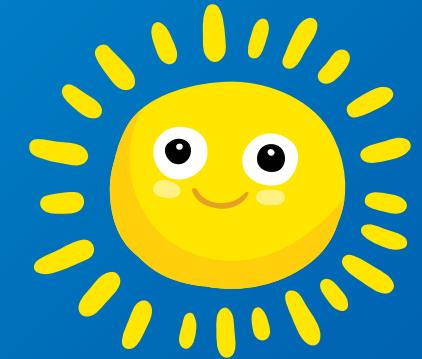


learning links

Helping Kids Learn



ANNUAL 16/17 REPORT

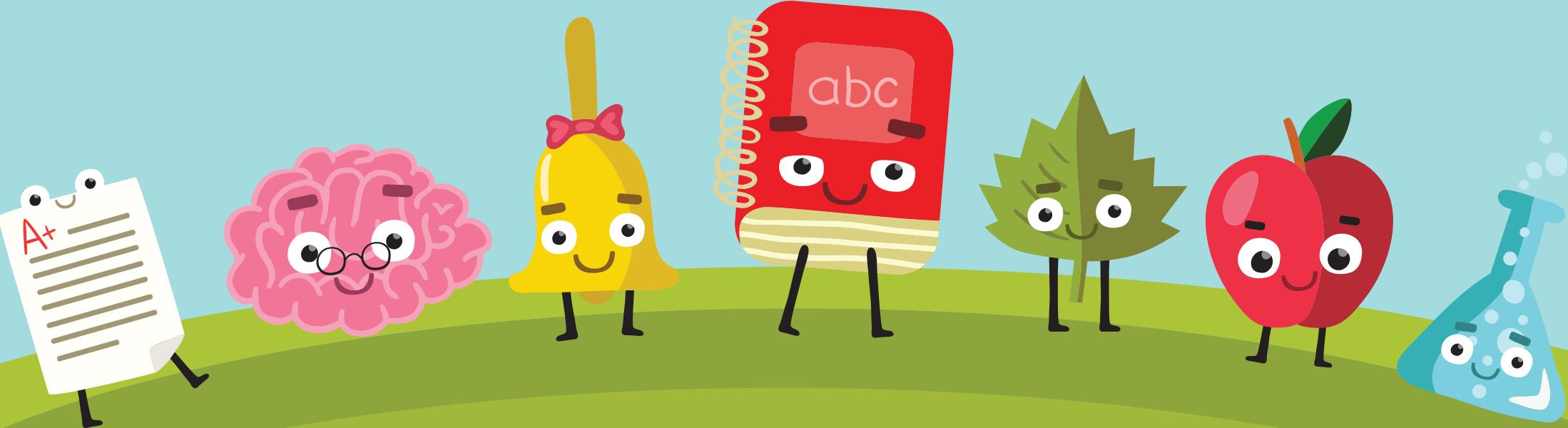
A colorful illustration of various school supplies, including a pink pencil, a red apple, a magnifying glass, a soccer ball, a calculator, a red book with 'abc' on it, a blue crayon, a yellow ruler, and a green eraser, all with happy faces, standing on a green grassy hill under a blue sky with flowers and a sun.

“If a child cannot learn in the way we teach... we must teach in a way the child can learn”

Dr. O. Ivar Lovaas

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THE YEAR 2016/17 IN REVIEW

From the Chair and CEO

Education lays the foundation for many things in life and supports a successful future for our children. As a community we need to be better able to help children who find learning and education challenging. As it is now, too many children are left behind early on in life and get caught in a cycle of disadvantage because they do not receive the right intervention and support at the right time.

At Learning Links, we are committed to addressing this problem. Our mission is to provide children and young people who have difficulties learning with the skills, services and family support that will enable them to reach their full potential.

It was the commitment to this mission that continued to motivate and drive us in 2016/17, a year which was notable for Learning Links in many ways.

During the year we implemented actions that formed part of Year 1 of our new Strategic Plan. The Strategic Plan is focused on expanding our reach and impact in a financially sustainable way to ensure that Learning Links can continue to make a significant impact for many more years to come.

Over the past 12 months we achieved our key strategic priorities. Learning Links established a new Learning Centre in Bella Vista in accordance with our new geographical blueprint and implemented an integrated marketing plan. We became an NDIS provider, redeveloped our fundraising strategy and took steps to implement a new customer management and finance software system.

2016/17 was also remarkable because of what we achieved as a result. The strategic investments in our services, systems and fundraising capacity, and the generous support from our community, club and corporate partners, meant that we could expand our programs and services significantly, in some instances by over 30%.

This allowed many more children to gain access to the benefits of our services. As an example, in our evidence-based Reading and Counting For Life programs, 681 children, 171 more than in the previous year, participated in intensive literacy and numeracy interventions, achieving average learning gains of between 6.5 and 19 months in just 10-15 weeks. This can be a life changing experience for many of these children and their families.

Finally, it was a great year because we achieved all of this whilst consolidating our financial sustainability. Learning Links returned a pleasing operational surplus and strengthened our financial position whilst making considerable investments in our systems and physical infrastructure. These investments are critical if we want to remain competitive and offer value to our clients.

As an organisation and as a team, Learning Links demonstrated in 2016/17 that we have the right strategy and people to take us forward. We are well placed to continue to succeed in an external environment that is characterised by ongoing change. In the year ahead, Learning Links has new challenging goals and priorities to work towards as we

further expand our capacity to help children and families who are affected by learning difficulties and disabilities.

The Board and Management of Learning Links are proud of the way our organisation continues to adapt and change to achieve our mission-critical goals in a way that reflects our values of excellence, collaboration, empowerment and integrity.

This is possible because of the many people, organisations and funding partners who continue to support us. They include our inspirational families and children, and the schools and community agencies that support them. They encompass all of our customers and the Learning Links staff and volunteers who work tirelessly to deliver, support and raise funds for our programs and services. They comprise our corporate partners and funders, the many registered clubs that support us through Charity Housie and ClubGrants, and the government agencies and local representatives who generously support our cause. We thank each and every one.

Finally, thank you to our Board of Directors who volunteer significant time and valuable expertise to our organisation. Learning Links went through a planned board renewal process this year and is delighted to have welcomed two new directors to our Board in 2016/17; Glen Farrow and Helen Hu.

To all of the kind, generous and committed people who make the work of Learning Links possible: Thank you.




Gregory Wallace
Chair




Birgitte Maibom
CEO



OUR VISION

A community where difficulties learning are no longer a barrier to a fulfilling life.

OUR MISSION

To provide children and young people who have difficulties learning with the skills, services and family support that will enable them to realise their potential.

OUR PURPOSE

To prevent learning difficulties from causing disadvantage by offering evidence-based services and advocating to influence government policies. To collaborate with the sector to make sure we contribute effectively to the system.

OUR VALUES

Empowerment; we are resourceful, accountable and proactive, using our initiative to achieve positive change and outcomes.

Collaboration; we value teamwork and the strength that comes from diversity and from joining forces to make a difference.

Excellence; we are professional, competent and driven, striving always to be the best we can be, in everything we do.

Integrity; we are reliable and dependable guided by our moral compass at all times.

WHO IS LEARNING LINKS?

Learning Links was established in 1972 by parents concerned about the lack of appropriate education and support services to meet their children's needs. Today, our focus is on preventing learning difficulties from causing disadvantage.

Learning Links works in collaboration with schools, early childhood settings and parents to help children with learning disabilities and difficulties. These include children with conditions such as ADHD, high functioning autism, dyslexia, dyscalculia, fine and gross motor delays and speech and language delays. These children are often anxious, have trouble communicating and interacting with others, and many have behavioural issues. If they do not receive the help and support they need, they are often challenged later in life in literacy and numeracy. This can impact on their ability to complete education, find employment, participate in the community and live fulfilling lives.

Learning Links works with these children throughout their early years and into young adulthood. Our work also involves their parents, carers and families and we collaborate with other professionals who provide support in or outside of schools. A very important aspect of our work is to help build the capacity of schools, early childhood services and professionals to ensure sustainable change is achieved.

Minimal support is available in early childhood education services and schools for children with learning difficulties. Whilst teachers do their best with the resources at hand, it is rarely sufficient to address the increasing developmental and learning gaps between children with learning difficulties and those of their peers. Additional specialist intervention from speech and occupational therapists, psychologists and education specialists is often necessary to break the cycle of educational disadvantage.



Learning Links services range from educational and psychological assessments to targeted behavioural and therapeutic interventions including speech and occupational therapies. We understand that every child is different and tailor our support services to meet individual needs.

Today in Australia, a diagnosis of a learning disability and difficulty does not entitle a child or family to financial assistance. The child's future is therefore dependent on their family's financial situation and their ability to pay for the assessments, therapies, educational supports and targeted behavioural interventions that the child needs.

It is not just for financial reasons that access to interventions can be challenging for the many children in our community who come from socio-economically disadvantaged backgrounds. These children are often part of families who may also lack the ability to provide the practical support the children need due to the hereditary nature of their learning disabilities and difficulties.

Learning Links raises awareness of these issues and the need to provide better access to supports. We raise funds through donations, partnerships and grants to offer our services at subsidised rates to children and young people from disadvantaged backgrounds. We also deliver a wide range of free programs and services focused on improving children's literacy, numeracy and emotional well-being in schools across Sydney and in other parts of NSW, Victoria and Tasmania.





A COMPELLING CASE FOR CHANGE

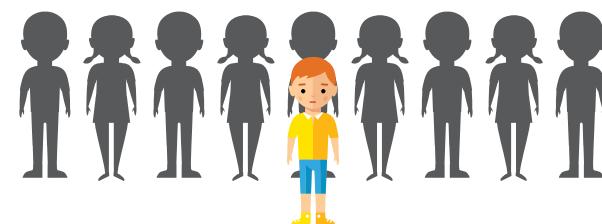
There are early warning signs of learning difficulties

Many children entering school are already developmentally vulnerable in the following skill domains¹:



of children are developmentally vulnerable in one or more domains.

Learning difficulties are common



5-15% of children are affected by learning disabilities and difficulties².

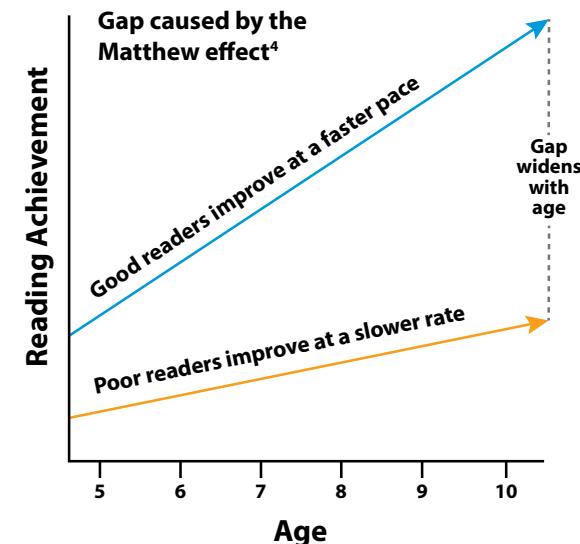
17.7% of all Australian children live in households in poverty³.

- ▼ There is a strong correlation between financial disadvantage and learning difficulties.
- ▼ Ability gaps between the advantaged and disadvantaged open up at an early age.
- ▼ Learning difficulties can impact multiple generations, creating a cycle of disadvantage.

And without intervention



If children don't acquire the necessary skills at an early age, the gap between them and their peers widens as they get older.



¹Australian Early Development Census, 2015. ²DSM5, 2013. ³Australian Council of Social Justice, 2014. ⁴Stanovich, 1986. ⁵Rowe, 2006. ⁶Carter et al., 2006. ⁷ABS 2012. ⁸Hay et al., 2005. ⁹Firth et al., 2007. ¹⁰Watson, 2005. ¹¹Carter et al., 2007. ¹²Rowe, 2006. ¹³Carter et al., 2006. ¹⁴SPELD NSW, 2011. ¹⁵Carter et al., 2006. ¹⁶Nalavany & Carawan, 2011. ¹⁷Watson, 2005. ¹⁸Twomey, 2006. ¹⁹Program for International Assessment of Adult Competencies PIAAC – ABS, 2012. ²⁰Lamb & Huo, 2017.



There are long term impacts

Long Term Impacts

- Unemployment⁶ Loneliness⁶ Disengagement from learning⁵
- Frustration¹⁰ Bullying¹³ Learned helplessness⁹
- Low self-esteem¹⁶ Fewer friends¹⁵ Negative behaviours¹²
- Avoidance of risk-taking¹⁸ Incarceration¹⁴ Decreased motivation¹⁷



44%¹⁹ of Australian adults possess only minimally functional literacy skills.

55%¹⁹ of Australian adults possess only minimally functional numeracy skills.

Leading to significant economic costs



The annual cost of all early school leavers is:

Fiscal Cost **\$315.3²⁰**
 Million

Social Cost **\$580.7²⁰**
 Million

*Most of this impact is due to lower earnings of early leavers across their working life, but there are also substantial economic impacts due to crime and marginal tax burden.

WE MUST ACT NOW TO BREAK THIS CYCLE!

The financial support available to help families is minimal. Learning Links supports families and communities by providing the specialist interventions required to help these children reach their full potential.

LEARNING LINKS FAMILY STORIES

James (age 6)

Learning to manage his emotions

James was about 4 years old when we noticed he had issues managing his emotions. His teachers at the Learning Links Preschool were



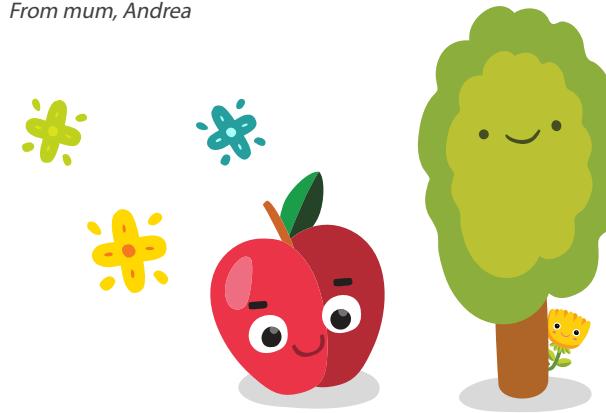
great and implemented a plan via a storybook on what to do if James was upset or mad.

The storybook began with what emotions James may have been feeling, such as sad, angry, frustrated, and what he could do to overcome those emotions, such as go to his room, squash a pillow, take deep breaths etc. This method allowed James to follow the story and playback his understanding of the strategies and choose the best one for him.

We also enrolled James in some counselling at Learning Links after Preschool and he attended the Learning Links *Stop, Think, Do* school holiday program.

James has learnt some strategies to help manage his emotions better and now is focusing on putting them in place when he gets upset. We are so proud of him because his outbursts do not last as long as they previously did. He has fewer outbursts as well which has made family life much more peaceful.

From mum, Andrea



Benjamin (age 5)

Prepared for school next year

Benjamin was 3 when we first noticed he was having difficulties. He wasn't interested in fine motor tasks. He had difficulties cutting and would hold crayons and pencils with his whole hand rather than any sort of pencil-grip. We weren't sure if it was because he was having problems doing these things or he just wasn't interested in tasks that required him to sit still.

But there were also other things like a weak hand grip when he held hands, it felt like a heavy paw.

I spoke to the staff at the Learning Links Preschool which he attended and made an appointment for an occupational therapy assessment and some OT sessions at Learning Links.

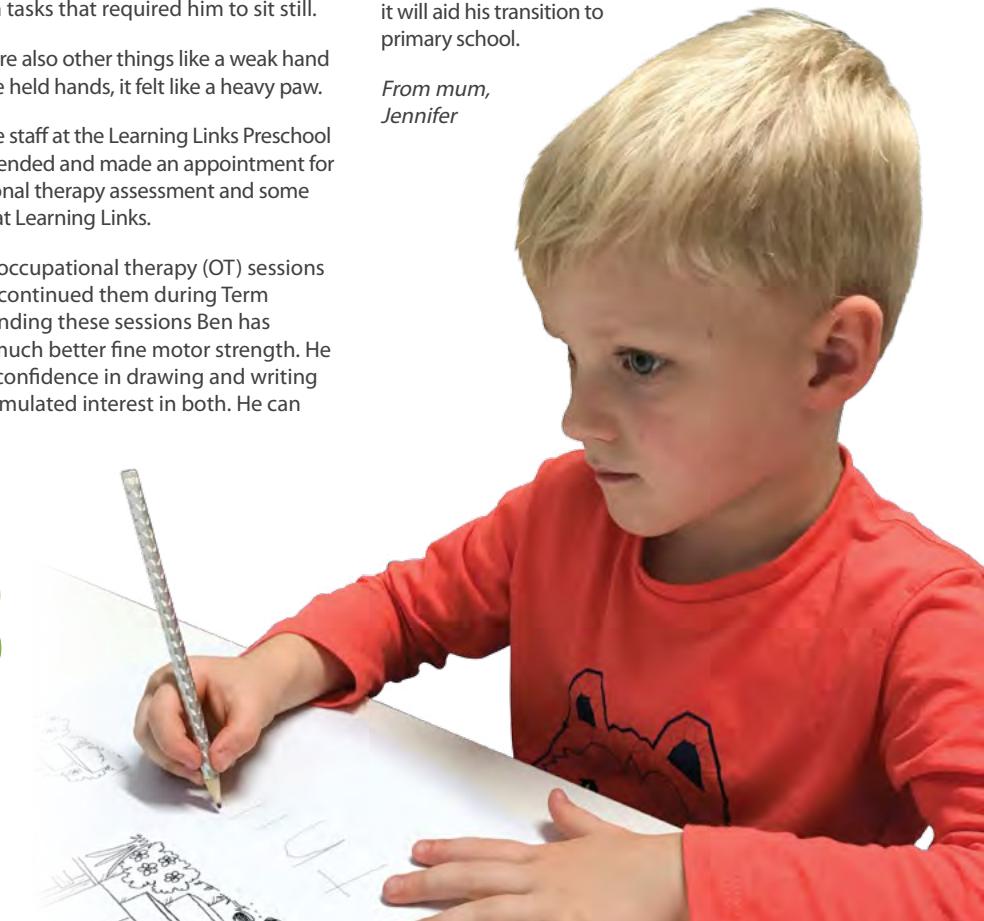
Ben started occupational therapy (OT) sessions in April and continued them during Term 2. Since attending these sessions Ben has developed much better fine motor strength. He has greater confidence in drawing and writing tasks and stimulated interest in both. He can

now colour in between the lines and can even write his own name!

We will enrol Ben in some more OT sessions in Term 4 to help prepare him for starting school in 2018.

Ben now feels he can do what his peers can do and we feel much happier knowing it will aid his transition to primary school.

*From mum,
Jennifer*



Zia (age 5)

Making amazing progress in an inclusive environment

Zia was 2 when I first noticed she was having difficulties. From a baby, she made limited eye contact and she wasn't communicating her needs. We visited a paediatrician and numerous doctors and discovered that Zia has Aspergers, now known as High Functioning Autism.



Zia attends the Learning Links Preschool in the Birrung room and I have sat with Melissa, Hannah and Lauren and worked out a detailed individual learning plan that is perfect for Zia. With this plan Zia has made incredible progress.

Zia is more confident, she talks more and can manage her toileting a lot better. She is excited and happy with life.

Recently she had a telephone conversation with her dad while he was at work. In the past, she was only able to say hello and give one word answers. Now she can carry a conversation. It's amazing and we couldn't be happier.

The worry and stress we have had for Zia has reduced tenfold. Our home is more lively and we are so happy that all four of us are now sharing our feelings and we are all able to grow together more fluidly without being concerned that Zia isn't being heard.

From mum, Shaf

Lily* (age 11)

Growing confident and happy

Our daughter was around 3 when we first noticed signs that something was wrong because she did not always seem to understand us when we spoke. She would stare at us and look puzzled or not answer our questions. At preschool, her teachers noticed that she avoided playing with certain toys such as puzzles or toys that involved problem solving.

During her first year at school her handwriting was very messy and it was hard to decipher many of the letters. We had quite a few concerns about her struggles with comprehension, especially her response to verbal instructions.

Her Year 1 teacher confirmed our observations and noticed that she was struggling to keep up and follow instructions. She had very limited recollection of songs or stories and struggled to make connections between ideas.

We had her hearing checked first but this thankfully was fine. We consulted a behavioural optometrist, and we followed advice from our paediatrician and had assessments carried out by a school counsellor and speech therapist.

The school counsellor thought that her working and short-term memory may be the root of some of her struggles in the

classroom. The speech therapist diagnosed our daughter as having a mild auditory processing delay/disorder which could be improved with some speech therapy sessions. She advised us about the services provided at Learning Links.

Our daughter had an initial assessment done through Learning Links and has received tutoring in literacy and numeracy for several years. The environment at Learning Links allows her to slow down and work at her own pace. It takes a long time for her to learn new things and the support and patience of her tutors has shown her that she should keep trying and know that she will get there eventually.

This progress has built her self-esteem and encourages her to engage in class and not avoid work that she finds difficult. She has also learnt to have the courage to ask for help if she needs it. She feels pride knowing that her reading speed and accuracy is improving and that she is slowly learning her times tables.

Our family life has improved due to our daughter's progress. In the past, she did not want to talk about what she was learning at school and getting her to do any homework was an enormous struggle. At times, she was so fatigued from concentrating all day she would shut down and even found eating dinner too much of an effort. It is very difficult to see your child



have such a hard time with learning and simple tasks we take for granted.

The best thing has been seeing a positive change in her attitude. She is so much happier now and her progress at school has boosted her confidence. Family life is peaceful at night. Our daughter can cope with school and she enjoys the routine of attending Learning Links. The positive feedback and support provided for her and our family by Learning Links has made an enormous difference to all of us. Learning Links has been a safety net that has supported us consistently through changes of classroom teachers and often inconsistent support at school.

*From mum
name changed



EXPANDING OUR FOOTPRINT ACROSS SYDNEY

On the 1st of February 2017, Learning Links opened a new Learning Centre at Bella Vista, in the Hills District of Sydney, for children who have learning difficulties.

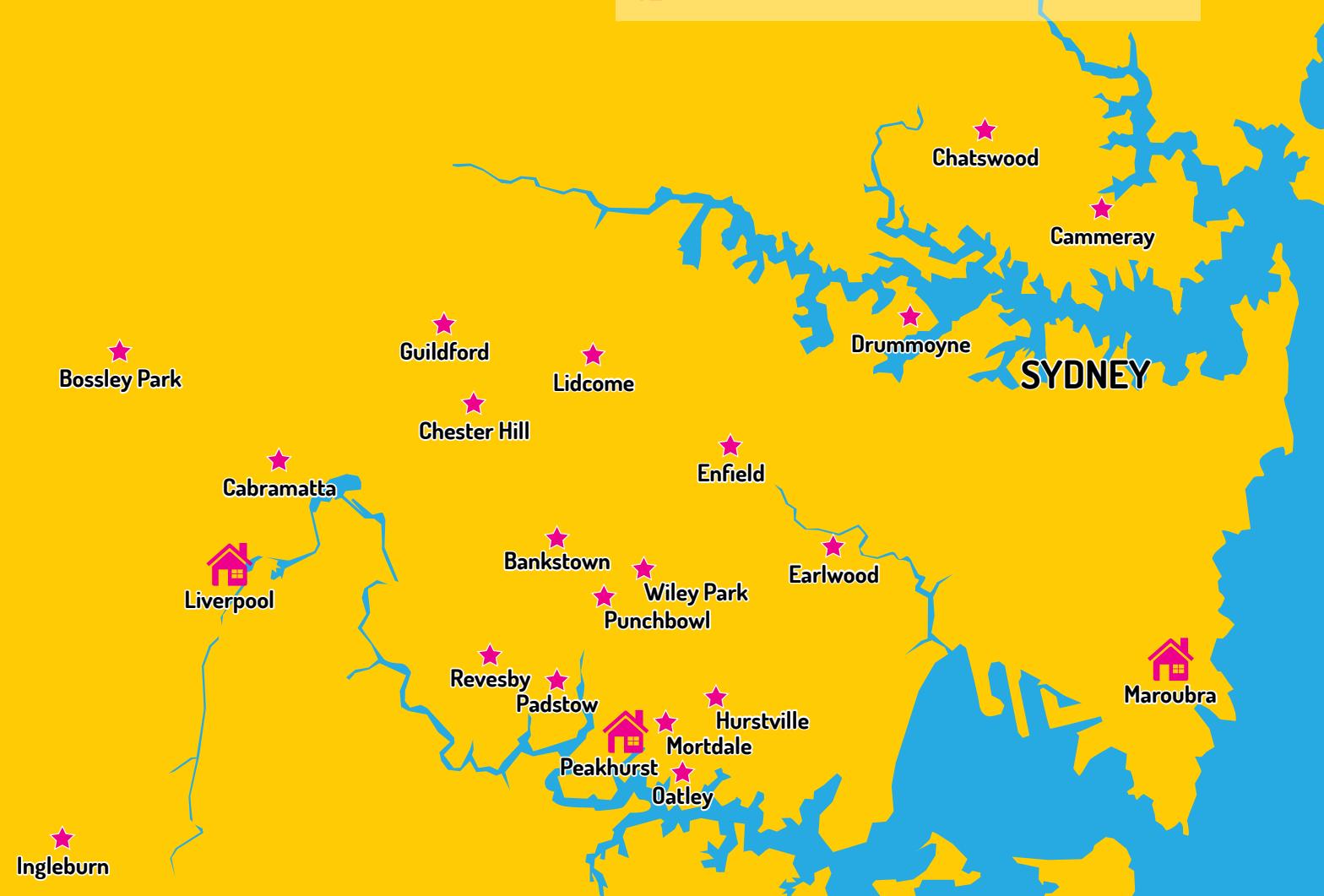
From the new Centre, Learning Links pursues its vital mission to help children who are falling behind due to learning difficulties such as ADHD, dyslexia, high functioning autism, speech and language disorders as well as mental health issues including anxiety.

The Bella Vista Centre is the first Learning Links Centre in northern Sydney, with another four already established in southern Sydney. The Centre offers a full range of services including educational and psychological assessments to target literacy, numeracy, behavioural and therapy interventions including counselling, speech and occupational therapies. We address problems with reading, writing, spelling, comprehension and maths.

Learning Links is also working in collaboration with schools and early childhood centres in the Hills District to provide additional support to children with learning difficulties. Many Learning Links programs in schools across Sydney are funded through the generosity of community partners and delivered free of charge.



Learning Links Centres ★ School & Community Outreach



FEATURE STORIES

Growing our popular school holiday program

School holiday programs provide a great opportunity for children to access a range of fun, interactive, educational group programs during the school holidays. Our programs are run from Maroubra, Bella Vista and Peakhurst and cater for a range of age groups. The programs have been specifically tailored for small groups of six to eight children to ensure our professionals can work closely with each child to maximise engagement and learning.

Learning Links launched the school holiday programs in October 2015 at Peakhurst and Maroubra with a small number of programs. Since this time, we have expanded to include the new Bella Vista Centre, along with the addition of several programs including *Take Action* and

Confident Kids. These programs support children to develop strategies around anxiety and help build self-esteem and resilience. *Stop, Think, Do* is our most popular holiday program covering a wide age range from six to twelve years and supports children to improve their ability to manage their own feelings, others' feelings and develop positive social relationships.

Due to significant demand, the holiday program will be expanded to include *Social Skills & Emotional Management* for eight to ten-year-old children with Autism Spectrum Disorder.



Building strong partnerships with Clubs

Many Registered Clubs work in close partnership with Learning Links by providing both funding and volunteers to enable our vital children's programs to take place in the community.

A number of Clubs in NSW have been funding our *Reading for Life*® and *Counting for Life*® programs which target children in Years 2-5 who are struggling with literacy or numeracy. The programs are short intervention programs with proven results in increasing children's skills, knowledge and confidence in reading and maths.

The additional volunteering that is part of the *Reading for Life* and *Counting for Life* packages offers directors, employees and patrons at Clubs in NSW meaningful community involvement and enables them to play a role as change makers in the educational outcomes of local children.

Graeme Derrig, Chief Marketing Officer at Campbelltown Catholic Club says "Campbelltown Catholic Club is looking forward to working with local children to help build their confidence and knowledge in literacy. Learning Links' *Reading for Life* program not only provides direct impact to local children and families but our team can engage in meaningful volunteering, working one on one with the children".

Clubs across NSW have supported Learning Links for many years to enable



programs such as this to run in their local communities. Last year 32 Clubs supported Learning Links programs which have positively impacted children and families in their local areas. These programs include educational support, psychology and counselling support at our learning centres and in schools.

Without the significant funding that Learning Links receives from Clubs many of these children would not receive the specialist intervention they need. Clubs are making a real impact in the community by helping children reach their full potential and Learning Links is grateful for their support.





OUR COMMUNITY CONTRIBUTION & IMPACT

181
Staff



34
Services



483
Volunteers



104
Donors & Funders



In 2016/2017, Learning Links provided therapy, education and support services to:

2622
Children



702
Families



97
Schools & Communities



636
Professionals



186

Children received inclusive educational care through our Preschool and Out Of School Hours care services.

1243

Children received therapy to develop communications, language, sensory, fine and gross motor skills.

1132

Children with conditions such as dyslexia, dyscalculia, dysgraphia and ADHD participated in programs to improve literacy and numeracy.

311

Children were assessed to determine their strengths and needs and to provide families with guidance regarding the support required.

480

Children with social, emotional and behavioural concerns were provided support to reduce anxiety, build confidence, self-esteem and stronger family relationships.

702

Parents & carers were provided with specialist knowledge and skills in children's learning, development and family support.

61

Provisional psychologists gained expertise and skills working with children and families to fulfil the requirements to become fully registered.

438

Children and families in disadvantaged communities were assisted with specialist intervention and support.

575

Professionals including teachers and early childhood educators were provided with specialist knowledge and skills in children's learning, development and family support.



COUNTING FOR LIFE

Counting for Life® is a program that works by training volunteers to work with selected children at their school to improve their numeracy, self-esteem and confidence. The volunteer “buddies” visit the children once a week for 10 weeks and guide them through a semi-structured program which contains a variety of fun activities and games to encourage children’s engagement and interest while building their numeracy skills. They also encompass activities to boost children’s self-esteem.

164

Children

17

Schools

91

Volunteers

Skill	Average Gains
Numerical Operations	↑ 10 months
Mathematical Reasoning	↑ 11 months
Math Self-concept	↑ 8 points
Addition	↑ 15 months
Subtraction	↑ 13 months
Multiplication	↑ 8 months
Division	↑ 9 months



READING FOR LIFE

Reading for Life® is an evidence-based program that provides one-on-one support to primary school children with reading disorders, including dyslexia. The program is delivered by volunteer “reading buddies” at school or in the home. Children who participate are tested both at the beginning and end of the program to measure the impact of the intervention.

517

Children

48

Schools

306

Volunteers

Skill	Average Gains
Sight Words	↑ 9 months
Knowledge of Sounds	↑ 22%
Reading Self-concept	↑ 3 points
Reading Accuracy	↑ 8 months
Reading Comprehension	↑ 7 months

LITERACY & NUMERACY SESSIONS

Learning Links runs specialist individualised literacy and numeracy classes. Following an assessment to establish a benchmark we evaluate the progress made by each child.

421

Attended our tailored literacy and numeracy classes.
Children On average, over a 9 month period, children made the following learning gains and improved their:

Literacy Skills	Average Gains
Reading Accuracy	↑ 6.5 months
Spelling	↑ 10 months

Numeracy Skills	Average Gains
Addition	↑ 15 months
Subtraction	↑ 13 months
Multiplication	↑ 15 months
Division	↑ 20 months

Children with learning difficulties have been shown to make only a six-month improvement for each year they attend school, while their peers progress a full twelve months (Thompson, 1990; Wheldall & Beaman, 1999), this becomes more significant with age.

Our Educational Support Program is making a significant change for enrolled students with gains between 6.5 - 20 months in the foundation skills for literacy and numeracy being achieved over an eight-month period of intervention. This is a wonderful achievement, working towards breaking the cycle of disadvantage of learning difficulties.



SOME HIGHLIGHTS FROM OUR WORK

Learning Links works in communities across Sydney and NSW to help children and families improve their learning and lives. Here are some of the key highlights and achievements from across our organisation in 2016/17.

Psychology

Our Educational Psychology team conducts cognitive and academic assessments in order to understand a child's overall learning abilities, strengths and support needs. To gain a detailed understanding of a child's reading, writing and maths skills, additional assessments are also available for dyslexia, dyscalculia, memory and adaptive behaviour. Through the assessment process, Learning Links assists parents to identify their child's challenges and strengths and the types of support they would benefit from at home and school to assist their learning.

Our psychology services also provide essential support to children and their families who struggle with emotional, social and behavioural development which can impact on learning. We utilise a range of evidence-based therapies including Cognitive Behaviour Therapy and play therapy to address anxiety, depression, low self-esteem, poor social skills and issues associated with ADHD.

Highlights include -

- We conducted our first Master Classes for supervisor training which enabled psychologists to retain their supervisor status for another five years. Two separate workshops were developed, *Coping with Challenging Supervision Relationships and Situations* and *Coping with Challenging Supervision Relationships and Situations*.
- We received funding for another three years for Early Intervention & Placement

Prevention services (EIPP) which will enable us to provide support to children, adolescents and their families who are vulnerable and at possible risk of child protection intervention.

- The Griffith University's evidence-based anxiety program *Take Action* was

implemented in schools across Sydney and as part of our holiday program.

- 10 PALS (*Playing and Learning to Socialise*) programs were provided in five early learning centres in the Hills District. PALS is a social skills program for children aged three to six.



Speech & occupational therapy

Learning Links Educational Therapy is delivered by highly qualified speech therapists and occupational therapists who work with children individually or in small groups at our centres and schools across Sydney. Our therapists work collaboratively with families, schools and other professionals to develop individualised programs that meet the needs of each child.

The therapy programs delivered in schools are based on the specific needs of both the students and teachers and we work closely with the school and parents to design a flexible and responsive program to support the children's learning.

Speech therapists help children with voice problems, pronouncing sounds, stuttering, understanding and using language, the ability to hear sounds, social language skills, following directions, answering questions and pre-reading skills.

Occupational therapists help children understand and work with their bodies so they can perform the basic life skills and tasks required of them at home and school. This includes the development of fine and gross motor skills, self and body awareness, sensory processing, visual perception and motor integration.

Highlights include

- Our therapy program was expanded to the new Bella Vista Centre where we focused on establishing important relationships with local preschools and schools.
- Our therapists began conducting parent and teacher information sessions to accompany the school programs.
- We expanded our occupational therapy team to include a Clinical Lead who provides support and supervision for the therapists to ensure our team are providing the best possible services for our clients.
- We continued to increase the number of new school programs and serviced twelve schools.



- We reintroduced a university placement program at our centres. By taking on graduates we added value to our school and preschool programs and in our Learning Centres.

Educational Support programs

Our Educational Support program is delivered by a team of highly qualified teachers who work with children who have learning difficulties including ADHD, dyslexia and dyscalculia. They provide specialist intervention across all areas of literacy and numeracy. Sessions are conducted on an individual or small group basis at our Centres or within school settings.

Every child attending our program receives an initial screening assessment upon entry which identifies their specific needs and informs the development of an individualised learning plan in collaboration with parents and teachers.

Weekly activities during sessions are focused on building confidence and experiencing success in the areas that will have the biggest impact on literacy and numeracy development. Our education specialists tailor each session to engage the individual learner, utilising iPad and other digital technologies, hands-on materials and carefully sequenced activities to facilitate learning. All programs are evidence-based and supported by the multidisciplinary team at Learning Links. Regular progress reports are provided throughout the program to optimise educational outcomes.

Highlights include –

- We introduced 45 minute literacy and numeracy sessions at our Centres to complement the existing 30 and 60 minute sessions, providing families with more flexibility.



- We commenced literacy and numeracy support for students accessing NDIS funding, with the number of students continually growing.
- We maintained incredible gains for our students, with improvements of between 15 - 20 months in reading, spelling & maths operations in just eight months.
- We partnered with four clubs in the City of Canterbury Bankstown to provide Educational Support and Teacher Professional Learning in two local schools.
- We increased Teacher Professional Learning sessions in schools leading to new opportunities working with children in schools.





PARENTING PROGRAMS

HIPPY

The Home Interaction Program for Parents and Youngsters (HIPPY) is based on evidence that children's earliest and most powerful learning comes from their family. Encouraging literacy and numeracy in early childhood sets children up for success in learning.

Families access this structured home-based program over two years, starting the year before their child starts school. The children work through weekly or fortnightly play-based educational activities, with trained home tutors supporting parents and families to learn about their children's development and engagement in educational activities and to enable school readiness. The program also offers individual parents and carers a supported pathway to employment and local community leadership.

Learning Links conducts HIPPY Cabramatta and Riverwood through funding from the Brotherhood of St Laurence. The program is supported by HIPPY Australia.

Highlights include—

- We successfully participated in Assessment & Development Visits by HIPPY Australia for both Cabramatta and Riverwood sites.
- Both sites retained high numbers of families completing the full two-year program. This resulted in families developing great learning habits and building strong relationships within families, with their tutors and the community.
- Both sites successfully secured maximum funding for HIPPY sites. This enabled us to provide high-quality additional resources to families living with socio-economic disadvantage.
- We had consistent high attendance and family participation rates at the Parent Group and functions such as National Families Week and National HIPPY Week.
- 50 families graduated from the HIPPY Program at the end of 2016, having completed the full two-year program. Approximately 300 guests attended the graduation ceremonies to celebrate this success.

MyTime

The MyTime Group Program is funded nationally and supported by the Parenting Research Centre. It provides facilitated peer support for parents, grandparents and carers of children 0 - 16 years with a disability, developmental delay or chronic medical condition. MyTime provides invaluable emotional and practical support to parents and carers, with participants accessing a range of specialist supports across the areas of disability, self-care, family support and parenting.

Highlights include—

- Learning Links coordinated 14 MyTime groups during the last financial year across the Sydney metropolitan area and regional NSW. This includes new groups at Frenchs Forest and Caves Beach which were established in 2017.
- We continued promotion of our smaller groups resulting in increased members.
- We created a Facilitator's Newsletter promoting positive communication and quality practice, with resultant continuous improvement.

EDUCATIONAL CARE

Preschool

Our inclusive Preschool provides children three to six years of age and their families with a community that values diversity of culture, language, ability and experience.

Children of all abilities are enabled to participate in a wide range of experiences and play opportunities appropriate to their individual needs and developmental stage. They are encouraged to explore, investigate, create and problem solve within our caring and nurturing environment.

Our transdisciplinary staff include early childhood and special educators, child care workers, a speech therapist, an occupational therapist and provisionally registered psychologists.

Highlights include—

- The Preschool operated at 100% occupancy with a growing waiting list.
- We maximised funding from the Department of Education under the Start Strong model due to our extended hours program to the great benefit of our families.
- We continued to develop the Preschool curriculum with rich and varied opportunities for learning including the PALS program, gym group program and story time sessions at Peakhurst South Public School.
- Our teachers and therapists continued to collaborate on quality improvement which resulted in improvements in the Total Communication approach embedded in the program.



Out of School Hours care service (OOSH)

Learning Links is the service provider for the Out of School Hours care service at McCallums Hill Public School in Roselands. The service provides families with a quality care service for their children before and after school Monday to Friday during school terms. The Vacation Care service is conducted across all school holiday periods.

The OOSH service is accessed by children of all ages and abilities, with funding secured via the Department of Education and Communities to facilitate appropriate professional resourcing for those students with additional learning support needs.

Highlights include-

- The number of children booked into our service has doubled this year.
- We successfully conducted Vacation Care in the January and April 2017 school holiday periods with bookings from children enrolled at McCallums Hill Public School and other schools in the City of Canterbury Bankstown LGA.
- Successful funding applications for students with additional learning support needs was secured to support increased staff ratios to meet the children's needs.
- We developed and implemented our Quality Improvement Plan, with outcomes and progress made across the seven NQS Quality areas.
- Staff completed professional development training across a number of areas including Positive Behavior Support, Quality Programming and Social-Emotional Wellbeing.

"I have to say that I have attended many Professional Learning days in relation to supporting students with additional learning needs. This was by far the most outstanding day for its practical value and incredibly worthwhile information."

**Joanna Westerink –
Mountain View Adventist College
Learning Support Coordinator**



and resources that could be easily implemented in the classroom. The day included presentations to support teachers to screen and plan for numeracy and literacy difficulties, manage anxiety and depression in primary school children and identify and support children with articulation disorders.

Psychologist registration program

Learning Links offers an internship program for psychologists which meets the supervision and placement requirements for registration, as specified by the Psychology Board of Australia. The program takes a provisional psychologist on a two-year journey (if full time) accessing weekly individual supervision, monthly group supervision and professional development.

The provisional psychologists complete eight core competencies which include interpersonal relationships, research, assessment, interventions and legal obligations. They also complete a voluntary placement of 34 hours a week at Learning Links which provides an opportunity to offer counselling and assessments to children and families. Many of our provisional psychologists find that the

Workshops

Learning Links offers high quality training to professionals through a range of public and tailored workshops. Professionals across early childhood, education and healthcare sectors receive practical training that reflects current expert knowledge and industry standards.

We provide relevant, innovative and practical workshops which allow professionals working with children to build on their knowledge, skills and professional networks.

Our team of professional presenters consists of highly qualified early childhood educators, psychologists, occupational therapists and speech therapists.

Highlights include-

- We expanded our workshop program to teachers to include a full multidisciplinary day's training in the Canterbury Hurlstone Park area. Our expert staff developed an interactive and practical day designed to ensure teachers gained valuable knowledge

voluntary placement at Learning Links often opens up opportunities to work in other organisations leading to paid employment.

Highlights include –

- We rolled out peer supervision for supervisors to provide them with greater support.
- An exam preparation workshop was developed for provisional psychologists completing the National Psychology Exam.
- A Coordinator was introduced to the program to streamline processes.
- We assisted provisional psychologists with the transition required by the introduction of new Psychology Board guidelines for registration in May 2017.
- We attended the Australian Psychological Society's first Post Graduate Expo in Sydney. This allowed exposure for our Psychologist Registration Program and generated great interest.

Charity Housie

Charity Housie is a low-cost form of entertainment conducted in licensed clubs to raise funds for charities. Housie raises significant funds for Learning Links to provide much needed support to children with learning difficulties and their families. Learning Links is a leading provider of Charity Housie in NSW conducting over 4000 sessions per year across Greater Sydney, the Central Coast, Illawarra Region and Wagga Wagga.

Highlights include-

- The contribution from Charity Housie to Learning Links continued to increase. Our customer focused approach has not only seen an increase in this contribution but has also provided pathways to work with clubs in other areas such as community-based programs. A professional, hardworking Housie team who are dedicated to raising funds for the charity is behind the success in this area.





OUR PARTNERS & SUPPORTERS

Learning Links could not operate without the support and generosity of its many funders, donors, volunteers and partners. This support enables our vital programs and services to be delivered to children who have difficulty learning and their families.

To all our partners and supporters: You have invested in a better future for these children and for that we THANK YOU!

Platinum Partners



Gold Partners

- Richmond Club
- Dooleys Lidcombe Catholic Club
- Canterbury Clubs Partnership (Canterbury League, Canterbury Hurlstone Park RSL, Lantern Club, Campsie RSL)
- Ingleburn RSL Club
- Chatswood RSL Club
- St Marys Rugby League Club

Silver Partners

- North Sydney Leagues Club
- Tradies Gymea
- Wenty Leagues Club
- CommBank Community Grant
- Cumberland Council
- Chester Hill RSL and Bowling Club
- Granville Diggers
- Canada Bay Club
- Campbelltown Catholic Club
- Georges River Council
- Coast Golf Club
- Burwood RSL Club
- BNI
- The Westport Club
- Mounties
- Dee Why RSL Club
- South Sydney Junior Rugby League Club
- Ryde Eastwood Leagues Club
- Bluescope Steel

Bronze Partners

- Opus International Consultants
- A Sweet Helping Hand
- Liverpool Catholic Club
- Rotary Club of Hastings
- Earlwood Bardwell Park RSL Club
- The Good Guys

- Buyside
- The Muir Electric
- Write 4 Fun
- Lugarno Lions Club
- Lithgow Workies Club
- Sydney Hi Fi Mona Vale
- Verdafore
- Paynter Dixon Constructions
- The Good Guys – Merry GiftMas
- Meridian Charitable Foundation
- IGA Lugarno
- AMP Capital
- Cronulla RSL Club

Government Partners

Federal

- Australian Government - Stronger Communities Programme

State

- Department of Education
- NSW Government - Community Building Partnership Program

Charity Housie Partners

- Wenty Leagues Club
- Ingleburn RSL Club
- Campbelltown Catholic Club
- Blacktown Workers Club
- Merrylands RSL Club
- St Marys Rugby League Club
- Doyalson Wyee RSL Club
- Penrith RSL Club
- Bexley RSL Club
- St Johns Park Bowling Club
- Moorebank Sports Club
- Rules Club Wagga
- Richmond Club
- Berkeley Sports Club
- Canterbury Hurlstone Park RSL Club

- Penrith Panthers
- Wagga Commercial Club
- Ashfield RSL Club
- The Lakemba Club
- Dapto Leagues Club
- Chester Hill RSL Club
- Hornsby RSL Club
- Pittwater RSL Club
- North Sydney Leagues Club
- Helensburgh Tradies
- Brighton Lakes Recreation & Golf Club
- Dooleys Regents Park Sports Club
- Cronulla RSL Memorial Club
- The Galston Club
- Springwood Sports Club
- The Greens The Entrance

Individual Donors

Fiona and Neil Cohen, Harry Mantzouratos, Jessica Valencia, Jennifer Whitaker, Kerri Ann Spanko

In-Kind Donations

Ascham School, At the Corner Café, Criniti's, Fairfield RSL Club, Funtime 4 Kids, Glitz & Glamour, Lugarno IGA, Lugarno Lions, Luna Park, Meridian Construction Services, National Zakat Foundation, Novotel Wollongong, Powerhouse Museum, Sunnyfield Disability Services, Sydney Observatory, Taronga Zoo

Volunteers & Pro Bono Support

Amanda Todd, Brad Lethborg, Chelsea Brogan, Dr Shilpi Arjwani, Frances Watton, Glenn McCormack, Heidi Wills, Jan Colley, John Cavalieri, Judith Connolly, Julie Ducrou, Max Li, Melissa Lamb, Sandra Axiak, St George Mens Shed, Uncle Rick (Rick Armstrong), Wayne Camenzuli (Innova Capital)

Community Partners

Brotherhood of St Laurence, Catholic University Research, David Coleman MP - Federal Member for Banks, Georges River–Riverwood Probus Club, Glen Innes Severn Council, Gunnedah Early Childhood Intervention, HIPPY Australia, HIPPY Fairfield, Kids & Traffic, Little Canvas, Luke Priddis Foundation, Mark Coure - State Member for Oatley, Maroubra Library, McCallums Hill Public School, Multicultural Health Service – Fairfield, Northcott, Parenting Research Centre, Primary Health Network South Western Sydney, Random Hacks of Kindness, Riverwood Library, Riverwood Punchbowl Anglican Church, Sacred Heart Catholic Primary School, Sanctuary Point Public School, SNAPP (Special Needs Ability Program Providers), St John's Ambulance, St Joseph's Family Services Port Macquarie, Swansea Baptist Church, The Smith Family

OUR BOARD



Gregory Wallace

Chair

Greg was appointed as Non-Executive Director to the Learning Links Board in October 2012 and appointed Chair in November 2015. Greg is currently

the Business Lead for Digital Customer Information Services Transport for NSW. Greg is an experienced senior executive with over 20 years of experience including in senior marketing leadership roles at Telstra Corporation. He brings dedication and expert marketing and communications expertise to Learning Links and has a demonstrated passion for excellence in marketing and business.



Martyn Berry

Director

Martyn joined the Board of Learning Links in October 2007. Over a 35-year career in the financial services industry, Martyn held senior

executive positions in general management, sales and marketing. He has also served as a Director on the board of a number of large financial corporations including Westpac Financial Services Limited, Westpac Securities Administration Limited and MLC Client Services Limited. He is dedicated to creating a community where all children have access to equal learning opportunities.



Sarah Donald

Secretary

Sarah joined the Board of Learning Links as Non-Executive Director in April 2015. She is currently serving as Secretary. Sarah is a commercial lawyer with

significant experience in the areas of contract law and governance. Sarah spent the first half of her career in private practice providing advice on commercial contracts and resolving disputes in the international arbitration arena. She joined the Department of Planning and Environment, NSW, in 2016, having previously worked as in-house legal counsel for the Australian Catholic University. Sarah has a passion for the education sector and ensuring that all people have access to supportive learning environments. She is a Graduate of the Australian Institute of Company Directors.



Michele Adair

Director

Michele was appointed to the Learning Links Board in February 2013. She has made sustainable contributions at executive level on

boards and advisory committees in complex community, health and social environments. Michele is the CEO of Housing Trust and serves on the Member Services Committee of Local Government Super and the Board of Golf NSW. Michele is a Graduate of the Australian Institute of Company Directors.



Darryl Easton

Director

Darryl was appointed to the Learning Links Board in August 2008. Darryl is a telecommunications engineering specialist with a diverse 25-year career in the industry

across Australia and abroad. He holds post-graduate qualifications from the University of Technology Sydney and his expertise encompasses end-to-end business and delivery management. Darryl's family benefited from the services provided by the original Association for Children with Learning Disabilities, now Learning Links.



Helen Hu

Director

Helen joined the Board of Learning Links in May 2017. Helen is currently the CFO and Company Secretary for Grain Growers. She has previously

worked for large universities and held senior executive roles in sports organisations. She has solid knowledge of corporate governance regulation, risk management and extensive experience in managing finance for not-for-profit and membership based organisations. Helen is a Member of the Institute of Chartered Accountants in Australia and New Zealand, a Graduate Member of the Australian Institute of Company Directors and a graduate of the Governance Institute of Australia.



Glen Farrow

Director

Glen was appointed to the Learning Links Board in April 2017. He has been Director of Clinical Governance at Sydney Children's Hospital Network since 2012. Glen

shares executive responsibility for the Diploma of Child Health/International Postgraduate Paediatric Certificate. Previously Glen held executive medical roles at several hospitals and is a qualified specialist paediatric and general surgeon. He holds Fellowships in General and Paediatric Surgery, an MBA in Health and is a Member of the Australian Institute of Company Directors and the International Society for Quality in Health Care. He also holds the title of Adjunct Associate Professor at Sydney Medical School, University of Sydney.



Michael Touma

Director

(Retired August 2016)

Michael was appointed to the Learning Links Board in April 2015. Michael has more than twenty years of senior leadership experience,

having held senior general and financial management positions across diverse industries. Qualifications include an MBA, GAICD and CPA.



OUR LEADERSHIP TEAM



Birgitte Maibom

Chief Executive Officer

Birgitte has more than 15 years of experience in leadership and management roles in the NFP sector ranging from children's services, youth and education to disability and healthcare. Birgitte holds a BA, MA and an MBA from Macquarie Graduate School of Management. She is a qualified teacher and a Graduate of the Australian Institute of Company Directors. A strong believer in the transforming power of education, Birgitte is passionate about Learning Links and being part of an organisation that is focused on helping all Australian children to achieve the best possible educational outcomes and opportunities in life.



Don Tilley

General Manager Corporate Partnerships & Marketing

Don has had a distinguished and diverse career with senior roles in the corporate sector and as a retail business owner. Don brings extensive experience and success in growing sales and the bottom line to his role at Learning Links. Don has a Business Management degree and particular interest and expertise in developing customer service excellence. Don was awarded an Australian Sports Medal for his services to junior sport and his strong commitment to supporting children is a key driver of his contribution to the future of Learning Links.



Diane Peacock-Smith

General Manager Quality and Impact

Diane has worked in senior management positions in the NFP sector for over 20 years. She has a Grad Dip in Community Leadership, MA Special Ed, Dip Special Ed, BA Special Ed, Dip Business Management. Key achievements include the establishment and accreditation of a Best Practice Early Intervention Setting and co-writing a Functional Skills Curriculum (DET NSW). Diane brings experience in working across the education, health and community sectors to provide all children with access to education relevant to their individual needs.



John McCormack

General Manager Corporate Services

John has a diverse skill set developed over 20 years in senior finance roles in a variety of industries and more recently in the NFP disability sector. He also brings experience in project management in implementing IT software, infrastructure systems and facility management. John has a Bachelor of Business (Accounting) from the University of Technology Sydney, and is a member of CPA Australia. John's focus is to bring efficiencies to the organisation by utilising a combination of leading edge technology and streamlined business processes to help achieve strategic outcomes. John is committed to supporting the future of children with learning disabilities.



Simone Montgomery

General Manager Client Services

Simone has worked in the NFP sector for 24 years in management roles supporting vulnerable and disadvantaged people across the human services sector. She has worked with aboriginal and culturally and linguistically diverse people, at risk people and incarcerated populations. Simone holds a Bachelor of Adult Education, a Masters in Social Development and a Diploma of Project Management. She believes that placing the client at the centre of service provision is essential to reducing disadvantage and supporting individual choice.



OUR TEAM OF EXPERTS



Dr. Samantha Horney
Manager Therapy and Education

Samantha is a primary and special education teacher who has worked in school and community settings teaching, developing, and managing educational programs for students with learning difficulties. She has extensive experience in the development and implementation of professional learning opportunities for teachers and health professionals. Samantha appeared as an educational advisor in the ABC documentary, *Kids on Speed?* supporting children with ADHD and their families. She completed her PhD evaluating Learning Links' Reading for Life Program and won the NSW Institute for Educational Research Outstanding Thesis in 2012. Samantha has been with Learning Links since 1999.



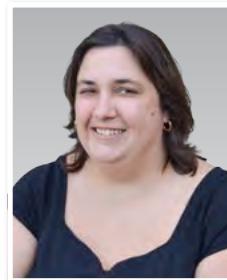
Melissa Murphy
Assistant Manager Preschool

Melissa has worked in the early childhood sector for over 18 years as an early childhood teacher and preschool manager. She has also worked as a lecturer and tutor for the University of Western Sydney and the Sydney Institute of TAFE and delivered a variety of professional development workshops for early childhood staff and families. Melissa holds a Bachelor of Education (Early Childhood 0-8 years). Melissa has a passion for and expertise in working with children with diverse learning needs. Melissa joined Learning Links in 2001.



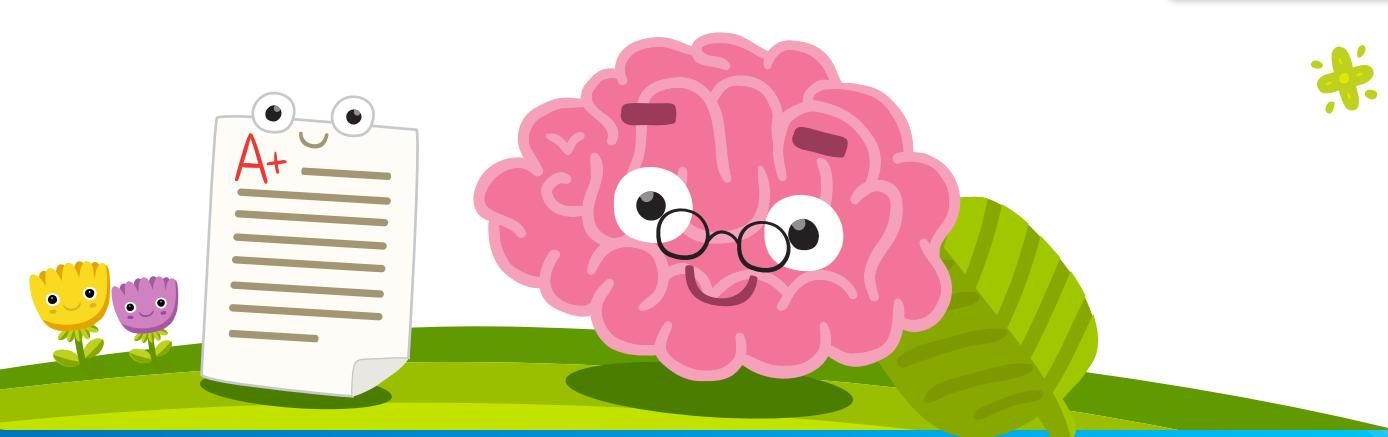
Sarah Herbert
Manager Preschool

Sarah is an early childhood special educator who is passionate about all children's education, inclusion and wellbeing. Sarah has worked as a teacher and manager in our inclusive Preschool since 1999 and has 20 years' experience working in community based early childhood education settings. Sarah holds a Bachelor of Teaching (Early Childhood) and a Bachelor of Education (Special Education – Distinction). In 2006 Sarah was the first Early Childhood Teacher awarded a NSW Quality Teaching Award by the Department of Education and Training. Sarah is also Hanen certified.



Michelle Button
Manager Psychology

Michelle has over 15 years' experience working in educational psychology. She is an educational and developmental psychologist and a member of the College of Educational & Developmental Psychologists with the Australian Psychological Society. Michelle completed a Masters of Psychology majoring in Education and Development and a Masters of Education majoring in Special Education. She is an authorised supervisor allowing her to supervise provisional psychologists. She has lectured and tutored students in subjects including educational psychology and inclusion support. Michelle's passion is helping children with learning difficulties and disabilities especially in assessment and diagnosis as well as helping them access the social and emotional support they may need. Michelle joined Learning Links in 2002.





FINANCIAL SUMMARY

Income statement for the year ended 30 June 2017

	2017	2016
Revenue	\$	\$
Revenue	13,851,854	12,887,599
Total Revenue	13,851,854	12,887,599
Expenditure		
Expenses	13,516,230	12,870,121
Total Expenses	13,516,230	12,870,121
Net Profit/(Loss)		
Net Profit/(Loss)	335,624	17,478
Income Tax Expense	0	0
Net Profit/(Loss) after Income Tax Expense	335,624	17,478
Gain on revaluation of property, plant and equipment	289,035	0
Other Comprehensive Income	289,035	0
Total Comprehensive Income	624,659	17,478
Where we obtained our revenue		
Fee Income for Services	2,281,002	1,938,381
Grants, Donations and other Fundraising*	1,944,548	1,716,615
Charity Housie	9,574,601	9,198,721
Membership Fees	8,613	7,785
Other Income	43,090	26,097
	13,851,854	12,887,599
How we applied our revenue		
Human Resources Costs	3,979,784	3,989,840
Charity Housie and Bingo Costs	8,345,282	7,849,438
Program Costs	236,025	259,277
Support Services Costs	955,139	771,566
	13,516,230	12,870,121

*Includes Government Grants \$1,301,687, Non-Government Grants \$473,294 and Donations and other Fundraising \$169,567.

Statement of financial position as at 30 June 2017

	2017	2016
Current assets	\$	\$
Cash and Term Deposits	1,217,556	1,078,320
Trade and Other Receivables	529,373	365,118
Prepayments	89,538	20,358
Inventories	95,517	126,333
Other Current Assets	119,919	30,258
Total Current Assets	2,051,903	1,620,387
Non-current assets		
Land & Buildings	1,522,261	1,147,386
Furniture & Fittings	47,545	36,347
IT & Other Equipment	62,651	21,702
Motor Vehicle	2,261	3,768
Intangible Assets	334,547	285,714
Total Non-Current Assets	1,969,265	1,494,917
Total Assets	4,021,168	3,115,304
Current liabilities		
Borrowings	0	906
Trade & Other Payables	657,159	401,467
Income Received in Advance	0	37
Grants & Funding in Advance	289,410	262,492
Provisions & Employee Entitlements	347,929	372,026
Housie Prize Fund	79,388	64,446
Total Current Liabilities	1,373,886	1,101,374
Non-current liabilities		
Provisions & Employee Entitlements	31,710	23,017
Total Non-current Liabilities	31,710	23,017
Total Liabilities	1,405,596	1,124,391
Net Assets	2,615,572	1,990,913
Equity		
Reserves	994,035	705,000
Accumulated Surplus	1,621,537	1,285,913
Total Equity	2,615,572	1,990,913

A copy of the Detailed Financial Report and Auditor's Report will be sent to any member free of charge upon request. This report will also be available on our website www.learninglinks.org.au.





SUPPORT CHILDREN WHO STRUGGLE TO LEARN BY DONATING OR FUNDING ONE OF OUR PROGRAMS



An evidence based program for children in Years 2-4 who are falling behind in reading. This volunteer run program provides one-on-one weekly support for 15 weeks to children and is proven to increase children's literacy skills.



A numeracy program for children in Years 3-5 who are falling behind in maths. This volunteer run program provides one-on-one weekly support for 10 weeks to children and is proven to increase children's numeracy skills.



Learning Links' team of specialist teachers provide literacy and numeracy sessions for children and work collaboratively with families, schools and other professionals to address the road blocks that prevent children from learning at school.



Our speech or occupational therapists work with a primary school to build teachers' capacity to help children with learning difficulties. The therapist will work in the school for one day each week, helping children in the classroom on a group or one-on-one basis with those children who require intensive support.



Psychologists assist children with social, emotional and behavioural concerns which can impact on learning, friendships and daily life functioning. They provide assessments, specialist intervention programs and counselling.



Learning Links provides essential support to disadvantaged children with learning difficulties including literacy and numeracy support, speech or occupational therapy and psychology-based services. The aim is to ensure equity of access to support services to promote participation and inclusion in school and help each child reach their full potential.

learning links



LEARNING LINKS CENTRES



PEAKHURST

(Main Office): 12-14 Pindari Rd, Peakhurst NSW 2210
T: 02 8525 8222
peakhurst@learninglinks.org.au

MAROUBRA

3rd floor Bowen Library, 669-673 Anzac Parade,
Maroubra Junction NSW 2035
T: 02 8568 8200
maroubra@learninglinks.org.au

LIVERPOOL

Shop 1, 100 - 124 Terminus St Liverpool NSW 2170
T: 02 8525 8280
liverpool@learninglinks.org.au

BELLA VISTA

6a/7 Meridian Place, Bella Vista NSW 2153
T: 02 8525 8260
bellavista@learninglinks.org.au

OATLEY

Cnr Oatley Ave and Hurstville Rd, Oatley NSW 2223
T: 02 8525 8222
mail@learninglinks.org.au

learninglinks.org.au

facebook.com/llinks

[LLcharity](https://twitter.com/LLcharity)

linkedin.com/company/learning-links



LEARNING LINKS

ABN 71 097 577 636

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

LEARNING LINKS

Annual Report For the Financial Year ended 30 June 2017

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DIRECTORS' REPORT

The Directors present this report on Learning Links (the "Company") for the year ended 30 June 2017. In order to comply with the provisions of the Australian Charities and Not-for-profits Commission Act 2012 and the Charitable Fundraising Act 1991, the Directors report as follows.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Michele Adair
Martyn Berry
Clive Cuthell (Appointed 7 July 2017)
Sarah Donald
Darryl Easton
Glenn Farrow (Appointed 1 May 2017)
Helen Hu (Appointed 11 May 2017)
Gregory Wallace
Michael Touma (Resigned 18 Aug 2016)

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

Principal Activity

The principal activity of the Company during the financial year was:

To provide children and young people who have difficulties learning with the skills, services and family support that will enable them to realise their full potential.

Review of operations

The profit of the Company amounted to \$335,624 (2016: \$17,478).

A review of the operations of the Company during the financial year and the results of those operations found that during the year, the Company continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

Dividends

The Company operates on a not-for-profit basis and in accordance with the terms of its Constitution, no portion of its assets or income shall be distributed directly or indirectly to members of the Company. As such no dividends were paid or declared since the start of the financial year and no recommendation for payment of dividends has been made.

Significant Changes in State of Affairs

There were no significant changes in the affairs of the Company that occurred during the financial year other than as reported therein.

Subsequent Events

There has not been any matter or circumstances that have arisen since the end of the financial year which significantly affected or might significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in subsequent financial years.

Future Developments

Disclosure of information regarding likely developments in the operations of the Company in future financial years and the expected results of those operations is likely to result in unreasonable prejudice to the Company. Accordingly, this information has not been disclosed in this report.

DIRECTORS' REPORT (CONT'D)

Environmental Issues

The Company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Information on Directors

Gregory Wallace

- **Chair**
- Qualifications Bachelor of Business (Business Management)
- Experience Senior Executive – government and telecommunications

Sarah Donald

- Qualifications Master of Laws, Bachelor of Laws, Bachelor of Business (Management), Grad Dip Legal Practice, GAICD
- Experience Legal counsel

Michele Adair

- Qualifications Master Management, Master Public Advocacy & Action, GAICD
- Experience Senior Executive Health and Community Services

Martyn Berry

- Qualifications Bachelor of Science with First Class Honours in Mathematical Statistics
- Experience Senior Executive – Financial Services

Clive Cuthell

- Qualifications Bachelor of Arts (Hons.) Accountancy and Finance, CA, GAICD
- Experience Senior Executive – multinational organisation in manufacturing, construction materials and property

Darryl Easton

- Qualifications Master of Engineering Management and Master of Business Administration
- Experience Senior Manager – Telecom – IT Engineering Services

Glen Farrow

- Qualifications Adjunct Associate Professor, University of Sydney, MBBS (Hons.), MBA, FRACS (General & Paediatric), MRACMA, MAICD
- Experience Senior Executive Health and Community Services

Helen Hu

- Qualifications GAICD, GIA, CA, Bachelor of Arts, Master of Commerce
- Experience Senior Executive – member based organisations, service sector and company secretary

DIRECTORS' REPORT (CONT'D)

During the financial year, 9 meetings of directors were held. Attendances by each director were as follows.

	Number eligible to attend	Number attended
Michele Adair	9	8
Martyn Berry	9	6
Sarah Donald	9	8
Darryl Easton	9	9
Glen Farrow	1	0
Helen Hu	1	1
Michael Touma	2	1
Gregory Wallace	9	9

Indemnifying Officers or Auditor

Insurance premiums of \$4,600 were paid during or since the end of the financial year, for any person who is or has been an officer or auditor of the Company.

Proceedings on Behalf of the Company

No person has applied for leave of Court to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings.

The Company was not a party to any such proceedings during the year.

Objectives of the Company

The Company assists children and young people who have difficulties learning by providing them with the skills, services and family support that enable them to reach their full potential. This includes:

- Establishing and operating programs which directly assist children who have learning difficulties, disabilities or developmental delays and their families.
- Establishing and operating early childhood programs which provide inclusion of children with special needs into early childhood settings.
- Increasing public awareness, understanding and interest in the special needs of children who have learning difficulties, disabilities or developmental delays.

Assessment of Performance

The Company assesses its performance using the following methodologies in order to ensure that the objectives of the Company are being met:

- Monthly financial reporting and analysis,
- Accountability reporting to all major funding partners,
- Wide-ranging policies and procedures reviewed at least triennially,
- Regular client and staff surveys,
- Monthly monitoring of client numbers,
- Reporting and monitoring of key performance indicators,
- Dashboard reporting on a monthly basis

Member's guarantee

Learning Links is a Company limited by guarantee without share capital. In the event of the Company being wound up, each member undertakes to contribute an amount not exceeding any outstanding membership fees to cover costs, charges and expenses of winding up. As at 30 June 2017, there were 433 members of the Company.

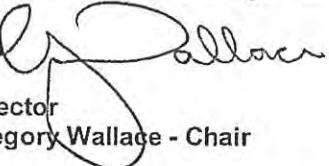
Learning Links A.B.N. 71 097 577 636

DIRECTORS' REPORT (CONT'D)

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2017 has been received and can be found on page 7.

This directors' report is signed in accordance with the resolution of directors.


Director
Gregory Wallace - Chair


Director
Sarah Donald – Secretary

30 October 2017

30 October 2017

The Board of Directors
12-14 Pindari Road
Peakhurst NSW 2210

LEARNING LINKS

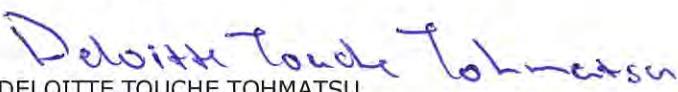
Dear Board Members

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the directors of Learning Links.

As the lead audit partner for the audit of the financial statements of Learning Links for the financial year ended 30 June 2017, I declare to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely


DELOITTE TOUCHE TOHMATSU


Carlo Pasqualini
Partner
Chartered Accountants
Sydney

Independent Auditor's Report to the Members of Learning Links

Opinion

We have audited the financial report of Learning Links (the "Entity") which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration. In addition, we have audited Learning Links compliance with specific requirements of the Charitable Fundraising Act 1991 for the year ended 30 June 2017.

In our opinion:

- (a) the accompanying financial report of the Entity, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act), including:
 - (i) giving a true and fair view of the Entity's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
 - (ii) complying with Australian Accounting Standards- Reduced Disclosure Regime and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.
- (b) the financial report agrees to the underlying financial records of Learning Links, that have been maintained, in all material respects, in accordance with the Charitable Fundraising Act 1991 and its regulations for the year ended 30 June 2017; and
- (c) monies received by Learning Links, as a result of fundraising appeals conducted during the year ended 30 June 2017, have been accounted for and applied, in all material respects, in accordance with the Charitable Fundraising Act 1991 and its regulations.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other Information

The directors are responsible for the other information. The other information comprises the directors' report for the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report, for Compliance with the Australian Charities and Not-for-profits Commission Act 2012 and the Charitable Fundraising Act 1991.

The directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards- Reduced Disclosure Regime and *the Australian Charities and Not-for-Profits Commission Act 2012 (Cth)* (the ACNC Act) and for compliance with the *Charitable Fundraising Act 1991*. The Directors are also responsible for compliance with the *Charitable Fundraising Act 1991* and for such internal control as the directors determine is necessary to enable compliance with requirements of the *Charitable Fundraising Act 1991* and the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the Entity has complied with the specific requirements of the *Charitable Fundraising Act 1991* and whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of non-compliance with the specific requirements of the *Charitable Fundraising Act 1991* and risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Inherent Limitations

Because of the inherent limitations of any compliance procedure, it is possible that fraud, error, or non-compliance with the Charitable Fundraising Act 1991 may occur and not be detected. An audit is not designed to detect all weaknesses in Learning Links compliance with the Charitable Fundraising Act 1991 as an audit is not performed continuously throughout the period and the tests are performed on a sample basis.

Any projection of the evaluation of compliance with the Charitable Fundraising Act 1991 to future periods is subject to the risk that the procedures, may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

DELOITTE TOUCHE TOHMATSU

Carlo Pasqualini
Partner
Chartered Accountants
Sydney, 31 October 2017

RESPONSIBLE PERSONS

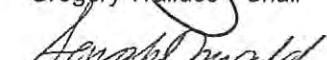
The responsible persons declare that:

- (a) in the responsible persons opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable; and
- (b) in the responsible persons opinion, the attached financial statements and notes thereto are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including compliance with accounting standards and giving a true and fair view of the financial position and performance of the Company.

Signed in accordance with a resolution of the board members made pursuant to s.60.15 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

On behalf of the responsible persons:


Director
Gregory Wallace - Chair


Director
Sarah Donald – Secretary

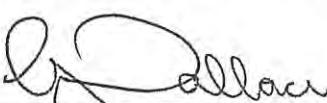
30 October 2017

DECLARATION UNDER THE CHARITABLE FUNDRAISING ACT

I, Gregory Wallace, Chair of Learning Links, declare that in my opinion:

- a. The financial statements give a true and fair view of all income and expenditure for Learning Links with respect to fundraising appeal activities for the year ended 30 June 2017;
- b. The statement of financial position gives a true and fair view of affairs for Learning Links with respect to fundraising appeal activities for the year ended 30 June 2017;
- c. The provisions of the *NSW Charitable Fundraising Act 1991* and Regulations under the Act and the conditions attached to the authority have been complied with during the year ended 30 June 2017; and
- d. The internal controls exercised by Learning Links are appropriate and effective in accounting for all Income received and applied by Learning Links from any of its fundraising appeals.

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


Gregory Wallace
Chair
30 October 2017

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017	2016
		\$	\$
INCOME			
Fee income for Services		2,281,002	1,938,381
Grants	3	1,774,981	1,564,052
Donations		19,078	19,804
Fundraising	2(r)(i)	150,489	132,759
Bingo Income		361,130	400,963
Housie Income	2(r), 12	9,213,471	8,797,758
Membership Fees		8,613	7,785
Other Income		43,090	26,097
Total Income		13,851,854	12,887,599
EXPENDITURE			
Human Resources Costs for Services		3,979,784	3,989,840
Human Resources Costs for Housie & Bingo		1,188,085	944,582
Housie and Bingo Other Costs		7,157,197	6,904,856
Program Costs		236,025	259,277
Marketing Costs		77,231	54,587
Administration & Office Costs		654,756	529,778
Finance Costs		17,254	19,721
IT Costs		205,898	167,480
Total Expenses		13,516,230	12,870,121
Net Profit for the year		335,624	17,478
<i>Items that will not be reclassified subsequently to profit or loss:</i>			
Gain on revaluation of property, plant and equipment		289,035	-
Other Comprehensive Income		289,035	-
Total Comprehensive Income		624,659	17,478

The accompanying notes form part of these financial statements

LEARNING LINKS
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

	Note	2017	2016
		\$	\$
ASSET			
CURRENT ASSETS			
Cash and cash equivalents	14	1,217,556	1,078,320
Trade and other receivables	17	529,373	365,118
Prepayments		89,538	20,358
Inventories		95,517	126,333
Other current assets		119,919	30,258
Total Current Assets		2,051,903	1,620,387
NON-CURRENT ASSETS			
Property, plant and equipment	4	1,634,718	1,209,203
Intangible assets	5	334,547	285,714
Total Non-current Assets		1,969,265	1,494,917
Total Assets		4,021,168	3,115,304
LIABILITIES			
CURRENT LIABILITIES			
Borrowings	13	-	906
Trade & other Payables	18	657,159	401,467
Income received in advance		-	37
Grants & Funding in advance		289,410	262,492
Provisions & Employee entitlements	16	347,929	372,026
Housie Prize Fund		79,388	64,446
Total Current Liabilities		1,373,886	1,101,374
NON-CURRENT LIABILITIES			
Provisions & Employee entitlements	16	31,710	23,017
Total Non-current Liabilities		31,710	23,017
Total Liabilities		1,405,596	1,124,391
Net Assets		2,615,572	1,990,913
EQUITY			
Reserves	6	994,035	705,000
Accumulated Surplus		1,621,537	1,285,913
Total Equity		2,615,572	1,990,913

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2017

	Retained surplus	Asset Revaluation Reserve	Total
	\$	\$	\$
Balance as at 1 July 2015	1,268,435	705,000	1,973,435
Net profit for the year	17,478	-	17,478
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	17,478	-	17,478
Balance at 30 June 2016	1,285,913	705,000	1,990,913
Balance as at 1 July 2016	1,285,913	705,000	1,990,913
Net profit for the year	335,624	-	335,624
Other comprehensive income for the year	-	289,035	289,035
Total comprehensive income for the year	335,624	289,035	624,659
Balance at 30 June 2017	1,621,537	994,035	2,615,572

The accompanying notes form part of these financial statements

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017	2016
		\$	\$
Cash flow from operating activities			
Receipts from customers		13,455,860	13,139,670
Payments to suppliers & employees		(13,007,839)	(13,513,486)
Interest paid		-	(3,229)
Interest received		22,353	20,041
Net cash flow generated from/(used in) operating activities	14	470,374	(357,004)
Cash flow from investing activities			
Payment for property, plant & equipment		(330,232)	(32,332)
Proceeds from disposal of property, plant & equipment		-	22,727
Net cash flow used in investing activities		(330,232)	(9,605)
Cash flow from financing activities			
Repayment of borrowings		(906)	(1,665)
Net cash flow used in financing activities		(906)	(1,665)
Net increase/(decrease) in cash held		139,236	(368,274)
Cash and cash equivalents at beginning of the year		1,078,320	1,446,594
Cash and cash equivalents at the end of the year	14	1,217,556	1,078,320

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 1: REPORTING COMPANY

The financial report is a general purpose financial report which has been prepared in accordance with Division 60 of the *Australian Charities and Not for Profits Commission Act 2012* and Australian Accounting Standards – Reduced Disclosure Requirements and complies with both other requirements of law and the *Charitable Fundraising Act 1991 (NSW)*. Learning Links is a not-for-profit public Company limited by guarantee, incorporated and domiciled in Australia.

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

12-14 Pindari Rd
Peakhurst NSW 2210

The Company's principal activity during the year was to help children who have disabilities, learning difficulties, developmental delays and those at risk of not achieving learning or developmental milestones realise their individual potential.

NOTE 2: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Statement of Compliance

The financial report is a general purpose financial report which has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, Australian Accounting Standards – Reduced Disclosure Requirements, and complies with other requirements of the law.

The financial statements were authorised for issue by the directors on 30 October 2017.

The following is a summary of the material accounting policies adopted by Learning Links in the preparation of the financial report. The accounting policies have been consistently applied unless otherwise stated.

Basis of preparation

The financial report has been prepared on an accruals basis and is based on historical costs except for certain non-current assets that are measured at revalued amounts or fair values as explained in the accounting policies below. Cost is based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise noted.

In the current year, the Company has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for the current annual reporting period. The revised Standards and Interpretations adopted did not have an impact on the financial statements.

Accounting Policies

(a) Income Tax

The Company received endorsement from the Australian Taxation Office as an income tax exempt charitable Company effective from 1 January 2002. The Company is exempt from income tax under Division 50 section 50-5 of the Income Tax Assessment Act 1997. It is also exempt from State payroll taxes.

Fringe Benefits Tax

For 2016 and 2017 FBT year, the grossed-up taxable value of exempt fringe benefits that a charity may provide to each employee is capped at \$31,177. Any amount above the \$31,177 cap will not be exempt and will be subject to normal FBT treatment.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 2: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Inventories

Inventories of goods purchased for fundraising are valued at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis and only include direct costs. Inventories on hand consist of Bingo prizes, Bingo and Housie tickets, raffle prizes and Reading for Life kits.

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, net of any accumulated depreciation and any impairment losses.

Property

Properties are measured on the fair value basis, with changes in the fair value recognised in Asset Revaluation Reserve in the period that they arise.

Any accumulated depreciation as at the revaluation date is eliminated against gross carrying amount of the assets and the net amounts are restated to the revalued amounts of the assets. It is a policy of Learning Links to have an independent valuation every three years, with annual appraisals being made by the Directors.

Plant and Equipment

Plant and equipment are measured on a cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amounts from these assets. The recoverable amount is assessed on the basis of the expected net cash flows, which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

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

Depreciation

The depreciable amount of all fixed assets and capitalised lease assets are depreciated over their useful lives using the straight line or diminishing value method as considered appropriate. New assets are depreciated from the time the asset is held ready for use. Plant and equipment under lease are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of assets in the current and comparative year are as follows.

Class of fixed assets	Depreciation rates	Depreciation basis
Leasehold Improvements	40% or life of the asset	Diminishing Value
Office Furniture & Equipment	40%	Diminishing Value
Computer Hardware	40%	Diminishing Value & Straight Line
Motor Vehicles	40%	Diminishing Value

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 2: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Intangible assets

Intangible assets acquired separately

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses.

Amortisation

Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Derecognition of intangible assets

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in profit or loss when the asset is derecognised.

The amortisation rates used for intangible assets in the current and comparative year are as follows.

Class of fixed assets	Amortisation rates	Depreciation basis
Computer Software	40%	Diminishing Value
System Applications	10%	Straight Line

(e) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to entities in the economic company are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amount equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 2: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(f) Financial Instruments

Recognition and Initial Measurements

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the Company becomes party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial instruments are initially measured at fair value plus transaction costs where the instrument is not classified as at fair value through profit or loss. Transaction costs related to instruments classified as at fair value through profit or loss are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Company no longer has any continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in profit or loss.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market and are subsequently measured at amortised cost using the effective interest rate method.

Financial liabilities

Non-derivative financial liabilities are recognised at amortised cost using the effective interest rate method.

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions reference to similar instruments and option pricing models.

Impairment

At each reporting date, the Company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the income statement.

(g) Impairment of Assets

At each reporting date, the Company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives. Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(h) Employee Benefits

Provisions are made for the Company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with entitlements arising from wages and salaries and annual leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled, plus related costs. Other employee benefits payable later than one year are measured at the present value of the estimated future cash outflows to be made by the Company in respect of services provided by employees up to the reporting date.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 2: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(i) Cash and Cash Equivalents

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

(j) Revenue

Grant revenue is recognised in the statement of comprehensive income when the Company obtains control of the grant and it is probable that the economic benefits gained will flow to the Company and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before the Company is eligible to receive the contributions, the recognition of the grant as revenue will be deferred until those conditions are satisfied and control of the funds is obtained.

Bingo and Housie revenue is recognised on sale of the game ticket.

Donations and bequests are recognised as revenue when received.

Revenue from rendering of a service is recognised upon the delivery of the services to the customers.

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

Other revenue, including fundraising is recognised when the right to receive the revenue has been established.

(k) Borrowing Costs

Borrowing costs are recognised in the period in which they are incurred.

(l) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(m) Adoption of new and revised accounting standards

New accounting Standards and Interpretations

In the current year, the Company has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to their operations and effective for the current annual reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**NOTE 2 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****(n) Standards and Interpretations issued not yet effective**

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective. The potential impact of the new or revised Standards and Interpretations has not yet been determined.

Standard/Interpretation	Effective for annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
• AASB 9 Financial Instruments	1 January 2018	30 June 2019
• AASB 15 Revenue from Contracts with Customers <ul style="list-style-type: none"> ◦ AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15 ◦ AASB 2015-8 Amendments to Australian Accounting Standards – Effective Date of AASB 15 ◦ AASB 2016-3 Amendments to Australian Accounting Standards – Clarifications to AASB 15 ◦ AASB 2016-7 Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities ◦ AASB 2016-8 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities 	1 January 2019	30 June 2019
• AASB 1058 Income of Not-for-Profit Entities	1 January 2019	30 June 2020
• AASB 16 Leases	1 January 2019	30 June 2020
• AASB 2016-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107	1 January 2017	30 June 2018
• AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities	1 January 2017	30 June 2018
• AASB 2017-1 Amendments to Australian Accounting Standards – Transfers of Investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments	1 January 2018	30 June 2018
• AASB 2017-2 Amendments to Australian Accounting Standards – Further Annual Improvements 2014-2016 Cycle	1 January 2017	30 June 2018

(o) Critical accounting estimates and judgments

The directors' evaluations and judgments incorporated into the financial report are based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Key estimates – impairment

The Company assesses impairment at each reporting date by evaluating the conditions specific to the Company that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Fair value less costs to sell or current replacement cost calculations performed in assessing recoverable amounts incorporate a number of key estimates.

(p) Accounts and Other Receivables

Accounts receivables which generally have 14-90 day terms, are recognised and carried at original invoice amount less an allowance for uncollectible amounts.

An allowance for doubtful debts is made when there is objective evidence that the Company will not be able to collect the debts. The accounts receivable amount in the Statement of Financial Position is net of doubtful debts. Bad debts are written off when identified.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 2 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(q) Traders

As a form of fundraising, Learning Links has contracts with two traders. They are King Cotton Australia and Helping Hand Sweet Company. The income from these traders is included in Fundraising and Other Income in the Statement of Comprehensive Income. The contract with King Cotton Australia was terminated during the year on 11 August 2016.

(r) Fundraising activities

The Company has an authority to fundraise under the *Charitable Fundraising Act 1991 (NSW)*. The Authority number is CFN 13232 which expires on 15/02/2021. Additional notes and information have been provided in the financial report to assist the authority holder with its disclosure requirements. A detailed list of fundraising permits has not been provided in this report but is available upon request.

All proceeds from fundraising activities were used in the costs of providing services to children who have difficulty learning and their families. Charity Housie financial information is contained in Note 12.

	\$	Surplus \$	2017 %	2016 %
Total cost of fundraising/gross proceeds from fundraising	8,022,022/9,363,961	1,341,939	86%	84%
Net surplus from fundraising/gross proceeds	1,341,939/9,363,961		14%	16%
Total cost of services/expenditure	5,189,984/13,516,230		38%	39%
Total cost of services/income	5,189,984/13,851,855		37%	39%

Fundraising

The following table comprises items from Charity Housie, Fundraising and Other Income in the Statement of Comprehensive Income. It covers arrangements with traders and small fundraising activities.

(i) Gross Proceeds from fundraising	2017	2016
	\$	\$
Trader – Recycled Clothing	-	45,000
Trader – Helping Hand Sweet Company	3,791	2,897
Other Fundraising	146,698	84,862
	150,489	132,759
Charity Housie (Note 12)	9,213,471	8,797,758
	9,363,960	8,930,517
(ii) Total cost of fundraising		
Other Fundraising	123,319	73,004
Charity Housie (Note 12)	7,898,703	7,445,058
	8,022,022	7,518,062
Net surplus from fundraising	1,341,938	1,412,455

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 3 GRANTS AND CONTRACTS

Funding Body	2017	2016
	\$	\$
Department of Family & Community Services- Ageing, Disability and Home Care	-	35,994
Brotherhood of St Laurence	443,186	424,895
Smith Family	105,562	120,048
NSW Government Department of Education & Communities	450,364	337,557
Parenting Research Centre	194,032	123,243
Community Service Grants Program (EIPP)	108,543	106,895
Non-government sources	473,294	415,420
Total Funding Revenue	1,774,981	1,564,052

NOTE 4 PROPERTY, PLANT & EQUIPMENT

	2017	2016
	\$	\$
Land & Buildings		
- Land & Building (Peakhurst) - at Fair Value (i)	1,450,000	1,100,000
- Building & Leasehold Improvements at cost	219,722	255,401
Less accumulated depreciation	(147,461)	(208,015)
	1,522,261	1,147,386
 Office furniture & fittings - at cost	194,480	158,685
Less accumulated depreciation	(146,935)	(122,338)
	47,545	36,347
 Computer & office equipment - at cost	276,928	221,772
Less accumulated depreciation	(214,277)	(190,070)
	62,651	21,702
 Motor vehicles - at cost	53,625	53,625
Less accumulated depreciation	(51,364)	(49,857)
	2,261	3,768
 Total Property, Plant & Equipment	1,634,718	1,209,203

- (i) The Peakhurst property was last valued as at 25 October 2016 by independent valuer, MJ Davis Valuations Pty Ltd. Mr. B.A. Davis is a Certified Practicing Valuer and a member of the Australian Property valuer.

The fair value of the property was determined using 'Capitalisation of Income' and Direct Comparison 'valuation methodologies. An analysis of comparable sales and other relevant data was also performed.

The directors are of the opinion that the fair value of the property as at 30 June 2017 is not materially different to the current market value of the property, based on management's assessment of external market data relating to the properties in the surrounding area.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 5 INTANGIBLE ASSETS

	2017	2016
	\$	\$
Software development (i)	87,000	-
IT Software - at cost	985,275	951,647
Less accumulated amortisation	<u>(737,728)</u>	<u>(665,933)</u>
	<u>334,547</u>	<u>285,714</u>

(i) Software development pertains to costs incurred by the Company to develop the Customer Relationship Management (CRM) software in the current year. The software will be fully available for use in October 2017.

NOTE 6: RESERVES

	2017	2016
	\$	\$
Asset Revaluation Reserve	<u>994,035</u>	<u>705,000</u>
Movements during the year:		
Opening Balance	705,000	705,000
Gain on revaluation of property, plant and equipment	<u>289,035</u>	<u>-</u>
	<u>994,035</u>	<u>705,000</u>

As part of the fair value accounting, the Peakhurst property was revalued to reflect the current market value. An amount of \$289,035 was taken to the reserves to reflect the increase in fair value.

NOTE 7: REMUNERATION AND RETIREMENT BENEFITS

No income was paid or is payable to the Directors of the Company.

NOTE 8: MEMBERS' GUARANTEE

Learning Links is a Company limited by guarantee without share capital. In the event of the Company being wound up, each member undertakes to contribute an amount not exceeding any outstanding membership fees to cover costs, charges and expenses of winding up. As at 30 June 2017, there were 433 (2016: 365) members of the Company.

NOTE 9: RELATED PARTY TRANSACTIONS

Learning Links was incorporated as a Company limited by guarantee on 23 July 2001 and commenced operation on 1 January 2002. All assets, liabilities and reserves were transferred from the Association for Children with Learning Disabilities (ACLD) Inc trading as Learning Links.

Members are generally also clients of Learning Links. Clients who become members pay a membership fee of \$20 which also entitles the member to a 10% discount on services provided by learning Links.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 10: FINANCIAL INSTRUMENTS

(a) Capital risk management

The Company manages its capital to ensure that it will be able to continue as a going concern. The capital structure of the Company consists of cash and cash equivalents and retained earnings.

Operating cash flows are used to maintain the Company's charitable activities.

(b) Interest rate risk management

The Company's exposures to interest rates on financial assets and liabilities are detailed in the liquidity risk management section of this note.

(c) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or any other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provisions for doubtful debts, as disclosed in the Statement of Financial Position and notes to and forming part of the financial statements. The Company does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the economic Company.

(d) Net Fair Values

For other assets and other liabilities the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form. Financial assets where the carrying amount exceeds net fair values have not been written down as the Company intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the Statement of Financial Position and in the notes to and forming part of the financial statements.

(e) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the board of directors. Given the nature of its operations, the Company has no need for a liquidity risk management framework.

The following tables detail the Company's expected maturity for its derivative and non-derivative financial assets and liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The table includes both interest and principal cash flows.

The monies held in Term Deposits are encumbered, as they have corresponding bank guarantees issued against them to third parties.

	Fixed interest Rate					
	Average interest rate	Variable Interest	Maturity		Non- interest bearing	TOTAL
			Less than 1 year	More than 1 year		
	%	\$	\$	\$	\$	\$
2017						
Financial Asset						
Cash at Bank and Term Deposit	1.58%	664,614	550,000	2,942	1,217,556	
Trade and Other Receivables	-	-	-	-	529,373	529,373
		664,614	550,000	-	532,315	1,746,929
Financial Liability						
Trade and Other Payables	-	-	-	-	657,159	657,159

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 10: FINANCIAL INSTRUMENTS (CONT'D)

	Average interest rate	Fixed interest Rate					TOTAL	
		Maturity			Non- interest bearing			
		Variable Interest	Less than 1 year	More than 1 year				
	%	\$	\$	\$	\$	\$	\$	
2016								
Financial Asset								
Cash at Bank and Term Deposit	2.08%	444,865	632,793	-	662	1,078,320		
Trade and Other Receivables	-	-	-	-	365,118	365,118		
		444,865	632,793	-	365,780	1,443,438		
Financial Liability								
Trade and Other Payables	-	-	-	-	401,467	401,467		

In the previous financial year, the Company had repaid all borrowings with Westpac Banking Corporation.

NOTE 11: SEGMENT REPORTING

Learning Links operates in the Community Services Sector providing assistance within Australia to children who have difficulty learning and their families.

NOTE 12: HOUSIE OPERATIONS (EXCLUDING BINGO)

		2017	2016
		\$	\$
Income			
Housie Ticket Sales		8,700,262	8,274,026
Other Sales		513,209	523,731
Total Income		9,213,471	8,797,757
Expenditure			
Housie Prizes		6,412,602	6,222,774
Wages, Superannuation and Workers Insurance		1,115,547	851,869
Profit sharing arrangements		24,936	33,620
Housie Tickets		286,779	281,140
Miscellaneous		58,839	55,655
Total Expenditure		7,898,703	7,445,058
Gross Profit on Housie Games		1,314,768	1,352,699
Gross Profit/Total Housie Income		14.3%	15.4%

Charity Housie is a gaming program with cash prizes run for charitable purposes while Club Bingo is a gaming program with non-cash prizes usually run as a social activity in clubs. Both are required to comply with government legislation.

The disclosure above relates only to Charity Housie, in accordance with the *Charitable Fundraising Act 1991 (NSW)* requirement.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 13: BORROWINGS

	2017 \$	2016 \$
Current		
Secured at amortised cost		
Equipment Finance	- 906	906
	- -	-

NOTE 14: NOTE TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks, and investments in money market instruments.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Reconciliation of cash

	2017 \$	2016 \$
Cash flow from operating activities		
Cash on hand and at bank	646,931	445,527
Term deposit	570,625	632,793
Cash and cash equivalent at the end of the year	1,217,556	1,078,320

Reconciliation of net cash provided by operating activities to net profit

Operating profit	335,624	17,478
Gain on sale of property, plant and equipment	-	(11,232)
Depreciation & amortisation	144,919	119,784
Provision for doubtful debts	11,877	4,709
Changes in assets and liabilities		
(Decrease)/Increase in provisions	(15,404)	16,548
Increase/(Decrease) in Creditors	255,692	(414,356)
Increase/(Decrease) in Funds & Grants in advance	41,823	(47,169)
(Increase)/Decrease in prepaid expenses	(69,180)	5,805
(Increase)/Decrease in accounts receivable	(176,132)	36,460
Decrease/(Increase) in inventories	30,816	(60,881)
(Increase) in other receivables	(89,661)	(24,150)
Net cash generated from/(used in) operating activities	470,374	(357,004)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 15: REMUNERATION OF AUDITOR

	2017	2016
	\$	\$
Audit of the financial report and grant acquittals	37,543	33,337
	<u>37,543</u>	<u>33,337</u>

The auditor of Learning Links is Deloitte Touche Tohmatsu.

NOTE 16: PROVISIONS

	2017	2016
	\$	\$
Employee entitlements	379,639	395,043
	<u>379,639</u>	<u>395,043</u>
Current	347,929	372,026
Non-current	31,710	23,017
	<u>379,639</u>	<u>395,043</u>

NOTE 17: TRADE AND OTHER RECEIVABLES

Trade terms vary. Parent fees for services are due within 14 days of service delivery. Learning Links raises money to subsidise fees for parents who cannot afford to pay, either because of their financial circumstances at the time the service is agreed to or changed circumstances while the service is being received. Fee subsidies assist in paying for services when parents cannot.

Provisional Psychologists attending the psychology development program pay for the service by way of equal instalments over the duration of the program.

Housie and Bingo consists of two sources of income, first being session income and second being club reimbursement. All session income is cash at the time of service and club reimbursements are 30 days trade terms (the terms with clubs may vary based on contractual agreements).

Trade terms for selected government departments falls within 90 days from the date of service.

No interest is charged on receivables. Past experience is that debt can be recoverable even when outstanding beyond payment terms.

NOTE 18: TRADE AND OTHER PAYABLES

	2017	2016
	\$	\$
Trade payables	305,311	119,835
Other payables	333,029	258,726
Goods & Services Tax payable	18,819	22,906
	<u>657,159</u>	<u>401,467</u>

Other payables include Superannuation and PAYG payable.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 19: KEY MANAGEMENT PERSONNEL REMUNERATION

	2017	2016
	\$	\$
Short term employee benefits	706,862	827,420
Post-employment benefits	57,268	47,355
Termination benefits	<u>130,264</u>	<u>92,842</u>
	<u>894,394</u>	<u>967,617</u>

NOTE 20: SUBSEQUENT EVENTS

There has not been any matter or circumstances that have arisen since the end of the financial year which significantly affected or might significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in subsequent financial years.