

# annual **15/16** report

*"The more that you read, the more things you will know.  
The more that you learn, the more places you'll go."*

*Dr. Seuss*





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# THE YEAR 2015/16 IN REVIEW

## From the Chair and CEO

In Australia between 5% and 15% of children have learning difficulties and disabilities. Many of these children come from disadvantaged backgrounds. Many fall behind early at school, and as time passes, the gap between them and their peers continues to widen until, for many, it becomes a gulf impossible to bridge. These are the children Learning Links supports.

We know the long-term effects learning difficulties can have on children. So much promise and potential is lost because we as a community continue to let these children down by not providing the necessary resources to support them in a timely manner. Learning Links is dedicated to helping children with learning difficulties and in 2015/16 we continued to make a significant contribution towards reducing the impact of learning difficulties by assisting more than 2300 children and 960 families in our community.

For Learning Links the focus in 2015/16 was to further nurture and strengthen our organisation and to develop a new strategic plan so we can continue to be a sustainable organisation in the years ahead, and successfully provide ongoing services to the children who need them most.



Our sector is changing rapidly and the introduction of new consumer-based funding models is creating an exciting, but also much more competitive and demanding environment for charitable not-for-profit organisations. At the same time, a somewhat uncertain economic environment and challenging budget situation for governments, means that funding is increasingly difficult to attract.

Learning Links is, however, well placed to succeed in this environment. We have a long and proud history and have made a difference to a significant number of children and families over the past 40 years. We also have extensive experience in operating successful social enterprise models and this, along with our high performing Charity Housie operation, well-established funding partnerships and knowledgeable staff are strengths which we can leverage as we roll out our new 2020 Strategy. This strategy, developed in a collaborative manner with broad stakeholder participation during an extensive strategic planning process, is aimed at growing the reach and impact of Learning Links by expanding geographically, sustainably, and, actively engaging in advocacy for the children and families we support.

In the past year, securing a solid financial performance was an important priority for us, as was the investment in our staff, brand and systems. Financially, we achieved a small surplus on the back of solid performances across the organisation. This included our social enterprise and fundraising operations where our strategic partnerships and excellence in Charity Housie paid off. Our structure and resourcing were realigned to support our goals of becoming a more quality and customer focussed organisation. This was reflected in the development of our marketing platforms, including a new website, and, the establishment of a customer service and intake function to make it easier and quicker for families to seek help and services.

We set up a systematic community development program, visiting and building relationships with schools, and as a result provided services to more than 100 schools and communities. Our flagship program, the evidence-based Reading For Life® made a real difference for 510 children. These children were able to achieve significant gains in literacy by participating in the program; on average improving by 10 months reading accuracy and 8 months reading comprehension in just 10 weeks.

Over the year, we made investments in building our quality and impact measurement systems and made it a priority to direct our sparse resources towards investing in our most valuable resource, our people. With the introduction of a new Enterprise Agreement, we passed a modest but noticeable pay increase to all staff and improved our physical workspaces.

The goals we set ourselves for 2015/16 were largely achieved and this Annual Report provides detail of our social impact and the many highlights of our work. We therefore start the new year from a position of strength and with a shared commitment to delivering on our new strategic plan and our mission.

Thank you to all of our families, funders, partners and numerous volunteers. Without your support none of these achievements would be possible. Thank you also to our dedicated staff who work so hard because they believe in our cause, in our organisation, and in helping to realise potential in children. Finally, thank you to our board for the significant time, expertise and commitment they bring to Learning Links and the guidance and support they offer so generously to staff and management. We recognise and thank in particular retiring Director Michael Touma for his contribution to Learning Links.

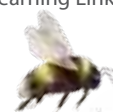
The board, management and staff of Learning Links work closely together and as a team we look to the years ahead with great optimism and excitement because of what we will achieve together for children with learning difficulties and disabilities.



*Gregory Wallace*  
Gregory Wallace, Chair



*Birgitte Maibom*  
Birgitte Maibom, CEO





## 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 VISION

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



## 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 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 that 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 their 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.

## Our Intervention Model



# A COMPELLING CASE FOR CHANGE

Learning difficulties affect children's lives and our community

**Learning difficulties are common...**

**5-15%** of children are affected by learning disabilities & difficulties<sup>1</sup>

**17.7%** of all Australian children live in households in poverty<sup>2</sup>

There is a strong correlation between financial disadvantage and learning difficulties

Ability gaps between the advantaged and disadvantaged open up at an early age

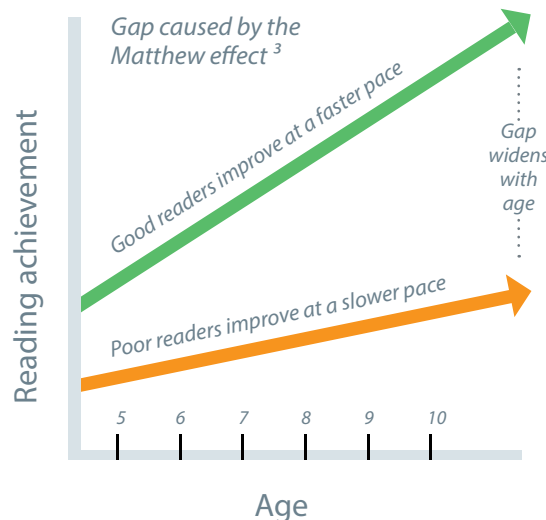
Learning difficulties can impact multiple generations, creating a cycle of disadvantage



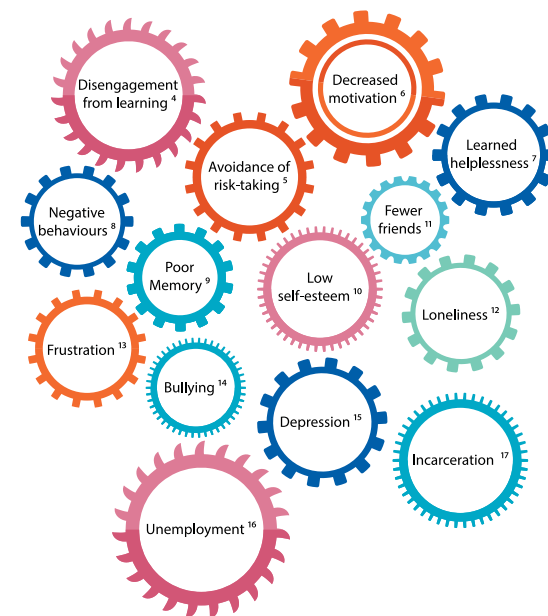
and **without intervention...**



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



there are **long term impacts...**



**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 intervention required to help these children reach their full potential.

<sup>1</sup> DSM5, 2013. <sup>2</sup> Australian Council of Social Justice, 2014. <sup>3</sup> Stanovich, 1986. <sup>4</sup> Rowe, 2006. <sup>5</sup> Twomey, 2006. <sup>6</sup> Watson, 2005. <sup>7</sup> Firth et al., 2007. <sup>8</sup> Rowe, 2006. <sup>9</sup> Hay et al., 2005. <sup>10</sup> Nalavany & Carawan, 2011. <sup>11</sup> Carter et al., 2006. <sup>12</sup> Carter et al., 2006. <sup>13</sup> Watson, 2005. <sup>14</sup> Carter et al., 2006. <sup>15</sup> Carter et al., 2007. <sup>16</sup> ABS 2012. <sup>17</sup> SPELD NSW, 2011.



Regular reading impacts a child's success at school.  
If not addressed early the educational gap widens...

### Child A



Reads 20 minutes  
per day

3,600 minutes  
per school year

1,800,000 words  
per school year



Scores in the  
90th percentile

### Child B



Reads 5 minutes  
per day

900 minutes  
per school year

282,000 words  
per school year



Scores in the  
50th percentile

### Child C



Reads 1 minute  
per day

180 minutes  
per school year

8,000 words  
per school year



Scores in the  
10th percentile

### Standardised Test Scores

By the end of grade 6, Child A will have read the equivalent of 60 school days, Child B will have read for 12 school days and Child C will have read for 3 days. Nagy and Herman, 1987.

## Common Learning Disabilities and Difficulties

10%



**Dyslexia** – problems with reading, accurate or fluent word recognition, poor decoding, and poor spelling abilities.<sup>1</sup> It affects approximately 10% of children.<sup>2</sup>

3-6%



**Dyscalculia** – problems with processing numerical information, learning arithmetic facts, and performing accurate or fluent calculation.<sup>1</sup> It affects approximately 3-6% of children.<sup>3</sup>

7.4%



### Attention Deficit Hyperactivity Disorder (ADHD)

A persistent pattern of inattention and/or hyperactivity-impulsivity that interferes with functioning or development and negatively impacts directly on social, academic or occupational functioning.<sup>1</sup> It affects approximately 7.4% of children.<sup>4</sup>

1. Based on definitions from the DSM5. 2. Australian Dyslexia Association 2014.  
3. Butterworth, B. (2010). 4. Lawrence et al., 2015

**A learning disability puts a child at significant disadvantage if unidentified. Without appropriate intervention these children have little chance of reaching their full academic potential.**





# LEARNING LINKS FAMILY STORIES

## Desianny with Sebastian (5) and Tobias (4) – a wonderful home-learning environment

Both my children were only 2 when the staff at their daycare noticed they were having issues. The teacher first noticed speech and developmental delays with Sebastian. Next we were told that they thought Tobias also had mild speech delays as well as some behavioural problems.

Sebastian started speech therapy when he was 2 because he wasn't talking at all. When he was 4 we were told he had severe speech delays and mild developmental delay. We were advised to hold him back before sending him to kindy. He started occupational therapy when he was around 4½.



Tobias started occupational therapy when he was 3 and speech therapy just recently.

Both Sebastian now 5, and Tobias now 4, started at the HIPPY program in Riverwood in July 2015. They will graduate at the end of 2016. I have seen such a huge change in them since attending the program. They can speak more words and sentences, and can express themselves so much better now. They can also read numbers, recognise shapes and colours, and name animals. They are much more sociable and can make friends.

The children are more organised and happy to sit still which they could not do before attending HIPPY. They love reading and ask for more books every week. When we took a break from HIPPY for three months they missed it so much. I love doing their workbook with them because HIPPY teaches through real objects that they can feel and smell, and actual pictures they can see. They learn through play, singing, phonics and writing.

Sebastian has improved his numbers from knowing none at all to now being able to count from 1 to 100. He knows a few letters too. Earlier this year he was supposed to do a review assessment for his developmental delay for his transition to school next year, but his early intervention teacher said there was no need because he was progressing really well. Now I don't feel worried like I did a year ago that he won't be able to go to a normal kindy with his condition. I feel positive now as I can see him talk more, try to do tasks well and patiently, and when he gets stuck he now asks for help. He has made friends at his preschool too.

As for Tobias, he likes learning through play as he is younger than Sebastian. He tries to do his best and he loves learning through singing.

Overall I am really happy and satisfied with the HIPPY program for preparing both my sons to go to kindy next year. They will be confident and will learn to become independent kids.

*From mum, Desianny.*



## Ronny (age 8) – Breaking the barriers of ADHD with confidence

Ronny was only 5 ½ when I first noticed he was having problems. My concerns were reinforced by Ronny's school teacher the following year. He was very anxious when attempting set tasks and would often hesitate to start on a task as he was afraid of failing. This anxiety caused Ronny to fall behind and he was displaying challenging behaviour, regularly 'acting up' in class so he could avoid having to sit down to do the work. Ronny also had trouble regulating his emotions and would easily become upset when he was struggling to grasp what was being taught in the classroom.

All these issues eventually caused Ronny to fall behind in his school work and he started to struggle with basic number concepts, handwriting and spelling. Ronny was diagnosed with ADHD in 2015 which answered a lot of our questions and gave us the clarity to understand what was really going on and why he was facing these learning difficulties. Being diagnosed with ADHD gave us the opportunity to explore other strategies we could use at home and in the classroom, to manage the difficulties associated with ADHD and help Ronny get back on track.

We were referred to Learning Links through the specialist behavioural paediatrician who diagnosed Ronny. After an initial assessment, Learning Links recommended weekly sessions with a teacher. More recently, Ronny has also started occupational therapy with Learning Links.

Ronny has come such a long way! His understanding of basic number concepts has improved, his handwriting is almost perfect and his understanding of sounds and blends is improving at a great rate. Apart from all of this, Ronny is positive and thoroughly enjoys this one-on-one learning time every week. Ronny loves to please and the constant praise is providing him with the confidence to continue to learn, which is the ultimate goal!

Ronny is a happier, more confident, vibrant young man and as a result of this he has received a number of school awards which is something both he and we as parents, are so proud of!

*From Ronny's mum.*





## Ronan (age 9) – Working hard to achieve great results

Ronan was 3 years old when we first noticed that he was having difficulties. He would give one or two word answers and rarely asked questions. He wasn't the best sleeper and would often get frustrated in daily life.

We spoke to our GP who referred us to a pediatrician. The pediatrician advised us not to worry, and he put Ronan's delays down to him being a child with two older siblings and also the fact he was a boy. He said he would just catch up in time.

We weren't convinced and took Ronan to private speech therapy lessons while we were on the waiting list for speech therapy at the Sydney Children's Hospital. He ended up being diagnosed with an auditory processing disorder and attended sessions at the Tumbatin Clinic as well as speech therapy at the hospital.

Ronan's speech therapy sessions at Learning Links have had a big impact and we have seen a

huge improvement in his social skills and confidence. He used to be behind other children his age but he now keeps up with them and in some areas he is above average.

When we first spoke to people about Ronan's problems when he was 3 years old, we were told that he would always struggle at school but with a lot of support and help that is not the case. He is achieving very pleasing results at school and his NAPLAN results for Year 3 were fantastic. We are so proud of him!

Ronan's improvements have had a positive influence on our whole family. Homework has become way less stressful and he is becoming a more independent worker all the time. It just shows that if you put the effort in the rewards can be great. It's just a matter of finding the right people to support you along the way and we found that support at Learning Links.

*From Ronan's mum.*

## Aaliyah (age 12) – Awarded Learning Links Scholarship

Aaliyah was 6 when we were asked by her kindergarten teacher to have her eyes tested. When the tests came back ok, she thought it might be her attention that was causing issues.

Aaliyah had trouble reading and she seemed to be guessing the words. She also had difficulty remembering things, especially if it required more than one or two steps, and even if it was something she had just learnt minutes before. She would often skip words in sentences and complained that the words kept moving. In Year 3, Aaliyah's aunt heard her reading and told me that Aaliyah's dad and three of their brothers had the same problems at school and she said I should look into having her assessed for dyslexia. Aaliyah's school also advised that she should be assessed by a speech pathologist, even though she has never had issues with speaking and a private tutor we tried for a while felt she needed to be assessed for ADHD.

Eventually I found the Australian Research Council's Centre of Excellence for Cognition and its Disorders (CCD). The studies that Aaliyah participated in with them helped her immensely. In 2014 Aaliyah was assessed by the CCD as having mixed dyslexia.

Since coming to Learning Links Aaliyah has been attending educational support classes and doing the a literary program with Anne. Her reading speed had increased and she has not been guessing words as much. She also started to enjoy reading the weekly books that Anne gives her - something that I hadn't thought possible. She has also learned to have a lot more structure in her writing.

Aaliyah's confidence and independence with her school work has impacted our family life immensely. Her father was diagnosed with lung cancer this year and has been staying with us while he has been having treatment. I've had to work 10, sometimes 12 hour days to make sure I had enough flexi time to take him to chemo, radiation and appointments. Now that Aaliyah has the ability to complete her work independently we are no longer spending hours sitting together to do it. It's taken so much pressure off our family.

Watching Aaliyah's confidence grow is probably the most positive change I have seen in her for a long time. The proudest moment for me was when she was awarded the Learning Links Child Scholarship this year.

*From Aaliyah's mum.*



## Lochlan (age 17) – Applying for university

Lochlan was around 3 or 4 when we first noticed he was having difficulties. I expressed my concerns to his childcare centre who were about to assess a group of children for developmental issues. It turned out he had a delayed hearing and speech problem.

Once Lochlan started school it was obvious that speech was not his only issue. I was told that children develop at different rates in kindergarten and they would have a better idea of any issues

at the end of the year. By then he still didn't know his alphabet or the sequencing of numbers. He was also unable to follow multiple instructions and appeared not to understand what you were saying to him at times. I also noticed that his writing book contained pictures and no words or sentences. I was very lucky he had two amazing school teachers who assessed his development and agreed with my observations. They referred me to Learning Links.

Lochlan underwent an assessment which revealed that he had significant receptive and expressive language difficulties.

It was recommended that he have intensive remedial assistance and continue with speech therapy. There was emphasis on keeping instructions short and language simplified as he had difficulty understanding instructions and concepts.

Between Learning Links and the reading recovery he attended I could see improvement over the years. It was important that we followed a routine and daily program in addition to school work. Things were slowly moving forward.

In year 5 Lochlan was diagnosed with ADHD and commenced medication to assist him to learn. Light bulb moment I have to say! He was finally able to connect all the dots between what he was being taught. His confidence grew in leaps and bounds and he was finally ready for high school. High school saw a lot of highs and lows but he has just completed Year 12 and his HSC and has applied to university. The next chapter awaits!

Over the last 14 years we have accessed a number of services through Learning Links. It started with speech therapy, then literacy and numeracy classes. Learning Links provided Lochlan with the tools to decode and learn which instilled confidence to keep trying and not give up.

We have not been alone on this journey and we couldn't have done this without Learning Links' guidance and skilled staff. Their job was not always easy but they were absolutely up to the task. It has felt like a family rallying in support .... what more could I have asked.

*From Lochlan's mum.*





## About the Program

*Counting for Life*™ is a Learning Links program specifically developed to help children in Years 3 to 5 who struggle with numeracy at an important stage in their development.

The program works by marrying a school with volunteers from the community to help children weekly for 10 weeks. The goal is not only to enhance the numeracy skills of participating children but also to encourage them to feel good about themselves as learners and enhance their self-esteem and confidence.

*Counting for Life*™ has been developed based on the successful template of its sister program *Reading for Life*®, an evidence-based literacy program developed and successfully run by Learning Links since 2003. *Reading for Life*® consistently achieves excellent and measurable educational outcomes and gains for the children participating.

Children learn best and are more engaged in learning when material is presented in an interesting and interactive way and activities are varied with lots of opportunities for practice. The *Counting for Life*™ resources have recently been re-designed and are even more engaging to encourage participation through fun game based experiences.

The program is semi-structured to provide routine and predictability for children. It focuses on praising effort rather than outcome to encourage motivation and incorporates numeric awareness and activities to enhance self-esteem.

Each child is paired with a "counting buddy" and sessions are held weekly for 45 minutes at the school for 10 weeks. Sessions include the following activities:

- Building a relationship
- Counting patterns
- Place value
- Addition & subtraction or multiplication & division
- Worded problems
- Celebrating effort

Participating children are tested individually by Learning Links' professionals using standardised tests to determine their learning strengths and needs and their level of numeracy ability. They are tested before entering the program and after completing the program in the following areas: Numerical Operations; Mathematical Reasoning; Math Self Concept; Addition; Subtraction; Multiplication and Division.

## How the program helps children

Children with learning difficulties (i.e. dyscalculia) often have to work harder to succeed, receive more negative feedback regarding their work and more often experience feelings of frustration, anger, depression, anxiety, and low academic self-esteem.<sup>1</sup>

Numeracy is an essential skill for every day living and a prerequisite for economic and social participation. Significant numbers of Australians across all age groups do not have, or are at risk of not developing, the numeracy skills needed to fully participate in society:

- In their first year of school, one in four children who live in Australia's most disadvantaged communities, do not have the numeracy skills needed for school<sup>2</sup>
- One in five (17.7%) Year 9 students from a low socioeconomic background do not meet the national minimum numeracy standard on NAPLAN<sup>2</sup>
- Australia was ranked 12th out of 22 nations in the OECD's survey of adult numeracy skills, with 1 in 5 Australians being assessed at the lowest skills level<sup>2</sup>

<sup>1</sup> Grills-Taquichel, Fletcher, Vaughn, & Stuebing, 2012; Nelson & Harwood, 2011

<sup>2</sup> The Smith Family Research Report, Strengthening Early Numeracy Learning: The Let's Count Program 2015

## Impact on the Community in 2015/2016

Through the generous support of the Lord Mayor's Charitable Foundation and the Rali Foundation, Learning Links was able to provide *Counting for Life*™ in four schools in 2016 at Gardeners Rd Public School, Revesby Public School, Chester Hill Public School and Lakemba Public School. All schools actively participated and a total of 44 children were enrolled to complete the program.

The results of the tests completed before and after the program were compiled into a report and given to the school and each parent.

On average children who have participated in the *Counting for Life*™ program made the following gains over the 10 week program:

Skill	▲ Average gains
Numerical Operations	▲ 9 months
Mathematical Reasoning	▲ 6 months
Math Self-concept	▲ 3 points
Addition	▲ 14 months
Subtraction	▲ 8 months
Multiplication	▲ 15 months
Division	▲ 4 months

Feedback is also requested from the school, reading buddies, children and their parents at the conclusion of the program.

Our volunteers said:

*"I thoroughly enjoyed being involved in the program. I really liked building a rapport with the children involved and watching them learn and develop their confidence in themselves and their math ability."*

*"I learnt about what learning difficulties in maths looks like in children, including how children often need things explained multiple times in multiple ways."*

Our children said:

*"It helps me a lot since my homework has maths at the back. I use some counting patterns and it really helped me."*

*"I feel better and more confident. I have moved into a higher maths group."*





# HELPING TEACHERS HELP CHILDREN WITH LEARNING DIFFICULTIES

At the beginning of 2016 Learning Links launched a new publication for schools. *Help Me Help This Child* is a screening and planning guide for literacy and numeracy.

## Why do teachers need Learning Links' help?

Classroom and learning support teachers can identify which students are struggling in class and require assistance, but may not always know where to start. Standardised assessments are very helpful in understanding how a child is struggling to learn, but can also be very costly and may involve a long wait before being completed. The reports from these assessments will identify a long list of areas to be addressed, often without an indication of prioritisation for classroom support. Teachers may still be left with the question of, "where do I start?"

The Learning Links Screening and Planning Guide is designed to assist classroom and learning support teachers to identify the exact starting points for targeted intervention programs for students struggling with literacy and numeracy. This guide has been developed to reflect the developmental progression of skills to help teachers identify which skills may be

interfering with the development of more complex skills like reading, spelling and problem solving.

The guide can be used to identify children of all ages who may need additional support, with each child starting at the same point and then progressing as far as they can in each of the areas of literacy and numeracy. Classroom and learning support teachers stop screening when there is enough information for them to start teaching the child.

There is a separate guide for literacy and numeracy and both can be used if required. The one guide can be used for the student throughout their grades and can be revisited on a regular basis to monitor progress and plan the next steps for support. *Help Me Help This Child* includes a spiral bound copy of the guide along with resources that teachers can use in the classroom.

The guide is available for sale at a modest price on our new online store and featured at all of our workshops and conference appearances.





# OUR COMMUNITY CONTRIBUTION AND IMPACT

**169**  
Staff

**33**  
Services

**206**  
Volunteers

**127**  
Donors & Funders

In 2015/2016, Learning Links provided therapy, education and support services to:



**2335**  
Children

**207** Children received inclusive educational care through our preschool and out of school hours care services.

**703** Children received therapy to develop communication, language, sensory, fine and gross motor skills.

**947** Children with learning difficulties and conditions such as dyslexia, dyscalculia and ADHD participated in programs to improve literacy and numeracy.



**961**  
Families

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

**322** Children and families with social, emotional and behavioural concerns were helped to reduce anxiety, build confidence, self esteem and stronger family relationships.

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



**113**  
Schools & Communities

**1136** Children from 95 schools benefited from additional specialist education, psychology and therapy expertise provided by our professionals.

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



**685**  
Professionals

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

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





**READING<sup>®</sup>**  
**FOR LIFE**



Reading for Life<sup>®</sup> 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.

**510**

children participated in our Reading for Life Program.

On average, over a 15 week period, children participating made the following learning gains and improved their:

Reading Accuracy ↑ by 10 months

Reading Comprehension ↑ by 8 months

Sight Words ↑ by 10 months

Reading Self-Concept ↑ by 3 points (out of 40)

Knowledge of Sounds ↑ by 18 points (out of 100)

## NUMERACY & LITERACY CLASSES

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

**397**

children attended our tailored literacy & numeracy classes

On average, over a 9 month period, participants made the following learning gains and improved their:

### Literacy

Reading Accuracy ↑ by 6.5 months

Spelling ↑ by 10 months

### Numeracy

Addition ↑ by 15 months

Subtraction ↑ by 13 months

Multiplication ↑ by 15 months

Division ↑ by 19 months



## PSYCHOLOGY PROGRAMS

Psychology intervention programs are run to support children's social and emotional well-being. Our psychologists work with children and families using evidence-based therapies.

**85%** of children who completed "Cool Kids" anxiety management program decreased their anxiety levels from the clinical range down to the normal range of anxiety over 10 weeks.

**95%** of children and parents who participated in targeted psychological intervention had met their therapeutic goals after 12 sessions of intervention

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 2015/16.**

## Psychology

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

- We introduced a variety of school holiday group programs to address the needs of parents in relation to the social and emotional wellbeing of their children. Our programs included *Stop Think Do* and *PALS* (social skills programs), *Cool Kids* (anxiety program), *Revved Up* (anger management program) and *Transition to High School*.
- We partnered with a number of schools including Nuwarra Public School, Liverpool Public School and Penshurst West Public School to deliver various group programs for children from Kindergarten to Year 6 to support social skills, building friendships and anger management.

## 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 their learning.

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.

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

## Highlights

- Our speech and occupational therapists provided a range of services to help build capacity in 30 schools. These services included screening assessments, classroom observations, individual and group therapy, class demonstrations, professional learning and parent support. Classroom teachers appreciated the assistance provided by our therapists as they learnt specialised strategies and skills to enhance their teaching of whole classrooms. It is a wonderful partnership which Learning Links is proud to have established and it continues to grow.
- Two new group therapy programs were established for the school holiday period. *Handsome Handwriting* and *Let's Talk Language* were developed to provide essential fine motor and language support to primary school aged children.





## Educational Support

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

- Thanks to the generous support of Dooleys Lidcombe Catholic Club and Canterbury-Hurlstone Park RSL Club, Learning Links piloted a literacy and numeracy program at Lidcombe Public School, Earlwood Public School and Undercliffe Public School. Our specialist teachers worked alongside school principals to identify areas where our interventions could complement the existing school curriculum. Programs ran for 6 to 12 months with excellent results

similar to our centre-based programs, demonstrating that this is a model that can be replicated successfully in school settings. We look forward to continuing this work in more schools next year.

- The Learning Links *Help Me Help This Child* Screening and Planning Guide was launched which is designed to assist classroom and learning support teachers to identify the exact starting points for targeted intervention programs for students struggling with literacy and numeracy. Refer to page 9 for full details on the guide.

## 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.

### 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.

In 2015-16, Learning Links is proud to have coordinated 15 MyTime groups across the Sydney metropolitan area and regional NSW.



## Educational Care

### Preschool

Our inclusive Preschool provides children 3 to 6 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

- At the start of the 2016 year we successfully introduced an extended hours program increasing the hours of operation to 8.00am-4.00pm. This enabled us to provide a more flexible service to families.
- We successfully participated in the Early Childhood Cluster Management Trial Project with the Department of Education and Communities. This exciting opportunity provided the Preschool with specialist support in the areas of governance, service delivery and professional development, and enabled the implementation of a range of initiatives around viability and future planning.



Dear Melissa,  
I just wanted to say a huge thank you to you and all the staff who care for Johnathan, as well as the speech therapist and psychologist. It's so wonderful to be in an environment that is so nurturing and supportive. I love being a mum more than anything in the world, but sometimes it can be hard and I thank you all for listening and taking the time with Johnathan and I.

One of the main requests I had when I looked at your centre and spoke to Sarah is that I wanted to be listened to, and you have all done that in such a professional and caring way. For that, I can't thank you enough.

Melissa, I love that you and your staff remember my name, I'm sure it's hard enough remembering all the children's names let alone the parents! I also love that we see your face when we arrive and leave, and that you know things about my child.

My only wish is that we found Learning Links earlier!

THANK YOU!

Vicky

### Out of School Hours Care Service (OOSH)

Learning Links is pleased to be 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 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

- Vacation Care was conducted during two of the school holiday periods across the year and we introduced the option of casual bookings throughout the week.





## 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 consist of highly qualified early childhood educators, psychologists, occupational therapists and speech therapists.

### Highlights

- Learning Links launched its first BOSTES (Board of Studies Teaching and Educational Standards NSW) accredited Teacher Professional Learning Calendar for teachers in NSW schools to collect accreditation points towards their registration as a teacher. Our course offerings emphasised our areas of expertise: Identifying and supporting children with learning difficulties in learning to read, spell, write, count and work with numbers. These courses were well received at our training venues and school settings.
- 65 courses were delivered to 749 participants throughout Sydney and NSW.
- 83% of our participants were very satisfied with the quality of our training.
- Dr Samantha Hornery, our Manager of Therapy and Education was asked by the Learning Difficulties Coalition to speak to parents, teachers and health professionals at Parramatta Leagues Club about maths and learning difficulties. This was a wonderful opportunity to increase awareness of Learning Links and learning difficulties in the wider community.



## 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 8 core competencies which include interpersonal relationships, research, assessment, interventions and legal obligations.

The provisional psychologists 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 after 6 months of voluntary placement at Learning Links it opens up opportunities to work in other organisations leading to paid employment.

### Highlights

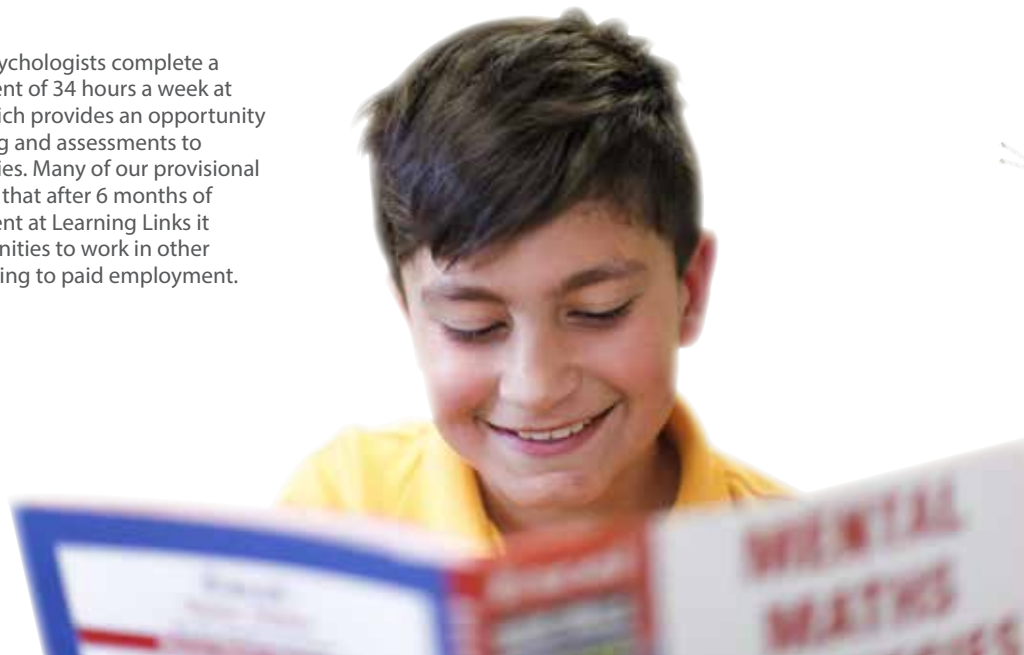
- In early 2016 we held a graduation evening in the city at the Hard Rock Café where we saw 14 provisional psychologists graduate from the program.
- Learning Links participated in the University of Western Sydney Careers Expo where psychology students were able to find out about our provisional psychology program and register their 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 the 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

- The contribution from Charity Housie to Learning Links continued to increase and was driven by hard work from a professional team who are dedicated to raising funds for the charity. Our customer focussed approach has not only seen an increase in the Charity Housie contribution to Learning Links but also provided pathways to to work with clubs in other areas such as community-based programs.





# OUR TEAM OF EXPERTS



**Michelle Button**  
Manager Psychology

Michelle has had over 14 years' experience working in the area of educational psychology including work in a mental health setting to support children and adults in being able to access mental health services in rural and remote areas.

She is an educational & developmental psychologist and a member of the College of Educational & Developmental Psychologists with the Australian Psychological Society. She has completed a Masters of Psychology majoring in Education and Development and a Masters of Education majoring in Special Education. Michelle is an authorised supervisor allowing her to supervise provisional psychologists. She has supported over 100 provisional psychologists to complete their registration. 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 the area of assessment and diagnosis as well as helping them access the social and emotional support they may need.



**Dr. Samantha Horner**  
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 is strongly committed to improving the educational outcomes of children with learning difficulties and ensuring they have every chance of finding success in life.



**Jenny Hill**  
Clinical Leader Therapy

Jenny has over 20 years' experience as a pediatric speech pathologist and has experience working

in school settings, preschools, private practice, not for profit organisations. She most recently completed ten years as a clinical educator and lecturer at Sydney Universities Communication Disorders Treatment and Research Clinic. She has a Bachelor of Applied Science (Speech Pathology) from Sydney University and is a certified practicing member of Speech Pathology Australia.

Jenny is passionate about working with teachers in early education and school settings to help educate them about speech and language disorders. This collaborative approach allows quality therapy to be delivered which is linked to the child's needs at school and their curriculum allowing for more successful outcomes for children with learning difficulties.



**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.

Sarah places great importance on developing strong relationships with each child and family.

Sarah is committed to implementing high quality programs that support children of diverse abilities to learn through play and interest based experiences.



**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 delivering 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, with a strong focus on strengths based and family centered practice and the inclusion of children with additional needs.



# OUR PARTNERS AND 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.**

**You have invested in a better future for these children and for that we THANK YOU!**

## Foundations and Corporates

- Bluescope Steel
- BSG Australia
- Cruise Express
- Lord Mayor's Charitable Foundation
- Myer Community Giving (Bondi Junction and Roselands)
- The Rali Foundation
- Write4fun International

## Government Partners

### Federal

- The Department of Infrastructure and Regional Development

### State

- NSW Department of Education & Communities
- NSW Department of Family & Community Services-Community Services

### Local

- Randwick City Council



## Registered Club Partners

- Ashfield RSL Club
- Bankstown Trotting Recreation Club
- Bateau Bay Bowling Club
- Bellambi Bowling Club
- Berkeley Sports Club
- Bexley RSL Club
- Blacktown Workers Club
- Burwood RSL Club
- Campbelltown Catholic Club
- Campbelltown Golf Club
- Campsie RSL Sub Branch Club
- Canada Bay Club
- Canterbury Hurlstone Park RSL Club
- Canterbury League Club
- Canton Beach Sports Club
- Chester Hill RSL and Bowling Club
- Club Rivers
- Dapto Leagues Club
- Dee Why RSL Club
- Diggers Miranda RSL
- Dooleys Lidcombe Catholic Club
- Dooleys Regents Park Sports Club
- Doyalson Wyee RSL Club
- Earlwood Bardwell Park RSL Club
- Fairfield RSL Club
- Hornsby RSL Club
- Illawarra Catholic Club
- Ingleburn RSL Club
- Kingsgrove RSL Club
- Manly-Warringah Rugby League Club
- Merrylands RSL Club
- Moorebank Sports Club
- North Sydney Leagues Club
- Panthers Penrith
- Penrith RSL Club
- Pittwater RSL Club
- Randwick Labor Club
- Richmond Club
- South Hurstville RSL Club
- South Sydney Junior Rugby League Club
- St Johns Park Bowling Club
- St Marys Rugby League Club
- Taren Point Bowling Club
- The Galston Club
- The Greens The Entrance
- The Lakemba Club

- The Lantern Club
- The Rules Club Wagga Wagga
- Tradies Helensburgh
- Vincentia Golf Club
- Wagga RSL Club
- Warilla Sports Club
- Wenty Leagues Club

## Business Donors

AV1, BNI CBD Connect, CreativeCreations.tv, Devcorp Australia Pty Ltd, Kurtis Paige Initiatives, Lugarno Lions, Paynter Dixon

## Individual Donors

Amanda Farag, Amanda Ugo, Fiona and Neil Cohen, Jennifer Whittaker, Lyn Joseph, Megan English, Michele Adair, Rhonda Eggert, Terry Kew, Val Dawe, Ying Zhao Zheng

## In-Kind Donors

3D Design & Build, 5Stitches, Access Professionals, Actual Fitness, Alamanda Lodge, Bakers Delight (Oatley), Bannisters Oceanfront, Bench Creative, Bitton Oatley, Bounce Matters, Bresnahan's Butcher & Fine Foods (Mortdale), Carlile Swimming, CityMove, Clifftop at Tathra, CN Physio, Coles (Oatley), Colour Smart Solutions, Cranes Pharmacy, Daniela Beauty, DCI Partnership, Deloitte Australia, Dogulin Digital, Dove For Men, Driftwood Lake Conjola, Dr Roebuck's, Echoes Boutique, Featherdale Wildlife Park, Football, Federation of Australia, Funtime 4 Kidz, Hampden House, IGA (Lugarno), Imax, Indigo Finance, Kaptured by Kris, Katie's Kisses, La Burp, Ladybird Gifts, Maria Nicola, MasterFoods, Mayhem, McAfee, Meridian Construction, MSFS, MTM Legal, Nautilus House Bed and Breakfast, Nic's Retreat, Noonaweena B&B, NRL, Peter Welsh, Phoenix Private Wealth Management, Qismet Jewellery, R & D Batteries, Revelman Legal, Ruby Rabbit, Salon Magnolia, Scholastic, Selleys, Springs on Swan Lake, State Theatre, Stevie English Hair, Sydney Hi-Fi (Mona Vale), Taleist, Taronga Conservation Society Australia, Tathra Oysters, Tenky Watches, Tersano Australia, The Bothy,

The Dive, The Press Club, Trainworks Railway Museum, Verdeflore, Whitehat Agency, Woolworths (Mortdale), Yates

## Volunteers and Pro Bono Support

Amanda Todd, Brad Lethborg, Carolyn Lamour, Catherine Merlino, Cathy Crawley, Damian Absolon, Danny Fu, ING Direct, Jan Colley, Jasmine Li, John Cavaleri, Judith Connolly, Julie Ducrou, Max Li, Mercy Timothy, Peter Connors, Scrabble NSW, United Way Sydney, Sam Sinlapawattana.

## Community Partners

- Ability Options
- Brotherhood of St Laurence
- Catholic University Research
- David Coleman MP, Federal Member for Banks
- HIPPY Australia
- Kids & Traffic
- Little Canvas
- Mark Coure, State Member for Oatley
- Multicultural Health Service – Fairfield
- Parenting Research Centre
- Georges River–Riverwood Probus Club
- Primary Health Network South Western Sydney
- Riverwood Library
- St John's Ambulance
- The Men's Shed (Penshurst)
- The Smith Family





*Sarah Donald*

*Martyn Berry*

*Michele Adair*

*Gregory Wallace*

*Darryl Easton*

*Michael Touma*

## 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. Greg is an Affiliate Member, Australian Institute of Company Directors.

### **Michele Adair, Secretary**

Michele was appointed to the Learning Links Board in February 2013 and is Secretary. Michele has made sustainable contributions at executive level on boards and advisory committees in complex community, health and social environments. Michele is the CEO of Cystic Fibrosis NSW 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.

### **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, Director**

Sarah joined the Board of Learning Links in April 2015. 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. Sarah recently joined the Department of Planning & Environment, NSW, 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. Sarah 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.

### **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. Michael is committed to the Learning Links cause, having seen firsthand how targeted educational support services can remove disadvantage and open up new opportunities.

### **Jeanette Brooks, Chair (Retired November 2015)**

Jeanette was appointed to the Learning Links Board in October 2007. She served as Chair from November 2013 to November 2015. Jeanette is Regional Manager at Australian Unity and prior to this was CEO of INS Group, an Australian healthcare company. A Graduate of the Australian Institute of Company Directors, Jeanette has held senior management roles in the Information and Communications Technology sector, and serves as a Director on the Board of the Cape Credit Union. She has a passion for the contribution Learning Links makes to the community.





# OUR LEADERSHIP TEAM



**Birgitte Maibom**  
Chief Executive Officer

**Birgitte** has more than 15 years of experience in marketing management, general management and leadership 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.



**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.



**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.



**Simone Montgomery**  
General Manager Client Services

**Simone** has worked in the NFP sector for 24 years in senior leadership 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.



**Diane Peacock-Smith**  
General Manager Quality and Impact

**Di** 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.



# FINANCIAL SUMMARY

## INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2016

	2016 \$	2015 \$
Revenue	12,887,599	15,065,543
Discontinued Operations - Revenue *	0	887,187
<b>Total Revenue</b>	<b>12,887,599</b>	<b>15,952,730</b>
Expenses	12,870,121	15,114,841
Discontinued Operations - Costs *	0	790,875
<b>Total Expenses</b>	<b>12,870,121</b>	<b>15,905,716</b>
Net Profit/(Loss)	17,478	47,014
Income Tax Expense	0	0
<b>Net Profit/(Loss) after Income Tax Expense</b>	<b>17,478</b>	<b>47,014</b>

### WHERE WE OBTAINED OUR REVENUE

Fee Income for Services	1,938,381	2,056,238
Long Day Care Centre	0	887,187
Grants	1,564,052	4,884,114
Donations and Fundraising	152,563	152,859
Charity Housie	9,198,721	7,934,931
Membership Fees	7,785	17,270
Other Income	26,097	20,131
	<b>12,887,599</b>	<b>15,952,730</b>

### HOW WE APPLIED OUR REVENUE

Human Resources Costs Services	3,989,840	6,597,032
Long Day Care Centre	0	790,875
Charity Housie and Bingo	7,849,438	6,754,608
Program Costs	259,277	353,788
Support Services Costs	771,566	1,409,413
	<b>12,870,121</b>	<b>15,905,716</b>

\* Discontinued Operations

On the 3rd December, 2014, Learning Links had disposed of the Early Education and Care Centre, located at 201 Elizabeth Street Sydney, including all assets and liabilities

#### Continuing Operations

In 2014 Learning Links conducted a planned exit from a NSW Department of Family & Community Services - Ageing, Disability and Home Care (ADHC) grants program representing \$3.2m revenue. This program ceased at the end of the 2015 financial year.

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	2016 \$	2015 \$
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### CURRENT ASSETS

Cash and cash equivalents	1,078,320	1,446,594
Trade and other receivables	365,118	406,287
Prepayments	20,358	26,163
Inventories	126,333	65,452
Other current assets	30,258	6,108
<b>Total Current Assets</b>	<b>1,620,387</b>	<b>1,950,604</b>

### NON-CURRENT ASSETS

Land & Building	1,147,386	1,161,267
Furniture & Fittings	37,197	52,399
IT & other equipment	306,566	362,424
Motor Vehicle	3,768	17,774
<b>Total Non-Current Assets</b>	<b>1,494,917</b>	<b>1,593,864</b>
<b>Total Assets</b>	<b>3,115,304</b>	<b>3,544,468</b>

### CURRENT LIABILITIES

Borrowings	906	2,571
Trade & other payables	401,467	815,823
Income received in advance	37	31,806
Grants & Funding in advance	262,492	277,891
Provisions & Employee entitlements	372,026	247,147
Housie Prize Fund	64,446	64,367
<b>Total Current Liabilities</b>	<b>1,101,374</b>	<b>1,439,605</b>

### NON-CURRENT LIABILITIES

Provisions & Employee entitlements	23,017	131,428
<b>Total Non-current Liabilities</b>	<b>23,017</b>	<b>131,428</b>
<b>Total Liabilities</b>	<b>1,124,391</b>	<b>1,571,033</b>
<b>Net Assets</b>	<b>1,990,913</b>	<b>1,973,435</b>

### EQUITY

Reserves	705,000	705,000
Accumulated surplus	1,285,913	1,268,435
<b>Total Equity</b>	<b>1,990,913</b>	<b>1,973,435</b>

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](http://www.learninglinks.org.au)

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



A proven 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.



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.



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.



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.



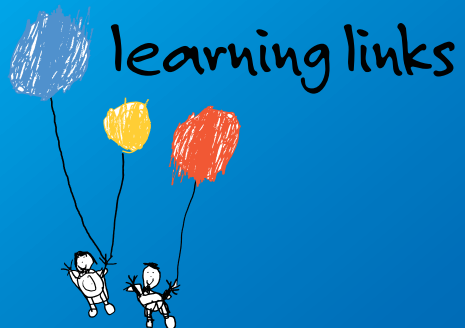
Psychologists assist children with social, emotional and behavioural concerns which can impact on learning, friendships and daily life functioning. They provide assessments, specialist intervention programs and counselling.



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 Locations:

**PEAKHURST:**

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

**OATLEY:**

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

**LIVERPOOL:**

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

**Web:** [learninglinks.org.au](http://learninglinks.org.au) **Facebook:** [facebook.com/l/links](https://facebook.com/l/links) **Twitter:** [LLcharity](https://twitter.com/LLcharity) **LinkedIn:** [linkedin.com/company/learning-links](https://linkedin.com/company/learning-links)

**LEARNING LINKS**

**ABN 71 097 577 636**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2016**

## **LEARNING LINKS**

### **Annual Report For the Financial Year ended 30 June 2016**

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## **DIRECTORS' REPORT**

The Directors present this report on Learning Links (the "Company") for the year ended 30 June 2016. In order to comply with the provisions of the Australian Charities and Not-for-profits Commission Act 2012, 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  
Jeanette Brooks (Resigned on 17 November 2015)  
Sarah Donald  
Darryl Easton  
Michael Touma (Resigned on 16 August 2016)  
Gregory Wallace

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 help children who have disabilities, learning difficulties, and developmental delays to realise their full potential.

### **Review of operations**

The profit of the Company amounted to \$17,478 (2015: \$47,014).

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

<b>Gregory Wallace</b>	—	<b>Chair</b>
Qualifications	—	Bachelor of Business (Business Management), AAICD
Experience	—	Senior Executive – government and telecommunications
<b>Michele Adair</b>	—	<b>Secretary</b>
Qualifications	—	Master Management, Master Public Advocacy & Action, GAICD
Experience	—	Senior Executive Health and Community Services
<b>Martyn Berry</b>	—	<b>Director</b>
Qualifications		Bachelor of Science with First Class Honours in Mathematical Statistics
Experience	—	Senior Executive – Financial Services
<b>Jeanette Brooks</b>	—	<b>Former Chair</b>
Qualifications	—	Bachelor of Business (Management and Information Systems), Company Directors Diploma (GAICD)
Experience	—	Senior Executive - Healthcare
<b>Darryl Easton</b>	—	<b>Director</b>
Qualifications	—	Master of Engineering Management and Master of Business Administration
Experience	—	Engineering professional - telecommunications
<b>Sarah Donald</b>	—	<b>Director</b>
Qualifications	—	Bachelor of Laws, Bachelor of Business, Grad Dip Legal Practice, Master of Law, GAICD
Experience	—	Legal counsel
<b>Michael Touma</b>	—	<b>Director</b>
Qualifications	—	Master of Commerce, MBA, CPA, GAICD
Experience	—	Senior Executive – B2B Distribution and FMCG

## DIRECTORS' REPORT (CONT'D)

During the financial year, 11 meetings of directors were held. Attendances by each director were as follows.

	Number eligible to attend	Number attended
Michele Adair	11	10
Martyn Berry	11	10
Jeanette Brooks	1	1
Sarah Donald	11	11
Darryl Easton	11	9
Michael Touma	11	10
Gregory Wallace	11	11

### Indemnifying Officers or Auditor

Insurance premiums of \$4,812 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 2016, there were 365 members of the Company.




## DIRECTORS' REPORT (CONT'D)

### Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2016 has been received and can be found on page 7.

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



Handwritten signature of Gregory Wallace in black ink.

Director  
Gregory Wallace - Chair



Handwritten signature of Michele Adair in black ink.

Director  
Michele Adair – Secretary

11 October 2016

The Board of Directors  
Learning Links  
12-14 Pindari Rd  
Peakhurst NSW 2210

11 October 2016

Dear Board Members

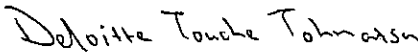
## Learning Links

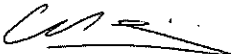
In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the directors of Learning Links.

As lead audit partner for the audit of the financial statements of Learning Links for the financial year ended 30 June 2016, I declare that 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* 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

## Independent Auditor's Report to the Members of Learning Links

We have audited the accompanying financial report of Learning Links ("the company"), which comprises the statement of financial position as at 30 June 2016, , the statement of profit or loss and other comprehensive income , the statement of cash flows and the statement of changes in equity for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the responsible persons declaration and declaration under the Charitable Fundraising Act as set out on pages 10 to 31. In addition, we have audited Learning Links compliance with specific requirements of the Charitable Fundraising Act 1991 for the year ended 30 June 2016.

### *Directors' Responsibility for the Financial Report and for Compliance with the Charitable Fundraising Act 1991*

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements 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 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the company's compliance with specific requirements of the *Charitable Fundraising Act 1991* and the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the entity has complied with specific requirements of the *Charitable Fundraising Act 1991* and the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the company's compliance with specific requirements of the *Charitable Fundraising Act 1991* and amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of non-compliance with specific requirements of the *Charitable Fundraising Act 1991* and material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control, relevant to the company's compliance with the *Charitable Fundraising Act 1991* and preparation of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.



## *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.

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

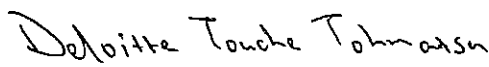
## *Auditor's Independence Declaration*

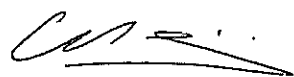
In conducting our audit, we have complied with the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

## *Opinion*

In our opinion:

- (a) the financial report of Learning Links is in accordance with Division 60 of the ACNC Act, including:
  - (i) giving a true and fair view of the company's financial position as at 30 June 2016 and of its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 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 2016; and
- (c) monies received by Learning Links, as a result of fundraising appeals conducted during the year ended 30 June 2016, have been accounted for and applied, in all material respects, in accordance with the *Charitable Fundraising Act 1991* and its regulations.

  
DELOITTE TOUCHE TOHMATSU

  
Carlo Pasqualini  
Partner  
Chartered Accountants  
Sydney, 13 October 2016

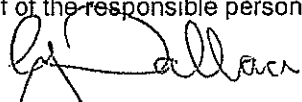
## RESPONSIBLE PERSONS


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  
Michele Adair – Secretary

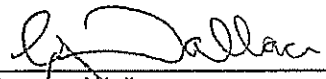
11 October 2016

## 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 2016;
- 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 2016;
- 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 2016: 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

11 October 2016

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2016**

	<b>Note</b>	<b>2016</b>	<b>2015</b>
		<b>\$</b>	<b>\$</b>
<b>INCOME</b>			
Fee income for Services		1,938,381	2,056,238
Grants	3	1,564,052	4,884,114
Donations		19,804	19,506
Fundraising	2(r)	132,759	133,353
Bingo Income		400,963	530,266
Housie Income	2(r), 11	8,797,758	7,404,665
Membership Fees		7,785	17,270
Other Income		26,097	20,131
<b>Total Income</b>		<b>12,887,599</b>	<b>15,065,543</b>
<b>EXPENDITURE</b>			
Human Resources Costs for Services		3,989,840	6,597,032
Human Resources Costs for Housie & Bingo		944,582	848,595
Housie and Bingo Other Costs		6,904,856	5,906,013
Program Costs		259,277	353,788
Marketing Costs		54,587	84,434
Administration & Office Costs		415,910	891,318
Finance Costs		54,893	111,289
IT Costs		246,176	322,372
<b>Total Expenses</b>		<b>12,870,121</b>	<b>15,114,841</b>
<b>Net profit/(loss) for the year before impairments and discontinued operations</b>		<b>17,478</b>	<b>(49,298)</b>
Profit for the year from discontinued operations	20.2	-	96,312
<b>Net profit for the year</b>		<b>17,478</b>	<b>47,014</b>
<b>Other Comprehensive Income</b>			
Items that will not subsequently be reclassified to profit or loss:			
Asset Revaluation reserve written off		-	(7,012)
Revaluation of property, plant and equipment		-	367,005
<b>Other comprehensive Income</b>		<b>-</b>	<b>359,993</b>
<b>Total comprehensive income for the year</b>		<b>17,478</b>	<b>407,007</b>

The accompanying notes form part of these financial statements

# STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	Note	2016 \$	2015 \$
<b>ASSET</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	14	1,078,320	1,446,594
Trade and other receivables	17	365,118	406,287
Prepayments		20,358	26,163
Inventories		126,333	65,452
Other current assets		30,258	6,108
<b>Total Current Assets</b>		<b>1,620,387</b>	<b>1,950,604</b>
<b>NON-CURRENT ASSETS</b>			
Goodwill	12	-	-
Land & Building	4	1,147,386	1,161,267
Furniture & Fittings	4	37,197	52,399
IT & other equipment	4	306,566	362,424
Motor Vehicle	4	3,768	17,774
<b>Total Non-current Assets</b>	4	<b>1,494,917</b>	<b>1,593,864</b>
<b>Total Assets</b>		<b>3,115,304</b>	<b>3,544,468</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Borrowings	13	906	2,571
Trade & other payables	18	401,467	815,823
Income received in advance		37	31,806
Grants & Funding in advance		262,492	277,891
Provisions & Employee entitlements	16	372,026	247,147
Housie Prize Fund		64,446	64,367
<b>Total Current Liabilities</b>		<b>1,101,374</b>	<b>1,439,605</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions & Employee entitlements	16	23,017	131,428
<b>Total Non-current Liabilities</b>		<b>23,017</b>	<b>131,428</b>
<b>Total Liabilities</b>		<b>1,124,391</b>	<b>1,571,033</b>
<b>Net Assets</b>		<b>1,990,913</b>	<b>1,973,435</b>
<b>EQUITY</b>			
Reserves	5	705,000	705,000
Retained surplus		1,285,913	1,268,435
<b>Total Equity</b>		<b>1,990,913</b>	<b>1,973,435</b>

The accompanying notes form part of these financial statements



**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2016**

	Retained Surplus	Asset Revaluation Reserve	Total
	\$	\$	\$
Balance at 1 July 2014	776,068	762,674	1,538,742
Net profit for the year	47,014	-	47,014
Other comprehensive income for the year	-	359,993	359,993
Total comprehensive income for the year	47,014	359,993	407,007
Gain on disposal of business combination	27,686	-	27,686
Transfer	417,667	(417,667)	-
Balance at 30 June 2015	1,268,435	705,000	1,973,435
Balance 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

The accompanying notes form part of these financial statements.

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2016**

	Note	2016 \$	2015 \$
<b>Cash flow from operating activities</b>			
Receipts from customers		13,139,670	16,051,612
Payments to suppliers & employees		(13,513,486)	(16,193,638)
Interest paid		(3,229)	(26,864)
Interest received		20,041	26,713
<b>Net cash flow used in operating activities</b>	<b>14</b>	<b>(357,004)</b>	<b>(142,177)</b>
<b>Cash flow from investing activities</b>			
Payment for property, plant & equipment		(32,332)	-
Proceeds from disposal of property, plant & equipment		22,727	8,146
Proceeds from disposal of Penshurst property		-	1,267,005
Proceeds from disposal of Early Education and Care		-	908,339
<b>Net cash flow (used in)/generated from investing activities</b>		<b>(9,605)</b>	<b>2,183,490</b>
<b>Cash flow from financing activities</b>			
Repayment of borrowings		(1,665)	(1,180,573)
<b>Net cash flow used in financing activities</b>		<b>(1,665)</b>	<b>(1,180,573)</b>
<b>Net (decrease)/increase in cash held</b>		<b>(368,274)</b>	<b>860,740</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>1,446,594</b>	<b>585,854</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>14</b>	<b>1,078,320</b>	<b>1,446,594</b>

The accompanying notes form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### 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*, Accounting Standards and Interpretations, and complies with other requirements of the law.

Accounting Standards include Australian Accounting Standards. Compliance with Australian Accounting Standards ensures that the financial statements and notes of the Company comply with International Financial Reporting Standards ('IFRS') except for the specific requirements relating to not-for-profits entities contained in AASB116 'Property, plant and equipment', AASB1004 'Contributions' and AASB8 'Operating Segments'.

The financial statements were authorised for issue by the directors on 11 October 2016.

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 2016

### 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, Christmas cards 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. 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
Improvements	40% or life of the asset	Diminishing Value & Straight Line
Office Furniture & Equipment	40%	Diminishing Value
Computer Equipment	40%	Diminishing Value
System Applications	10%	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 2016

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

#### **(d) 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.

#### **(e) 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.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

#### **(f) 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.

#### **(g) 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.

#### **(h) 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.

#### **(i) 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.

#### **(j) Borrowing Costs**

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

#### (k) 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.

#### (l) Goodwill

Goodwill arising on an acquisition of a business is carried at cost as established at the date of the acquisition of the business less accumulated impairment losses, if any.

For the purposes of impairment testing, goodwill is allocated to each of the Company's cash-generating units that is expected to benefit from the synergies of the combination.

A cash-generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised directly in profit or loss in the statement of comprehensive income. An impairment loss recognised for goodwill is not reversed in subsequent periods.

On disposal of the relevant cash-generating unit, the attributable amount of goodwill is included in the determination of the profit or loss on disposal.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016****NOTE 2 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****(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.

**(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.

<b>Standard/Interpretation</b>	<b>Effective for annual reporting periods beginning on or after</b>	<b>Expected to be initially applied in the financial year ending</b>
• AASB 9 'Financial Instruments', and the relevant amending standards	1 January 2018	30 June 2019
• AASB 15 'Revenue from Contracts with Customers', 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', and AASB 2016-3 'Amendments to Australian Accounting Standards – Clarifications to AASB 15'	1 January 2018	30 June 2019
• AASB 16 'Leases'	1 January 2019	30 June 2020
• AASB 1057 'Application of Australian Accounting Standards' and AASB 2015-9 'Amendments to Australian Accounting Standards – Scope and Application Paragraphs'	1 January 2016	30 June 2017
• AASB 2014-4 'Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation'	1 January 2016	30 June 2017
• AASB 2015-1 'Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle'	1 January 2016	30 June 2017
• AASB 2015-2 'Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101'	1 January 2016	30 June 2017
• AASB 2015-6 'Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Non-for-Profit Public Sector Entities'	1 July 2016	30 June 2017
• AASB 2015-7 'Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities'	1 July 2016	30 June 2017
• 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



**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016****NOTE 2 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****(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.

**(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 has been terminated 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 11.

	\$	Surplus \$	2016 %	2015 %
Total cost of fundraising/gross proceeds from fundraising	7,518,062/8,930,517	1,412,455	84%	82%
Net surplus from fundraising/gross proceeds	1,412,455/8,930,517		16%	18%
Total cost of services/expenditure	5,020,185/12,870,121		39%	61%
Total cost of services/income	5,020,185/12,887,599		39%	61%

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

#### (r) Fundraising activities (cont'd)

##### 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

	2016	2015
	\$	\$
Trader – Recycled Clothing	45,000	100,064
Trader – Helping Hand Sweet Company	2,897	3,575
Other Fundraising	84,862	29,714
	<u>132,759</u>	<u>133,353</u>
Charity Housie (Note 11)	8,797,758	7,404,665
	<u>8,930,517</u>	<u>7,538,018</u>

#### (ii) Total cost of fundraising

Other Fundraising	73,004	-
Charity Housie (Note 11)	7,445,058	6,191,716
	<u>7,518,062</u>	<u>6,191,716</u>
Net surplus from fundraising	<u>1,412,455</u>	<u>1,346,302</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016****NOTE 3: GRANTS AND CONTRACTS**

Grants and contracts are received by Learning Links from government and non-government sources.

<b>Funding Body</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Department of Family & Community Services- Ageing, Disability and Home Care	35,994	3,189,784
Brotherhood of St Laurence	424,895	344,461
Smith Family	120,048	148,522
NSW Government Department of Education & Communities	337,557	384,328
SON Scan South East Region	-	49,515
Parenting Research Centre	123,243	170,966
Community Service Grants Program (EIPP)	106,895	103,354
Department of Prime Minister & Cabinet	-	42,224
Non-government sources	415,420	450,960
<b>Total Funding Revenue</b>	<b>1,564,052</b>	<b>4,884,114</b>

**NOTE 4: PROPERTY, PLANT & EQUIPMENT**

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Land & Buildings at:		
- Land & Building (Peakhurst) - at Fair Value (i))	1,100,000	1,100,000
- Building & Leasehold Improvements at cost	266,847	265,366
Less accumulated depreciation	(219,461)	(204,099)
	<u>1,147,386</u>	<u>1,161,267</u>
Office furniture & fittings - at cost	148,335	144,544
Less accumulated depreciation	(111,138)	(92,145)
	<u>37,197</u>	<u>52,399</u>
Computer & office equipment - at cost	1,162,324	1,135,265
Less accumulated depreciation	(855,758)	(772,841)
	<u>306,566</u>	<u>362,424</u>
Motor vehicles - at cost	53,625	82,897
Less accumulated depreciation	(49,857)	(65,123)
	<u>3,768</u>	<u>17,774</u>
<b>Total Property, Plant &amp; Equipment</b>	<b>1,494,917</b>	<b>1,593,864</b>

- (i) The Peakhurst property was last valued as at 3 September 2013 by independent valuer, MJ Davies Valuations.

The directors are of the opinion that the fair value of the property as at 30 June 2016 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.

An independent valuation will be performed during the 2017 financial year.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### NOTE 5: RESERVES

	2016	2015
	\$	\$
Asset Revaluation Reserve	705,000	705,000
Movements during the year		
Opening Balance	705,000	762,674
Transfer to retained earnings	-	(417,667)
Written off	-	(7,012)
Revaluation of property, plant and equipment	-	367,005
	705,000	705,000

On 17 December 2014, the Penshurst property was sold for \$1,267,005. The proceeds from the sale were used to discharge the following:

- Bank loan secured by Penshurst property
- Bank loan secured by Peakhurst property
- Bank overdraft secured by Peakhurst property

As part of the fair value accounting, the Penshurst property was revalued to reflect the sale price achieved. An amount of \$367,005 was taken to the reserves to reflect the increase in fair value.

### NOTE 6: REMUNERATION AND RETIREMENT BENEFITS

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

### NOTE 7: 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 2016, there were 365 (2015: 525) members of the Company.

### NOTE 8: 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 2016

### NOTE 9: 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.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

## NOTE 9: FINANCIAL INSTRUMENTS (CONT'D)

## (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 \$	Less than 1 year \$	Maturity More than 1 year \$	Non-interest bearing \$	TOTAL \$
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
2015						
Financial Asset						
Cash at Bank and Term Deposit	2.58%	932,400	512,460	-	1,734	1,446,594
Trade and Other Receivables	-	-	-	-	406,287	406,287
		932,400	512,460	-	408,021	1,852,881
Financial Liability						
Trade and Other Payables	-	-	-	-	815,823	815,823

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### NOTE 10: SEGMENT REPORTING

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

### NOTE 11: HOUSIE OPERATIONS (EXCLUDING BINGO)

	2016	2015
	\$	\$
<b>Income</b>		
Housie Ticket Sales	8,274,026	6,988,146
Other Sales	523,731	415,753
Others	-	100
Club Donation	-	666
<b>Total Income</b>	<b>8,797,757</b>	<b>7,404,665</b>
<b>Expenditure</b>		
Housie Prizes	6,222,774	5,090,578
Wages, Superannuation and Workers Insurance	851,869	769,045
Profit sharing arrangements	33,620	38,402
Housie Tickets	281,140	212,551
Miscellaneous	55,655	81,140
<b>Total Expenditure</b>	<b>7,445,058</b>	<b>6,191,716</b>
<b>Gross Profit on Housie Games</b>	<b>1,352,699</b>	<b>1,212,949</b>
 <b>Gross Profit/Total Housie Income</b>	 <b>15.4%</b>	 <b>16.4%</b>

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 2016

### NOTE 12: GOODWILL

On 5 September 2011, Learning Links acquired the net assets of a long day care centre located at 201 Elizabeth Street Sydney for a total consideration transferred of \$1,503,617. The day care centre was formerly the Kids Company (George Street) Pty Limited and was in receivership at the time of the acquisition. This acquisition gave Learning Links the opportunity to expand its' revenue base and add diversity to its range of products and services for children and their families. The goodwill of \$632,967 represented the residual value of the purchase price over the fair value of identifiable tangible and intangible assets shown below.

	2016	2015
	\$	\$
Opening Balance 1 July	-	197,074
Derecognised on disposal (Note 20)	-	(197,074)
Closing Balance at 30 June	-	-

During the previous financial year, the goodwill was derecognised based on the sale of the long day care centre.

### NOTE 13: BORROWINGS

	2016	2015
	\$	\$
<b>Current</b>		
Secured at amortised cost:		
Equipment Finance	906	2,571
	<b>906</b>	<b>2,571</b>

### 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:

	2016	2015
	\$	\$
<b>Cash flow from operating activities</b>		
Cash on hand and at bank	445,527	934,134
Term deposit	632,793	512,460
<b>Cash and cash equivalent at the end of the year</b>	<b>1,078,320</b>	<b>1,446,594</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

## NOTE 14: NOTE TO THE STATEMENT OF CASH FLOWS (CONT'D)

## Reconciliation of Cash (cont'd)

	2016	2015
	\$	\$
<b>Reconciliation of net cash provided by operating activities to net profit</b>		
Operating profit	17,478	47,014
Gain on sale of property, plant and equipment	(11,232)	(8,146)
Depreciation & amortisation	119,784	185,876
Provision for doubtful debts	4,709	-
Changes in assets and liabilities:		
Increase/(Decrease) in provisions	16,548	(168,435)
Decrease in Creditors	(414,356)	(261,321)
Decrease in Funds & Grants in advance	(47,169)	(131,554)
Decrease in prepaid expenses	5,805	10,389
Decrease in accounts receivable	36,460	115,163
(Increase)/Decrease in inventories	(60,881)	70,928
Increase in other receivables	(24,150)	(2,091)
<b>Net cash used in operating activities</b>	<b>(357,004)</b>	<b>(142,177)</b>

## NOTE 15: REMUNERATION OF AUDITOR

	2016	2015
	\$	\$
Audit of the financial report and grant acquittals	33,337	32,960
	<b>33,337</b>	<b>32,960</b>

The auditor of Learning Links is Deloitte Touche Tohmatsu.

## NOTE 16: PROVISIONS

	2016	2015
	\$	\$
Employee entitlements	395,043	378,575
	<b>395,043</b>	<b>378,575</b>
Current	372,026	247,147
Non-current	23,017	131,428
	<b>395,043</b>	<b>378,575</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### 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.

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

	2016	2015
	\$	\$
Trade payables	119,835	231,611
Other payables	258,726	427,696
Goods & Services Tax payable	22,906	156,516
	<u>401,467</u>	<u>815,823</u>

Other payables include Superannuation and PAYG payable.

### NOTE 19: KEY MANAGEMENT PERSONNEL REMUNERATION

	2016	2015
	\$	\$
Short term employee benefits	827,420	1,099,886
Post-employment benefits	47,355	53,766
Termination benefits	92,842	56,720
	<u>967,617</u>	<u>1,210,372</u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### NOTE 20: DISCONTINUED OPERATIONS

On 3 December 2014, Learning Links had disposed the long day care centre, Early Education Centre located at 201 Elizabeth Street Sydney, including all assets and liabilities.

#### NOTE 20.1: GAIN ON DISPOSAL OF BUSINESS COMBINATION

The disposal resulted in a gain of \$27,686 as follows:

	2015
	\$
Purchase consideration	861,859
Less: Cost of disposal	<u>(38,277)</u>
	823,582
Less: Net assets disposed	(598,822)
Less: Goodwill (Note 12)	<u>(197,074)</u>
Total	<u>27,686</u>

#### NOTE 20.2: ANALYSIS OF PROFIT FOR THE YEAR FROM DISCONTINUED OPERATIONS

The profit of \$96,312 has been included in the profit and loss statement which is related to the discontinued operations of Early Education Centre, which is as set out below.

	2015
	\$
Fee income for services	884,280
Other income	<u>2,907</u>
	887,187
Human resources cost of Long Day Care Centre	(477,671)
Long Day Care Centre - other costs	<u>(313,204)</u>
Total expenses	<u>(790,875)</u>
Profit for the year	<u>96,312</u>

### NOTE 21: 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.

