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# IMPACT REPORT

[learninglinks.org.au](https://learninglinks.org.au)

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2022 / 23

A charitable, not-for-profit organisation empowering children with learning difficulties and disabilities since 1972.







We acknowledge Aboriginal and Torres Strait Islander peoples as the Traditional Custodians of the lands, waterways and skies across Australia. We thank Aboriginal and Torres Strait Islander peoples for sharing and caring for the land on which we live, work, learn and play. We pay our respects to Elders past, present and future.

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# THE YEAR'S REFLECTIONS

A warm and heartfelt thank you to all the wonderful people who supported Learning Links in the past year.

In 2022-23, Learning Links reached more families in need than ever before: over 6,800 children benefited from our evidence-based programs to support their learning, development and wellbeing.

This record achievement could not have come at a more crucial time. The need for what Learning Links has to offer is profound, not least after the severe effects of the COVID years on so many children and families.

The generosity of our funders and partners meant that over half of the children Learning Links helped in this past year could access those services at no cost.

Our digital learning programs reached a substantial national audience of parents, teachers and professionals, who themselves are instrumental in supporting children with learning difficulties.

2022-23 was the year that Learning Links hosted a magnificent 50th Anniversary Event to celebrate our legacy and impact in the community. On a beautiful morning, we reflected on Learning Links' journey since 1972 and reinforced the need for support – now and in the future.

Learning Links also continued systems advocacy through its involvement in a number of initiatives. This work is critical, especially at a time when many government reviews and inquiries are underway that examine Australia's education, early learning and disability systems on all levels. With our deep expertise in learning difficulties and inclusion, Learning Links' voice and perspectives are important to ensure the system barriers that hold children back are addressed.

A major focus for the organisation over the past year was the development of our next strategic plan. Through a collaborative process over six months involving all levels of the organisation, Learning Links developed its new Strategy for Impact 2028. This strategy will see Learning Links further expand and increase its impact in a sustainable way, ensuring expertise is available to help children with learning difficulties no matter where they live.

What Learning Links achieved over the past year was only possible because of the commitment of so many generous people.

We thank our dedicated staff who went above and beyond in everything they did. We thank our children and families, schools, corporate partners, government, philanthropic and club partners, supporters, volunteers, and the Learning Links Board. Thank you to our patrons and local MPs who continue to support our work in local communities.

This past year again demonstrated that Learning Links is a dynamic and adaptable organisation driven by a clear strategic direction and an unwavering commitment to our mission and the communities we work in.

Our impact is enabled by our many external supporters and a strong organisational culture where trust, collaboration and striving for excellence are at the heart of what we do.

At Learning Links, there is always a sense of the possible – of finding ways of making what seems unattainable within reach. This is exactly what is needed in a world where there is still so much to do.

*"This year will be the final year of office for our CEO, Birgitte Maibom, who after 10 years with Learning Links, has announced she will be leaving to pursue a new opportunity. Birgitte leaves the organisation in excellent shape with a proud record of transformation and achievement. On behalf of the Learning Links Board and staff, we thank Birgitte for her wonderful contribution and legacy."* – Clive Cuthell



Clive Cuthell

Chair



Birgitte Maibom

CEO



# EMPOWERING CHILDREN TO LEARN, DEVELOP AND THRIVE



At Learning Links, our vision is to create a community where difficulties learning are no longer a barrier to a fulfilling life.

We believe that every child deserves the very best opportunities to learn and look forward to a bright, rewarding future, unlimited by circumstance.

## Transforming Lives for Over 50 Years

Learning Links is a charitable, not-for-profit organisation that was established in 1972 by a group of parents concerned about the lack of appropriate education and support services to meet their children's needs.

Over 50 years on, children and families remain at the centre of what Learning Links does. We strive to work in close partnership to provide support to unlock children's talents, foster individual strengths, ignite a passion for learning and empower them to fulfil their dreams.

## Focusing on Unique Strengths, Interests and Needs

Learning difficulties are more than struggles with literacy or numeracy. They also include difficulties with essential social and life skills. Children who face challenges with their learning are often anxious or lack confidence, or struggle with behavioural issues, communication and making friends.

That's why Learning Links focuses on building strong relationships, so we can understand children's strengths, interests and motivations. We tailor support that truly addresses their needs, in a way that works best for them. This inspires and generates results, builds confidence and belief, and ensures each child feels included in their development.

## High-Quality, Evidence-Based Programs

Our passionate multidisciplinary team of specialist educators, speech pathologists, occupational therapists and psychologists offers a range of assessments and evidence based-programs to identify difficulties as early as possible and help families put the right supports in place.

The strategies we use are inclusive and engaging to achieve the best outcomes for each individual child. Many of our programs are pre and post-tested to show the measurable gains that children make with their skills and confidence.

As a registered NDIS provider, Learning Links empowers children with disabilities to build functional skills for independence so they can participate in the community and reach their goals and aspirations.



## Empowering Parents, Teachers and Other Professionals

We know that children achieve the best results when the support we provide is enhanced by others around them. We place children at the centre of what we do and are passionate about empowering parents and building the capacity of teachers and other professionals.

We do this through our school partnerships and by providing engaging and practical learning opportunities and resources around education, development and wellbeing.

## Aligning with Like-Minded Organisations

To have the biggest impact, we partner with organisations that align with our vision and mission, and seek to collaborate with government and decision makers to achieve positive change in the wider community.

We're dedicated to raising the profile of Learning Links, so people in our community understand the devastating impacts that learning difficulties can have on children's lives and are inspired to join us in making lasting change.

## Creating Opportunities for Disadvantaged Communities

We build meaningful partnerships with individuals, organisations and government to gain vital funds to run free school-based programs and offer free or subsidised services in our centres for the families and children who need it most.

This enables Learning Links to reach disadvantaged schools and communities to provide equal access to life-changing support. Without this funding, children and families would otherwise miss out on the opportunities they so desperately need and deserve.





# WHY OUR MISSION IS SO CRUCIAL

Up to **15% of children** are affected by learning difficulties or disabilities<sup>1</sup>.



## Children are Starting Behind

Many children entering school are already developmentally at risk in the following skill domains<sup>2</sup>:



**22% are developmentally vulnerable** in one or more domains.



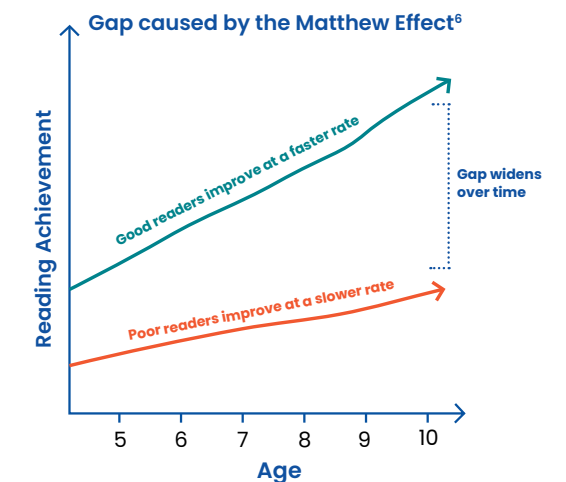
## There is a Strong Link Between Financial and Social Disadvantage and Learning Difficulties

- 774,000 Australian children (or 17.7%) live in **households in poverty**<sup>3</sup>.
- Learning difficulties can impact **multiple generations**, creating a cycle of disadvantage.
- 20–25% of Indigenous students are **below national minimum standards in reading**<sup>4</sup>.
- 17–19% of Indigenous students are **below the national minimum standards in numeracy**<sup>4</sup>.

## The Gap in Abilities Widens Over Time

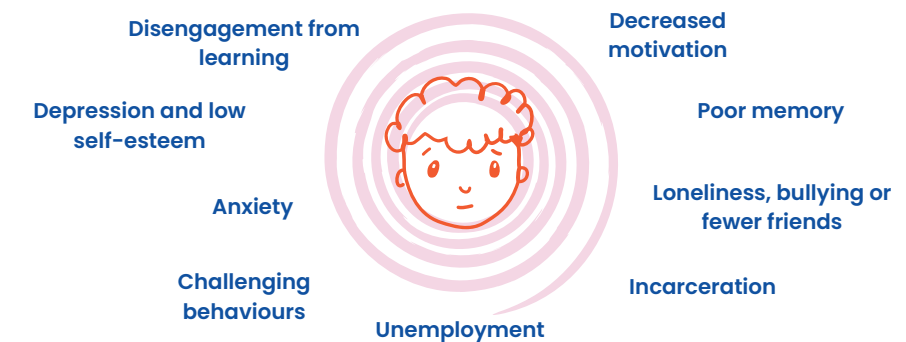
On average it is estimated that a child with learning difficulties learns at **half the rate** of their peers<sup>5</sup>. This gap in building skills in core literacy and numeracy continues to widen over time.

Learning disruptions from the COVID-19 pandemic mean many vulnerable children are at an even greater disadvantage with their learning<sup>7</sup>.



## The Impacts are Devastating and Long-Lasting

Without support, children who have fallen behind their peers are at serious risk of:



- 44% of Australian adults possess only **minimally functional literacy skills**<sup>8</sup>.
- 55% of Australian adults possess only **minimally functional numeracy skills**<sup>8</sup>.

Despite the wide scale challenge, the financial assistance available to help families with a child with learning difficulties is minimal. With support from the community and targeted interventions, we can break this cycle and provide opportunities for children to learn and thrive.

## These Children Need Our Help!

1 DSM-5, 2013; 2 Australian Early Development Census, 2021; 3 Australian Council of Social Services and UNSW Sydney, 2020; 4 Australian Government Closing the Gap Report, 2020; 5 Thompson, 1990; 6 Wheldall & Beaman, 1999; 7 Stanovich, 1986; 8 Peter Underwood Centre and University of Tasmania, 2020; 8 Program for International Assessment of Adult Competencies PIAAC – ABS, 2012; 20 Lamb & Huo, 2017.



# OUR STRATEGIC JOURNEY

## The Impact for Kids 2020–23 Strategic Plan

**Learning Links’ Impact for Kids 2020–23 strategy built upon the organisation’s strengths and successes to continue to help transform the lives of children affected by learning difficulties and disabilities.**

The goal was to achieve measurable educational and wellbeing outcomes at scale for children aged 2–16 through expansion of Learning Links services in NSW, with a strong focus on using innovation and digital technology to address unmet community needs and the support of policy advocacy to drive systemic change.

This was underpinned by a commitment to maintaining a positive culture of excellence and collaboration within the organisation to deliver outcomes for children and families.

## Shifting Priorities From COVID–19

Like many other organisations, the onset of the COVID–19 pandemic in 2020 shifted the focus of many of Learning Links’ activities, particularly when face-to-face services were not able to be provided to children and families.

This meant the geographic expansion of centres and early intervention services was placed on hold, while additional resources were allocated to the development and expansion of online services for children, and digital products for parents and professionals.

## A New Approach to Achieving Impact

The learnings gained throughout this period were invaluable. They set the organisation on an evolving trajectory, where the impact on children from direct service provision was enhanced by the upskilling of parents and capacity-building of teachers and other professionals. This was achieved by significantly increasing the volume of high-quality, evidence-based digital programs – including webinars, online workshops and self-guided eLearning courses.

## The Road to Success

Despite the many challenges, this period allowed Learning Links to significantly grow its geographic reach across Australia, albeit in a different way than initially planned. The combination of high-quality digital learning programs for parents and professionals, organic growth in our direct centre and school-based programs and strategic partnerships paved the way for a successful period that aligned with the original goal of having a greater impact on children who find learning difficult.

**As a result, at the end of this strategic horizon, the number of children Learning Links reached grew by 70% to an incredible 6,890 – the highest number to date.**





# WHAT WE ACHIEVED TOGETHER THIS YEAR

Learning Links supported:

6,890 children



3,080 families

134 schools  
and communities



2,890 education,  
allied health, and other professionals

and



488  
children accessed NDIS services



## STRATEGIC AREA 1 Replicating for Impact and Voice

This area from the Impact For Kids 2020–23 strategy focused on the growth of Learning Links' services through new and expanded centres, regional outreach, school and community partnerships and the development of a diversified fundraising strategy – with the overarching goal of reaching significantly more school aged-children.

There were notable achievements as we launched our Reflect Reconciliation Action Plan to reinforce our commitment to reconciliation and increased fundraising income to support more children through our Aboriginal Education Program and school partnerships.

The establishment of new centres was largely hindered due to the COVID-19 pandemic, as was regional outreach with our Reading for Life® and Counting for Life® programs. However, we successfully transitioned services online and empowered parents to deliver For Life programs to ensure children received consistent support during this challenging period.

Overall, significant growth was achieved, both in centre-based and school-based programs and we learnt how resilient and adaptable Learning Links is as an organisation.



# TRANSFORMING CHILDREN'S MENTAL HEALTH AND WELLBEING OUTCOMES

Recognising the urgent need for additional mental health and wellbeing support for students, the Learning Links Fundraising and Psychology teams worked together to develop two new psychology programs to deliver in schools.

## Fostering Connection and Wellbeing in Sydney High Schools

The Youth RAW Project is an innovative youth-led program that was developed to address the mental health and wellbeing challenges faced by high school students in at-risk communities.

The program enables Learning Links psychologists to provide tailored support at scale by empowering adolescents with the tools and resources to implement resilience and wellbeing initiatives.

After conducting a wellbeing survey to help identify the unique needs of their school community, elected Youth Leaders are mentored by Learning Links psychologists to curate an evidence-based psychology program that best addresses the needs of their peers. The students are responsible for developing and delivering school-wide resources, events and support programs over 30 weeks to raise awareness and boost mental health outcomes in their school.

Thanks to generous funding support from the Department of Home Affairs and the Lantern Club, the RAW Project has been delivered in six high schools in disadvantaged communities across Sydney. So far, over 5,500 students have been able to access information and targeted support to better cope with concerns such as anxiety, depression, self-esteem and relationships.

**6** high schools in disadvantaged communities around Sydney.

**117** students participated in evidence-based group support programs.

**5,570** students empowered through whole-school wellbeing initiatives.

“Addressing the mental health needs of adolescents during the challenging high school years is so crucial. We're thrilled to have been able to develop a program that allows our psychologists to collaborate closely with students and empower them to take charge of what can truly help their peers and their school community.

– Michelle Button,  
Executive Manager Psychology

## Helping Children Bounce Back from Difficult Life Events

The Resilient Kids Project was designed to address learning barriers faced by children who have experienced trauma as a result of difficult life circumstances. It offers a whole-community support approach to help schools and families build resilience and strengthen relationships to ensure all children have the best opportunity to learn, develop and thrive.

Learning Links' professionals use a combination of specialist trauma-informed education and psychology supports, teacher professional learning and evidence-based parenting programs to provide holistic support to vulnerable children and families.

Thanks to funding from Blacktown Workers Club, we were able to deliver this new program for the first time in a Western Sydney school. The Learning Links team worked with teachers at the school to identify students who are at risk of falling behind in their learning due to the ongoing impacts of traumatic life experiences.

Our psychologists empowered these students to build important problem-solving and coping strategies through individual counselling and a range of evidence-based group programs including Play and Learning to Socialise (PALS), The Zones of Regulation and Stop, Think, Do. Students were also provided with targeted literacy and numeracy support with our specialist teachers to help them re-engage in their learning, gain vital skills and catch up to their classmates.

Teachers and staff at schools across Western Sydney were given training on topics including the impact of trauma on learning, identifying at-risk students, working with disengaged families and building resilience in students. This training enables teachers and schools to become better equipped to support vulnerable children and adolescents.

We also worked directly with 10 families to deliver the evidence-based Parenting Under Pressure Program. This program uses a highly individualised approach to provide families with tailored support to navigate a range of challenging situations including mental health concerns, family conflict and financial stress.





# Psychology

Our team of 45 psychologists are passionate about helping children and adolescents gain the skills and strategies they need to build confidence, expand their social skills and enhance their emotional wellbeing.

## Doubling Down on Student Wellbeing

Over the past year we experienced an increased demand for psychology support in schools. To help meet this need, we welcomed 15 new psychologists to the team, which enabled the delivery of psychology programs in 74 schools – more than double the number of schools in the previous year. Over 2,700 students benefited from individual counselling as well as evidence-based group programs. Our psychologists supported students to build positive coping strategies, problem-solving skills and confidence to navigate challenging life situations. We are so grateful to our partners and funders making it possible for us to support so many children and adolescents through free programs in schools.

## Addressing the Unique Challenges of Adolescence

Learning Links also provided additional psychology support in high schools and introduced My FRIENDS Youth, a 10-week resilience program that uses the principles of Cognitive Behavioural Therapy (CBT) to help adolescents build self-confidence and problem-solving skills. The program equips teens with the skills to navigate the unique challenges of adolescence, including higher study loads, peer pressure, friendship difficulties and physical development.



**3,430** children received support to build confidence, social skills and wellbeing.

**508** children were assessed to understand their strengths and support needs.







“

I love being a therapy aide at Learning Links because I get the opportunity to make an impact on the lives of young children by helping them improve their communication skills.

I love working in a school program because I always feel supported and I get to closely collaborate with teachers. Working alongside teachers has been a great experience because I get to learn so much from them and I get to build awareness about communication.

- Tasfie, Learning Links therapy aide

## Speech Therapy

Our team of 23 speech pathologists and 17 therapy aides supports children with communication difficulties to build the skills needed to understand others and express themselves with confidence. Our therapists deliver evidence-based programs in our centres and online, and worked in 32 school communities over the last year.

## Aiding Oral Language Development in the First Years of School

We expanded our speech therapy aide program to help identify and support more children with language difficulties and delays. Our therapy aides run a school-based oral language program for students in years K-2, empowering them to build skills in vocabulary and sentence structure.

Following an initial screening assessment, small groups of students attend weekly sessions with a therapy aide to build foundation language skills to express themselves more clearly. The programs use fun and interactive games, pictures and videos to introduce new words and colourful semantics to build knowledge of sentence structure.

To support ongoing professional development and high-quality delivery, our therapy aides work under the clinical guidance of a Learning Links speech pathology supervisor. This program provides speech pathology students with an opportunity to build their skills and confidence, while collaborating with other professionals to prepare them for the transition from study to clinical work.

**1,920** children were empowered to communicate with confidence.

**125** children supported through our new Therapy Aide in Schools program.

## Education Support

Our team of 23 experienced education specialists empower children who have difficulties learning with the skills, motivation and confidence to achieve their goals at school. We work collaboratively with parents and teachers to discover each child's unique interests and provide evidence-based, tailored tutoring programs for literacy and numeracy in our centres, online and in schools.

## Growing our Impact in the Classroom

This year we continued to see growth in our Education Support in Schools Program, with five new schools seeking additional support for students' learning. Our school programs offer 6-12 months of targeted literacy and numeracy support to individual students or small groups. We work in close partnership with teachers to identify students who are falling behind in their learning and empower them with vital skills and strategies to learn alongside their peers.

“

I find teaching at schools very rewarding. It is not just about teaching the content but about seeing children becoming more confident and feeling good about themselves. Hearing children say that they feel they have become smarter or that they are finding it easier in class, is so wonderful.”

- Ann, Learning Links teacher

“

I like knowing strategies to make maths easier.

- Student

## Making Learning Plans More Accessible

At the start of the 2023 school year our Education team updated the format of children's Learning Plans to provide greater accessibility and information to families. Learning Plans are developed at the start of each year, or a child's new program, to identify goals and track progress. The new plan helps families better understand their child's specific learning goals and includes a tailored selection of Learning Links articles, fact sheets and videos to gain information and support strategies relevant to their child's specific needs. It also aims to help parents or carers to feel more empowered to support and advocate for their child's learning needs, so they can achieve the best possible outcomes at school.

**867** children accessed education support to build literacy and numeracy skills and confidence.





# LEARNING GAINS

On average, over an 8-month period in our Education Support Program, children made the following improvements in their learning.

## Literacy

Reading Accuracy 10.3 months

Comprehension 11.5 months

Spelling 17.3 months

## Numeracy

Addition 11.3 months

Subtraction 10.3 months

Multiplication 9.5 months

Division 12.8 months

## Meet Addison, 9 years

When Addison entered Year 1, she was placed in an enrichment class to nurture her learning potential. She was considered a smart child but as the year progressed Addison's teacher noticed that she was falling behind in her reading and spelling. The school raised their concerns with her parents and advised them that she may have a learning disability. They were told that it could take up to two years to get a diagnosis through the school.

Being proactive parents, Kelly and Mick didn't want to wait to get their daughter the help she needed. They began searching for a psychologist who could assess Addison before they eventually were told that she would need intense tutoring around sounds and phonics for six months before a diagnosis could be made.

Kelly said it was hard trying to find a way to help Addison.

"The journey was so difficult because there was no checklist. There was nothing that said, this is what you need to do to help your child."

After eight months of searching for a tutor who could help, Kelly found Learning Links.

"I remember calling Learning Links and from the moment I spoke to the person on the phone it was a very positive experience. Every department that we have interacted with at Learning Links has always offered a listening ear, been really kind and thoughtful and shown us empathy with regards to the challenges that we've faced."

While Kelly was hesitant about online tutoring, she decided to give it a try so Addison wouldn't fall further behind at school. After just a few online sessions their worries were eased.



"Addison responded really well and built rapport quickly. Her tutor, Michelle, always has time to talk about the progress that Addison has made and she's always so ridiculously encouraging."

When Addison started tutoring, she didn't recognise any phonemes or understand spelling rules. Now she is working through a structured phonics program and is able to connect sounds with letters to write them down. Addison has now moved on from single sounds to groups of sounds. With the support and encouragement of her parents and Michelle, Addison has gained more confidence and independence in her learning.

"Addison is always set a home practice task. We've always had to sit with her to do that but she's now at the stage where she will do that by herself and submit that to Michelle. The spelling may be incorrect but you can see now that she is trying to write."

Since starting tutoring at Learning Links, Addison has received a diagnosis of Specific Learning Disorder and has been given access to supports and strategies that can empower her with the skills and confidence to read.

"We've always worked very hard to ensure that Addison remains a confident kid and I think because of the way the tutors have looked after her and encouraged her and the fact that she trusts them, she has come a long way. When we found Learning Links, it was seriously like a breath of fresh air. People that understood our daughter."

## Staff Spotlight

### Sarah, Education Specialist

My strengths: Learner, Input, Belief, Adaptability, Self-Assurance

"I use learning a lot with my work at Learning Links. I continually seek new evidence-based practices to support my students and I discuss, observe and learn from them about the best ways to support them in developing their skills. I also use adaptability to ensure I am flexible when students come to sessions with homework or assessments for which they need support."







## For Life® Programs

**Reading for Life® is a 15-week evidence-based literacy program that supports children with reading difficulties, including Dyslexia.**

**Counting for Life® is a 10-week numeracy program that supports children to improve their numeracy skills, self-esteem and confidence.**

These school-based programs are fully funded by generous community partners and make an incredible difference for children, using a range of fun activities and games to encourage engagement and build foundational skills for learning.

**41** schools received funded For Life programs.

**565** children were supported through For Life programs.

## Celebrating 20 Years of Reading For Life®

After transitioning For Life programs to be delivered by parents at home amidst pandemic restrictions, we were excited to see programs return to so many schools over the last year. It has been wonderful to continue the important work of this program to support students to catch up in their learning after an incredibly challenging couple of years.

The successful return of For Life programs to schools was made even more special as we celebrate 20 years since Reading for Life® was developed! We've come a long way since the program was trialled with 44 children across NSW and New Zealand in 2003. Since the first trial, we have supported thousands of children to build vital literacy skills. We are incredibly grateful for our funders who continue to support this program every year.

**“The program is super easy to follow. The children and myself have fun doing all the activities and like being able to incorporate games into the learning.”**

– Reading Buddy

## Continuing our Cultural Journey

Following the launch of our Reflect Reconciliation Action Plan (RAP), the RAP Working Group has been dedicated to driving ongoing cultural learning initiatives within the organisation.

## Sharing Insights and Perspectives

As pledged in our RAP, Learning Links supports the Uluru Statement from the Heart as well a Voice to Parliament. This position is based on the experience through our work that it is critical to involve the voices of Aboriginal and Torres Strait Islander peoples to effectively address the significant inequities facing First Nations children and young people.

During the year, the RAP Working Group and broader Learning Links team enjoyed visits from close First Nations friends, Kamilaroi woman, Dr Lana Leslie, and Gadigal elder, Aunty Deanna Schreiber, who enriched our learning by generously sharing their insights and perspectives on reconciliation and what an Indigenous Voice to Parliament could mean.

## Cementing Friendships

The Learning Links Preschool children also enjoyed some valuable learning experiences with Aunty Deanna as they worked together to create three friendship poles, which represent all the children and the wonderful cultures they share with one another.



## Transforming the Learning Links Website

As part of the organisation's strategic commitment to digital transformation, the Marketing team was thrilled to launch the new Learning Links website in April 2023.

The new website enables Learning Links to continue to expand its reach, and offers an incredible range of information, articles and resources to support parents, families, teachers and schools, early childhood professionals and allied health professionals to make a difference in the lives of children facing difficulties with their learning, development, communication and wellbeing.





# MAKING A DIFFERENCE IN THE LIVES OF CHILDREN

This year we were delighted to be selected by Officeworks as one of the 15 local community organisations supported through their 2023 Make a Difference Appeal.

During the month of June, funds were raised for Learning Links in 11 Officeworks stores across Sydney and the South Coast.

To kick off the campaign, we hosted the Officeworks store managers at our Peakhurst Learning Centre. This gave them a meaningful opportunity to meet our team and experience our passion for making a life-changing difference. We also visited each of the stores to support the campaign and raise awareness of the important work we do.

Thanks to the dedication and commitment of the store teams and their generous customers, Officeworks raised over \$46,000 for Learning Links. These funds will help more children who face disadvantage to access life-changing support services for their learning.

We are grateful for the incredible support we have received through Officeworks and look forward to future collaborations to empower children in our local communities.



Watch Video: Learning Links and Officeworks Make a Difference

<https://bit.ly/learning-links-and-officeworks-make-a-difference>

**\$46,355** raised

“ Officeworks places a very big importance on being able to support organisations like Learning Links to be able to give back to our communities where we live and work.

– Sue McLean, Officeworks Community Team Lead

## STRATEGIC AREA 2 Expanding Early Intervention

At Learning Links, we know the importance of identifying and supporting difficulties with learning, communication, social skills and wellbeing as early as possible, so children have the best opportunity to excel when they begin school. This strategic area aimed to do just that, by introducing more initiatives to empower children, families and professionals in the early years.

During the period we conducted a feasibility study into the establishment of playgroups for families with NDIS funding and investigated a home-based delivery model, however neither program proved to be a sustainable option for the organisation.

To broaden our impact, we instead launched a series of professional development webinars and workshops to share expertise around inclusive practices with other early childhood professionals. We were successful in securing funding from the NSW Department of Education as a Sector Capacity Building Partner in the South-Western Sydney region. Ongoing funding was also confirmed for the Prep 4 Preschool program, through which we constantly look for ways to extend our support.



# BUILDING CAPACITY FOR INCLUSIVE EARLY CHILDHOOD EDUCATION

Learning Links is passionate about providing high-quality inclusive services to ensure every child has the opportunity to engage in rich learning experiences in the early years. Inclusion is at the centre of our early childhood approach and is embedded in our everyday practices at the Learning Links Preschool and in our centres.

In 2022, we were thrilled to be given the opportunity to share our knowledge and experience in inclusive education with 47 community preschools in the South-Western Sydney region through the NSW Department of Education's Sector Capacity Building (SCB) Program.

The program enables our passionate team to mentor, guide and scaffold staff in the implementation of inclusive practices, share feedback on their learning environment and provide recommendations for adaptations and equipment to suit the needs of children with diverse needs in their centres. To support this, we developed an online Inclusion Hub and bi-monthly eNewsletter to provide easy access to a range of resources and have coordinated network meetings to give centre directors and education leaders a chance to collaborate with others.

The positive engagement and meaningful experiences we have shared with these preschools has resulted in additional funding from the NSW Department of Education to deliver the program for another year. We look forward to continuing our partnership with these preschools to increase their capacity and confidence to support children of all abilities in their learning.

**47** preschools supported to improve their inclusive practices.

**70%** of preschools report feeling better equipped to support children with disabilities and diverse needs in their centre.

“The difference now with Learning Links has been huge. The support has really been personalised to our context. I have also really appreciated the consideration given to myself as a leader and felt really encouraged in my role.

- Sector Capacity Building preschool partner

## Preschool

Our inclusive Learning Links Preschool provides children, aged three to six years, and their families with an early learning community that values and promotes diversity of culture, background and ability. Our professional transdisciplinary team, including early childhood teachers, educators, speech pathologists and an occupational therapist, offers children a wide range of experiences and play opportunities to enhance their development and build a love of learning.

## Promoting Personal Safety in the Early Years

In the last year, our Preschool children enjoyed a visit from Bravehearts' lovable lion cub 'Ditto' to learn personal safety skills. The Ditto Kids Adventure Program uses age-appropriate language, song and dance to help children recognise safe and unsafe feelings and provide them with personal safety strategies to use when they feel unsafe. It was a fun and interactive session that encouraged a lot of discussion between our educators and the children about the importance of safety – something that will be continued through the preschool program.

## Empowering Children Through Self-Directed Play

Play is such an important part of learning and we love to see it evolve in our Preschool environment. Some of the children showed great interest in cars throughout the first half of 2023. What started out as racing cars on the tables grew into a collaborative group project to construct a series of ramps and tunnels for the cars to navigate. The children shared their ideas and brought their own materials from home to build on the circuit each week. The project was entirely directed by the children's imagination and helped them build confidence and skills in sharing, problem-solving and communication. We can't wait to see what project the Preschool children will think up next!

**153** children received inclusive early education and care through our Preschool.

“Learning Links Preschool is a beautiful place for early education and we will be forever grateful that our child was able to attend. We could not have hoped for a better start for our child. Thank you.

- Learning Links Preschool parent

“It was obvious how safe, secure and respected my daughter felt at preschool. Her sense of self and her understanding of her valued place within the preschool community has been cemented under the guidance of your excellent educators.

- Learning Links Preschool parent





## Prep 4 Preschool

Prep 4 Preschool early intervention playgroups offer support for families who have experienced challenges accessing an early education service. The groups are facilitated by a team of early childhood educators, speech pathologists and occupational therapists, with play activities tailored to enhance the development of each child and support their transition to centre-based learning.

### Supporting Important Transitions

Through weekly sessions, our Prep 4 Preschool team empowered 51 children and their families with skills, information and resources to support the key areas of learning and development during these crucial early years.

In addition to providing tailored support for children in a nurturing, play-based environment, our professionals also equip parents with the tools, knowledge and confidence to help their child during this important period. As a result, almost half of the children involved in the program were able to successfully transition into an early learning service.

### Taking Prep 4 Preschool Online

Our experienced early childhood educators and therapists trialled an online playgroup format to provide families with a gentle introduction to early learning from the comfort of home. The Mini Online Playgroup program was made up of 20-minute weekly sessions that familiarised children and parents with the routines and activities they could expect in an early learning service. Each week, children participated in a welcome song, story time and an interactive activity.

We look forward to continuing to find new ways to guide families with activities and resources to support children's early learning and development.



“Prep 4 Preschool is amazing! It really gives the kids a chance to experience what goes on in a preschool but in a smaller setting which makes it less overwhelming, and this is important when dealing with children who have additional needs. The staff are so lovely and go above and beyond with everything. The activities, group time, routine and use of visual aids really help to make things run smoothly.”

– Prep 4 Preschool parent

**51** children attended Prep 4 Preschool.

**10** children supported over 24 online playgroup sessions.

**20** children gained the skills and confidence to transition to an early learning service.

## HIPPY

HIPPY (Home Interaction Program for Parents and Youngsters) is a free, structured, home-based program running over two years, to support and encourage literacy and numeracy in the important early childhood years. It's based on evidence that a child's earliest and most powerful learning comes from their family.

### Creating a Love of Learning in the Early Years

In 2023, the HIPPY team rolled out the new Age 3 curriculum, which starts families in the program a year earlier. The new program has a greater focus on play-based learning, which is increasingly shown to support the development of language, pre-literacy, social and emotional skills as well as fostering creativity and imagination. The program resources have also been modified to reflect the diversity of the communities we work in. They include more visuals to guide families who speak languages other than English through the learning materials and feature artworks by an Aboriginal artist and HIPPY parent throughout.

We are so excited to implement this new program with families to help embed a love of learning from a young age and support the development of important skills in each child before they start school.

“Learning HIPPY with my son is so much fun. Through the activities, my son can learn new things like how to make friends and making a book about himself.”

– HIPPY parent

“I really enjoyed the HIPPY first year and looking forward to the next year. My child and I have learned so many things through HIPPY.”

– HIPPY parent

**175** families were supported by 19 HIPPY Home Tutors to learn with their children.

### Staff Spotlight

**Teresa Tang – Prep 4 Preschool Early Childhood Educator and HIPPY Home Tutor**

**My Strengths:** Adaptability, Ideation, Maximiser, Arranger, Developer

“My strength, adaptability, would definitely be used the most at Prep 4 Preschool. Every day is different and comes with new challenges. Being flexible and responding to the needs of the families who attend P4PS provides a space for children to participate in and enjoy new activities.”







## STRATEGIC AREA 3

# Innovating Through New Programs

This was an ever evolving and exciting area of the strategy that gave the organisation an opportunity to get creative, innovate and challenge our thinking to develop new and interesting program offerings for parents and professionals.

While originally targeted at schools and teachers around the key areas of literacy and numeracy, the learning program suite and delivery of webinars significantly expanded during 2020 and 2021 when in-school programs were on hold and we identified the need to provide strategies in other areas such as communication, wellbeing and specific accommodations for learning difficulties.

We also tested the uptake of webinars with an allied health audience and found incredible engagement with school counsellors and provisional and registered psychologists, which led to a significant increase in reach.

Other professional development opportunities came about through strategic partnerships and events, where senior members of our team have shared their extensive knowledge and experience making a difference in children's lives.

# PARTNERING WITH PLAY INCLUDED

## to Bring Meaningful Social Opportunities to More Children

After building a mission-aligned partnership with UK-based organisation and LEGO Foundation partner, Play Included, over several years, Learning Links was thrilled to become the official Australian training partner of their internationally acclaimed Brick-by-Brick® program in 2023.

Learning Links has been running Play Included's Brick-by-Brick® program with children (known as Brick Clubs) for a few years now. The evolving partnership provides an incredible opportunity to share our joint expertise and experience with other education and allied health professionals to have an impact on many more children across Australia.

The Brick-by-Brick® program is a clinically devised, child-led approach that is based on the latest research in neurodiversity and learning through play. Designed in conjunction with autism consultants, it offers neurodivergent children positive, meaningful social experiences in a playful and accepting environment. It is the only LEGO based therapy program officially endorsed by the LEGO Foundation.

“We are delighted to launch our Brick-by-Brick® program in Australia. As official partners of the LEGO Foundation and Learning Links, we are grateful for their support to help us bring our program here. We at Play Included are delighted that the Brick-by-Brick® program will support children's social and emotional wellbeing through fun and collaborative LEGO® play across Australia

- Dr Gina Gómez de la Cuesta, Founder and Director of Play Included

The Learning Links team is excited about this new opportunity and will be running training sessions with professionals throughout 2023 and 2024.



## Learning Programs

Learning Links offers high-quality training and support to professionals and families through webinars, workshops and courses. Developed and presented by our experienced multidisciplinary team, our comprehensive range of topics include learning difficulties, literacy and numeracy, wellbeing and communication.

Our goal is to provide relevant, evidence-informed and practical strategies to help parents and professionals build on their knowledge and skills to support the children in the best possible way.

### New Online Course for Functional Skills Development

Due to an industry-wide shortage of occupational therapists and lengthy waitlists, our team developed an online learning package to provide parents and other professionals with the practical knowledge and strategies to start helping children in need of support now.

'Ready to Learn' is a self-paced online course that offers practical guidance for understanding developmental milestones and helping children to build motor and sensory regulation skills for independence in their learning. The course is available in two age-appropriate packages for the early childhood and school years and includes a range of educational videos, downloadable resources and activity suggestions.

By packaging up Learning Links' years of experience into informative and practical guides, we're able to provide children with the help they need, even when access to professionals is limited.

## Empowering Psychologists to Master More Advanced Skills

After participating in our popular introductory webinars, many psychologists told us they were experiencing increasingly complex clinical cases and were in need of greater support. As a result, we hosted our first interactive online masterclass that provided psychologists with advanced interpretation techniques and an opportunity to discuss their experiences with cognitive assessments.

This was an exciting addition to our professional development program. The interactive format provided an opportunity to share our comprehensive knowledge of assessments in a new way to ensure more children can access high-quality support that's tailored to their needs.

### Sharing Knowledge Far and Wide

This year we were able to share our knowledge and experience through different industry events and platforms. Our Executive Manager of Product Innovation and Education, Dr Samantha Hornery, was invited to discuss Dyslexia support strategies at the Dyslexia Learning Festival and a reading conference for the Learning Support Teachers' Association of Queensland. Sam was also invited to speak on Yarra Valley Grammar's podcast 'Keeping it Individual' to discuss strategies for supporting diverse learners and how to work collaboratively with families to support each students' unique needs.



Listen to Yarra Valley Grammar's podcast with Dr Samantha Hornery.

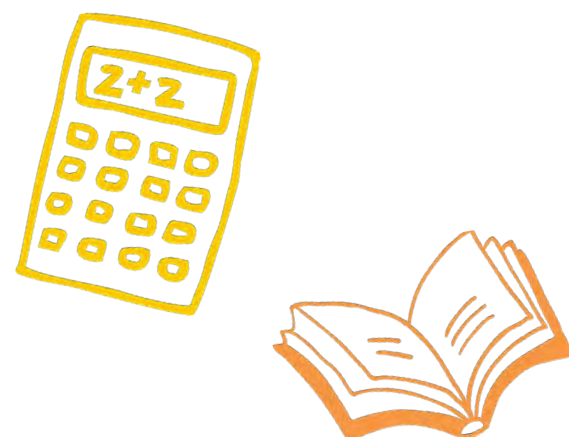
<https://bit.ly/keeping-it-individual-podcast>

**3,080** registrations for professional webinars with evidence-informed strategies to empower children to learn.

**2,460** registrations for parent webinars with tools and resources to support children's learning and development.

**230** professionals gained in-depth training through our tailored workshops.

**145** professionals gained specialist knowledge through our comprehensive courses.







## Our Learning Programs – Testimonials from Users

“ I have completed many, many courses about what Dyslexia is, how to identify, but very few that give really practical ideas and strategies about what to actually do to help these students. This course has ticked all the boxes for me.

– Teacher

“ This was time and money very well spent. It was informative, relevant and extremely helpful. Also affirming of my own philosophies. I have much more confidence in my approach to teaching SSP and now planning interventions for my struggling readers, writers and spellers.

– Teacher

“ I really enjoy your webinars. As life is very busy I find them quick and straight to the point with the info that matters.

– Psychologist

“ I am excited to bring this information back to my school, and integrate strategies with our students. I am very interested in taking on some further PD as a learning support teacher and becoming more proficient in supporting students with diverse needs. Thanks for your expertise!

– Learning support teacher

“ I really enjoy the Learning Links webinars. Always find the information useful, which in turn helps the students on their journey.

– Teacher

“ I’m so grateful and appreciative of the time and support given by Learning Links through these workshops. This was a very informative session for me and I can’t thank you enough.

– Parent



## STRATEGIC AREA 4 Advocating for Impact

The advocacy pillar was focused on increasing Learning Links’ voice in the community and with key influencers to achieve positive change, especially in the adoption of evidence-based approaches to child development and education.

While some initiatives such as a planned sector alliance event for teachers with SPELD NSW, the Learning Difficulties Coalition and the Macquarie Literacy Centre were cancelled due to COVID-19, many positive steps were taken to raise Learning Links’ profile.

We established strategic partnerships and maintained close relationships with different levels of government to discuss the importance of evidence-based approaches and the need for reform of teacher education.

During this period we were also successful in inviting Her Excellency the Honourable Margaret Beazley AC KC, Governor of New South Wales and Mr Dennis Wilson to become Learning Links’ first patrons. As our patrons the Governor and Mr Wilson have engaged with the organisation at many events.



# A CALL TO ARMS AT LEARNING LINKS' 50TH ANNIVERSARY EVENT

In November 2022, we hosted a wonderful 50th anniversary celebration for Learning Links in Hurstville, paying homage to the organisation's heartland.

It was a joyful event, with members of the Learning Links team celebrating alongside our Patron, Her Excellency the Honourable Margaret Beazley AC KC, Governor of New South Wales, Georges River Mayor, Cr Nick Katris, and a wide range of close supporters and community and government partners.

To mark the momentous occasion, we reflected on Learning Links' history and the incredible impact that the organisation, alongside our partners, has had on children and families since 1972.

It was also a valuable opportunity to look to the future and remind our supporters of our mission and the ongoing need to provide high-quality support to address the difficulties with learning that three to four children in every classroom still face each day.



## Sharing Expertise to Create Meaningful Change

In the 2022–23 year, Learning Links continued to demonstrate its commitment to systems advocacy through its involvement in a number of different initiatives. These included:

- Joining peak body, the Community Council for Australia (CCA) to advocate for better conditions for charities
- Being part of the NSW Advisory Group to guide the implementation of the Disability Strategy in Professional Learning for Teachers
- Joining the Minderoo Foundation's Thrive by Five initiative as a partner to help advocate for an affordable and universal early childhood education system
- Birgitte Mailbom, our CEO, becoming an Apiary Fellow to help build a holistic view of the early childhood education and care system and bring about positive change for children.

## Our Submission for Better Support for ADHD

In March 2023, the Senate referred an inquiry into the barriers to consistent, timely and best practice assessment and support of people with attention deficit hyperactivity disorder (ADHD) to the Senate Community Affairs References Committee for inquiry and report.

Based on our comprehensive experience diagnosing and supporting children and adolescents with ADHD, Learning Links put forward a submission in the hope that it will lead to some significant outcomes.

Our submission called upon all levels of government to take meaningful and immediate action to address the entirely preventable causes for why these children and young people miss out and are left to fall behind in their development and learning, often with irreversible consequences for their ability to realise their potential.

Some of our key recommendations included:

- Increased education on the signs of ADHD to promote earlier diagnosis and intervention
- Enhanced training for healthcare professionals
- Funding to ensure assessments and diagnostic tools are more readily accessible and affordable
- Recognition of ADHD as a primary disability within the NDIS policy framework
- Greater access to evidence-based interventions for ADHD
- Collaboration with schools to implement supportive policies and practices.



## How Funding Changes Lives

**3,450** children received life-changing support through funded programs in schools and services.

**1,700** parents were upskilled and supported through free programs and webinars.

**104** schools and communities accessed free programs to support at risk children.



### Corporate Partnerships

Learning Links partners with corporates and organisations on values-aligned programs and projects to provide long-lasting opportunities to children facing challenges at a vital stage of their educational and social development.

This year we were supported by our corporate partners through a wide range of awareness and fundraising initiatives. A special thank you to CMC Markets who sponsored our Counting for Life® program for the 7th year. School programs were also sponsored by Cos (Lyone Foundation) and the CommBank Staff Foundation after staff voted to give to Learning Links.

We were incredibly excited by the increased support through corporate fundraising this year. Fresh Landscapes raised funds at their charity golf day with the company matching donations made by staff, while Grill'd and their customers helped raise funds through their 'Local Matters' initiative. A heartfelt thanks also goes to Officeworks, who donated goods from their stores and who helped raise more than \$46,000 for Learning Links in their annual Make a Difference Appeal (see page 21 for the full story).

Individuals also got involved by making regular donations through workplace giving. All funds raised will help to empower children through our Disadvantaged Children's Opportunity Fund.



Find out more about Workplace Giving at Learning Links:

<https://bit.ly/learning-links-workplace-giving>

### Clubs

Our valued club partners allow us to deliver specialist education, speech therapy and vital psychology support, and parent and teacher professional learning programs across NSW.

This year we celebrated a record year of support from NSW clubs, who funded a wide range of Learning Links programs in their local schools and communities. Our appreciation goes to Wentley Leagues, Ingleburn RSL and Mounties Group who have provided ongoing support to Learning Links over several years and who each provided more than \$50,000 to fund in-school programs that empower children with the skills and confidence for learning, and life. We were also thrilled to be nominated in the Clubs and Community awards for our collaboration with Blacktown Workers to deliver the Resilient Kids program in Blacktown schools (see page 12 for full story).

“Mounties Group is delighted to continue working with Learning Links and to know that your professionals will help so many children and families within our local community!”

– Pontida Ratanavong  
Community Engagement Executive,  
Mounties Group



## Philanthropy

Funding from trusts and foundations has greatly accelerated Learning Links' mission to provide more children who have difficulties learning with the skills, services and family support that will enable them to realise their true potential.

Thanks to the generosity of the James N. Kirby Foundation and the Fred P Archer Charitable Trust, we were able to grow our Aboriginal Education Program into four additional schools. We work in close partnership with the Liverpool Local Aboriginal Education Consultative Group (LLAECG) to ensure these programs reach the children most in need of support, and that delivery is culturally relevant and optimised to meet the needs of the participating children.

We would also like to thank the Australian Turf Club Foundation, the Matana Foundation for Young People and Collier Charitable Fund for their ongoing support of our programs that empower children to learn, develop and thrive.

**The James N. Kirby Foundation has had a long relationship with Learning Links and its important work with Aboriginal Children to help them learn, develop and thrive. This Aboriginal Education Program makes a huge difference to the children's lives, both now and for their future wellbeing.**

– Virginia McClelland, Chair James N. Kirby Foundation



## Charity Housie

Charity Housie is vital in supporting Learning Links as an organisation and in helping to provide much needed programs and services for children and families across NSW. This low-cost community game offers entertainment to patrons in licensed clubs with proceeds going towards charitable organisations. The game has also been shown to promote social inclusion and prevent loneliness for people who play Housie in their local community.

Learning Links runs sessions in 46 clubs across Greater Sydney, Central Coast, the Illawarra Region, Wagga Wagga and Tweed Heads. We are so proud of our passionate Housie team and community and the difference they make for children and families.

## Fundraising and Donations

We are incredibly grateful to see an increasing number of individuals supporting Learning Links through donations and various fundraising initiatives. These contributions are so important in empowering children with learning difficulties, who come from disadvantaged families, with life-changing access to free or subsidised support services that can set them up for a bright, happy and successful future.

Learning Links' annual fundraising raffle had a record year. We would like to extend a huge thank you to everyone who sold and bought tickets to support our cause, and our 2022 supporters and sponsors including BSG, Australian Turf Club and Taronga Zoo.

Thanks to personal donations made this year, we have been able to support many children and young people through our Disadvantaged Children's Opportunity Fund.

**Learning Links provided some fantastic support for my son nearly 20 years ago and I have never forgotten it. Money was a bit tighter back then, but now I can donate to Learning Links to help support other children and families.**

– Learning Links individual donor



## Staff Spotlight

### Sonia – Fundraising Coordinator

**My Strengths: Empathy, Developer, Harmony, Positivity, Arranger**

**"I leverage my empathy to build relationships with both internal and external stakeholders, effectively communicating the incredible impact Learning Links has on children. Witnessing my own child develop his confidence and discover his incredible unique talents after attending Learning Links is an experience I am determined to help others achieve."**





# THANK YOU TO OUR SUPPORTERS



Thank you to our generous supporters for making so much of our work and impact possible. It's because of you that thousands of children have gained vital skills and confidence for their learning, development, communication and wellbeing. Thank you for aligning with our mission and changing the trajectory of children's lives.

## Corporates and Foundations



A Sweet Helping Hand  
Australian Turf Club  
Australian Turf Club Foundation  
Be Kind Sydney  
BSG Australia  
CHEP Australia  
Collier Charitable Fund  
Commonwealth Bank  
Fred P Archer Charitable Trust  
Fresh Landscape Group  
Global Training Institute  
Grill'd Kirrawee  
James N Kirby Foundation  
Lyone Foundation  
Matana Foundation for Young People  
Twin Towns Services Community Foundation

## Government Partners

Camden Council  
Cumberland Council  
Department of Communities and Justice  
Department of Health and Aged Care  
Department of Home Affairs  
Department of Social Services  
Georges River Council  
NSW Department of Education  
NSW Department of Premier and Cabinet

## In-Kind Supporters

Australian Reptile Park  
Cabra-Vale Diggers  
Club Rivers  
Giants Netball  
Officeworks  
Panania Diggers  
Questacon ACT  
Raging Waters Sydney  
Sydney FC  
Sydney Olympic Park Aquatic Centre  
Sydney Olympic Park Archery Centre  
Taronga Western Plains Zoo Dubbo  
Taronga Zoo Sydney

## Volunteers and Pro Bono Support

David Williams (Kurtis Paige Initiatives)  
Glenn McCormack (Benson McCormack Architecture)  
Jan Colley  
Julie Ducrou  
Kristy Peacock-Smith (Bird and Bird Law Firm)  
Neil Johnston (EY)  
Marco Maldonado (EY)  
Wayne Camenzuli (Innova Capital)

## Special thanks

Hon Alex Hawke MP – Federal Member for Mitchell  
Hon Mark Coure – State Member for Oatley  
Hon David Coleman MP – Federal Member for Banks  
Dr Lana Leslie (Gunnedah Hill)  
Dr Shayne Williams  
Aunty Deanna Schreiber  
Gandangara Aboriginal Land Council

## Registered Clubs



Ashfield RSL Club  
Bargo Sports Club  
Bellambi Bowling Club  
Berkeley Sports Club  
Bexley RSL and Community Club  
Breakers Country Club  
Budgewoi Soccer Club  
Cabra-Vale Diggers  
Campbelltown Catholic Club  
Canley Heights RSL & Sporting Club  
Castle Hill RSL Club  
Chatswood RSL Club  
Chester Hill RSL and Bowling Club  
Club Ashfield  
Club Auburn  
Club Burwood  
Club Rivers  
Club Wyong  
Cronulla RSL  
Dapto Leagues Club  
Dapto Showground  
Dooleys Lidcombe Catholic Club  
Doyalson-Wyee RSL Club  
Ettalong Diggers  
Granville Diggers  
Guildford Leagues Club  
Halekulani Bowling Club  
Helensburgh Tradies  
Hornsby RSL Club  
Ingleburn Bowling Club  
Kingsgrove RSL Club  
Magpie Sports Club  
Matraville RSL  
Merrylands RSL Club

Moorebank Sports Club  
Norths Collective  
Parramatta Leagues Club  
Peakhurst Bowling Club  
Penrith Panthers  
Penrith RSL  
Penshurst RSL Club  
Pittwater RSL Club  
Ramsgate RSL  
Richmond Club  
Rules Club Wagga Wagga  
Springwood Sports Club  
St Marys Diggers and Band Club  
St Mary's Leagues Club  
St Johns Park Bowling Club  
The Juniors Kingsford  
The Shellharbour Club  
Tradies Gynea  
Twin Towns  
Vikings Sports Club  
Wallarah Bay Recreation Club  
West Pennant Hills Sports Club  
West HQ  
West Ashfield Leagues Club  
Wyong Rugby League Club

## Community Partners

Bluehaven SaCC  
Brotherhood of St Laurence  
Cabramatta Public School  
Cabramatta SaCC  
Georges River College – Oatley Senior Campus  
Gorokon SaCC  
HIPPY Australia  
Liverpool Local Aboriginal Education Consultative Group  
Parenting Research Centre  
Riverwood Public School  
South Western Sydney Primary Health Network  
The Benevolent Society  
The Smith Family  
Wyong SaCC





# People and Culture

Learning Links is a values-based organisation with a culture that we think is pretty special. We can only do what we do because of our people. That's why we're dedicated to investing in our team to ensure we support wellbeing, provide mentoring and professional development, and build skills and experience. Our goal is to make each individual feel proud about turning up to work each day.

## Embedding a Strengths-Based Culture

Celebrating strengths has always been at the centre of Learning Links' approach to working with children. In 2022, we made it our mission to deepen our strengths-based practice by helping staff discover their own strengths and use them to achieve their goals, advocate for their needs and collaborate with their teams and the families they work with in the most effective way. This approach enables staff to see themselves at their best and recognise the unique contribution they make to the organisation.

Ahead of Staff Development Day, all staff completed a CliftonStrengths assessment through Gallup where they discovered their top five strengths. We workshopped how to use each other's strengths and achieve balance in our teams to produce the best possible outcomes. To finish off a day of learning, our teams' strengths were put to the ultimate test with each table working together to build a marshmallow-crowned tower using just spaghetti and masking tape. While not every tower remained standing, there was plenty of collaboration and laughter along the way!

To reinforce strengths through the organisation, staff have been encouraged to reflect on the impact of their strengths as part of our performance review process and in day-to-day team interactions. The strengths assessment has also been implemented as part of our onboarding process so new starters can understand their own strengths and how they fit within their new team. This ongoing reflection celebrates the contribution every staff member makes to Learning Links' impact and success.

Identifying our strengths was just the beginning and we look forward to further embedding our strengths-based culture to support Learning Links' vision and mission in the years to come.

## Workplace Health and Wellbeing Committee

The wellbeing of our staff is a huge part of our culture at Learning Links. We pride ourselves on creating a workplace where our staff feel they are making an important contribution to the team and feel safe expressing their thoughts, feelings and needs so they can be their very best.

To reflect this role of wellbeing in our culture, last year we expanded our WHS Committee and renamed it the WHS and Wellbeing Committee. We recruited new members who wanted to help make a difference to the wellbeing of their colleagues and to our culture as a whole. The committee has worked together to curate and share information on a range of wellbeing topics including financial wellness, mental fitness, nutrition and emotional intelligence.

We have found that by creating a culture that places people's wellbeing as a priority, we have created an organisation where staff are happy, aligned and united in our mission - to make a difference in the lives of children and families.



### Staff Spotlight

#### Dusica - Intake

**My Strengths: Harmony, Positivity, Empathy, Developer, Woo**

"I am the first touch point for so many concerned parents and I get to use all my strengths around empathy, positivity and harmony. I can put myself in their place and really empathise with the parents, who are worried about the wellbeing of their child. The impact I get to make each day inspires me so much, as I unpack the challenges families have, provide education, and then match them with the right support."





## STAFF MILESTONES

**2** staff celebrated 20 years with Learning Links

**4** staff celebrated 10 years with Learning Links

**10** staff celebrated 5 years with Learning Links

## STAFF ENGAGEMENT

**89%** of staff would recommend Learning Links as a great place to work

**90%** of staff say their manager genuinely cares about their wellbeing

**89%** of staff say they have an opportunity to use their strengths everyday at Learning Links

## Our Patrons

Learning Links is honoured to have Her Excellency the Honourable Margaret Beazley AC KC, Governor of NSW and Mr Dennis Wilson as Joint Vice Regal Patrons of the organisation.

We share a strong commitment to education and an understanding of the need to help those in the community who face disadvantage.

We are thrilled to have had Her Excellency and Mr Wilson participate in key events such as our 50th Anniversary Celebration and provide ongoing support for our overarching mission of empowering children who have difficulties learning to realise their full potential.





## Our Leadership Team



**Birgitte Maibom**  
**Chief Executive Officer**

- Learning Links CEO since 2015
- Purpose-driven leader with extensive experience in the not-for-profit sector across children's services, disability, health and youth programs
- BA, MA, MBA, Executive Education from Harvard Business School and INSEAD
- Completed the Company Directors Course (Australian Institute of Company Directors)



**Simone Montgomery**  
**Chief Operating Officer**

- Over 30 years' in the not-for-profit sector with extensive experience in senior management roles across housing and mental health, with a particular focus on vulnerable communities
- Bachelor of Adult Education, Master of Social Development



**John McCormack**  
**General Manager, Finance and Digital Transformation**

- Diverse skillset with over 25 years' experience in senior finance roles and over 12 years in the not-for-profit sector with special expertise in project management, implementing IT software, infrastructure systems and facility management
- Bachelor of Business (Accounting), Member of Chartered Practising Accountants Australia



**Diane Peacock-Smith**  
**General Manager, Service Quality, Risk and Compliance**

- Over 25 years' experience in senior management positions in the not-for-profit sector across education, health and community organisations
- Graduate Diploma in Community Leadership, Dip, BA, Masters in Special Education, Diploma of Small Business Management



**Don Tilley**  
**General Manager, Funding and Partnerships**

- Diverse career in senior roles in large corporations across sales and general management and as a retail business owner
- Expertise in business development and partnerships
- Bachelor of Business Management



**Alex Biviano**  
**Head of People and Culture**

- Solutions-focused professional with expertise in human resources, shared services, leadership, organisational development and management
- Experience working with large and medium-sized national and international businesses
- Bachelor of Business (Human Resources)



**Rachel Brodie-Browne**  
**Head of Fundraising**

- Extensive experience working in not-for-profits in the UK and Australia, including the world's largest cancer research charity
- Led the implementation of large-scale fundraising, marketing and events strategies
- BA Hons in Modern Languages and Cultures



**Dr. Samantha Hornery**  
**Executive Manager, Product Innovation and Education**

- Primary and special education teacher with over 20 years' experience supporting children with learning difficulties
- Appeared as educational advisor in the ABC documentary 'Kids on Speed?'
- Completed PhD in Dyslexia Interventions, evaluating Learning Links' Reading for Life® program



**Sophie Mail**  
**Head of Brand and Communications**

- Over 15 years' experience in marketing, communications and fundraising in Australia and the UK, including education, health and disability not-for-profits
- Special expertise in social media, digital marketing, content and fundraising strategies
- BA in Communication (Public Communication) and Diploma in Marketing Communications



## Our Board



**Clive Cuthell**  
**Chair**

- Joined the Board of Learning Links in July 2017
- Appointed Chair in November 2022
- Chair of the Property Redevelopment Advisory Committee
- Extensive experience in commerce and finance
- Member of Chartered Accountants Australia, New Zealand and Scotland and Graduate Member of the Australian Institute of Company Directors
- Enjoys supporting the organisation through growth and change



**Jackie Gambrell**  
**Deputy Chair**

- Joined the Board of Learning Links in 2019
- Appointed Deputy Chair in 2023
- Member of the Finance and Audit Committee
- Extensive experience in senior executive level strategic and operational roles across commercial, education and not-for-profit sectors
- Enjoys supporting organisations through growth and is passionate about social justice and high quality, evidence-based service delivery



**Sarah Donald**  
**Secretary**

- Joined the Board of Learning Links in April 2015
- Company Secretary and Chair of the Governance and Risk Committee
- Experienced commercial lawyer with postgraduate qualifications in contract law, risk management and corporate governance
- Graduate Member of the Australian Institute of Company Directors
- Shares a passion for the education sector and ensuring that all people have access to supportive learning environments



**Elizabeth Death (Pronounced Deeth)**  
**Non-Executive Director**

- Joined the Board of Learning Links in September 2022
- Member of the Finance and Audit Committee
- A degree qualified early childhood professional whose career has spanned teaching, not-for-profit executive leadership, university lecturing, senior government roles and ministerial advisor
- Dedicated to driving research and innovation and engaging with government, sector, community and media to generate greater awareness of the need for investment in high-quality early learning and care



**Helen Hu**  
**Non-Executive Director**

- Joined the Board of Learning Links in May 2017
- Chair of the Finance and Audit Committee
- Extensive experience managing finance for not-for-profit and membership-based organisations
- Fellow Member of the Institute of Chartered Accountants in Australia and New Zealand, Graduate Member of the Australian Institute of Company Directors and Graduate of the Governance Institute of Australia
- Brings in-depth knowledge around corporate governance, regulation and risk management



**Margaret Smylie**  
**Non-Executive Director**

- Joined the Board of Learning Links in September 2022
- Member of the Governance and Risk Committee
- Extensive experience in both government and not-for-profit sectors embedding improved operational, risk management and assurance practices
- A Certified Practicing Accountant and Graduate Member of the Australian Institute of Company Directors
- Brings substantial program and project evaluation experience to support complex social reform and sustainable growth



**Jennifer Wilson**  
**Non-Executive Director**

- Joined the Board of Learning Links in July 2019
- Member of the Governance and Risk Committee
- Internationally recognised and awarded creative digital leader
- Creative and strategic consultant with deep specialisation in mobile, apps, web, games, and social media
- TEDx presenter and author of several papers and books
- Passionate about healthcare, behavioural change, education and consumer-focused entertainment



# FINANCIAL SUMMARY

## Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2023

	2023 \$	2022 \$
<b>Income</b>		
Income	21,348,291	15,708,468
<b>Total Income</b>	<b>21,348,291</b>	<b>15,708,468</b>
<b>Expenses</b>		
Expenses	21,214,472	15,605,967
<b>Total Expenses</b>	<b>21,214,472</b>	<b>15,605,967</b>
<b>Net surplus for the year attributable to members</b>	<b>133,819</b>	<b>102,501</b>

### Items that will not be reclassified consequently to surplus or deficit

Gain on revaluation of property, plant and equipment	74,619	-
<b>Other comprehensive income</b>	<b>74,619</b>	<b>-</b>
<b>Total comprehensive income attributable to members</b>	<b>208,438</b>	<b>102,501</b>

### Where we obtained our income

Fee income for services	4,795,323	4,238,477
Grants, donations and other fundraising*	3,701,623	3,292,073
Charity Housie and Bingo**	12,572,254	7,529,315
Membership fees	4,818	5,627
Other income	274,273	642,976
	<b>21,348,291</b>	<b>15,708,468</b>

### How we applied our income

Human resources costs services	8,411,209	6,890,479
Charity Housie and Bingo**	10,757,583	6,783,231
Program costs	217,922	327,341
Support services and facility costs	1,827,758	1,604,916
	<b>21,214,472</b>	<b>15,605,967</b>

\* Includes Government Grants \$2,982,032, Non-Government Grants \$709,500 and Donations and other Fundraising \$10,091.

\*\* Charity Housie is a fundraising activity and community game similar to bingo where small cash prizes are paid out to participants. These prizes make up 75% of all income as regulated by NSW government in the Community Gaming Act.

## Statement of Financial Position as at 30 June 2023

	2023 \$	2022 \$
<b>Current assets</b>		
Cash and cash equivalents	4,066,390	4,048,471
Trade and other receivables	570,642	559,564
Inventories	124,055	123,228
Other current assets	256,602	290,506
<b>Total current assets</b>	<b>5,017,689</b>	<b>5,021,769</b>

### Non-current assets

Property, plant and equipment	3,245,869	3,233,732
Right-of-use assets	419,322	569,016
Intangibles	52,156	27,920
<b>Total non-current assets</b>	<b>3,717,347</b>	<b>3,830,668</b>
<b>Total assets</b>	<b>8,735,036</b>	<b>8,852,437</b>

### Current liabilities

Trade and other payables	1,045,328	1,117,814
Contract liabilities	332,326	521,232
Lease liabilities	313,005	260,597
Employee benefits	684,941	631,197
Provisions	247,582	197,663
<b>Total current liabilities</b>	<b>2,623,182</b>	<b>2,728,503</b>

### Non-current liabilities

Lease liabilities	122,632	334,025
Employee benefits	80,129	89,254
<b>Total non-current liabilities</b>	<b>202,761</b>	<b>423,279</b>
<b>Total liabilities</b>	<b>2,825,943</b>	<b>3,151,782</b>
<b>Net assets</b>	<b>5,909,093</b>	<b>5,700,655</b>

### Equity

Reserves	2,437,366	2,362,747
Retained surplus	3,471,727	3,337,908
<b>Total equity</b>	<b>5,909,093</b>	<b>5,700,655</b>

A copy of the Detailed Financial Report and Auditor's Report will be sent to any member free of charge upon request.

# THANK YOU

Learning Links is deeply grateful to everyone who supported us in the 2022-23 financial year and throughout the 2020-23 Impact for Kids strategic period. We are so proud of the growth and many achievements that the organisation has celebrated during this challenging time and thank our partners for being instrumental in that success.

2023-24 will be an exciting year as we launch a new strategic plan that is geared towards geographic expansion, advocating for ongoing systems change, reaching more children sooner in their learning journey as well as growth in our brand and funding initiatives. We can't wait for what's next for Learning Links as we endeavour to empower even more children to learn, develop and thrive.





## **Learning Links**

**ABN 71 097 577 636**

## **Financial Report - 30 June 2023**



**Learning Links**  
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**30 June 2023**

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**Learning Links  
Directors' report  
30 June 2023**

The directors present their report, together with the financial statements, on the Company for the year ended 30 June 2023.

**Directors**

The following persons were directors of the Company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Clive Cuthell  
Sarah Donald  
Jackie Gambrell  
Helen Hu  
Jennifer Wilson  
Elizabeth Death (appointed 1 September 2022)  
Margaret Smylie (appointed 1 September 2022)  
Gregory Wallace (retired 10 November 2022)

**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 programs that support, educate and upskill professionals and families who assist children who have learning difficulties, disabilities or developmental delays.
- 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.

**Principal activities**

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.

**Performance measures**

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

- Annual financial budgets and performance metrics prepared
- Monthly financial reporting and analysis
- Accountability reporting to all major funding partners
- Comprehensive quality framework and systems with wide-ranging policies and procedures reviewed regularly
- Regular client and staff surveys
- Managing governance, compliance and risks
- Monthly monitoring of client numbers
- Reporting and monitoring of key performance indicators
- Dashboard reporting on a monthly basis

**Review of Operations**

The surplus of the Company amounted to \$208,438 (2022: \$102,501). 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.

The Company operations returned to normal in the year ended June 2023 after the disruptions of the COVID-19 pandemic over the past 2 years which predominately impacted Charity Housie and fundraising activities. The organisation increased its revenue to over \$21m compared to the pre-pandemic year ended June 2019 of \$16.1m, an increase of 30%.

Service provision and strong relationships with families, children, schools, early learning settings, government, partners and supporters continue to be critically important especially in an external operating environment characterised by some continued economic uncertainty. Learning Links is focused on helping families and children to ensure that they do not get left behind and are supported to grow, thrive and learn to their full potential.



**Learning Links**  
**Directors' report**  
**30 June 2023**

In the previous year, FY22, the Company was successful in winning several government tenders to provide psychology related and inclusion services. These services continued and were fully operational in FY23. This enhanced existing services and expanded reach to support more children and professionals. Online professional learning continued to grow during the year supporting teachers and allied health professions across Australia.

**Subsequent Events**

No other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

**Information on directors**

Name:	Clive Cuthell
Title:	Chairperson from November 2022
Qualifications:	Bachelor of Arts (Hons.), Accountancy and Finance, CA, GAICD
Experience and expertise:	Senior Executive - multinational organisation in manufacturing, construction materials and property
Name:	Sarah Donald
Title:	Secretary
Qualifications:	Master of Laws, Bachelor of Laws, Bachelor of Business (Management), Grad Dip Legal Practice, GAICD
Experience and expertise:	Legal counsel
Name:	Jackie Gambrell
Title:	Deputy Chairperson
Qualifications:	Bachelor of Arts (Hons.), Master of Business Administration
Experience and expertise:	Senior Executive - education and health-based not-for-profits
Name:	Elizabeth Death
Title:	Director
Qualifications:	MAICD, Bachelor of Education (Distinction) - Early Childhood Education
Experience and expertise:	Broad experience in social policy and service delivery coupled with a solid track record of achievement in both the public and private sectors.
Name:	Helen Hu
Title:	Director
Qualifications:	Bachelor of Arts, Master of Commerce, GAICD, GIA, FCA
Experience and expertise:	Senior Executive and Company Secretary - member-based organisation, service sector
Name:	Margaret Smylie
Title:	Director
Qualifications:	Bachelor of Arts (Accountancy), GAICD, CPA
Experience and expertise:	Senior Executive - governance, risk and assurance.
Name:	Jennifer Wilson
Title:	Director
Qualifications:	GAICD
Experience and expertise:	Specialist advisory roles in digital development and production; corporate management and advice
Name:	Gregory Wallace
Title:	Director / Chairperson until November 2022
Qualifications:	Master of Business Administration (awaiting graduation), Bachelor of Business (Business Management), GAICD
Experience and expertise:	Senior Executive - government and telecommunications



**Learning Links  
Directors' report  
30 June 2023**

**Meetings of directors**

The number of meetings of the Company's Board of Directors ('the Board') and of each Board committee held during the year ended 30 June 2023, and the number of meetings attended by each director were:

	Full Board		Finance and Audit		Finance and Audit		Governance and Risk	
	Attended	Held	Attended	Held	Attended	Held	Attended	Held
Clive Cuthell *	7	7	2	4	-	-	-	-
Sarah Donald	7	7	-	-	3	3	-	-
Jackie Gambrell	6	7	4	4	-	-	-	-
Elizabeth Death #	4	6	3	3	-	-	-	-
Helen Hu	7	7	4	4	-	-	-	-
Margaret Smylie #	6	6	-	-	2	2	-	-
Jennifer Wilson	6	7	-	-	3	3	-	-
Gregory Wallace ^	2	2	1	1	1	1	-	-

\* Optional member of Finance and Audit Committee

# Joined 1 September 2022

^ Retired 10 November 2022

**Indemnifying Officers or Auditor**

The Company has indemnified the directors and executives of the Company for costs incurred, in their capacity as a director or executive, for which they may be held personally liable, except where there is a lack of good faith.

During the financial year, the Company paid a premium in respect of a contract to insure the directors and executives of the Company against a liability to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

The Company has not, during or since the end of the financial year, indemnified or agreed to indemnify the auditor of the Company or any related entity against a liability incurred by the auditor.

**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.

**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. As at 15 September 2023, there were 674 (15 September 2022: 505) members of the Company.

**Auditor's independence declaration**

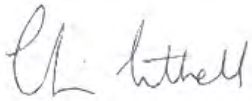
A copy of the auditor's independence declaration is set out immediately after this Directors' report.



**Learning Links  
Directors' report  
30 June 2023**

This report is made in accordance with a resolution of directors.

On behalf of the directors



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Clive Cuthell  
Chairperson

24 October 2023



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Sarah Donald  
Secretary



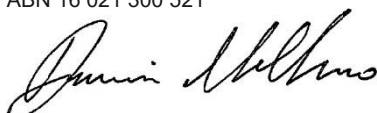
**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE  
AUSTRALIAN CHARITIES AND NOT FOR PROFITS COMMISSION ACT 2012  
TO THE DIRECTORS OF LEARNING LINKS**

I declare that, to the best of my knowledge and belief during the year ended 30 June 2023 there have been:

- no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.



**William Buck**  
Accountants & Advisors  
ABN 16 021 300 521



**Domenic Molluso**  
Partner

Sydney, 24 October 2023



**Learning Links**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2023**

	<b>Note</b>	<b>2023</b> <b>\$</b>	<b>2022</b> <b>\$</b>
<b>Revenue</b>			
Fee income for services		4,795,323	4,238,477
Government grants	5	2,982,032	2,641,702
Fundraising - non-government grants	29	709,500	640,153
Donations		10,091	10,218
Housie income	27	12,572,254	7,529,315
Membership fees		4,818	5,627
Other income	4	274,273	642,976
		<u>21,348,291</u>	<u>15,708,468</u>
<b>Expenses</b>			
Human resources costs for services		(8,411,209)	(6,890,479)
Human resources costs for Housie & Bingo		(1,544,780)	(1,169,523)
Housie & Bingo other costs		(9,212,803)	(5,613,708)
Program costs		(217,922)	(327,341)
Marketing costs		(97,180)	(91,460)
Administration & office costs		(1,228,353)	(987,631)
Finance costs		(66,127)	(87,641)
IT costs		(436,098)	(438,184)
Total expenses		<u>(21,214,472)</u>	<u>(15,605,967)</u>
<b>Surplus for the year attributable to the members of Learning Links</b>		133,819	102,501
<b>Other comprehensive income</b>			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Gain on the revaluation of land and buildings		<u>74,619</u>	<u>-</u>
Other comprehensive income for the year		<u>74,619</u>	<u>-</u>
<b>Total comprehensive income for the year attributable to the members of Learning Links</b>		<u><u>208,438</u></u>	<u><u>102,501</u></u>

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*



**Learning Links**  
**Statement of financial position**  
**As at 30 June 2023**

	<b>Note</b>	<b>2023</b> <b>\$</b>	<b>2022</b> <b>\$</b>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	7	4,066,390	4,048,471
Trade and other receivables	8	570,642	559,564
Inventories	9	124,055	123,228
Other current assets	10	256,602	290,506
Total current assets		<u>5,017,689</u>	<u>5,021,769</u>
<b>Non-current assets</b>			
Property, plant and equipment	11	3,245,869	3,233,732
Right-of-use assets	12	419,322	569,016
Intangibles	13	52,156	27,920
Total non-current assets		<u>3,717,347</u>	<u>3,830,668</u>
<b>Total assets</b>		<u>8,735,036</u>	<u>8,852,437</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	14	1,045,328	1,117,814
Contract liabilities	15	332,326	521,232
Lease liabilities	16	313,005	260,597
Employee benefits	17	684,941	631,197
Provisions	18	247,582	197,663
Total current liabilities		<u>2,623,182</u>	<u>2,728,503</u>
<b>Non-current liabilities</b>			
Lease liabilities	19	122,632	334,025
Employee benefits	20	80,129	89,254
Total non-current liabilities		<u>202,761</u>	<u>423,279</u>
<b>Total liabilities</b>		<u>2,825,943</u>	<u>3,151,782</u>
<b>Net assets</b>		<u>5,909,093</u>	<u>5,700,655</u>
<b>Equity</b>			
Reserves	21	2,437,366	2,362,747
Retained surpluses		<u>3,471,727</u>	<u>3,337,908</u>
<b>Total equity</b>		<u>5,909,093</u>	<u>5,700,655</u>

*The above statement of financial position should be read in conjunction with the accompanying notes*



**Learning Links**  
**Statement of changes in equity**  
**For the year ended 30 June 2023**

	<b>Asset revaluation reserve \$</b>	<b>Retained profits \$</b>	<b>Total equity \$</b>
Balance at 1 July 2021	2,362,747	3,235,407	5,598,154
Surplus for the year	-	102,501	102,501
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	102,501	102,501
Balance at 30 June 2022	<u>2,362,747</u>	<u>3,337,908</u>	<u>5,700,655</u>

	<b>Asset revaluation reserve \$</b>	<b>Retained profits \$</b>	<b>Total equity \$</b>
Balance at 1 July 2022	2,362,747	3,337,908	5,700,655
Surplus for the year	-	133,819	133,819
Other comprehensive income for the year	74,619	-	74,619
Total comprehensive income for the year	74,619	133,819	208,438
Balance at 30 June 2023	<u>2,437,366</u>	<u>3,471,727</u>	<u>5,909,093</u>

*The above statement of changes in equity should be read in conjunction with the accompanying notes*



**Learning Links**  
**Statement of cash flows**  
**For the year ended 30 June 2023**

	<b>Note</b>	<b>2023</b> <b>\$</b>	<b>2022</b> <b>\$</b>
<b>Cash flows from operating activities</b>			
Receipts from customers (inclusive of GST)		21,513,840	15,136,996
Payments to suppliers and employees (inclusive of GST)		<u>(21,129,871)</u>	<u>(15,283,284)</u>
		383,969	(146,288)
Government stimulus received		-	612,807
Interest received		95,278	5,916
Finance costs		<u>(39,926)</u>	<u>(58,520)</u>
Net cash from operating activities		<u>439,321</u>	<u>413,915</u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	11	(83,334)	(75,532)
Payments for intangibles	13	<u>(46,326)</u>	<u>-</u>
Net cash used in investing activities		<u>(129,660)</u>	<u>(75,532)</u>
<b>Cash flows from financing activities</b>			
Repayment of lease liabilities		<u>(291,742)</u>	<u>(275,101)</u>
Net cash used in financing activities		<u>(291,742)</u>	<u>(275,101)</u>
Net increase in cash and cash equivalents		17,919	63,282
Cash and cash equivalents at the beginning of the financial year		<u>4,048,471</u>	<u>3,985,189</u>
Cash and cash equivalents at the end of the financial year	7	<u><u>4,066,390</u></u>	<u><u>4,048,471</u></u>

*The above statement of cash flows should be read in conjunction with the accompanying notes*



## **Note 1. General information**

The financial statements cover Learning Links as an individual entity. The financial statements are presented in Australian dollars, which is Learning Links' functional and presentation currency.

Learning Links is a Company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business is:

12 - 14 Pindari Road, Peakhurst Heights NSW 2210

A description of the nature of the Company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 24 October 2023. The directors have the power to amend and reissue the financial statements.

## **Note 2. Significant accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### **New or amended Accounting Standards and Interpretations adopted**

The Company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Company.

### **Basis of preparation**

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and New South Wales legislation the Charitable Fundraising Act 1991 and associated regulations and the Corporations Act 2001, as appropriate for not-for-profit oriented entities.

#### *Historical cost convention*

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

#### *Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 3.

### **Revenue recognition**

The Company recognises revenue as follows:

#### *Revenue from contracts with customers*

Revenue is recognised at an amount that reflects the consideration to which the Company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.



**Note 2. Significant accounting policies (continued)**

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

*Sale of goods*

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

*Rendering of services*

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

*Grant 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*

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

*Donations and bequests*

Donations and bequests are recognised as revenue when received.

*Interest*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

*Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

**Income tax**

As the Company is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.



**Note 2. Significant accounting policies (continued)**

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**Trade and other receivables**

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The Company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

**Inventories**

Finished goods inventories are stated at the lower of cost and net realisable value on a 'first in first out' basis. Cost comprises of direct materials and delivery costs. Costs of purchased inventory are determined after deducting rebates and discounts received or receivable.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Property, plant and equipment**

Land and buildings are shown at fair value, based on periodic, at least every 3 years, valuations by external independent valuers, less subsequent depreciation and impairment for buildings. The valuations are undertaken more frequently if there is a material change in the fair value relative to the carrying amount. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited in other comprehensive income through to the asset revaluation reserve in equity. Any revaluation decrements are initially taken in other comprehensive income through to the asset revaluation reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to profit or loss.

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings - improvements	2 - 5 years
Leasehold improvements	2 - 5 years or the length of the premises lease (whichever is shorter)
IT hardware	2 - 5 years
Office furniture & fittings	2 - 5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Any revaluation surplus reserve relating to the item disposed of is transferred directly to retained profits.

**Right-of-use assets**

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

## **Note 2. Significant accounting policies (continued)**

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The Company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

### **Intangible assets**

#### *Software*

Significant costs associated with software are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 3 to 5 years.

### **Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

### **Trade and other payables**

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

### **Contract liabilities**

Contract liabilities represent the Company's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the Company recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Company has transferred the goods or services to the customer.

### **Lease liabilities**

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

### **Provisions**

Provisions are recognised when the Company has a present (legal or constructive) obligation as a result of a past event, it is probable the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.



**Note 2. Significant accounting policies (continued)**

**Employee benefits**

*Short-term employee benefits*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

*Long-term employee benefits*

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on corporate bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

*Defined contribution superannuation expense*

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

**Fair value measurement**

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

**Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**Note 3. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events that management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

**Note 3. Critical accounting judgements, estimates and assumptions (continued)**

*Revenue from contracts with customers involving the provision of services*

When recognising revenue in relation to the provision of services, an assessment is made to identify when the key performance obligations are satisfied, and how the customer consumes benefits as the key performance obligations are satisfied. Revenue is then recognised based on the timing of the work performed in order to satisfy the requirement of the performance obligation. This includes the recognition of revenue based on the number of school days (for programs run during the school term), the contract period in which services are to be provided, or the costs associated with the provision of services to end customers being incurred to satisfy the relevant performance obligation.

*Estimation of useful lives of assets*

The Company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

*Impairment of non-financial assets other than goodwill and other indefinite life intangible assets*

The Company assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the Company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

*Lease term*

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the Company's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The Company reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

*Incremental borrowing rate*

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the Company estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

*Employee benefits provision*

As discussed in note 2, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

*Estimation of the fair value of land and buildings*

The Company determines the fair value of land and buildings based on an estimate of its valuation provided by a certified professional real estate valuer. The reasonableness of the valuation is assessed by taking into account existing and comparable market sales data at the date of valuation.



**Learning Links**  
**Notes to the financial statements**  
**30 June 2023**

**Note 4. Other income**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Government stimulus (COVID-19)	-	612,807
Interest income	95,278	5,916
Other income	178,995	24,253
	<u>274,273</u>	<u>642,976</u>

**Note 5. Government grants**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
The Benevolent Society	365,902	201,252
Brotherhood of St Laurence	559,059	549,264
The Smith Family	112,201	127,500
NSW Department of Education	1,494,532	1,380,959
Parenting Research Centre	315,716	238,146
Community Services Grants Program (TEI)	134,622	144,581
	<u>2,982,032</u>	<u>2,641,702</u>

**Note 6. Expenses**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Surplus includes the following specific expenses:		
<i>Depreciation and Amortisation</i>		
Buildings	29,090	56,006
Office furniture & fittings	23,799	25,081
IT Hardware	52,186	54,652
Leasehold improvements	40,741	41,132
Right-of-use assets	282,451	276,468
IT Software	22,090	38,590
Total depreciation and amortisation	<u>450,357</u>	<u>491,929</u>
<i>Finance costs</i>		
Interest and finance charges paid/payable on lease liabilities	<u>39,926</u>	<u>58,520</u>
Defined contribution superannuation expense	<u>819,498</u>	<u>693,908</u>
Employee benefits expense excluding superannuation	<u>8,801,517</u>	<u>7,100,807</u>

**Note 7. Current assets - cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Cash at bank	784,087	910,026
Cash on deposit	3,282,303	3,138,445
	<u>4,066,390</u>	<u>4,048,471</u>

**Note 8. Current assets - trade and other receivables**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Trade receivables	567,519	563,859
Less: Allowance for expected credit losses	(8,981)	(4,295)
	<u>558,538</u>	<u>559,564</u>
Accrued revenue	12,104	-
	<u>570,642</u>	<u>559,564</u>

**Note 9. Current assets - inventories**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Inventories	<u>124,055</u>	<u>123,228</u>

**Note 10. Current assets - other current assets**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Prepayments	<u>256,602</u>	<u>290,506</u>

**Note 11. Non-current assets - property, plant and equipment**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Land and buildings - at independent valuation	3,000,000	3,000,000
Building improvements - at cost	158,313	125,205
Less: Accumulated depreciation	(77,268)	(122,797)
	<u>3,081,045</u>	<u>3,002,408</u>
Plant and equipment - at cost	112,813	136,731
Less: Accumulated depreciation	(94,741)	(98,879)
	<u>18,072</u>	<u>37,852</u>
IT Hardware	224,067	284,999
Less: Accumulated depreciation	(156,234)	(184,206)
	<u>67,833</u>	<u>100,793</u>
Leasehold improvements - at cost	208,736	205,605
Less: Accumulated depreciation	(171,257)	(138,716)
	<u>37,479</u>	<u>66,889</u>
Capital work in progress	41,440	25,790
	<u>3,245,869</u>	<u>3,233,732</u>



**Note 11. Non-current assets - property, plant and equipment (continued)**

*Reconciliations*

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land and buildings \$	Office furniture & fittings \$	IT hardware \$	Leasehold improvements \$	Capital Work in progress \$	Total \$
Balance at 1 July 2022	3,002,408	37,852	100,793	66,889	25,790	3,233,732
Additions	33,108	4,019	19,226	11,331	15,650	83,334
Revaluation increments	74,619	-	-	-	-	74,619
Depreciation expense	(29,090)	(23,799)	(52,186)	(40,741)	-	(145,816)
Balance at 30 June 2023	<u>3,081,045</u>	<u>18,072</u>	<u>67,833</u>	<u>37,479</u>	<u>41,440</u>	<u>3,245,869</u>

*Valuations of Land and Buildings*

The basis of the valuation of land and buildings is fair value. The land and buildings were last revalued in June 2023 based on independent assessments by a member of the Australian Property Institute having recent experience in the location and category of land and buildings being valued. The directors do not believe that there has been a material movement in fair value since the revaluation date. Valuations are based on current prices for similar properties in the same location and condition.

**Note 12. Non-current assets - right-of-use assets**

	<b>2023</b> \$	<b>2022</b> \$
Land and buildings - right-of-use	1,531,177	1,398,420
Less: Accumulated depreciation	<u>(1,111,855)</u>	<u>(829,404)</u>
	<u>419,322</u>	<u>569,016</u>

*Reconciliations*

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land & buildings \$	Total \$
Balance at 1 July 2022	569,016	569,016
Additions	132,757	132,757
Depreciation expense	<u>(282,451)</u>	<u>(282,451)</u>
Balance at 30 June 2023	<u>419,322</u>	<u>419,322</u>

**Note 13. Non-current assets - intangibles**

	<b>2023</b> \$	<b>2022</b> \$
Software - at cost	144,021	367,258
Less: Accumulated amortisation	<u>(91,865)</u>	<u>(339,338)</u>
	<u>52,156</u>	<u>27,920</u>

**Note 13. Non-current assets - intangibles (continued)**

*Reconciliations*

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	IT software \$	Total \$
Balance at 1 July 2022	27,920	27,920
Additions	46,326	46,326
Amortisation expense	(22,090)	(22,090)
Balance at 30 June 2023	<u>52,156</u>	<u>52,156</u>

**Note 14. Current liabilities - trade and other payables**

	2023 \$	2022 \$
Trade payables	392,205	546,693
Other payables	621,991	526,561
Goods & services tax payable	31,132	44,560
	<u>1,045,328</u>	<u>1,117,814</u>

**Note 15. Current liabilities - contract liabilities**

	2023 \$	2022 \$
Income received in advance	9,328	39,256
Grants & funding in advance	322,998	481,976
	<u>332,326</u>	<u>521,232</u>

**Note 16. Current liabilities - lease liabilities**

	2023 \$	2022 \$
Lease liability	<u>313,005</u>	<u>260,597</u>
<i>Future lease payments</i>		
Future lease payments are due as follows:		
Within one year	313,005	260,597
One to five years	122,632	334,025
	<u>435,637</u>	<u>594,622</u>

**Note 17. Current liabilities - employee benefits**

	2023 \$	2022 \$
Employee benefits	<u>684,941</u>	<u>631,197</u>



**Note 18. Current liabilities - provisions**

	2023 \$	2022 \$
Housie prize fund	<u>247,582</u>	<u>197,663</u>

**Note 19. Non-current liabilities - lease liabilities**

	2023 \$	2022 \$
Lease liability	<u>122,632</u>	<u>334,025</u>

**Note 20. Non-current liabilities - employee benefits**

	2023 \$	2022 \$
Employee benefits	<u>80,129</u>	<u>89,254</u>

**Note 21. Equity - reserves**

	2023 \$	2022 \$
Asset revaluation reserve	<u>2,437,366</u>	<u>2,362,747</u>

*Asset revaluation reserve*

The reserve is used to recognise increments and decrements in the fair value of land and buildings, excluding investment properties.

**Note 22. 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. As at 15 September 2023, there were 674 (15 September 2022: 505) members of the Company.

**Note 23. Key management personnel disclosures**

*Compensation*

The aggregate compensation made to key management personnel of the Company is set out below:

	2023 \$	2022 \$
Aggregate compensation	<u>886,326</u>	<u>838,051</u>

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

**Note 24. Remuneration of auditors**

During the financial year the following fees were paid or payable for services provided by the auditor of the Company:

	2023 \$	2022 \$
<i>Audit services -</i>		
Audit of the financial statements	60,000	55,000

**Note 25. Contingent liabilities**

The Company has no contingent liabilities as at 30 June 2023 (2022: Nil)

**Note 26. Related party transactions**

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.

*Key management personnel*

Disclosures relating to key management personnel are set out in note 23.

*Transactions with related parties*

There were no transactions with related parties during the current and previous financial year.

*Receivable from and payable to related parties*

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

*Loans to/from related parties*

There were no loans to or from related parties at the current and previous reporting date.

**Note 27. Housie operations (excluding Bingo)**

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 registered clubs. Both are required to comply with government legislation.

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

	2023 \$	2022 \$
Income		
Housie ticket sales	11,359,380	6,731,953
Other sales	1,212,875	797,362
Total income	12,572,255	7,529,315
Expenses		
Housie prizes	(8,369,085)	(5,061,508)
Wages, superannuation and workers insurance	(1,544,779)	(1,169,523)
Profit sharing arrangements	(59,658)	(38,046)
Housie tickets	(291,353)	(177,997)
Miscellaneous	(83,579)	(64,568)
Total expenses	(10,348,454)	(6,511,642)
Gross surplus on Housie games	2,223,801	1,017,673



**Note 28. Events after the reporting period**

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

**Note 29. 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 15/02/2026. 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 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.

**Note 29. Fundraising activities (continued)**

**Charitable Fundraising Act 1991 disclosure**

**(a) Income from Fundraising**

	<b>Note</b>	<b>2023</b> <b>\$</b>	<b>2022</b> <b>\$</b>
Gross income from fundraising	29(c)	13,281,755	8,169,468
Total costs of fundraising	29(c)	(10,692,887)	(6,831,444)
<b>Net Income from Fundraising</b>		<b><u>2,588,868</u></b>	<b><u>1,338,024</u></b>

**(b) Fundraising Events and Appeals Conducted During the Financial Year:**

Comparisons by Monetary Figures and Percentages

	<b>2023</b> <b>\$</b>	<b>2023</b> <b>%</b>	<b>2022</b> <b>\$</b>	<b>2022</b> <b>%</b>
Total costs of fundraising / Gross income from fundraising	10,692,887 / 13,281,755	81	6,831,444 / 8,169,468	84
Net surplus from fundraising / Gross income from fundraising	2,588,868 / 13,281,755	19	1,338,024 / 8,169,468	16
Total cost of services / Total expenditure	10,451,206 / 21,208,790	49	8,822,736 / 15,605,967	57
Total cost of services / Total income received	10,451,206 / 21,348,292	49	8,822,736 / 15,708,468	56

**(c) Details of Aggregate Gross Proceeds and Total Costs of Fundraising Appeals**

**Gross Proceeds from Fundraising**

	<b>2023</b> <b>\$</b>	<b>2022</b> <b>\$</b>
Trader – Helping Hand Sweet Company and other fundraising	709,500	640,153
Charity Housie (Note 27)	12,572,255	7,529,315
<b>Total</b>	<b><u>13,281,755</u></b>	<b><u>8,169,468</u></b>

**Total Costs of Fundraising**

Charity Housie (Note 27)	(10,348,454)	(6,511,642)
Other fundraising	(344,433)	(319,802)
<b>Total</b>	<b><u>(10,692,887)</u></b>	<b><u>(6,831,444)</u></b>

<b>Net surplus from fundraising</b>	<b><u>2,588,868</u></b>	<b><u>1,338,024</u></b>
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**(d) Statement showing how funds received were applied**

During the year ended 30 June 2023 the net surplus from fundraising of \$2,588,868 was spent on direct service delivery.



**Learning Links**  
**Directors' declaration**  
**30 June 2023**

In the directors' opinion:

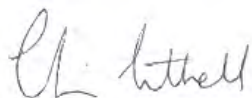
- the attached financial statements and notes comply with the Corporations Act 2001, the Australian Accounting Standards - Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012 and New South Wales legislation the Charitable Fundraising Act 1991 and associated regulations, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the Company's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

In compliance with Section 24 of the Charitable Fundraising Act 1991 and the Authority conditions, the directors also declare that:

- the statement of comprehensive income gives a true and fair view of all income and expenditure with respect to fundraising appeals;
- the statement of financial position gives a true and fair view of the state of affairs with respect to fundraising appeals;
- the provisions of the Charitable Fundraising Act 1991 and the regulations under that Act and the conditions attached to the authority to fundraise have been complied with; and
- the internal controls exercised by the Company are appropriate and effective in accounting for all income received and applied by the Company from any of its fundraising appeals.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors



Clive Cuthell  
Chairperson



Sarah Donald  
Secretary

24 October 2023

## Learning Links

Independent auditor's report to members

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Learning Links (the Company), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion the financial report of Learning Links has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i. giving a true and fair view of the Entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- ii. complying with Australian Accounting Standards – Simplified Disclosures, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

In compliance with Section 24 of the Charitable Fundraising Act 1991 and the Authority Condition, we report:

- i. the financial report of the Entity gives a true and fair view of the financial results of fundraising appeals during the year ended 30 June 2023;
- ii. the accounting and associated records have been properly kept during the year in accordance with the Charitable Fundraising Act 1991 and the Regulations;
- iii. money received as a result of fundraising appeals conducted during the year have been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991 and the Regulations;
- iv. at the date of this report, there are reasonable grounds to believe that the Entity will be able to pay its debts as and when they fall due.



## Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

## Other Information

The directors are responsible for the other information. The other information comprises the information included in the Entity's directors' report for the year ended 30 June 2023, but does not include the financial report and the auditor's report thereon.

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

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities of the Directors for the Financial Report

The directors of the Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

## Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of these financial statements is located at the Auditing and Assurance Standards Board website at:

[http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

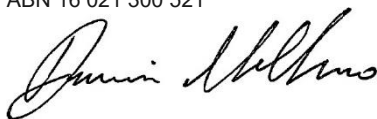
This description forms part of our independent auditor's report.



**William Buck**

Accountants & Advisors

ABN 16 021 300 521



**Domenic Molluso**

Partner

Sydney, 24 October 2023