistance on a volunteer basis. I really want to help people in need. I can't thank Leadership Plus enough. Many thanks.

A person we had worked with recently sent us this unsolicited thank you. It is reproduced here with their permission

Chief Executive's Report

Continuing to reliably and consistently provide such a valuable and important service as disability advocacy during times when things are changing dramatically is no small accomplishment and we remain proud of what we've managed to do during the year in spite of continuing upheaval with lockdowns and changes to restrictions during the year. Due to the dedication of the team over the last twelve months we have continued to successfully manage diverse and complex client matters; adapt to new delivery challenges; hired several new people; and successfully completed a quality audit with flying colours.

Our main funding from the Department of Social Services has continued. We were pleased to be among those advocacy organisations who tendered for and won three-year funding for the National Disability Advocacy Program and for the NDIS Appeals Program, securing the main sources of our advocacy funding through to mid-2025. We were also pleased that both Decision Support pilot and Disability Royal

Commission advocacy funding were extended into 2023.

We have been energetically arguing that the Decision Support pilot program needs to be made a permanent feature of engagement with the NDIS, advocacy for people who need it, and that the goals of the NDIS can't be met for that group without an independent provider of that service. Whilst it's pleasing that Supported Decision Making as a concept is becoming more widely recognised and accepted, it's an area where there is a risk of acceptance in name only and it must be provided in a way which is professional, ethical and most importantly: independent. We remain hopeful that a permanent program is established from early 2023.

Our focus on the quality of service we provide also means we are very careful in our recruitment. Advocates are engaged in complex and difficult work where engagement with and compassion for clients are only parts of the range of skills needed for successfully working through advocacy issues. The employment climate and surging demand for services has meant that we spent a significant part

of the year recruiting and inducting staff and continuing to build the strength and skills of our great team.

We have continued to find ways to run our peer support groups for people with Acquired Brain Injury, thanks to some funding from the Victorian Department of Families, Fairness and Housing. As always, we're concerned that not enough people with ABI get access to the NDIS, and that the services outside the NDIS, that were supposed to be provided through funding such as the ILC grants, have failed to materialise to provide needed supports.

Systemic advocacy is always seeking to make actual changes to how people with disabilities experience and can live in the world and to make sure that services specific to people with disabilities function well and appropriately. Most of our work in this area has revolved around the NDIS and in particular the Appeals process, demand for which exploded during the year. Constant dripping will wear away a stone, and while there is a long way to go, it's pleasing that there are actual steps being taken to work on the backlog of cases going to appeal. We

continue to campaign, along with others in the sector, for fundamental improvement in the actual decision-making process in the NDIA, the internal review process and the conduct of the Administrative Appeals Tribunal process.

The Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability was extended during the latter part of 2021 and will conclude hearings in December 2022. We continued to work with individuals needing assistance with preparing submissions to the commission, which continues to be challenging and confronting work. We have also sought to help promote the Royal Commission with a video explaining its purpose and value to people with disabilities. To better understand the issues relevant to people with Acquired Brain Injury, we have conducted research with people with lived experience, informing the submission we will make on behalf of Leadership Plus and hopefully also assisting the Royal Commission to better understand the needs of people with ABI.

The Leadership Plus team is a delight to work with and I remain grateful and proud

every day to be a part of it and to be contributing to providing the great work that Leadership Plus delivers.

The dedication, focus and professionalism of the team and the work it does is a result not just of having great people but also thanks to the continuing work Melanie Muir does in training, developing and supporting the team, constant focus on our practice and how it can or should be improved, and a wealth of experience. The advocacy sector in Victoria also benefits enormously from Melanie's leadership through Disability Advocacy Victoria and the guidance DAV provides to the Disability Advocacy Resource Unit.

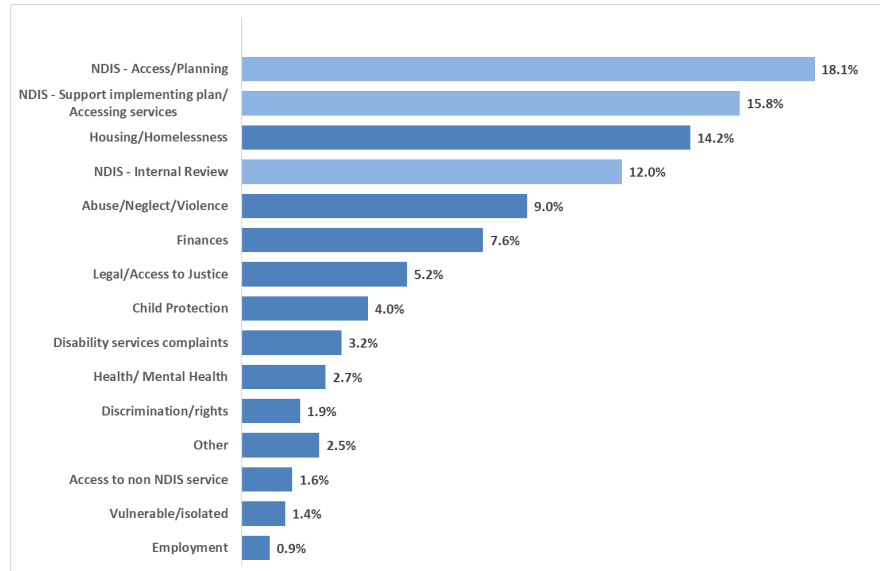
As always, the Leadership Plus board has continued to be a source of support, encouragement and advice during the year with the guidance of our Chair Robbert Roos. We have welcomed several new board members during the year, and I look forward to working with them, and am thankful for them volunteering their time and expertise to assist in guiding the organisation

Geoff Southwell
Chief Executive Officer

The 2021-2022 Year in Review

Individual Disability Advocacy

We advocated for 281 clients over the course of 2021-2022 with the support of the National Disability Advocacy Program funded by the Department of Social Services. We have had an average of 153 cases active at any one time during the year, and over 12,000 interactions with clients, their families and carers, support services, government services and other agencies ensuring the protection and upholding of our clients' rights. More than 48% of that activity is related to the NDIS, slightly less than last year's 55%. Much of this is attributable to having developed and

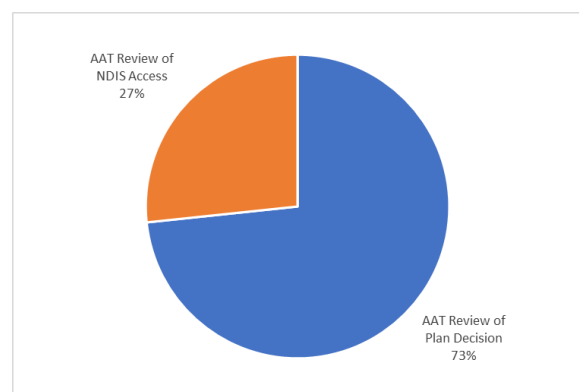


introduced Evidence Reviews for people engaging with the NDIS, which are shorter pieces of work but allow clients to make more informed decisions about next steps in pursuing matters with the NDIA.

Outside NDIS related matters, the three most common topics for advocacy were: Housing and Homelessness; Abuse, Neglect and Violence; and Finances. All of these remain significant issues for people with disabilities, and the growth in services through the NDIS has not diminished these issues.

NDIS Appeals

The last half of calendar 2021 saw a huge spike in people seeking to have National Disability Insurance Scheme decisions reviewed by the Administrative Appeals Tribunal. It's clear from analysis since then that this was caused by both the continuing trend of initial decisions that reduced plans and that the Participant Service Guarantee introduction of internal review time limits had, perversely, resulted in a much higher proportion of NDIS internal review decisions that were unchanged. It is fair to say the entire NDIS Appeals advocacy community were completely overwhelmed, and Leadership Plus, like most organisations, was forced to close intake and turn away clients needing support. The first half of calendar 2022 saw a return to more normal numbers, but the backlog of clients needing assistance remained at the end of June 2022.



We have assisted 45 people with NDIS matters during the year, with 19 gaining improvements to their plans. The NDIA and AAT continue to be very slow on Access matters and nearly half of the matters we worked on were still open at year end.

Assistance with AAT review of NDIS Access Decision

Still open at June 30 2022	42%
Withdrawn	33%
Referred to other service	17%
Other	8%

Assistance with AAT review of NDIS Plan Decision

Plan amended successfully	58%
Still open at June 30 2022	18%
Referred to other service	9%
Found support with other service	6%
Other	3%
Withdrawn	3%
No change to plan	3%

Decision Support

Awareness of the need for Supported Decision Making has grown considerably in the last few years, with legislative changes in guardianship law and more organisations becoming engaged in the practice. We were pleased that late in the year the DSS funding for the Decision Support pilot program was extended into 2022-23 and are hopeful that there will be a more permanent funding arrangement as a result of DSS evaluations of the reviews of the program which are currently underway. We remain concerned that the NDIA has proposed that it is appropriate for the agency to provide decision support services for participants in spite of the obvious conflict of interest for decision supporters that would result. We continue to campaign for expanded independent decision support services to be made available at a suitable scale to genuinely support the demand that has been demonstrated by the pilot and are hopeful that the Disability Royal Commission will make such a recommendation.

This year we have assisted 29 clients with a range of matters in engaging with the NDIS, ensuring that their ability to exercise their rights is not restricted because of limitations on expressing their will and preference in regard to their access, planning and implementation decisions.

Access	3
Implementation	20
Planning	4
Other	2
	29

Our monthly national online meeting with all the other decision support pilot organisations remains useful and valuable to all for comparing notes on changes to reporting to DSS, areas of practice, challenges with particular situation with clients and generally supporting all our learning in this developing area.

Disability Royal Commission

Since the establishment of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability we have been assisting people with preparing submissions to the commission and assisting in making decisions about whether to submit and how. We have supported 19 people preparing submissions during the year under this program.

During the year we recognised that many people with disabilities were not aware of the Commission, or may not have appreciated the value their submissions may bring to the Commission’s findings and recommendations. To assist with this, we produced a brief video with people with disabilities explaining the sorts of issues the Commission needs to hear about and the

value to people with disability of sharing their experience. This video was widely shared, and we believe significantly helped promote interest and awareness of the Royal Commission.

ABI self-advocacy groups

We continue to run a number of self-advocacy groups across Melbourne with the assistance of funding from the Victorian Department of Families, Fairness and Housing programs to support carers, with a mixture of face-to-face meetings and online during the changes in restrictions because of Covid-19 during the year.

Systemic advocacy and strengthening advocacy

Disability advocates are uniquely placed to see where there 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 created a position dedicated to policy and systemic advocacy to sharpen our focus on systemic issues and better coordinate our systemic activity. Our activity this year has included:

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

Prepared a submission on proposed changes to the NDIS Act, addressing positive and negative aspects of the changes.

In collaboration with Queensland Advocacy for Inclusion, developed a response to the NDIS discussion paper on Supported Decision Making, informed by our experience with the Decision Support Pilot. This addressed significant conflict of interest issues, the need for independence and the importance of SDM as a foundation for UNCRPD rights.

Assisted with preparation of a submission on the harm caused by the NDIA's lack of adherence to model litigant obligations

Conducted research and consultations around the specific risks and advocacy needs of people with Acquired Brain Injury, as part of developing a submission to the Disability Royal Commission

Case Study: Getting Max home

Helping Max return to his home after a stroke with the needed supports in place.

Max was a 55-year-old man with an acquired brain injury resulting from a stroke many years ago. From 2018-2020, Leadership Plus provided advocacy to Max regarding his wish (which eventually became a reality) to move from an aged care facility into an independent living unit in the community.

In late 2021, Max's NDIS support coordinator contacted the advocate to inform them that Max had had a second stroke and was in hospital. The prognosis was poor: he was not expected to survive for long, there was talk of palliative care and moving Max back into an aged care facility.

The latter was raised because of the Schedule 8 medication (morphine) being administered to manage his pain. Only an RN can do this, and Max's support providers did not have RNs on staff. Max was adamant he did not want to die in hospital or aged care and that if these were to be his last days, he wanted to go back home to die. 'Home' being his apartment he'd

been living in for 18 months by then.

Max was very clear on his wishes but what were his rights in this situation? This was where advocacy became involved again. There was no next of kin, no power of attorney, no will, and no formal guardian. The hospital social worker had little knowledge about his rights and was grateful for any information. The advocate sought advice from the Office of the Public Advocate and from a legal service who both confirmed it was absolutely Max's right to state his wish to die at home. However, it was up to the hospital and the NDIS to provide the supports so that he could do so.

Different legal requirements were in place in supported accommodation than if Max was being discharged from hospital into a conventional family home environment. Family members could be trained to administer a Schedule 8 drug, but there was different liability in supported accommodation. The hospital's palliative care nurse said it was likely that an aged care facility would be where Max ended his days. The odds were not looking good. How could Max end up back in aged care when there had been

so much work done to get him out of that system?

But Max wasn't ready to depart this world just yet. In late November 2021, he shocked everyone by starting to recover. It wasn't long before he was moved to rehab and with clinical recommendations for a return home, but with increased supports. It took another three months of negotiating with the NDIA about adequately funding Max's return to community living. More than sixty file notes documented the to-ing and fro-ing between advocate and long-suffering support coordinator, NDIS complex planner, occupational therapist, wound care nurse, accommodation site manager, hospital social worker, and many others, all working as best they could to get Max out of hospital and back into his home. Max returned home in April 2022.

Treasurer's Report

Audited income for the financial year 2021-22 totalled \$ 1,540,257 (\$1,710,165 in 2020-2021) and expenditure totalled \$1,551,161 (\$1,422,205 in 2020-2021). Leadership Plus reported a net deficit of \$10,904 for the current financial year 2021-22. Last year, we reported a considerable surplus (\$287,960 in 2020-21), primarily owing to treatment of grants as per Accounting Standards. The Accounting Standards require us to treat all grant funding as fully earned in the year of receipt, even though some portion of the grants may be required by funders to be spent in the following year(s).

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.

We had additional programs funding peer support and self-advocacy groups for

people with Acquired Brain Injury supported by the Transport Accident Commission and by the Victorian Department of Families, Fairness and Housing. These activities were run successfully despite delays and challenges due to COVID-19.

Leadership Plus has continued to manage finances successfully, notwithstanding the challenges of moving in and out of lockdowns, changes to work restrictions and predominantly working from home. As always, the organisation is seeking to develop new sources of funding and partnerships which complement the primary disability advocacy service.

Sirisha Pinnali
Treasurer

Staff 2021 - 2022

Andreas Cassinides	Individual Advocate
Tehreem Chaudhry	Policy Officer
Giovanna Cusmano	Individual Advocate /Program Coordinator /Administration
Saskia Doherty	Individual Advocate
Jean Ellerby-Mutu	Advocate / Decision Supporter
David Haar	Intake Advocate
Maddy Holland-King	NDIS Appeals Advocate
Paul Hume	Individual Advocate
Simon Judd-Mole	Individual Advocate/ Royal Commission
Leith Kenney	Individual Advocate
Jo Kitch	Administration Officer
Kate McDonald	Advocate / Decision Supporter
Leigh Meyer	Individual Advocate
Melanie Muir	Advocacy Operations Manager
Erin O'Brien	Individual Advocate
Amanda Roe	Individual Advocate
Geoff Southwell	Chief Executive Officer
Qia Sun	Individual Advocate
Lara Wallis	Project Support Worker
Stephen Wildsmith	NDIS Appeals Advocate

Leadership Plus Incorporated – 2021-2022 Financial Statements

Leadership Plus Incorporated

Financial Statements

For the Year Ended 30 June 2022

Leadership Plus Incorporated

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For the Year Ended 30 June 2022

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Leadership Plus Incorporated

Committee's Report For the Year Ended 30 June 2022

The committee members submit the financial report of the Association for the financial year ended 30 June 2022.

Committee members

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

Names	Position	Appointed/Resigned
Robbert Roos	Chairperson	
James Ryan		Resigned 4 April 2022
Satu Aho		
John Evans	Deputy Chairperson	
John Wakefield OAM		Resigned 12 November 2021
Tiffany Vague	Secretary	Resigned 17 June 2022
Sirisha Pinnali	Treasurer	
Christine Bigby		Appointed 22 February 2022
Ritika Soni	Secretary	Appointed 2 May 2022

All committee members held office for the entire period of this report, unless otherwise stated.

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/(loss) of the Association for the financial year amounted to \$ (10,904) (2021: \$ 287,960).

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 2022**

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 9/11/22

Leadership Plus Incorporated

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2022

	Note	2022 \$	2021 \$
INCOME			
Grant income	4	1,525,282	1,659,770
Interest received		269	395
Gain on sale of plant and equipment		12,555	-
Other income		2,151	-
Government Stimulus - Cashflow Boost		-	50,000
Total income		1,540,257	1,710,165
EXPENDITURE			
Accounting & bookkeeping fees		(31,848)	(28,873)
Administration expenses		(5,017)	(5,161)
Advertising & recruitment		(19,744)	(1,133)
Depreciation & amortisation		(11,595)	(6,918)
Employee remuneration costs		(1,282,294)	(1,223,602)
Equipment		(6,335)	-
Insurance		(11,553)	(8,975)
IT expenses		(41,464)	(29,829)
Meeting expenses		(848)	(71)
Memberships & subscriptions		(3,117)	(12,015)
Motor vehicle expenses		(2,370)	(1,180)
Occupancy costs		(51,019)	(40,916)
Promotions & events		(516)	(302)
Printing and stationary		(2,543)	(2,224)
Professional fees		(47,312)	(27,704)
Staff & development costs		(14,315)	(9,579)
Telephone and internet		(18,483)	(15,533)
Travel expenses		(788)	(8,190)
Total expenditure		(1,551,161)	(1,422,205)
Profit from continuing operations		(10,904)	287,960
Other comprehensive income		-	-
Total comprehensive income for the year		(10,904)	287,960

The accompanying notes form part of these financial statements.

Leadership Plus Incorporated

Statement of Financial Position
30 June 2022

	2022	2021
Note	\$	\$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	595,422	591,574
Trade and other receivables	5 4,338	7,655
Prepayments	8,160	17,963
TOTAL CURRENT ASSETS	<u>607,920</u>	617,192
NON-CURRENT ASSETS		
Plant and equipment	6 23,915	26,799
Intangible assets	7 20,884	22,865
TOTAL NON-CURRENT ASSETS	<u>44,799</u>	49,664
TOTAL ASSETS	<u><u>652,719</u></u>	<u>666,856</u>
LIABILITIES		
CURRENT LIABILITIES		
Trade and other payables	8 84,033	85,254
Short-term provisions	3,177	-
Employee benefits	10 174,037	136,601
Contract liability	9 -	36,355
TOTAL CURRENT LIABILITIES	<u>261,247</u>	258,210
NON-CURRENT LIABILITIES		
Employee benefits	10 5,056	11,326
TOTAL NON-CURRENT LIABILITIES	<u>5,056</u>	11,326
TOTAL LIABILITIES	<u>266,303</u>	269,536
NET ASSETS	<u><u>386,416</u></u>	<u>397,320</u>
EQUITY		
General Reserves	11 198,869	222,617
Accumulated surplus	187,547	174,703
TOTAL EQUITY	<u><u>386,416</u></u>	<u>397,320</u>

The accompanying notes form part of these financial statements.

Leadership Plus Incorporated

Statement of Changes in Equity
For the Year Ended 30 June 2022

2022

	Accumulated Surplus	General Reserves	Total
	\$	\$	\$
Balance at 1 July 2021	174,703	222,617	397,320
Accumulated Surplus during the year	(10,904)	-	(10,904)
Transfers to retained earnings from general reserves	23,748	(23,748)	-
Balance at 30 June 2022	187,547	198,869	386,416

2021

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

The accompanying notes form part of these financial statements.

Leadership Plus Incorporated

Statement of Cash Flows For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Government Grants	1,640,186	1,764,354
Payments to suppliers and employees	(1,642,432)	(1,533,543)
Interest received	269	395
Net cash provided by operating activities	17 <u>(1,977)</u>	<u>231,206</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of plant and equipment	27,727	-
Purchase of plant and equipment	6 (21,902)	(5,717)
Purchase of intangible assets	7 -	(22,865)
Net cash used by investing activities	<u>5,825</u>	<u>(28,582)</u>
Net increase in cash and cash equivalents held	3,848	202,624
Cash and cash equivalents at beginning of year	<u>591,574</u>	<u>388,950</u>
Cash and cash equivalents at end of financial year	<u>595,422</u>	<u>591,574</u>

The accompanying notes form part of these financial statements.

Leadership Plus Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

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 2022 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 18 October 2022.

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.

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 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 lease 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.

(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:

Leadership Plus Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies continued

(c) Revenue continued

Revenue from contracts with customers continued

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.

Leadership Plus Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2022

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.

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

Fixed asset class	Depreciation rate
Furniture, Fixtures and Fittings	33%
Motor Vehicles	20%
Computer Equipment	33%

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.

Leadership Plus Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies continued

(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.

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:

Leadership Plus Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies continued

(f) Financial instruments continued

- 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).

Impairment of financial assets

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

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies continued

(f) Financial instruments continued

Impairment continued

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 2022

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.

Leadership Plus Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

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.

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.

Leadership Plus Incorporated

Notes to the Financial Statements
For the Year Ended 30 June 2022

4 Grant income

	2022	2021
	\$	\$
DSS: NDAP funding	661,018	659,067
DSS: NDIS Appeals funding	187,866	241,729
DHHS: Office for disability funding	40,855	-
DSS: Decision support funding	273,240	270,000
DSS: DRC advocacy support	342,920	387,915
DHHS: Advocacy futures	-	61,553
TAC: Tele-Social project	19,383	39,506
Total grant income	<u>1,525,282</u>	<u>1,659,770</u>

5 Trade and Other Receivables

Trade receivables	2,008	115
GST receivable	2,330	-
ATO Integrated Client Account	-	7,540
Total trade and other receivables	<u>4,338</u>	<u>7,655</u>

Leadership Plus Incorporated

Notes to the Financial Statements
For the Year Ended 30 June 2022

6 Plant and equipment

	2022	2021
	\$	\$
Furniture, fixtures and fittings		
At cost	39,059	37,427
Accumulated depreciation	(33,318)	(28,320)
Total furniture, fixtures and fittings	<u>5,741</u>	<u>9,107</u>
Motor vehicles		
At cost	-	21,904
Accumulated depreciation	-	(4,212)
Total motor vehicles	<u>-</u>	<u>17,692</u>
Computer equipment		
At cost	20,270	-
Accumulated depreciation	(2,096)	-
Total computer equipment	<u>18,174</u>	<u>-</u>
Total plant and equipment	<u><u>23,915</u></u>	<u><u>26,799</u></u>

(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:

	Furniture, Fixtures and Fittings	Motor Vehicles	Computer Equipment	Total
	\$	\$	\$	\$
Year ended 30 June 2022				
Balance at the beginning of year	9,107	17,692	-	26,799
Additions	1,632	-	20,270	21,902
Decreases	-	(15,172)	-	(15,172)
Depreciation expense	(4,998)	(2,520)	(2,096)	(9,614)
Balance at the end of the year	<u><u>5,741</u></u>	<u><u>-</u></u>	<u><u>18,174</u></u>	<u><u>23,915</u></u>
Year ended 30 June 2021				
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)
Balance at the end of the year	<u><u>9,107</u></u>	<u><u>17,692</u></u>	<u><u>-</u></u>	<u><u>26,799</u></u>

Leadership Plus Incorporated

Notes to the Financial Statements
For the Year Ended 30 June 2022

7 Intangible Assets

	2022	2021
	\$	\$
Computer software		
Cost	22,865	-
Accumulated amortisation and impairment	(1,981)	-
Net carrying value	20,884	-
Work in progress -computer software		
At cost	-	22,865
Total work in progress - computer software	-	22,865
Total intangible assets	20,884	22,865

(a) Movements in carrying amounts of intangible assets

	Computer software	Work in progress - computer software	Total
	\$	\$	\$
Year ended 30 June 2022			
Balance at the beginning of the year	-	22,865	22,865
Transfers	22,865	(22,865)	-
Amortisation	(1,981)	-	(1,981)
Closing value at 30 June 2022	20,884	-	20,884
Year ended 30 June 2021			
Balance at the beginning of the year	-	-	-
Additions	-	22,865	22,865
Closing value at 30 June 2021	-	22,865	22,865

Leadership Plus Incorporated

Notes to the Financial Statements
For the Year Ended 30 June 2022

8 Trade and Other Payables

	2022	2021
	\$	\$
Trade payables	12,301	17,477
GST payable	-	17,003
Accrued expenses	22,451	14,160
Wages payable	2,848	-
Salary sacrifice payable	6,552	1,152
PAYGW payable	25,918	24,500
Superannuation payable	13,963	10,962
Total trade and other payables	84,033	85,254

9 Contract Liability

DFFH: Supporting Carers	-	36,355
Total contract liability	-	36,355

10 Employee Benefits

CURRENT		
Long service leave	64,093	62,738
Annual leave	109,944	73,863
Total current employee benefits	174,037	136,601
NON-CURRENT		
Long service leave	5,056	11,326
Total non current employee benefits	5,056	11,326

11 General Reserves

Royal Commission		
Opening balance	183,390	-
Transfers into reserve	-	183,390
Transfers out of reserve	(43,952)	-
Total royal commission	139,438	183,390
Decision Support		
Opening balance	39,227	-
Transfers into reserve	20,204	39,227
Total decision support	59,431	39,227
Total general reserves	198,869	222,617

Leadership Plus Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

11 General Reserves continued

11 General Reserves continued

(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

	2022	2021
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	14,273	13,957
Total operating leases	14,273	13,957

An operating lease has been taken out for the organisation's building. Amounts disclosed above are inclusive of GST. During the 2022 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	122,872	126,835
Long-term benefits	12,117	11,966
Total remuneration paid	134,989	138,801

Other key management personnel transactions

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

Leadership Plus Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2022

14 Auditors' Remuneration

	2022	2021
	\$	\$
Remuneration of the auditor, J.P. Hardwick & Associates, for:		
- Statutory audit of General Purpose Financial Statements	2,625	2,625
Total auditors' remuneration	2,625	2,625

15 Contingencies

In the opinion of the Board, the Association did not have any contingencies at 30 June 2022 (30 June 2021: 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:

Surplus for the year	(10,904)	287,960
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation and amortisation	11,595	6,918
- net gain on disposal of property, plant and equipment	(12,555)	-
Changes in assets and liabilities:		
- decrease/(increase) in trade and other receivables	13,120	(4,135)
- increase/(decrease) in trade and other payables	(1,221)	22,390
- decrease in deferred income	(36,355)	(104,244)
- increase in employee benefits	34,343	22,317
Cashflow from operations	(1,977)	231,206

Leadership Plus Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

18 Events after the end of the Reporting Period

The financial report was authorised for issue on 18 October 2022 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

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 2022, 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 2022 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.



18/10/2022

.....
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 2022.

Dated 18 October 2022



.....
Robbert Roos (Chairperson)



.....
Sirisha Pinnali (Treasurer)