









we are leisure networks

our vision

healthy, capable people, inclusive communities

For three decades, Leisure Networks has pursued a vision of healthy, capable people and inclusive communities. We believe in a world that fosters inclusion, and where all people belong.

our purpose

connecting people with community

Our purpose drives our work, creating a positive social impact in communities and on the wellbeing of individuals and families.







Leisure Networks acknowledges the Traditional Custodians of the land we live and work on, the Wadarrung People, and recognises their continuing connection to the land and waterways. We pay our respect to their Elders past, present and emerging and extend this to all Aboriginal and Torres Islander People. We commit to ensuring everyone we work with is safe, empowered, supported and respected, especially children and young people. We support and celebrate diversity of race, culture, ability, gender, sexuality and gender identity.

our story

Established in 1990, Leisure Networks emerged from the Leisure Buddy Project sponsored by the Barwon Disability Resource Council.

With a small team of just four staff members, Leisure Networks was led by a passion and commitment to providing support to people with a disability and grass roots sporting clubs.

Over the next decade, the organisation flourished with a belief that environments and communities can grow and adapt, enabling all people to belong, make a contribution, be connected and feel valued. By the time Leisure Networks received our very first NDIS customer in September 2013, the organisation had grown to twenty dedicated staff supporting hundreds of people living with disability and many local sporting clubs across the Geelong region.

The next ten years saw a relentless focus on organisational culture to shape Leisure Networks into a place where our people thrive and are empowered to make a positive difference.

Our community inclusion supports create social connections and build important life-skills, opportunities for employment and independent living. Our support coordination and plan management services work independently, building skills and enabling people to be in control of their lives and their NDIS funding.

Our work in communities is supported by our funding partners – VicHealth and Sport & Recreation Victoria who assist us to build strong sporting clubs and active communities.

From humble beginnings, Leisure Networks has matured with a bold strategic vision. To have a positive social impact on the wellbeing of the individuals and families we work with and the communities and organisations we partner with.



1984 - 1985 Leisure Buddy
Project (Barwon Disability Resource
Council), volunteer program to
provide friendship and recreation
opportunities for people with
disability.

1989 - 1990 Leisure Networks
Association Inc. established under
community based management
committee. New name better reflects
a vision of connecting people with
community.

1995 - 1996 Committee of Management set the organisation on a "road of restructure" to improve services for people with a disability in the Barwon Region, working with people with a disability and their families to achieve this.

1996 – 1997 Leisure Networks provides an alternative for young people with a disability through their Futures For Young Adults Program. First Funding and Services Agreement signed between Department of Human Services and Leisure Networks.

1998 - 1999 278 people with disabilities take part in regular community recreation of their choice due to Leisure Networks either initiating or facilitating projects to enable this connection.







2000 - 2001 Leisure Networks merges with Barwon Region Sports Assembly (BRSA).

2005 - 2006 Leisure Networks moves to Sports House. With support from City of Greater Geelong and Sport and Recreation Victoria, supports community organisations to be inclusive.

2008 - 2009 Leisure Networks participates in Department of Human Services Pilot Program, to establish a quality system that complies with the disability services framework. The pilot was the first in Victoria.

2009 - 2010 Leisure Networks receives accreditation for Quality Service Delivery in line with the State Disability Plan and wins funding from VicHealth "Healthy Sporting Environments" project to work with 100 clubs over two years in regional Victoria.

2010 - 2011 Support for grass roots sporting clubs is enhanced with the launch of the Club Help website. Through the Active in Parks program Leisure Networks continues to build healthy communities working with older adults to be active and connected.

2012 - 2013 Leisure Networks commences the next phase of growth and change with the launch of the trial of National Disability Insurance Scheme in Geelong. Leisure Networks receives our first NDIS customer in September 2013.

2014 - 2015 Leisure Networks club development work expands with a new partnership focused on gender equality in sport with Maribrynong Council. We begin delivering support coordination services.

2016 - 2017 Leisure Networks follows NDIS rollout launching services in Melbourne. The annual Woodford Award is established to recognise peers who demonstrate the values, behaviours and culture of Leisure Networks.

2017 - 2018 Leisure Networks officially starts providing 24/7 in home support. Leisure Networks supports customers on our first cruise and international trip.

2018 - 2019 Leisure Networks expands services to Melbourne's West, opening a new office in Werribee, and Mini Movers is launched, an evidence based physical literacy program designed for pre-school and early primary school aged children.

2020 Leisure Networks adapts its programs and services funding for over 1000 customers, to meet their needs through the pandemic. TED25 strategy is launched with the vision to make connection with community, creating a real impact in people's lives by 2025.

2020 - 2021 The first stage of Leisure Networks digital transformation is implemented across FPM, giving us capacity to deliver an efficient and scalable service, enabling expansion to the Tasmania market and then across Australia.

2022 After almost two years of pandemic restrictions, Leisure Networks re-launches face-to-face group capacity building and social and recreational programs. Our relentless focus on culture has supported our people throughout the pandemic and enabled us to continue to create impact for our customers and the community.

2023 Digital transformation continues with the implementation of EmployeeConnect, while design and development of additional systems continues in preparation for roll out in late 2023, keeping us on track with our TED25 strategy.

ceo report



PAUL DAVIES

SUPPORTING LEISURE NETWORKS through our transition from our CEO of 11 years, Libby Mears to our incoming CEO David Meade has been a privilege and reinforced for me that Leisure Networks is an organisation that lives our values. I see our values in action through our people on display every day, whether that's working with our customers or how we interact with each other. These values underpin everything we do in providing innovative, creative supports to help people live their best lives; in creating and advocating for inclusive community environments; and, in being a voice for segments in our society that do not have the same access and opportunities as others.

We are here to create impact for our customers and our community. We are operating in an environment where there are a lot of forces at play. The NDIA and the disability sector are changing rapidly and yet Leisure Networks remains to plot a sustainable course that is still thoroughly centred on delivering impact for our customers. What makes us different is our people. The assembly of skills and talent, and the values alignment of the people we continue to attract to Leisure Networks never ceases to amaze me.

It's difficult to highlight just one achievement of the past year, but to place an emphasis on a few highlights would be the success of the AFL Inclusion League, spearheaded by our Sport, Recreation and Health team; the traction our ongoing
collaboration with
our customers is
where we draw our
creative energy
and ensures we are
relevant, creative,
trusted and have
an impact.

employee engagement champions have had in continuing to invest in making LN a great place to work; and, the progress made in the next phase of our transformation. The most important highlight of the year though, is our connection to purpose and our commitment to making our customers' lives just a little bit better day-in-day-out, and supporting communities to thrive.

Looking ahead there are certainly challenges, particularly as we face changes to funding constructs in the sector. It is important for us to navigate these changes and provide continuity of support and services for the people that need them. We will play an important role in supporting our customers and community to navigate changes without disruption to their quality of life.

I am optimistic about the future for Leisure Networks. For the last 2 years we have been focussed on developing and embedding our impact measurement framework into our organisation to assure we centre our activities on impact and outcomes. Our impact measurement framework is the connector, it is critical to connecting what we do to what our customers are trying to achieve. It is so important to ensure we stay relevant, and it is one of our greatest strategic advantages.

As we look forward, we are absolute in our commitment to the impact and the outcomes of our work, leveraging our strengths that come from being a small organisation that punches above its weight.

Listening to our customers and developing creative innovative solutions is a big part of our history and we only look to strengthen and deepen this relationship with our customers to collectively shape our future. This ongoing collaboration with our customers is where we draw our creative energy and ensures we are relevant, creative, trusted and have an impact in the community.

Tan amo

Paul Davies, CEO (Acting)

chair report

PAUL CHOW

IT IS WITH IMMENSE PLEASURE that i present the Chair's report for Leisure Networks for the 2023 financial year. as we reflect on the past year, we find ourselves both inspired by our achievements and motivated by the challenges that lie ahead.

This year marked a significant transition as we bid farewell to our esteemed CEO, Libby Mears, who dedicated 10 years shaping Leisure Networks into the organisation it is today. Under her leadership, a culture of resilience, adaptability, and unwavering commitment to our mission and vision was nurtured, providing a strong foundation for the years to come.

Throughout 2023, Leisure Networks has remained steadfast in its commitment to delivering the highest quality of care to our customers while also strategically investing in our future capabilities and fulfilling our commercial responsibilities. A testament to this commitment is the ongoing investment in our customer outcomes framework. This innovative framework allows us to utilise data directly from our customers, ensuring that the services we provide genuinely make a difference in their lives. It gives us invaluable insights into what we do well and where we can improve, resulting in a product that we are immensely proud to deliver. The framework embodies our dedication to excellence and customer-centricity.

In my interactions with the incredible individuals within Leisure Networks, I am continually struck by the palpable sense of pride each person takes in their work. There is a shared purpose, a deep fulfillment in contributing to our vision of healthy, capable individuals living in inclusive communities. I am proud of the exceptional team that we have, and it is heartening to witness the recognition our efforts receive in the wider community. We are not just an organisation; we are a respected and admired team that people aspire to be a part of.

To these dedicated individuals comprising Leisure Networks, I extend my heartfelt gratitude. Your work is not just a job; it is a vital service to our community, a role that can be challenging but is inherently rewarding. To those who have moved on to new opportunities, executives and staff members, thank you for being a part of our fabric. We are a better place because of you.

Looking ahead to 2024, we are aware of the changes on the horizon. A sector review, recommendations from the Royal Commission, and increased competition from for-profit entities pose challenges. However, I am confident that we are well-prepared. We have the leadership, the financial



resources, and most importantly, a unified team culture necessary to seize the opportunities these changes bring. Our focus remains on ensuring that our customers achieve the outcomes they desire and to bring joy to the community.

I would also like to express my gratitude to Damian Poel, our departing Chair, for leaving behind a legacy of strength. His leadership has given rise to a highly functional Board, one unafraid to innovate and pursue opportunities for our customers while upholding the governance standards of Leisure Networks. We are excited about building upon this legacy and propelling our organisation into a future brimming with potential.

In closing, I extend my deepest thanks to everyone who has contributed to the success of Leisure Networks. Together, we have achieved remarkable milestones, and I am confident that our journey ahead will be nothing short of extraordinary.

Paul Chow, Chair

we are a respected and admired team that people aspire to be a part of.

our board



Paul Chow Chair (incoming)

Paul has expertise in establishing and leading effective strategies and high performing teams. He is passionate about improving the health outcomes of our communities so that people can live their best lives.



Damian Poel
Chair (outgoing)

Damian is an experienced senior executive who has worked in disability as both a practitioner and leader. He has led significant organisational change adding maximum value for clients and the community.



Kate Russell
Director

Kate has over 30 years of diverse experience, building a consulting company and managing comprehensive client relationships delivering complex safety, health, leadership and culture interventions



Gavin Heathcote

Director

Gavin has over 30 years of senior leadership experience. He is dedicated to making a positive and sustainable impact in the community through his role with Leisure Networks and other organisations.



Toni Clarke

Director

Toni has over 20 years' social work experience in human services, policy and program development and delivery with a commitment to promoting individuals' human rights, dignity and equality.



Vanessa Schernickau

Director

Vanessa brings a wealth of senior management experience to the Leisure Networks board, from across business, local government, human resources and community development.



Nadia Javni Director

Nadia is a Chartered Accountant whose younger brother lives with disability. Her personal experiences has motivated her to help youth with disability grow and develop into the best version of themselves



Catherine Mckean
Director

Catherine is an experienced senior finance and treasury

leader. She brings a passion for community volunteering and supporting the for-purpose sector to her work with the Leisure



Paul Gray Director

Paul is a corporate and commercial advice specialist. His personal experience, having a child who lives with disability, gives him important insight to his role on the







supporting our customers to live a good life

making a positive difference for people creating impact for our community

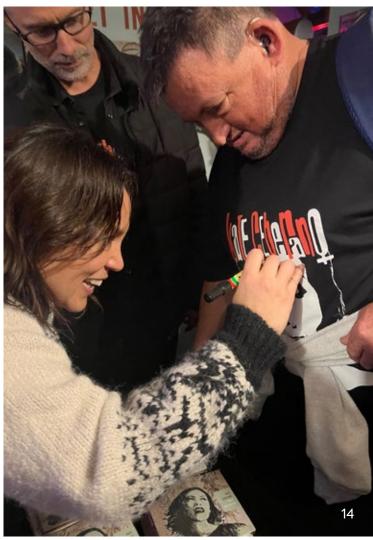
Measuring our outcomes and longer-term impacts is fundamental to tracking our success in delivering our ted25 strategic goal of achieving impact through growth – delivering real connections and real impact for our customers and stakeholders. Over time we will gain important insight into where and under what circumstances Leisure Networks is making a difference to the lives of the people, organisations, and communities we serve.

IMPACT 1: Australian communities and environments are inclusive and connected (respectful and representative of difference in community)

IMPACT 2: People control their own lives









exciting our customers

We listen to our customers to enable them to determine and direct their supports.

Day-to-day we seek input from our customers and their support networks so that we can collaborate to create programs that build independence, connection and confidence.

Our annual Customer Engagement survey gives us a formal process to gather feedback.

Overall, three quarters of individuals were satisfied or happy with Leisure Networks services and supports.

Customers felt that the best aspects of Leisure Networks were the people who are easy to deal with, timely responses, the support and knowledgeable advice given by staff. customer satisfaction 74%

they listen to
what i need and
help not make the
decisions for me.

customer comment in survey

\odot	customer sentiment	Leisure Networks have my best interests at heart	77%	
\odot	customer sentiment	Leisure Networks are good listeners	76%	
<u>:</u>	customer sentiment	Leisure Networks is easy to deal with	79%	6
®	customer loyalty	I would definitely continue using Leisure Networks services		85%
@	choice & control	I feel I have control over choosing my supports 58%		
\bigcirc	safe environment	Leisure Networks makes me feel safe	89%	
X17. + + + + +	variety of services and activities	Leisure Networks has a good variety of services and activities	76%	
	complaints	I feel comfortable speaking up if something is wrong		89%
	complaints	I know how to make a complaint	76%	

delivering greater impact

Our impact measurement framework provides a visual representation linking inputs, activities, outputs, outcomes and impacts of our work.

Leisure Networks holds a deep belief that a person's life will be healthier, happier and with more opportunity to thrive if they are connected to and feel a part of their community.

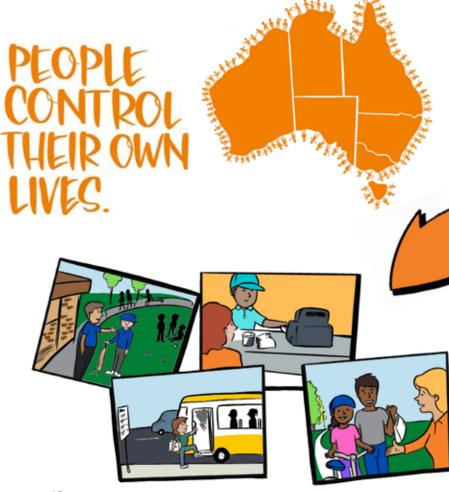
Supporting a person to know and assert their human rights to be involved in civil society and to develop the confidence and skills to be meaningfully engaged and connected is a critical first step in achieving our vision.

Working with communities and working in specific settings such as community sporting clubs, Leisure Networks supports leaders to address the systemic and organisational barriers to inclusion and belonging. Our aim is to enable all people regardless of age, gender, ethnicity, or ability to participate, join, contribute, and belong to their chosen places and community institutions.

It is appropriate at this stage in the organisation's growth and maturity to measure and evaluate the time, energy, and resources being spent on the pursuit of our vision and mission and to properly answer the question – how are making a positive difference for the people we support and the communities in which we serve?



AUSTRALIAN COMMUNITIES and ENVIRONMENTS are INCLUCIVE and CONNECTED.





measuring impact

OUTCOME MEASUREMENT AND EVALUATION gre critical for us to know that Leisure Networks is making a positive difference for the people we support and the communities in which we serve.

We track our progress through our annual Employee Engagement Survey, our annual Customer Engagement Survey and our finance and governance systems.

To measure our impact, we have implemented seven key factors that indicate our influence on our people, our culture, the people we support and the communities we work in.

my lived experience is listened to and validated. all of the staff I've encountered are creative problem solvers and very supportive, caring and empathetic.

customer comment from survey

people engaged with Leisure Networks	76%
people feeling connected to others	74%
people feeling in control and having choices in their lives	58%
our people are proud to work for Leisure Networks	92%
our people know what they need to do to be successful in their role	91%
annual level of retained members funds	\$1.6m

retained funding invested in strategic initiatives & future growth (TED25) \$0.4m

listening to our customers

TO TRULY UNDERSTAND HOW WE ARE CREATING IMPACT, we evaluate the outcomes of our work through an annual customer engagement survey. It is gratifying to see that we are delivering positive improvement in the two key outcomes - confidence and connection.

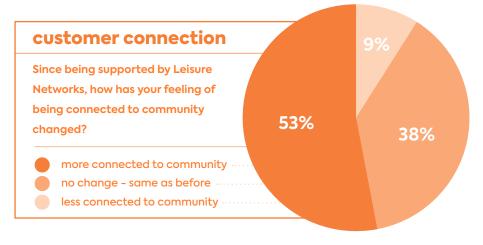
More than half the survey participants feel more connected to community thanks to the support of Leisure Networks, moving us closer to IMPACT 1: Australian communities and environments are inclusive and connected.

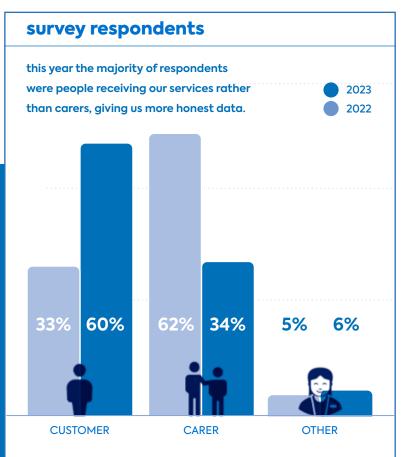
78% of our respondents told us that their confidence had improved because of Leisure Networks. The two strongest areas of confidence were "making day-to-day decisions" and "speaking to someone about making changes to your plan" with nearly half the respondents feeling quite or very confident about these aspects of their life. These results speak to our success in increasing choice and control as we work to deliver IMPACT 2: People control their own lives.

This year the majority of respondents were people receiving our services rather than carers, giving us more confidence in the integrity of the data.

two thirds of our survey participants were customers using their own voice to provide feedback.







all company

we strive to be an employer of choice where we provide meaningful work to our people. We support each other to feel confident and valued, know that our work makes a difference.



supported independent living

our independent living team support participants to live independently in their own homes, giving them opportunities to make decisions about how they live and pursue activities that they choose to live their best independent life.



direct supports

our community inclusion team supports participants to build capacity, increase everyday life skills and develop independence. We provide one to one services and group programs that help foster independence, social skills and community connections.

INDIVIDUAL SUPPORT:

EMPOWER ESCAPES:

HOURS DELIVERED

GROUP SUPPORT:

EMPLOYMENT SUPPORTS:

GROUP + INDIVIDUAL :

EMPLOYMENT SUPPORTS:

323 # 24

TOTAL CUSTOMERS

51 GROUP &

20

272 GROUP &

support coordination

our support coordination team helps participants build capacity to understand and make the best use of the supports in their NDIS plan so they can successfully pursue

33.420 SUPPORT COORDINATION

262

291 IN BARWON

TOTAL SUPPORT COORDINATION CUSTOMERS

HOURS DELIVERED

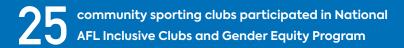


sport, recreation & health (SRH)

Our SRH team work with stakeholders including local governments, state sporting bodies, community sporting clubs and other groups to address systemic and organisational barriers to inclusion and participation. Our work in the sector extends to delivering programs, consultation, facilitation and advice.

> children participated in Power2Pedal across Geelong and Melbourne. Our bike riding program for kids and teens with Autism

children participated in our Mini Movers physical literacy program at kindergartens, early learning centres, primary schools and community facilities across Geelong and Melbourne



webinars produced to support community sporting clubs, associations, leagues, and organisations

participants were involved in AAA (Access All Abilities) initiatives supported by Leisure Networks

clubs, associations, leagues, and organisations established NEW AAA initiatives supported by Leisure Networks

grants were awarded in partnerships with Manningham Community Development, VicHealth Jumpstart, Change our Game and Business Victoria Violence Against Women

> workshops were delivered to LGAs across Barwon and Metropolitan Melbourne

Tackle Your Feelings free mental health training programs were delivered to coaches (7 programs) and players (4 programs) at community AFL and netball clubs

> **RSA (Responsible Service** of Alcohol) courses delivered to community sporting clubs













zane and thomas working within a team

TOGETHER WITH LEISURE NETWORKS, LOCAL BUSINESS GHANDA HAS BEEN OPENING UP OPPORTUNITIES FOR MORE PEOPLE THROUGH THEIR FOCUS ON ABILITY RATHER THAN DISABILITY. Zane and Thomas are part of one group of Leisure Networks customers who fill several short shifts across the week.

"It's a fun, safe and inclusive space," explained Sam Wallace, Leisure Networks Employment Coach. "The group enjoy being here, the staff like having us here and we're being as productive as anyone else. It's good to see the team getting energised and feeling positive about coming to work experience and it's really nice to be here with them. We get to hangout and work together, listen to music and be productive."

The Ghanda opportunity gives Zane and Thomas a chance to connect into their community while building capacity and pursuing their own goals toward independence.

Sam gave some examples: "Zane has a goal to develop a range of employment skills. It's been good for him to



listen to what we have to do and to focus on a task. And for Thomas, one of his goals was to become more social and to work within a team. In that aspect, he's doing really well because we get to work within this team framework. They're working well as a team and they're enjoying themselves."

"The Leisure Networks crew have fitted in really well to our team," added Chris Naylor, Warehouse/Production Manager at Ghanda. "Absolutely I'd recommend the Leisure Networks experience to other organsiations and companies. There's always excellent feedback from the assistants that are with the crew. As well as about the management team who've always been very open and flexible about the nature of the work."

And the benefits extend beyond the warehouse, as Sam explained: "Outside of this space I've noticed that Zane and Thomas are speaking to others more and listening, and we're doing things as a collective. That's been one of the successes of working in a space like this."



"he's a part of the team, we love having him here."

jackson confidence to work on my own

FOR THE PAST FOUR YEARS, GEELONG GOLF
CLUB HAVE PARTNERED WITH LEISURE
NETWORKS TO PROVIDE WORK EXPERIENCE
OPPORTUNITIES FOR YOUNG SCHOOL LEAVERS
LIVING WITH DISABILITY.

"It opens them to different ideas and having some confidence in themselves – understanding what they can and can't do," explains Paul Christie, Venue Manager at Geelong Golf Club. "That's a little role that we play, Leisure Networks are obviously the big player in this. We're just here to be a part of it and with young kids like Jackson, it's good to see."

When Paul recounts stories of his teammate Jackson, the hairs on the back of his arms stand up, he's so proud of what Jackson has achieved since he started doing work experience at Geelong Golf Club a year ago.

"It's been an incredible story," says Paul. "He's very passionate and each week, week by week, he has got more confident. Then about five months ago I sat down with his Leisure Networks Employment Coach about giving him an opportunity to get into paid employment.

"For us," says Paul, "it's about giving him an opportunity. This is what he does now. He's earnt the right to be employed, he's educated himself enough to do things on his own and for us, he now becomes a part of the team – we love having him here"

When Jackson first started at the club his main



JACKSON AT WORK AT GEELONG GOLF CLUB

role was washing down the golf carts, then he built up the confidence to start driving the carts. Now his favourite thing to do at work is drive the range picker and collect balls. It has even given him the confidence to get his "Ls" and start learning to drive, a level of independence he would never have dreamed of before he started working at the golf club.

Jackson enjoys working outdoors at his own pace. His job at Geelong Golf Club gives him the autonomy to work hard, with purpose, knowing that he is contributing to the team and making the business run smoothly.

"When we get Jackson through another six-months, and he's in more of a role, simply employed by us, then we can start someone in his footsteps, and he can help that person and guide them through. That gives him some more leadership."

To anyone who wants to get involved in providing employment opportunities for people living with disability, Paul believes "it is a fulfilling experience."

He sums it up: "It's good. I like it. I enjoy it. More people should get on board."



inclusion league being a part of something bigger

SATURDAY, 29 APRIL 2023 SAW THE CULMINATION
OF MORE THAN FIVE YEARS commitment from Leisure
Networks in nurturing local All Abilities AFL. The inaugural
game of the AFL Barwon Inclusion League at Kardinia Park
Stadium, home of the region's beloved Geelong Cats, was
an incredible opportunity for the players and the people
who support them. It was also significant in helping to
increase the visibility, understanding and acceptance of
people with disability in the broader community.

The chance to compete in a team in front of a crowd of supporters did not happen overnight. For more than five years, Leisure Networks has been developing and supporting opportunities for people living with disability to choose how they participate in AFL.

LEISURE NETWORKS is the driving force behind establishing the Geelong Dragons 55

2017



2018

APRIL
40 players registered in the Western
Conference of FIDA

In 2017 Leisure Networks was the driving force behind establishing the Geelong Dragons, with approximately 40 players registered in the Western Conference of FIDA (2018). Over the following four years the Geelong Dragons established two teams, moved into the metro competition and, despite the years of COVID, participation grew to 76 players.

In the words of Dragons' player Archer: "I have been given the opportunity to be part of a club, that not only includes me but even encourages me to take on some leadership roles with other players."

Given its popularity and strong participation rates, Leisure Networks identified potential to create a local competition. On October 3, 2022, Leisure Networks and



FEBRUARY
"Be Dragons," the
Geelong Dragons story
aired on Fox Sports



SEPTEMBER
Geelong Dragons
compete in FIDA
Div 2 Grand Final

2022



APRIL

AFL Barwon Inclusion

League kicks off at

Kardinia Park Stadium

2019

APRIL
The Geelong Dragons
moved into the
Metro competition



OCTOBER
Inaugural season of
a local AFL disability
competition launched



AFL Barwon announced the launch of the inaugural season of a local AFL disability competition.

Over 100 players across four clubs have participated in the 2023 season, giving so many people living with disability the lifetime first experience of getting on the field as part of a team and actively participating in their local sporting club.

Two stories of inclusion stand out in particular. Ray has volunteered as a cleaner at St. Joseph's Football and Netball club for over 25 years. This season the AFL Barwon Inclusion League gave the 56-year-old his very first opportunity to play for his team. While from the Geelong West Giants, Sean "the Bossman" has been waterboy for his favourite team for more than a decade.

This year, thanks to the AFL Barwon Inclusion League, he captains the team for his club.

Sean expressed his pride when he was interviewed by ABC News earlier this year: "To be able to put on the Giants jumper, on the footy field is something I've wanted to be able to do for a long time."

Very few experiences have given the players in the AFL Barwon Inclusion League more of sense of connection with their community than playing our nations game on a professional field in front of a crowd. A crowd not only full of family and friends, but also spectators from the broader public who have come to cheer on their skill and enthusiasm in the spirit of inclusion.





a place where people are engaged in their work

a relentless focus on our culture, people and purpose

As an employer of choice, it is important to Leisure Networks that we provide meaningful work to our people and support them to feel confident, able to embrace change and support each other. We want our people to feel valued and know they make a difference. We do this via a relentless focus on our culture, our people and our purpose. In Feburary 2023 we launched our eighth annual Staff Engagement Survey.

Our strength areas identified in the survey include our people feeling like they have job autonomy to perform their jobs effectively (95%), work and life balance (92%) and knowing how their work contributes to the goals of Leisure Networks (95%). Our people feel like LN allows them to make a positive difference (92%) and our most improved questions since previous surveys, related to support and feedback our people receive from their People Leaders, including a 9% increase in the question, "the person I have been reporting to gives me useful feedback on how well I am performing".

What I heard wasn't so much today, it was more what I felt and saw (being 2 weeks into working for LN). I felt an organisation that lives out the values it talks about and saw leaders that walk slowly through the crowd to connect with all who involved in the organisation to impact them positively. I felt the desire internally to be 1% better everyday and stand out from the crowd as an organisation when it came to the services it delivers. I saw the genuine recognition of those who contribute to making the organisation great.

an all team day reflection from Dale Ringin, Support Worker

engagement score 74%

we belong

IN DECEMBER 2022, IT WAS A GREAT PRIVILEGE TO COME TOGETHER FOR OUR FIRST FACE-TO-FACE ALL TEAM DAY IN OVER TWO YEARS, providing an important space to connect with our wider organisation, meet people from different teams and offices. It was an opportunity to learn together as we heard from each other, workshopped in teams and listened to two inspiring speakers with lived experience of disability: Elisha Matthews and Ainslee Hooper.

We have created more opportunities to meet in person and come together, through training days and team days. At the height of summer our Community Connections team took time out to connect and reconnect with an old-fashioned style picnic, held at a park in Werribee – to close off 2022 and begin the new year refreshed and reinvigorated. This was a day all about the team!

People brought food and games to share; there was Bocce and pass-the-parcel; Courtney bought her guitar along and Kiara made delicious, personalised handmade biscuits. More than anything, this was an opportunity to unplug from the day-to-day and remember that we are surrounded by a team of wonderful human beings.

we collaborate

OVER THE YEAR, WE HAVE HAD THE OPPORTUNITY TO MEET AND SHARE IDEAS ACROSS OUR SERVICE AREAS, in leadership forums and workshops to help shape and direct our transformation.

These opportunities are underpinned by our values that drive everything we do at Leisure Networks - to be relevant, creative and trusted.











We communicate

AS WELL AS OUR FORMAL CHANNELS - ALL TEAM MEETINGS AND ALL TEAM EMAILS - WE HAVE ONGOING COMMUNICATION THROUGH TEAMS CHATS AND YAMMER, our internal social media platform. These are spaces where we can celebrate our successes, communicate key information and continue to connect with each other.

Communication is crucial to maintaining our culture that has grown from a small passionate team of just four staff members to a diverse and mature organisation of more than 180 people spread across Greater Melbourne and the Geelong region.

Open, thoughtful conversation is embedded in our culture as one of our core behaviours. We encourage our people to check in with each other regularly, have frequent one-on-one communication with their people leaders and to always put forward their opinion.

> Creating a culture that is inspiring to work for and ensures everyone is seen and included. There is a lot of communication on Teams and Yammer to keep everyone up to date with the latest that is happening at LN. The supports that are offered to the community are great and the summer program was exceptional.

anonymous, staff survey



woodford

award recipient 2022

SUSAN MARTINEZ

It's an absolutely huge honour. I was very, very overwhelmed when I was presented with the Woodford Award at the AGM, especially having my daughter and my husband there. Even for the organisation to have considered inviting them to be there was so touching.

It is an award that I have always pictured as being there for other people, for those roles that have a more direct impact on our customers and in the communities where we work. But then, when I do look around at all the people working in our office who aren't necessarily at the forefront, I see so many amazing people. So many people who do so much to ensure we reach our customers and deliver on our commitment to our community. They are all the quiet achievers and remarkable people around me. Which is part of what makes it such a huge, huge honour to have been even nominated for the Woodford Award.

It's hard to find the words, because

Leisure Networks is such an incredible place to work that you do want to give it everything. We have a beautiful cohort of people that we look after and such inspiring and talented and loving people who work here. I feel grateful for being a part of that.

When I look at the board with all the names of our Woodford Award winners, I see an important acknowledgement of a lot of hard work and people doing what their passion is. The recognition is lovely, and it's almost a shame it can't go to more people who do quietly go about their business and contribute so much. That's why the recognition badges that we have now through EmployeeConnect are so great, because it means we can acknowledge each other across the organisation, every day.

There are a lot of great people here and I hope that I enable everybody at Leisure Networks to do their jobs without concern of the smaller details, so that they can do their best work delivering impact. That is how I see my contribution. I'm here to give anyone a helping hand, from the board and the CEO, to anyone who walks through my door. Whatever it takes to make their day a little easier is what I will always try to achieve.

I have always had a work ethic that I would like my daughter to be proud of. I've had the privilege of working in so many different industries, and I have worked with great people, but I find working in this sector really connects with your emotion. You get to feel like you are a real contributor to an amazing cohort of people. That's a difference for me in my career now, that I want to display to my daughter – to pursue something that makes your heart sing.

This comes a lot from my own parents, who were always very active in our local community, and they passed that on to me and my sister. It's an important part of who I am, and who I want to be. It's something I want to pass onto my own daughter and down the generations.







creating opportunities to be connected

IN JANUARY, WE LAUNCHED EMPLOYEECONNECT INTO OUR ORGANISATION. This intuitive digital system centralises all our people and culture essentials. As well as the basics, such as timesheets, leave requests and entitlements, there are additional modules to support our relentless focus on our culture, people and purpose.

Modules such as performance and development facilitate continuous feedback between our people and their people leaders, as well as enabling each person to have control over their own professional development through a single, central portal.

Our people can also use the system to show appreciation to their colleagues. We pride ourselves on our culture #culturefirst, and recognising peers for demonstrating our values, competencies and trademark behaviours is one way of embedding our culture. EmployeeConnect lets our people send a virtual recognition "badge" whenever they want to let other Leisure Networks employees know that they have done a good job and to say "thanks!"





delivering on a sustainable business model

upholding the foundations of success relevant, trusted, creative

Guided by our impact measurement framework, the success of Leisure Networks lies in maintaining a robust balance between delivering creative and innovative supports to our customers, staying relevant, engaging our people, and being financially viable. Together, these elements will ensure that we can achieve our purpose – connecting people with community – now, and into the future.

In order to realise our vision of healthy, capable people, inclusive communities we have continued to deliver on our TED25 strategy. We have invested in our people and our digital capability, and we have sought input from our customers and our community to help shape the direction of our organisation.



positioning ourselves for the future

OUR TED25 STRATEGY IS NOT LIMITED TO SIMPLY A 2025-TIME HORIZON. IT FOCUSES ON POSITIONING LEISURE NETWORKS TO THRIVE OVER THE NEXT TEN TO TWENTY YEARS AND BEYOND, RECOGNISING THAT ALL FACTORS ACROSS THE ORGANISATION INFLUENCE LEISURE NETWORKS' ABILITY TO STAND THE TEST OF TIME.

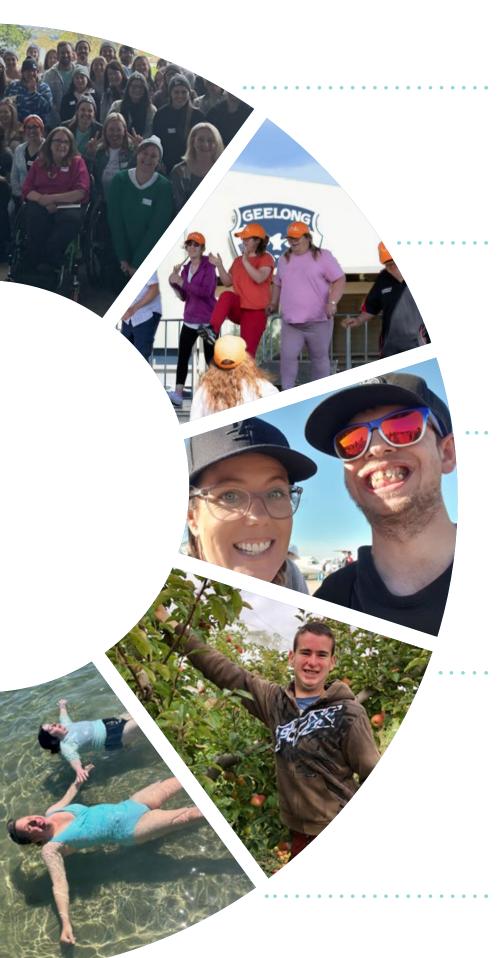
The NDIS has grown rapidly over the past decade, and we have grown just as quickly alongside it. As we progress even further, it is important for us to reflect on our ability to sustain Leisure Networks into the future – to maintain the great services that we have, and our great culture. To achieve this, we have done a lot of work around measuring engagement, both employee engagement and customer impact. We are using this insight to guide our focus on continuous improvement and how we innovate to ensure that we can continue to prosper in the sector, to support more people to live great lives.

We understand that no element of our organisation works in isolation. Success means all elements working together and always challenging ourselves and how we work to deliver impact. This enables Leisure Networks to continue to do great things as we move forward. To continue to provide a great workplace for us all; to deliver exceptional services to our customers; and, to work with the places and spaces we support in our community.

As the sector changes, and the communities we work within change, we are always learning and adapting. Our values of being creative, relevant and trusted underpin this and allow Leisure Networks to always be ready for change and to be able to shift how we operate to continue to deliver impact.

Business sustainability is about balancing all elements of the organisation and viewing impact through the lens of our customers and the communities we serve. Through this, we are safeguarding the future Leisure Networks and positioning us to provide ongoing support to our customers and community.

sustainable organisation



our people

People are engaged in their work. Leisure Networks is a great place to work.

our customers live a good life

We have an impact in the community. Our services are relevant and impactful.

delivering our services in a financially viable way

Our services can be delivered now and into the future.

sector relevance

We are always evolving and adapting as our customers and sector expectations change.

innovative, creative & confdent

Listening to our customers / sector / our people to create new opportunites for the community and our customers.

an ambitious growth strategy

our strategic vision:

By 2025 we will support 8000 people to make real connections in their community creating a real impact in their lives.

to achieve this TED25 will:

- Transform our capability
- Excite our customers
- Deliver greater impact

TRANSFORM innovate & scale

Digital transformation will see us improve business processes and adapt our approach of tackling opportunities to include technology, design thinking and collaboration.



EXCITE engage & succeed

We listen to our customers enabling them to determine and direct their supports. We collaborate to create programs building independence, connection and confidence.



DELIVER impact & value

As a known industry leader, we use our expertise to explore new ways to create value for customers and impact in the community. We adapt to changes in the market and we're responsive to customers needs.



RELENTLESS FOCUS culture & purpose

We are an employer of choice. Our people do great work, embrace change and support each other. Our people are valued and know they make a difference.



transforming our capability

Our transformation is anchored by our customer impact measurement framework to fulfil our vision of inclusive and connected community.

We are transforming to create greater impact for more customers in ways that support them individually, and to promote our culture where our work has purpose and is fun!

Enabled by technology and new ways of working, our daily workload is more streamlined, giving us more time to be more pro-active in supporting our customers to live their best lives!

our strategic themes:

Our transformation focusses on four key strategic themes that steer the design and execution.



Customer success and engagement, recognising our customers as the focus of all our product and service innovation.

Data and performance, giving us tools, knowledge and insights to make key business decisions.

Employee engagement and operations, positioning employees as key stakeholders and designing work experiences that enable us to work in digital hybrid models.

Core platforms, tailored to business needs and ensuring a secure and maintainable ecosystem.





































































































































































financials

Leisure Networks Association Inc ABN 61 356 582 289 Financial Report For the Year Ended 30 June 2023

Committees' Report For the Year Ended 30 June 2023

The Committee of Management present their report on Leisure Networks Association Inc (the Association) for the period ended 30 June 2023.

Committee Members

The names of the Association's members in office during the financial year and until the date of this report are as follows:

Damian Poel - Chair
Kate Russell - Deputy Chair
Vanessa Schernickau
Paul Chow
Gavin Heathcote
Nadia Javni
Catherine McKean
Toni Clarke (commenced 28/09/2022)
Melanie Twomey (ceased 30/11/2022)

Committees were in office for this entire period unless otherwise stated.

Principal activities

The principal activities of the Association for the year ended 30 June 2023 included providing supports to customers with NDIS funding via Social & Development Associations, Weekends away and Individual supports. Also provided Supported Independent Living enabling people with a disability to live in a home. In conjunction with this Leisure Networks continues to provide Support Coordination and Financial Plan Management to NDIS customers whilst operating our Sport Recreation & Health programs in the community.

Summary of financial outcomes

The Associations' Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2023 reflects a loss of \$308,251 (2022: \$135,866 surplus).

The Associations' Statement of Cash Flows for the year to 30 June 2023 showed a net cash outflow of \$902,026, of which \$601,204 was used for investments.

The Statement of Financial Position reflects a decrease in Net Assets of \$308,251.

Changes in the state of affairs

There were no significant changes in the state of affairs of the Association this year.

Subsequent events

No matter or circumstance has arise since 30 June 2023 that has significantly affected, or may significantly affect:

- the Assocations' operations in future financial years;
- the results of those operations in future financial years;
- the Associations' state of affairs in future years.

Committees' Report For the Year Ended 30 June 2023

Indemnification and Insurance of Committees and Officers

The Association has not during or since the end of the financial period, except to the extent permitted by law, indemnified or agreed to indemnify an officer or auditor of the Association or of any related body corporate against a liability incurred while acting in capacity of an officer or auditor.

Committees' benefits

During or since the end of the financial period, no Committee has received or become entitled to a benefit as a result of a contract made by the Company with the Committee, a firm of which a Committee is a member or entity in which a Committee has a substantial financial interest.

Committees' meetings

The number of Board meetings held during the financial period, and attendance by Committees is shown in the table below:

Director	Eligible	Attended	Comment
Damian Poel	12	11	Chair
Kate Russell	12	10	Deputy Chair
Gavin Heathcote	12	11	
Paul Chow	12	12	
Vanessa Schemickau	12	12	
Nadia Javni	8	8	
Catherine McKean	8	8	
Toni Clarke	9	7	
Mel Twomey	4	4	

Auditor's independence declaration

The Board of the Association appointed Crowe as auditors for the period ended 30 June 2023 in accordance with the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act).

A copy of the auditor's independence declaration as required under the ACNC Act is included in this report on page 5.

Signed in accordance with a resolution of the Board of Committees.

Committee: ...
Paul Chow

Dated: 4 October 2023



Auditor's Independence Declaration

As an auditor of Leisure Networks Association Inc for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- i. 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
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

The declaration is in respect of Leisure Networks Association Inc during the year.

Crowe Audit Australia

Cgravenal

Crowe Audit Australia

Cassandra Gravenall Associate Partner

4 October 2023

Geelong

Some of the Crowe personnel involved in preparing this document may be members of a professional scheme approved under Professional Standards Legislation such that their occupational liability is limited under that Legislation. To the extent that applies, the following disclaimer applies to them. If you have any questions about the applicability of Professional Standards Legislation to Crowe's personnel involved in[preparing this document, please speak to your Crowe adviser.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately-owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Audit Australia, an affiliate of Findex (Aust) Pty Ltd.

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

N	Note	2023 \$	2022 \$
Revenue	NOIG	Ψ	Ψ
		486,385	577,573
Recurrent grants Fee for service		13,747,620	12,291,208
		, ,	
Contributions and recoupments		10,401	13,254
Other income		103,549	62,055
Gain on sale of property, plant and equipment			16,483
Interest income	_	13,752	2,863
Total revenue	_	14,361,707	12,963,436
Expenses			
Program costs		(194,040)	(159,649)
Administration		(1,147,676)	(1,137,472)
Employee benefits		(13, 158, 629)	(11,367,480)
Depreciation and amortisation		(169,613)	(162,969)
Total Expenses		(14,669,958)	(12,827,570)
Net surplus		(308,251)	135,866
Other comprehensive income			S## 0
Total comprehensive surplus for the period	=	(308,251)	135,866

Statement of Financial Position As at 30 June 2023

		2023	2022
	Note	\$	\$
Assets			
Current assets			
Cash and cash equivalents	4	996,545	1,898,571
Trade and other receivables	5	474,737	502,161
Financial assets	6	1,227,537	626,333
Total Current Assets		2,698,819	3,027,065
Non-Current Assets			
Property, plant and equipment	7	1,179,517	1,336,604
Intangible assets	8	180,112	25,360
Total Non-Current Assets		1,359,629	1,361,964
Total Assets	_	4,058,448	4,389,029
1 1 - L 1841			
Liabilities			
Current Liabilities	0	407.000	204 220
Trade and Other Payables	9	187,263	301,326
Provisions	10	966,368	826,076
Income in advance Lease Liabilities	11 12	129,209 65,145	125,714
Total Current Liabilities	12 _	1,347,985	59,474 1,312,590
Total Current Liabilities	_	1,347,303	1,312,590
Non-Current Liabilities			
Provisions	10	83,354	75,934
Lease Liabilities	12	1,006,773	1,071,918
Total Non-Current Liabilities	_	1,090,127	1,147,852
Total Liabilities		2,438,112	2,460,442
Net Assets	_	1,620,336	1,928,587
Equity			
Accumulated funds		1,620,336	1,928,587
Total Equity	-	1,620,336	1,928,587
	8		

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

2023	Accumulated funds	Total equity
1010	\$	\$
Balance at 1 July 2022	1,928,587	1,928,587
Surplus/(deficit) for period	(308,251)	(308,251)
Other comprehensive income for the period		<u> </u>
Balance at 30 June 2023	1,620,336	1,620,336

	Accumulated	Total equity
2022	funds	
	\$	\$
Balance at 1 July 2021	1,792,721	1,792,721
Surplus/(deficit) for period	135,866	135,866
Other comprehensive income for the period		=
Balance at 30 June 2022	1,928,587	1,928,587

Statement of Cash Flows For the Year Ended 30 June 2023

		2023	2022
	Note	\$	\$
Cash Flows from Operating Activities			
Receipts from operating activities		15,879,266	14,211,857
Payments to suppliers and employees		(15,967,089)	(14,046,879)
Interest received		13,752	2,863
	-		
Net Cash Provided by (used in) Operating Activities	14 _	(74,071)	167,841
Cash Flow from Investing Activities			
Proceeds from sale of property, plant and equipment		-	46,364
Payments for property, plant and equipment		(4,592)	(106,666)
Payments for intangibles		(162,685)	=
Payments for term deposits		(601,204)	(13,995)
	_		
Net Cash Provided by (used in) Investing Activities	_	(768,481)	(74,297)
Cash Flow from Financing Activities			
Repayment of lease liabilities	_	(59,474)	(36,853)
Net Cash Provided by (used in) Financing Activities	-	(65,145)	(36,853)
Net increase (decrease) in cash and cash equivalents held		(902,026)	56,691
Cash and Cash equivalents at beginning of financial year		1,898,571	1,841,880
	-		
Cash and Cash equivalents at end of financial year	4 _	996,545	1,898,571

1 General information

The financial report covers Leisure Networks Association Inc (the Association) as an individual entity. Leisure Networks Association Inc is a not-for-profit Association, registered and domiciled in Australia.

The registered office for the Association is: Leisure Networks Association Inc Ground Floor, 4 Verner Street Geelong VIC 3220

The principal activities of the Association for the year ended 30 June 2023 included providing supports to customers with NDIS funding via Social & Development Associations, Weekends away and Individual supports. Also provided Supported Independent Living enabling people with a disability to live in a home. In conjunction with this Leisure Networks continues to provide Support Co-ordination and Financial Plan Management to NDIS customers whilst operating our Sport Recreation & Health programs in the community.

The functional and presentation currency of Leisure Networks Association Inc is Australian dollars.

Statement of compliance

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the Australian Charities and Not-for-profits Commission Act 2012.

Leisure Networks Association Inc is a not-for-profit entity for the purpose of preparing the financial statements.

The financial statements of the Association comply with Australian Accounting Standards – Simplified Disclosures for For-Profit and Not-for-Profit entities as issued by the Australian Accounting Standards Board (AASB).

The financial report of the Association complies with Australian Accounting Standards to the extent noted above, which include Australian equivalents to International Financial Reporting Standards (AIFRS). Due to the application of Australian specific provisions for not-for-profit entities contained only within AIFRS, the financial reports and notes thereto are not necessarily compliant with International Financial Reporting Standards.

The financial statements were authorised for issue by the Directors on 27 September 2023.

Basis of preparation

The financial statements have been prepared on the basis of historical cost, except for certain properties and financial instruments that are measured at revalued amounts or fair value at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise noted.

Critical judgements and key sources of estimation uncertainty

In the application of the Association's accounting policies, the Officeholders are required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the critical judgements that the Officeholders have made in the process of applying the Association's accounting policies and that have the most significant effect on the amounts recognised in the consolidated financial statements:

Long service leave provision

Management judgement is applied in determining the following key assumptions used in the calculation of long service leave as at balance date:

- future increases in wages and salaries;
- future on-costs and rates;
- experience of employee departures and periods of service; and
- amounts recoverable in respect of eligible employees covered by the Victorian Portable Long Service Benefits Scheme under the Long Service Leave Act 2018 (Vic).

Estimation of useful lives of assets

The Association 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.

Critical judgements and key sources of estimation uncertainty (continued)

Lease terms

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 economic 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 Association'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 Association 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 Association 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.

Summary of significant accounting policies

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

(a) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Association and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

Government grants

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for under AASB 15 *Revenue from Contracts with Customers*, with revenue recognised as these performance obligations are met. If these conditions are not met, income is recognised under AASB 1058 *Income of Not-for-Profit Entities*.

(a) Revenue recognition (continued)

Sale of services

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers. The stage of completion of service contracts is measured based on the time frame over which the services are required to be delivered.

Donations and bequests

Revenue or capital assets arising from donations and bequests is recognised when control is obtained, as it is not possible for the Association to reliably measure these prior to this time. For example, cash donations are recognised when banked and other donations are recognised when title of possession transfers to the Association.

Interest income

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.

(b) Income tax

The Association is exempt under the provisions of the *Income Tax Assessment Act 1997*, and as such is not subject to income taxes at this time. Accordingly, no income tax has been provided for the Association in these financial statements.

(c) Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash, which are subject to an insignificant risk of changes in value and have a maturity of three months or less at the date of acquisition.

The Officeholders have reviewed the Association's term deposits in the light of its capital maintenance and liquidity requirements and have confirmed the Association's positive intention and ability to hold those assets to maturity.

(d) Financial assets

Investments are recognised and de-recognised on trade date where the purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs.

All regular way purchases or sales of financial assets are recognised and de-recognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Financial assets at amortised cost

Trade receivables, term deposits and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest income is recognised by applying the effective interest rate.

Derecognition of financial assets

The Association de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Association neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Association recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Association retains substantially all the risks and rewards of ownership of a transferred financial asset, the Association continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

(e) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of 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 taxation authority is included with other receivables or payables in the balance sheet.

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 taxation authority, are presented as operating cash flows.

(f) Property, plant and equipment

Plant and equipment are stated at cost less accumulated depreciation and impairment. Cost includes expenditure that is directly attributable to the acquisition or construction of the item. In the event that the settlement of all or part of the purchase consideration is deferred, cost is determined by discounting the amounts payable in the future to their present value as at the date of acquisition.

Depreciation is provided on property, plant and equipment. Depreciation is calculated on a straight-line basis so as to write off the net cost or other revalued amount of each asset over its expected useful life to its estimated residual value.

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

The following depreciation rates are used in the calculation of depreciation:

Asset Class Depreciation Rates

Motor Vehicles 12.5%
Plant and Equipment 10%-33%

(g) Right-of-use assets and lease liabilities

For any new contracts entered into, the Association considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Measurement and recognition of leases as a lessee

At lease commencement date, the Association recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Association, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Association depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Association also assesses the right-of-use asset for impairment when such indicators exist.

(g) Right-of-use assets and lease liabilities (continued)

At the commencement date, the Association measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Association's incremental borrowing rate.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The Association has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

On the statement of financial position, right-of-use assets have been included in property, plant and equipment and lease liabilities have been separately disclosed.

(h) Intangible assets

Intangible assets are only recognised if they meet the identifiability criteria that it is separable from the Association and arises from contractual or other legal rights. Intangible assets acquired separately are recorded at cost less accumulated amortisation and impairment.

Computer software

Computer software that is not integral to the operation of a related piece of hardware or plant is classified as an intangible asset (for example, accounting systems software), and is initially recognised at cost. Subsequent to initial recognition, computer software is carried at its cost less accumulated amortisation and impairment losses. Computer software has a finite life and is amortised on a systematic basis over its estimated useful life, being on a straight-line basis over three years.

(i) Impairment

The carrying values of tangible and intangible assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets are written down to their recoverable amount.

At each reporting date, the Officeholders review a number of factors affecting tangible and intangible assets, including property, plant and equipment, to determine if these assets may be impaired. If an impairment indicator exists, the recoverable amount of the asset, being the higher of the asset's 'fair value less costs to sell' and 'value in use' is compared to the carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed in the Statement of Profit or Loss and Other Comprehensive Income as an impairment expense.

As the future economic benefits of the Association's assets are not primarily dependent on their ability to generate net cash inflows, and if deprived of the asset, the Association would replace the asset's remaining future economic benefits, 'value in use' may be determined as the depreciated replacement cost of the asset, rather than by using discounted future cash flows.

Depreciated replacement cost is defined as the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. The current replacement cost of an asset is its cost measured by reference to the lowest cost at which the future economic benefits of that asset could currently be obtained in the normal course of business.

Impairment losses are recognised in the Statement of Profit or Loss and Other Comprehensive Income.

(j) Trade and other receivables

Trade receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts. An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off when identified.

(k) Trade and other payables

Trade and other payables represent unpaid liabilities for goods received by and services provided to the Association prior to the end of the financial year. The amounts are unsecured and are normally settled within 30 days.

(I) Volunteer services

The core principle of the recognition requirements in AASB 1058 is when a Not-for-profit entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately. The Standard also prescribes specific accounting requirements for a transaction which is a transfer of a financial asset to enable an entity to acquire or construct a recognisable non-financial asset to be controlled by the entity (i.e. an insubstance acquisition of a non-financial asset) and volunteer services. The Officeholders have decided not to recognise volunteer services within the financial statements, given the true value of these services is not reliably measurable in financial terms.

(m) Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably. Sick leave is non-vesting and has not been provided for.

Liabilities recognised in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement. Liabilities recognised in respect of employee benefits which are not expected to be settled within 12 months are measured at the present value of the estimated future cash outflows to be made by the Association in respect of services provided by employees up to reporting date.

The Association accounts for the portable long service benefits liability under AASB 137 Provisions, Contingent Liabilities and Contingent Assets as a provision as it is a liability of uncertain timing or amount and satisfies the below conditions:

- a) it has a present obligation as a result of a past event;
- b) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- c) a reliable estimate can be made of the amount of the obligation.

Where the Association expects some or all of a provision to be reimbursed, for example under the Victorian Portable Long Service Benefits Scheme, the reimbursement is recognised as a separate asset. The expense relating to any provision is recognised in profit or loss net of any reimbursement.

(n) Comparative figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current period.

(o) Application of new and revised accounting standards

All standards have been adopted in accordance with AASB 1060 *General Purpose Financial Statements - Simplified Disclosure for For-Profit and Not-for-Profit Entities*.

(p) Going Concern

This report has been prepared on the going concern basis, which contemplates the ultimate continuity of normal business activity and the realisation of assets and settlement of liabilities in the normal course of business.

In determining the appropriateness of the going concern principle the Officeholders have considered the level of cash held by the Association as at the date of this report and the level of fixed outgoings for the forthcoming period and is satisfied that the Association has sufficient resources available to meet these outgoings for a period of at least twelve months from the date of this report.

		2023 \$	2022 \$
3	Expenses		
	Other items Total expenses includes:		
	Depreciation of property, plant and equipment	161,680	155,744
	Amortisation of intangibles	7,933	7,225
	Interest expense Auditors remuneration	40,127	44,369
	- audit or review of the financial report	10,630	15,000
4	Cash and cash equivalents		
	Cash at bank	995,551	1,897,947
	Cash on hand	994	624
	Total cash and cash equivalents	996,545	1,898,571
5	Trade and other receivables Current		
	Trade receivables	90,544	216,445
	GST receivable	6,138	: E
	Deposits	12,100	12,100
	Prepayments	66,564	31,047
	Portable long service leave receivable	298,117	241,295
	Other receivables	1,274	1,274
	Total current trade and other receivables	474,737	502,161

Trade receivables are amounts due from customers for services performed in the ordinary course of business and are generally due for settlement within 30 days and therefore are classified as current.

6 Financial assets

Current

	Term deposits	1,227,537	626,333
	Total financial assets	1,227,537	626,333
7	Property, plant and equipment		
	Right of use assets - Buildings		
	At cost	1,071,918	1,131,391
		(110,006)	(78,590)
	less accumulated depreciation		
		961,912	1,052,801
	Motor vehicles		
	At cost	265,672	265,672
	less accumulated depreciation	(112,213)	(79,095)
		153,459	186,577

		2023	2022
7	Property, plant and equipment (continued)	\$	\$
	Office equipment		
	At cost	324,301	319,709
	less accumulated depreciation	(260,155)	(222,483)
	•	64,146	97,226
	Total property, plant & equipment	1,179,517	1,336,604
	Reconciliations of the carrying amount of each class of prope	rtv. plant & equipme	ent at the
	beginning and end of the current and previous financial year	• • • • • • • • • • • • • • • • • • • •	
	Right of use assets - buildings		
	Carrying amount at the beginning of year	1,052,801	1,246,295
	Disposal	2	(114,904)
	Depreciation	(90,889)	(78,590)
	Carrying amount at end of year	961,912	1,052,801
	Metervehiolog		
	Motor vehicles	400 E70	204 542
	Carrying amount at the beginning of year	186,576	221,513
	Additions	-	46,695
	Disposal/write-offs	(22.447)	(46,364)
	Depreciation	(33,117)	(35,268)
	Carrying amount at end of year	153,459	186,576
	Office equipment		
	Carrying amount at the beginning of year	97,227	85,602
	Additions	4,592	51,569
	Depreciation	(37,673)	(39,944)
	Carrying amount at end of year	64,146	97,227
	Total and made along the state of	4 470 547	4 000 004
	Total property, plant & equipment	1,179,517	1,336,604
8	Intangible assets		
	Intangible assets		
	At cost	330,113	167,428
	less accumulated amortisation	(150,001)	(142,068)
		180,112	25,360

Reconciliations of the carrying amount of intangible assets at the beginning and end of the current and previous financial year are set out below.

8	Intangible assets	2023 \$	2022 \$
	Intangible assets	05.000	04 005
	Carrying amount at the beginning of year	25,360	21,035
	Additions	162,685	11,550
	Depreciation Carrying amount at end of year	(7,933) 180,112	(7,225) 25,360
	Carrying amount at end or year	100,112	20,000
9	Trade and other payables Current		
	Trade payables	49,004	30,784
	GST payable	-	11,425
	Accruals	12,219	4,637
	Other payables	47,829	44,589
	PAYG withholding liability	78,211	209,891
	Total trade and other payables	187,263	301,326
10	Provisions Current		
	Annual leave	561,648	473,195
	Other leave	4,411	179
	Portable long service leave	298,117	241,295
	Long service leave	102,192	111,407
	Total current	966,368	826,076
	Non-current		
	Long service leave	83,354	75,934
	Total non-current	83,354	75,934
	Total employee entitlement liability	1,049,722	902,010
11	Income in advance		
• • • • • • • • • • • • • • • • • • • •	Grants received in advance	129,209	125,714
	Total income in advance	129,209	125,714
		<u></u>	
12	Lease liabilities Current		
	Lease liabilities - buildings	65,145	59,474
	Total current	65,145	59,474
	Non ourrant		
	Non-current Lease liabilities - buildings	1,006,773	1,071,918
	Total non-current	1,006,773	1,071,918
		-,,	-,,
	Total lease liabilities	1,071,918	1,131,392

13 Contingencies

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

14	Cash flow information	2023 \$	2022 \$
	Reconciliation of surplus to net cash flows from operati	ng activities	
	Net surplus/(deficit) for the period Non-cash flows in surplus:	(308,251)	135,866
	Depreciation and amortisation Changes in operating assets and liabilities:	169,612	161,027
	(Increase)/decrease in receivables	27,424	(118,152)
	Increase/(decrease) in income in advance	3,495	(163,846)
	Increase/(decrease) in trade and other payables	(114,063)	(50,929)
	Increase/(decrease) in provisions	147,712	203,875
	Cash flows from operating activities	(74,071)	167,841

15 Key Management Personnel Disclosures

Any person(s) having authority and responsibility for planning, direction and controlling the activities of the Association, directly or indirectly, including any director (whether executive or otherwise) of the Association is considered key management personnel.

15 Key Management Personnel Disclosures (continued)

Employee benefits: Total remuneration:

985,612	702,916
985,612	702,916

16 Financial instruments

	2023		2022	
Fair values	Carrying amount \$	Fair value \$	Carrying amount \$	Fair value \$
Financial assets				
Cash	996,545	996,545	1,898,571	1,898,571
Trade and other receivables	474,737	474,737	502,161	502,161
Term deposits	1,227,537	1,227,537	626,333	626,333
	2,698,819	2,698,819	3,027,065	3,027,065
Financial liabilities				
Trade and other payables	187,263	187,263	301,326	301,326
-	187,263	187,263	301,326	301,326

16 Financial instruments (continued)

The fair values of financial assets and financial liabilities with standard terms and conditions and traded on active liquid markets are determined with reference to quoted market prices.

The fair values of other financial assets and financial liabilities are determined in accordance with generally accepted pricing models based on discounted cash flow analysis.

17 Statutory information

The registered office and principal place of business of the association is: Leisure Networks Association Inc Ground Floor, 4 Verner Street Geelong VIC 3220

18 Subsequent events

There has been no significant change to organisational strategy and the principal activities during the financial year.

Directors' Declaration

In the opinion of the Directors:

- (a) the financial statements and notes presented are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - (i) complying with Accounting Standards Simplified Disclosure Requirements and other mandatory professional reporting requirements, and
 - (ii) giving a true and fair view of the entity's financial position as at 30 June 2023 and of its performance for the financial period ended on that date, and
- (b) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Board of Directors.

Committee:

Paul Chow – Chairman

Dated: 4 October 2023



Independent Auditor's Report To the Members of Leisure Networks Association Inc.

Opinion

We have audited the financial report of Leisure Networks Association Inc (the Association), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors declaration.

In our opinion, the accompanying financial report of the Association is in accordance with Australian Accounting Standards – Simplified Disclosure and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporations Reform Act 2012, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards Simplified Disclosures for For-Profit and Not-for-Profit Entities and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

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 Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information contained in the Association's Annual Report for the year ended 30 June 2022 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and 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 Management and the Board for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – *Simplified Disclosures for For-Profit and Not-for-profits Commission Act 2012 (ACNC)*, and for such internal control as management determines 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.

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

The Board is responsible for overseeing the Association's financial reporting process.

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.

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

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

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

Crowe Audit Australia

Crowe Audit Australia

Casandra Gravenall Associate Partner

Geelong, Victoria
Date: 4 October 2023

together we are connected

ANNUAL REPORT 2023



4 Verner st,
Geelong VIC 3220
P (03) 5222 3911
E assist@leisurenetworks.org
W www.leisurenetworks.org