



# Leadership<sup>+</sup> Plus

ANNUAL REPORT 2023

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## Chairman's Report

I am pleased to introduce the 2023 Annual Report of Leadership Plus. This has been an eventful year in which we saw the Royal Commission into Violence, Abuse, Neglect, and Exploitation of People with Disability hand down its final report. We have worked hard to ensure our clients are supported in making submissions to the Commission. We look forward to working on the implementation of the recommendations of the Commission.

Sadly, funding for the Decision Support Pilot has not been extended. Supported Decision Making is a key element of our advocacy approach, and we will continue to rely on it in our practice and advocate for wider acceptance of SDM, and remain concerned about the NDIS supporting decisions involving the agency.

We have continued to see high demand for our advocates to support individuals including for NDIS appeals. Further, we have remained committed to systemic advocacy for people with disabilities including helping to positively shape the policies

surrounding the NDIS, and AAT appeals.

We had high hopes for the Independent Expert Review initiative but, unfortunately, did not lead to the resolution of as many NDIS appeals as was hoped for. Our clients continue to experience delayed access to services, lots of bureaucracy and long wait times.

We are very pleased to continue to receive funding from the Commonwealth Department of Social Services for the National Disability Advocacy Program, and the NDIS Appeals program, and look forward to those services expanding should the Royal Commission recommendations be adopted.

The board is proud of its new strategic direction for 2023-2026 which sets the tone for the growth and focus of Leadership Plus into the future. Some of the identified priorities include enhancing our advocacy services, promoting and developing decision support and related services, and building and maintaining our reputation and alliances.

The board is thankful to John Evans who after many years on the board has

resigned. He has been instrumental in guiding us through the COVID-19 pandemic and shaping our organisational vision. I would like to acknowledge the expertise, skills and commitment of all the Board members this year.

On behalf of the Board, I would like to thank our remarkable team, who are not only passionate but also unrelenting in providing a diversity of high-quality services to our clients. I would also like to voice our ongoing gratitude to our hard-working CEO, Geoff Southwell.

Finally, I want to thank all our members who keep supporting Leadership Plus.

**Robbert Roos**  
Chairperson

## What the work of Leadership Plus means

### *A selection of comments from clients:*

*"But I'm writing to you about another matter... Erin, the advocate. I want you to know what an amazing advocate she is. Not only a sweet, kind and funny woman but she has the most perfect nature for a delegate! She has made me feel so comfortable and confident when speaking to her or sharing my issues and is always so patient when I'm anxious or nervous about certain matters. Erin always has the information that I ask of her and if she hasn't...she comes back to me quickly with a reply ...after "checking with her colleagues" I really respect her honesty and care. I am not sure whose ears I should be relaying this information to David (intake worker), but please make sure that the woman is acknowledged for being so wonderful at her job and a credit to Leadership Plus. In fact you have all been so good to me since I picked up the phone and called you. Thank you for your care and service....I will recommend you to everyone that needs the perfect advocates!"*

*"We are writing to express our deep appreciation to Leadership Plus. Since we contacted Leadership Plus, we have received lots of important information and help that allow me to understand NDIS' s process and our situation much better, finally based on your instruction. We prepared documents and AAT conference. We are now pleased to let you know that NDIS has accepted our requests we received funding. Special Thank you to David who contacted us initially and arranged everything for us. Special Thank you for Leith who provided such a detailed review and provided very detailed instruction on what we should prepare. The information was very accurate and exactly what NDIA asked for. Special Thank you for Giovanna to arrange before conference meeting with Amanda. Special Thank you for Amanda who provided very detailed instruction on how I should talk during the conference which was so useful that gave me more confident."*

*"This was simply amazing help! Thank you! It had been a JOURNEY, not just a submission.*

*The final result is magically cohesive, reflective of the years, which are so skilfully compacted into these few pages.*

*I see a unique story born from the long and, at the same time, short, hours of our discussions. These conversations taught me to think of our entire life structures and focus on the very essence of our experience. The extracts from the submission can be used to let new support workers, specialists and SUPPORTED accommodation staff to learn the most important aspect of our family's experience.*

*You always found the time, put up with my frequent changes, and at times, depressed mumbling. You were supportive, patient and focused. It helped my confidence and knowledge that the submission is a very important document helping so many people."*

## Chief Executive's Report

Every year in disability advocacy presents its own unique challenges, and this year has had its fair share, but it's gratifying that we have continued to provide a reliable, professional and quality service to our clients.

We have continued to provide programs supported by funding from the Department of Social Services, primarily the National Disability Advocacy Program and NDIS Appeals.

The Decision Support Pilot, commenced in 2018 and extended through to June 2023 has sadly not been extended. Conducting this pilot has been a huge privilege for Leadership Plus and we have learned a great deal about the conduct and importance of Supported Decision Making along the way. This experience informs our views about how Decision Support is a vital component of any system that engages with people with cognitive and communication challenges, and that such support be completely independent.

The National Disability Insurance Agency has released a Supported Decision Making policy, which while recognising that

service providers have inherent conflicts of interest in supporting decisions, fails to see such conflict in the NDIA providing such support. The NDIA has taken over clients previously supported by pilot providers like Leadership Plus, and is expected to provide support in future, in spite of this conflict. We have campaigned, along with the other providers, for services such as those provided in the pilot, to be continued at least until reviews of the pilot were complete and the Disability Royal Commission released its findings but had no success in changing the decision.

We continue to seek ways to promote both the concept of Supported Decision Making, and our capacity to provide a professional, capable and independent Decision Support service. We are pleased to be conducting a pilot program with the Office of the Public Advocate supporting people making decisions who might otherwise be subject to guardianship. We hope to conduct more activity of this type in future.

The Royal Commission into Violence, Abuse, Neglect, and Exploitation of People with Disability concluded its hearings in December 2022.

We continued to assist individuals in the challenging and confronting work of preparing submissions for the commission and look forward to the Commission's findings.

The NDIS Appeals program, where we assist people with challenging NDIS decisions before the Administrative Appeals Tribunal, was swamped throughout 2021-2022 and demand remained high in the last year. The NDIA and DSS initiated the Independent Expert Review (IER) process to attempt to reduce the backlog, and Leadership Plus were among the organizations given funding in late calendar 2022 to provide support – but only for the period January-June 2023, with no extensions permitted. In spite of it being challenging to recruit, induct and train quality candidates for such important work for such a limited time, we were successful in developing the team necessary. The IER program did not, however, produce the numbers of clients anticipated, in spite of all agencies involved responding to ensure capacity to deliver. While it did not dramatically reduce the backlog, it is fair to say that both IER and changes in direction inside the NDIA have made a difference to

the conduct of AAT matters, with improvements in time and responsiveness in dealing with these matters.

We have continued to engage in significant systemic advocacy activity, both in our own right and in collaboration with other disability advocacy organisations to help inform policy around the NDIS, Appeals and the AAT, as well as continuing to be part of collaborations that advance the interests of people with disability.

While we often do not see systemic advocacy result in significant change, our individual advocacy makes changes to people's lives every day, and even when we can't achieve everything a person is seeking, it's always rewarding to know that more has been accomplished than might have been the case, and clients at least know that their rights have been supported. It is a privilege to be working with such a dedicated, capable team and to contribute to delivering such a necessary independent service.

The team is ably led, trained and motivated by Melanie Muir with caring oversight and with a constant focus on improving the capacity to deliver service, the quality

of the service and holding the rights and experience of people with disability paramount.

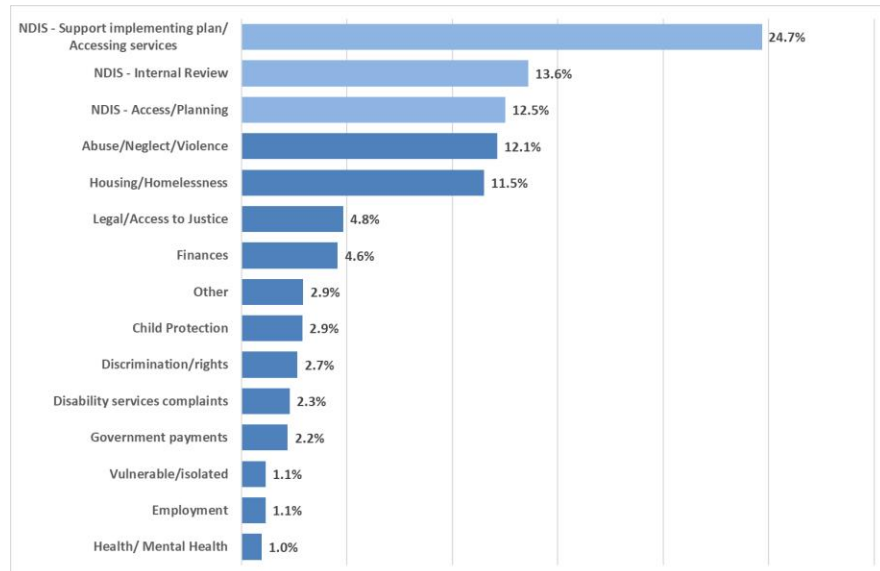
The board has continued to be a source of encouragement and support throughout the year, and I'm grateful for their leadership and insights, supporting the great work we do.

Geoff Southwell  
Chief Executive Officer

## The 2022-2023 Year in Review

### Individual Disability Advocacy

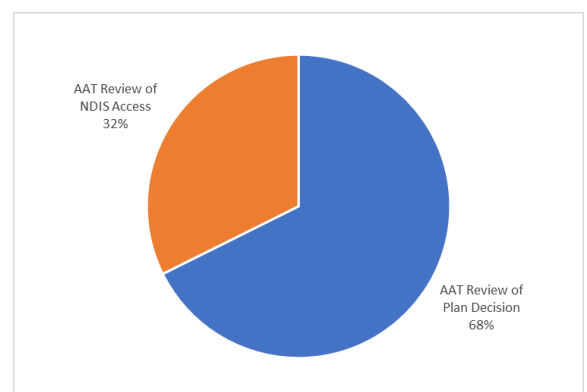
We advocated for 279 clients over the course of 2023 with the support of the National Disability Advocacy Program funded by the Department of Social Services, with an average of 146 cases active at any one time. We had over 8,000 interactions with clients, their families and carers, support services, government services and other agencies ensuring the protection and upholding of our clients' rights. 51% of that activity is related to the NDIS, principally work related to implementing plans and accessing services.



Outside NDIS related matters, matters concerning Abuse, Neglect and Violence was the most common for the first time – a worrying development while we all wait for the results of the Royal Commission into that very area. The next most common issues were: Housing and Homelessness; then Legal or Access to Justice. 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 huge spike in demand for NDIS Appeals in 2021/2022 and new NDIS leadership led to some changes in this area. The NDIA legal team made significant changes in their approach to handling cases: training more internal lawyers to reduce reliance on external firms and engaging more directly with advocates and clients to resolve matters more quickly and effectively. DSS and the NDIA also initiated the Independent Expert Review process, appointing a panel of experts to review cases and make recommendations to the NDIA for resolution. Leadership Plus, along with many of the Appeals advocates around the country, were funded to provide advocacy support for IER for the period January to June 2023. In spite of quite short notice, the challenge of hiring and training qualified people and the limited longevity of the program, we successfully hired additional staff to provide that support. The actual allocation of cases to the IER program was largely controlled by the NDIA, and we and the wider sector actually ended up handling very few IER cases.....





We assisted 34 clients appealing NDIS decisions to the Administrative Appeals Tribunal during the year, the majority appealing decisions on the content of their plan. Access decisions continue to be slow and the NDIA legal teams who manage access requests have not been as quick to improve decision times as those handling planning decisions, and more of those cases remain unresolved, although generally a higher proportion of access cases are successful.

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

Still open at June 30 2023	45%
Achieved Access	36%
Referred to other service	9%
Withdrawn	9%

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

Plan amended successfully	61%
Still open at June 30 2023	26%
Withdrawn	13%

**Decision Support**

In spite of considerable lobbying and much work to try to make it permanent, The Decision Support Pilot program was confirmed to finish in June 2023. Leadership Plus participated in the external evaluation commissioned by DSS into the program, and assisted the evaluation to better understand and work with the specific needs of clients in the program during the evaluation. It is clear that the approach that Leadership Plus took to the program, developing a comprehensive methodology for establishing and understanding clients’ communication patterns and needs, had led to Leadership Plus working with clients with greater communication and cognition challenges than some other pilot agencies around the country.

This year we supported 22 clients with their engagement with the NDIS, three with planning decisions and 19 working on implementing their plans.

It remains obvious there is a significant cohort of people engaging with the National Disability Insurance Agency need completely independent decision support services while working on access to the scheme, developing their plans and implementing the resulting plans, and that continuity of decision support which allows them to express their will and preference is fundamental to delivering choice and control.

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.

**Disability Royal Commission**

Since the establishment of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability in April 2019 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 22 people preparing submissions during the final year of the program to June 2023.

Given the enormous range of issues brought to light during the Royal Commission, we look forward to the findings of the Commission later in 2023.

**Systemic advocacy and strengthening advocacy**

As always, our individual advocacy activity brings lots of systemic issues to our attention and provides focus to improving the systems of supports and protections against abuse and denial of human rights. Our activity this year has included:

**A submission on Effectiveness of the NDIA’s Management of Assistance with Daily Life Supports**, highlighting the issues in planning

Membership and representation on the board of **Disability Advocacy Network Australia**, which helps to coordinate the voice of



decisions and ineffective management of conflict of interest and fraud risks.

A submission to the **Disability Royal Commission on the experience of people living with Acquired Brain Injury and risk of violence, abuse, neglect and exploitation**, including a standalone report titled **Hear My Voice** based on consultations with people with Acquired Brain Injury around the specific **risks faced by them and their advocacy needs**.

In collaboration with national agencies across Australia responsible for delivering the Decision Support Pilot, drafted a **letter to Minister Shorten and Amanda Rishworth regarding Cessation of the Pilot**, raising concerns around the inherent conflict of interest created by giving the NDIA this role and urging the ministers to defer any decision on the Pilot until findings from external evaluation and the Disability Royal Commission are available.

Contributed to and endorsed a submission on **Administrative Review reform for development of a new federal administrative review body** by DANA.

Developing a **Policy position paper on Supported Decision Making** informed by our experience with the Decision Support Pilot highlighting our position on the significant conflict of interest issues, the need for independence and the importance of SDM as a foundation for UNCRPD rights.

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 to compare notes, identify emerging issues and provide mutual support for those supporting AAT applicants. This group was superseded by a national **NDIS Appeals Systemic group**, where appeals advocates provide mutual support and a communication channel with the NDIA legal team and the AAT.

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

## Case Study: Aesha's Story

Aesha is a 25 year old woman with an amputated right limb which was the result of a landmine accident. Leadership Plus has been working with Aesha for over 2 years assisting her appealing her NDIS plan at the AAT and addressing unprofessional conduct by an occupational therapist during an independent assessment.

Aesha was seeking the following additional reasonable and necessary supports under her NDIS plan:

- An additional 4 hours of support worker assistance per day
- Funding to undertake driving lessons

The advocacy strategy was to collect all relevant evidence with an emphasis on client's unique circumstances that warrant extra support. This included collating support worker statements, evidence from client's occupational therapist and providing a schedule of supports. We also took a collaborative approach with the NDIA where Aesha agreed to undertake an independent OT assessment arranged by the NDIA. Additionally, we decided that if Aesha's AAT appeal were to be unsuccessful, we would explore alternative approaches such as lodging

another change of circumstances.

A hostile approach taken by the NDIA made it difficult to take a collaborative approach. The NDIA repeatedly kept asking for additional evidence and were unconvinced that Aesha truly needed extra support. Another challenge was that as Aesha is a single parent, the appeals process took a significant toll on her mental health which caused her to withdraw from the AAT.

While the AAT appeal was unsuccessful, one outcome that was able to be achieved through this was that we were able to explore an alternative approach in lodging a change of circumstance and starting the process of seeking extra support afresh.

Prior to the assessment, it was made clear that Aesha would require an interpreter and the NDIA confirmed this had been arranged. On the day, the OT said she was unaware of this, and insisted the assessment proceed. During the assessment, the OT questioned why Aesha had decided to have children while having a disability.

Advocacy addressed the unprofessional conduct, lodging a complaint against the OT through the service provider and AHPRA.

Clear racism and bias against parents with disabilities compromised the

assessment and took a significant toll on Aesha's mental health.

We were able to achieve an outcome, successfully making a complaint through AHPRA, which found that the OT had acted outside their role, resulting in AHPRA placing a condition on their license. The OT has also decided they will not undertake any more NDIS related assessments in the future.

This case was a lesson in how systemic prejudices can be extremely detrimental to individuals. These prejudices related to the client's disabilities and also their race and parenthood. This reflects the effect of intersectionality on the lives of people with disabilities.

Another important lesson lay in resilience and perseverance. Despite the client facing unreasonable challenges, they still believe in the supports that they need and will continue to fight for them even after the appeal has been withdrawn. Our clients, the people with disabilities, are really the drivers of their own case.

## Treasurer's Report

Audited income for the financial year 2022-23 totalled \$1,867,516 (\$1,540,257 in 2021-2022) and expenditure totalled \$1,744,534 (\$1,551,161 in 2021-2022). Leadership Plus reported a net surplus of \$122,982 for the current financial year 2022-23 (Deficit of \$10,904 in 2021-2022). This is a result of underspends in some grants, which remain obligations for us to spend in the coming financial year. 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).

While it is regrettable that the Decision Support and Royal Commission programs are no longer funded, the Department of Social Services (DSS) continues to be our largest funder with substantial funding from the National Disability Advocacy Program (NDAP) and the NDIS Appeals program. We are grateful to DSS for their ongoing support for these programs.

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 2022 - 2023

Aasma Chougle	Individual Advocate
Amanda Roe	Individual Advocate
David Haar	Intake Advocate
Erin O'Brien	Individual Advocate
Geoff Southwell	Chief Executive Officer
Giovanna Cusmano	Individual Advocate /Program Coordinator
Jean Ellerby-Mutu	Advocate / Decision Supporter
Jo Kitch	Administration Officer
Karly Noonan	Individual Advocate
Kate McDonald	Advocate / Decision Supporter
Leigh Meyer	Individual Advocate
Leith Kenney	Individual Advocate
Melanie Muir	Advocacy Operations Manager
Qia Sun	Individual Advocate
Saskia Doherty	Individual Advocate
Simon Judd-Mole	Individual Advocate/ Royal Commission
Tehreem Chaudhry	Policy Officer
Amy Joyce	Individual Advocate – IER
Eloise Cole	Individual Advocate – IER
Emily Broadbent	Individual Advocate – IER
Kate Clarke	Individual Advocate – IER

## **Leadership Plus Incorporated – 2022-2023 Financial Statements**

# **Leadership Plus Incorporated**

## **Financial Statements**

**For the Year Ended 30 June 2023**

# Leadership Plus Incorporated

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## Leadership Plus Incorporated

# Committee's Report

## For the Year Ended 30 June 2023

The committee members submit the financial report of the Association for the financial year ended 30 June 2023.

### Committee members

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

<b>Names</b>	<b>Position</b>	<b>Appointed/Resigned</b>
Robbert Roos	Chairperson	
Satu Aho	Vice Chairperson	
Ritika Soni	Secretary	
Sirisha Pinnali	Treasurer	
John Evans		
Christine Bigby		
Fiona Curry		Appointed 19 July 2022
Ashleigh Pinto		Appointed 6 October 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 \$ 122,982 (2022: \$ (10,904)).

### 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 2023**

**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

SP

Sirisha Pinnali: .....  
Treasurer

Nov 2, 2023

Dated.....

## Leadership Plus Incorporated

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
<b>INCOME</b>			
Grant income	4	1,864,961	1,525,282
Interest received		318	269
Gain on sale of plant and equipment		-	12,555
Other income		2,237	2,151
<b>Total income</b>		<b>1,867,516</b>	<b>1,540,257</b>
<b>EXPENDITURE</b>			
Accounting & bookkeeping fees		(32,839)	(31,848)
Administration expenses		(2,464)	(5,017)
Advertising & recruitment		(877)	(19,744)
Depreciation & amortisation		(19,524)	(11,595)
Employee remuneration costs		(1,468,062)	(1,282,294)
Equipment		(3,422)	(6,335)
Insurance		(12,240)	(11,553)
IT expenses		(61,129)	(41,464)
Meeting expenses		(4,168)	(848)
Memberships & subscriptions		(4,369)	(3,117)
Motor vehicle expenses		-	(2,370)
Occupancy costs		(47,418)	(51,019)
Promotions & events		(2,281)	(516)
Printing and stationary		(1,353)	(2,543)
Professional fees		(54,038)	(47,312)
Staff & development costs		(8,492)	(14,315)
Telephone and internet		(19,475)	(18,483)
Travel expenses		(2,383)	(788)
<b>Total expenditure</b>		<b>(1,744,534)</b>	<b>(1,551,161)</b>
<b>Profit from continuing operations</b>		<b>122,982</b>	<b>(10,904)</b>
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<b>122,982</b>	<b>(10,904)</b>

The accompanying notes form part of these financial statements.

## Leadership Plus Incorporated

### Statement of Financial Position

30 June 2023

	2023	2022
Note	\$	\$
<b>ASSETS</b>		
CURRENT ASSETS		
Cash and cash equivalents	686,223	595,422
Trade and other receivables	5 7,217	4,338
Prepayments	10,048	8,160
TOTAL CURRENT ASSETS	<u>703,488</u>	607,920
NON-CURRENT ASSETS		
Plant and equipment	6 19,734	23,915
Intangible assets	7 15,634	20,884
TOTAL NON-CURRENT ASSETS	<u>35,368</u>	44,799
TOTAL ASSETS	<u>738,856</u>	652,719
<b>LIABILITIES</b>		
CURRENT LIABILITIES		
Trade and other payables	8 63,229	84,033
Short-term provisions	-	3,177
Employee benefits	9 160,317	174,037
TOTAL CURRENT LIABILITIES	<u>223,546</u>	261,247
NON-CURRENT LIABILITIES		
Employee benefits	9 5,912	5,056
TOTAL NON-CURRENT LIABILITIES	<u>5,912</u>	5,056
TOTAL LIABILITIES	<u>229,458</u>	266,303
NET ASSETS	<u>509,398</u>	386,416
<b>EQUITY</b>		
General Reserves	10 319,915	198,869
Accumulated surplus	189,483	187,547
TOTAL EQUITY	<u>509,398</u>	386,416

The accompanying notes form part of these financial statements.

Leadership Plus Incorporated

**Statement of Changes in Equity**  
For the Year Ended 30 June 2023

2023

	Accumulated Surplus	General Reserves	Total
	\$	\$	\$
<b>Balance at 1 July 2022</b>	<b>187,547</b>	<b>198,869</b>	<b>386,416</b>
Accumulated Surplus during the year	122,982	-	122,982
Transfers to retained earnings into general reserves	(121,046)	121,046	-
<b>Balance at 30 June 2023</b>	<b>189,483</b>	<b>319,915</b>	<b>509,398</b>

2022

	Accumulated Surplus	General Reserves	Total
	\$	\$	\$
<b>Balance at 1 July 2021</b>	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)	-
<b>Balance at 30 June 2022</b>	<b>187,547</b>	<b>198,869</b>	<b>386,416</b>

The accompanying notes form part of these financial statements.

## Leadership Plus Incorporated

### Statement of Cash Flows For the Year Ended 30 June 2023

	2023	2022
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from Government Grants	2,053,918	1,640,186
Payments to suppliers and employees	(1,953,342)	(1,642,432)
Interest received	318	269
Net cash provided by operating activities	16 <u>100,894</u>	<u>(1,977)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of plant and equipment	-	27,727
Purchase of plant and equipment	6 <u>(10,093)</u>	<u>(21,902)</u>
Net cash used by investing activities	<u>(10,093)</u>	<u>5,825</u>
Net increase in cash and cash equivalents held	90,801	3,848
Cash and cash equivalents at beginning of year	<u>595,422</u>	<u>591,574</u>
Cash and cash equivalents at end of financial year	<u><u>686,223</u></u>	<u><u>595,422</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 2023

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 2023 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 .

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:



**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**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 receipted.

## Notes to the Financial Statements

For the Year Ended 30 June 2023

### 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:

<b>Fixed asset class</b>	<b>Depreciation rate</b>
Furniture, Fixtures and Fittings	33%
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.

## Notes to the Financial Statements

### For the Year Ended 30 June 2023

#### 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:

## Notes to the Financial Statements

### For the Year Ended 30 June 2023

#### 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 2023

#### 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 2023

#### 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 2023

### 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.



**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**4 Grant income**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
DSS: NDAP funding	<b>754,220</b>	661,018
DSS: NDIS Appeals funding	<b>438,505</b>	187,866
DHHS: Office for disability funding	<b>4,500</b>	40,855
DSS: Decision support funding	<b>294,147</b>	273,240
DSS: DRC advocacy support	<b>373,589</b>	342,920
TAC: Tele-Social project	-	19,383
<b>Total grant income</b>	<b><u>1,864,961</u></b>	<b><u>1,525,282</u></b>

**5 Trade and Other Receivables**

Trade receivables	-	2,008
Employee advance	<b>1,125</b>	-
GST receivable	<b>6,092</b>	2,330
<b>Total trade and other receivables</b>	<b><u>7,217</u></b>	<b><u>4,338</u></b>

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**6 Plant and equipment**

	2023	2022
	\$	\$
Furniture, fixtures and fittings		
At cost	39,059	39,059
Accumulated depreciation	(37,909)	(33,318)
<b>Total furniture, fixtures and fittings</b>	<b>1,150</b>	<b>5,741</b>
Computer equipment		
At cost	32,359	20,270
Accumulated depreciation	(13,775)	(2,096)
<b>Total computer equipment</b>	<b>18,584</b>	<b>18,174</b>
<b>Total plant and equipment</b>	<b>19,734</b>	<b>23,915</b>

**(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
	\$	\$	\$	\$
<b>Year ended 30 June 2023</b>				
Balance at the beginning of year	5,741	-	18,174	23,915
Additions	-	-	10,094	10,094
Reclassification of prior year balance of an asset from computer equipment	-	-	15	15
Depreciation expense	(4,591)	-	(9,698)	(14,289)
<b>Balance at the end of the year</b>	<b>1,150</b>	<b>-</b>	<b>18,585</b>	<b>19,735</b>
<b>Year ended 30 June 2022</b>				
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)
<b>Balance at the end of the year</b>	<b>5,741</b>	<b>-</b>	<b>18,174</b>	<b>23,915</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2023

### 7 Intangible Assets

	2023	2022
	\$	\$
Computer software		
Cost	20,869	22,865
Accumulated amortisation and impairment	(5,235)	(1,981)
<b>Net carrying value</b>	<b>15,634</b>	<b>20,884</b>
<b>Total intangible assets</b>	<b>15,634</b>	<b>20,884</b>

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

	Computer software	Work in progress - computer software	Total
	\$	\$	\$
<b>Year ended 30 June 2023</b>			
Balance at the beginning of the year	20,884	-	20,884
Amortisation	(5,235)	-	(5,235)
Reclassification of prior year balance of an asset into computer equipment	(15)	-	(15)
<b>Closing value at 30 June 2023</b>	<b>15,634</b>	<b>-</b>	<b>15,634</b>
<b>Year ended 30 June 2022</b>			
Balance at the beginning of the year	-	22,865	22,865
Transfers	22,865	(22,865)	-
Amortisation	(1,981)	-	(1,981)
<b>Closing value at 30 June 2022</b>	<b>20,884</b>	<b>-</b>	<b>20,884</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2023

### 8 Trade and Other Payables

	2023	2022
	\$	\$
Trade payables	7,128	12,301
Accrued expenses	22,562	22,451
Wages payable	-	2,848
Salary sacrifice payable	-	6,552
PAYGW payable	21,171	25,918
Superannuation payable	12,368	13,963
<b>Total trade and other payables</b>	<b>63,229</b>	<b>84,033</b>

### 9 Employee Benefits

<b>CURRENT</b>		
Long service leave	47,579	64,093
Annual leave	112,738	109,944
<b>Total current employee benefits</b>	<b>160,317</b>	<b>174,037</b>
<b>NON-CURRENT</b>		
Long service leave	5,912	5,056
<b>Total non current employee benefits</b>	<b>5,912</b>	<b>5,056</b>

### 10 General Reserves

<b>Royal Commission</b>		
Opening balance	139,438	183,390
Transfers out of reserve	(139,438)	(43,952)
<b>Total royal commission</b>	<b>-</b>	<b>139,438</b>
<b>Decision Support</b>		
Opening balance	59,431	39,227
Transfers out of reserve	(59,431)	-
<b>Total Decision Support</b>	<b>-</b>	<b>39,227</b>
<b>NDIS Appeals</b>		
Opening balance	-	-
Transfers into reserve	129,761	-
<b>Total NDIS Appeals</b>	<b>129,761</b>	<b>-</b>
<b>NDAP</b>		
Opening balance	-	-
Transfers into reserve	190,154	-
<b>Total NDAP</b>	<b>190,154</b>	<b>-</b>
<b>Total general reserves</b>	<b>319,915</b>	<b>178,665</b>

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**10 General Reserves continued**

**10 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..

**11 Leasing Commitments**

**(a) Operating Leases**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	<b>16,139</b>	14,273
<b>Total operating leases</b>	<b>16,139</b>	<b>14,273</b>

An operating lease has been taken out for the organisation's building. Amounts disclosed above are inclusive of GST. Since 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.

**12 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	<b>120,899</b>	122,872
Long-term benefits	<b>12,887</b>	12,117
<b>Total remuneration paid</b>	<b>133,786</b>	<b>134,989</b>

**Other key management personnel transactions**

For details of other transactions with key management personnel, refer to Note 15: Related Party Transactions.

## Notes to the Financial Statements

For the Year Ended 30 June 2023

### 13 Auditors' Remuneration

	2023	2022
	\$	\$
Remuneration of the auditor, J.P. Hardwick & Associates, for:		
- Statutory audit of General Purpose Financial Statements	3,000	2,625
<b>Total auditors' remuneration</b>	<b>3,000</b>	<b>2,625</b>

### 14 Contingencies

In the opinion of the Board, the Association did not have any contingencies at 30 June 2023 (30 June 2022: None).

### 15 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 12: 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.

### 16 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>122,982</b>	<b>(10,904)</b>
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation and amortisation	19,524	11,595
- net gain on disposal of property, plant and equipment	-	(12,555)
Changes in assets and liabilities:		
- decrease/(increase) in trade and other receivables	(4,767)	13,120
- increase/(decrease) in trade and other payables	(20,804)	(1,221)
- decrease in deferred income	-	(36,355)
- increase/(decrease) in provisions	(16,041)	34,343
<b>Cashflow from operations</b>	<b>100,894</b>	<b>(1,977)</b>

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**17 Events after the end of the Reporting Period**

The financial report was authorised for issue on \_\_\_\_\_ 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.

**18 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 2023, 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 2023 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.



.....  
**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**

**Dated 09/10/2023**

**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 2023.

Dated 18 October 2023



.....  
Robbert Roos (Chairperson)



SP (Nov 2, 2023 20:16 GMT+11)

.....  
Sirisha Pinnali (Treasurer)