

Annual Report 2023





Acknowledgement of Country

Language Disorder Australia acknowledges the Traditional Custodians of the lands and waters on which we work and live across Australia. We pay our respects to Elders past and present.

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We work to instil a genuine sense of belonging for children and young people with Language Disorder.

Strategic Goals

Our mission is to educate, support and advocate for children and young people with Language Disorder, so they can connect, belong and achieve.

Our vision is to ensure extraordinary outcomes, beyond what anyone imagined possible, for children and young people with Language Disorder.

Provide outstanding facilities and resources



Develop and deliver exceptional services

Ensure that learning is at the centre of all we do



Recruit, develop and retain a high performing team

Establish a culture authentically driven by our values



Increase our capacity, scale and reach

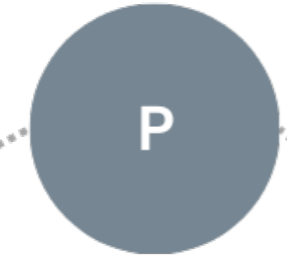
Build our profile and reputation



Strengthen our partnerships and networks

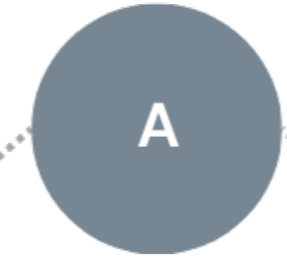
Values

Service
We put the interests of others above our own and actively seek out opportunities to help.



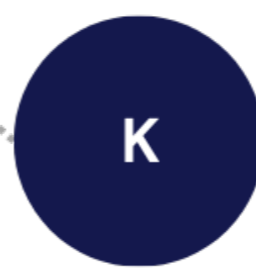
Passion
We love what we do and show this through our enthusiasm, energy and positive mindset.

Excellence
We have high expectations of ourselves and each other, and continually strive to be better tomorrow than we were today.



Accountability
We accept responsibility, do what is expected of us and are answerable to each other.

Kindness
We are friendly, generous and considerate in everything we do.



Empowerment
We deliberately enable others, develop their agency and voice, and are committed to their success.

Respect
We show through our everyday actions that we value others as unique individuals, entitled to our high regard and dignity; honouring their difference and contribution.



Chair of the Board



On behalf of the Board, I congratulate everyone working within Language Disorder Australia for what has once again been an amazingly successful year of service delivery, as well as one of continued growth and development. Each year, when I reflect on the year past for this report, I am astounded by what we have achieved and by how we have actively worked to expand our services and reach so that we can help more and more children and young people with Language Disorder to connect, belong and achieve. This is important and exciting work, with the results evident each time I visit Mancel College, see the work of our Bright Door clinics, or review feedback from our School Support Services clients.

The Board plays a key role in the leadership, governance, and strategic development of Language Disorder Australia as a whole and its distinct business units. Being on the Board of Language Disorder Australia is hugely rewarding and challenging. However, the directors can all see the positive difference and change made in recent years, which is encouraging and a real privilege to have been involved with.

In the middle of the year, after an extensive recruitment process, we appointed a new director to the Language Disorder Australia Board, Richard Knox. We look forward to working with him and the extensive skills and experience he will bring to the organisation. I thank my fellow directors for their ongoing support and contributions to Language Disorder Australia. Without them, these changes would not have been possible.

The 2023 Executive Leadership Team and the Board Strategy Day focused on Language Disorder's ongoing work in developing our Peak Body activity, partnerships, and reach. The strong working relationship between the Board and Executive Leadership Team has been, and remains, critical to our success.

2023 has once again been a year of significant achievements. Our Mancel College students have made many wonderful accomplishments. Our School Support Services teams have assisted hundreds of students and teachers throughout Queensland. Our Bright Door allied health business in Townsville, Toowong and Fig Tree Pocket has continued to grow its client numbers and has expanded the range of services on offer. We have also progressed work towards launching our new Language Disorder Academy in 2024. This new learning platform will enable us to build our professional development and learning services across Australia and beyond.

Furthermore, we saw the second stage of the Mancel College Campus Master Plan becoming a reality. We are very grateful to Armstrong Construction for working with us so well to ensure the project remained on track while minimising the impact on the ongoing operations of the College. The uplift in opportunities this new building will provide for Mancel College students from the start of 2024 is tremendous. We look forward to seeing students actively using the new specialist facilities and classrooms as new courses and programs are launched. Thank you to the College staff, students and families for your support, adaptability, and patience throughout the construction period. We look forward to seeing the project completed in early 2024 and then continuing to plan and prepare for the next stage of the Campus Master Plan.

The Board's sincere thanks go to the many donors and supporters who gave generously and supported our organisation throughout the year. From those who donated to specific appeals, gave what they could via donations of goods/money/services please know it is greatly appreciated by the children and families supported by our organisation.

I would like to take this opportunity to recognise and thank the CEO and Executive Leadership Team, as well as the staff, volunteers, and contractors who have contributed to the advancement of Language Disorder Australia. So many people demonstrate their commitment to our students, clients, and families each and every day. We are truly grateful for the great work that they do.

On behalf of the Language Disorder Australia Board, thank you for partnering with us to continue to grow our organisation as we provide more and more children and young people with Language Disorder an array of supports and opportunities to achieve extraordinary outcomes in all aspects of their lives.

Peter Seldon
Chair of the Board

CHAIR

Peter Seldon
Assoc Dip Acc



Peter is an Executive Director at Morgan Stanley Wealth Management and has worked in the financial services industry for over 30 years. His career has seen him work for some of the largest global banks and during that time he has worked in domestic and international equities, derivatives, foreign exchange and fixed interest. Across his career Peter has also established the equity derivatives and options market making business for a mid-tier broking firm, was a swap and bond repo trader for a Global Investment Bank and has held the role of Head of Rate Derivative operations. Peter is currently responsible for domestic bond trading for Morgan Stanley's Wealth Management business. Peter has been an enthusiastic fundraiser and supporter for numerous children's charities and brings those skills, as well as business acumen, to the Board.

TREASURER

Deborah Nisbet
MBA, FCPA, FGIA,
GAICD, B.Bus, C.Dec



Deborah is an experienced non-executive director, advisory committee chair and member, and C-suite finance executive, with a demonstrated history in strategic management.

An active listener who seeks to strengthen deliverables through strategic, innovative initiatives. Skilled in not-for-profit organisations, financial management, stakeholder engagement, business planning, team building, fundraising, governance, and management. Deborah is an FCPA, GAICD and FGIA. She holds an MBA, a Bachelor of Business (Accounting), and an Associate Diploma of Business. She is a volunteer member of both CPA Qld The Experienced Network Committee and the CPA Qld Not-for-Profit Committee..

As well as being a Non-Executive Director of Language Disorder Australia, Deborah is a Non-Executive Director for Inala Primary Care (IPC). Deborah is the Chair of the Finance and Audit Committee at Language Disorder Australia, and a member of Finance and Risk Committee of IPC.

BOARD MEMBER

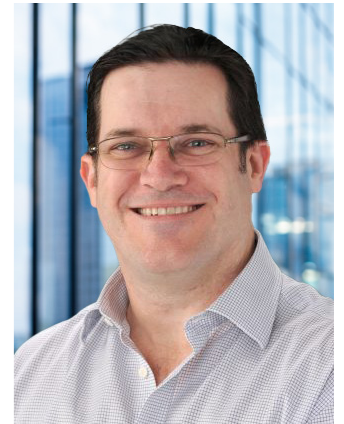
Craig Duncan
GAICD FAIM FAIEA PMESA
FIML CMgr (CMI) MBA
(Bond) BA (Otago)



Craig provides major change assistance including transformational and strategic growth programmes across various industry sectors, particularly focused on people, process and systems enhancements post strategic growth. With an earlier exposure to education, advocacy and the NFP space, Craig's focus at Language Disorder Australia is on good governance, strategic development of commercial operations and portfolio change management. Craig has a passion for the empowerment of others through skill and knowledge acquisition and associated developmental growth.

BOARD MEMBER

Andrew McAuliffe
BAppSci (Physio),
GDipSocSci (Health)



Andrew worked as a physiotherapist in Victoria and Queensland before moving into service management and development roles. He has wide experience in quality improvement and corporate and clinical governance roles. He has managed local, regional and state-wide health services in Queensland and the Northern Territory. For three years he was the Executive Director, Policy and Advocacy with the Australian Healthcare and Hospitals Association and was a member of a range of national policy committees and advisory boards. Andrew has extensive networks in the health, education and political environments and provides consultancy services focussed on health service design and evaluation and business system improvement.

Our Board

SECRETARY

Caroline Snow
(LL.B) (HONS), Grad Dip Applied
Corporate Governance, FGIA

Caroline is a corporate lawyer and partner at Dentons. She specialises in corporate governance, funds management and mergers and acquisitions. She has a particular interest in advising not for profit organisations to ensure they are able to provide high quality, compliant services to their stakeholders.

She is admitted to practice in the Supreme Court of Queensland (2009) and the High Court of

Australia (2013). She is recognised as a certified governance professional as a Fellow of the Governance Institute of Australia and a Chartered Governance Professional in the United Kingdom. Caroline is a member of the Queensland Law Society and the immediate past vice president of the National Council of Women of Queensland Inc.

Caroline has a child with Developmental Language Disorder and has direct, daily experience of the advocacy, support and intervention required to ensure young people with Language Disorder to ensure they meet their full potential.



BOARD MEMBER

Richard Knox
B.Bus (HR) BA (Psych)

Richard Knox has over 20 years of experience as a senior professional services and financial services leader across a diverse range of organisations. Richard's core expertise is in human resources, and his career has seen him work across Australia, Asia, the UK, and the US. Richard has worked for a range of global blue-chip organisations, including

PwC, Credit Suisse, KPMG and Allianz. Richard's expertise includes engagement, leadership development, workforce planning and talent acquisition, diversity and inclusion, learning and development, OHS, employee relations, remuneration, HR operations and organisational effectiveness. At Language Disorder Australia, Richard is focused on contributing to robust governance and processes and bringing a strong people focus to the Board.



CEO

What an amazing year it's been! In July, we celebrated the first anniversary of the renamed Mancel College and held the inaugural Foundation Day assembly, honouring the work of Mancel Robinson and our 'organisational ancestors' over the 48 years since its inception in 1975. It was also wonderful news for the College to be recognised in the 2023 Educator Awards as one of Australia's 35 most innovative schools.

We commenced construction of the second building in the Mancel College Campus Master Plan, which was delivered on time and ready for students to use from the start of Term 1 2024. These new facilities, particularly the new specialist spaces for Design & Technology and Hospitality & Food, will provide a fantastic array of opportunities in 2024 and beyond.

Interest from parents in their child attending Mancel College continued to soar in 2023, with enrolments growing from 124 in January to 154 by the end of the year. 2023 also saw the start of our first daily school bus route from Ipswich, making Mancel College more accessible to a greater number of families. A second route from Cannon Hill will commence in 2024, further expanding our reach across Brisbane.

Throughout the year, incredible development occurred within the curriculum, co-curricular and wellbeing dimensions of the College. This saw a broadening and enrichment of the curriculum for all students as well as a strengthening of focus on literacy and numeracy. The range of sports opportunities continued to grow at pace, including the introduction of lawn bowls. Our students also succeed in singing and dancing at the Gold Coast Eisteddfod and the launch of the much-celebrated Mancel Fryers Club. Much work also took place on strengthening the house system across the College.

Our School Support Services team have continued to provide outstanding outreach support to schools throughout Queensland. This critical work ensures that students with Language Disorder in mainstream schools, across all three sectors, are supported by their schools with effective interventions and support strategies that enable them to find success.

We continued to provide professional learning services, both face-to-face and online, for parents, teachers, educators, allied health professionals and others. Members of the team once again

presented at conferences and delivered a range of webinars. In December, we soft-launched the new Language Disorder Academy, our new online learning platform, which, going forward, will host a growing array of on-demand programs and courses, live events and other resources.

Our three Bright Door clinics grew their client base and further increased the range of services on offer. 2023 saw us launch the Language Disorder Australia Graduate program. Eight graduate Speech and Language Pathologists successfully completed the program in 2023. When we announced the 2024 graduate program mid-year, it received an amazing level of interest, including strong attendance at our Bright Night events held in Townsville and Brisbane.

We supervised 38 student placements for undergraduate allied health professionals from 8 universities. Seven webinars were delivered with unprecedented levels of interest, and a number of key project teams, including multimodal communication, interoception and literacy, were formed. We also established the Evidenced-Based Practice Team to steer and develop our work in this critical area.

There was significant growth in our visibility and profile during 2023. This included further building our online presence and strengthening our connections with other organisations. Over the past 12 months, we:

- Entered into a partnership with seven other organisations across Australia to establish a National Early Years Communication Project.
- Established a partnership with Speech and Language UK, which enabled us to launch an Early Years oral language resource and practitioner training program nationally in 2024.
- Held a high-profile event in King George Square and organised building light-ups across Australia to raise awareness of DLD as part of International DLD Awareness Day.

Another significant achievement was the development and voting in of a new Enterprise Agreement for Language Disorder Australia. In July, we held our first annual two-day Language Disorder Australia Employee Conference at Victoria Park Golf Club. We also expanded our Head Office facilities at Toowong and appointed two new executive roles - Chief Operating Officer and Chief Finance Officer.

I am once again incredibly proud of what has been achieved by the team at Language Disorder Australia during 2023 as we successfully supported an increasing number of children and young people with Language Disorder. Our ongoing focus remains not only on reaching more people



and providing new services but also on continuing improvement to the quality of services offered.

Thank you to the wonderful children and young people we have the privilege of serving every day and to the parents and carers who entrust us with their child's education, care, and support.

I would like to thank our Board of Directors, who have continued to provide fantastic support and governance to our rapidly growing organisation, as well as the Executive Leadership Team and all of our employees for their unwavering dedication and hard work over the past 12 months.

We remain absolutely committed to ensuring that the 1 in 10 children and young people in Australia with Language Disorder are recognised, supported, and enabled to achieve extraordinary outcomes, beyond what anyone imagined possible. This aspirational vision drives us each and every day to do more so that these exceptional children and young people do not miss out on the opportunity to fulfil their potential and lead their best lives.

Mark Yeowell
CEO



Our learning programs are delivered by a multidisciplinary team focused on targeted intervention. Individual Curriculum Plan (ICP) meetings are held with parents twice a year to ensure the team and families fully understand the child's unique educational and support needs. Therapists at the College construct an Individual Support Plan (ISP) for each student. Classroom teachers provide differentiated instruction across all curricula and learning areas. Class sizes are intentionally smaller, with a full-time teacher and school assistant - with learning programs drawn from appropriate areas of the Australian Curriculum. The primary goal of the multidisciplinary team is to enhance each student's capacity to succeed holistically and reach their fullest potential.

Consistent with contemporary practice, we use a Multi-Tiered Intervention Model (MTI), where the primary focus of the therapy and the educational team is to support quality differentiated instruction for all students in each classroom every day across all curriculum areas. The College-based Allied Health Team supports the academic outcomes of our learners with Language Disorder. Therapists work alongside specialist teachers to utilise their clinical expertise, skills, and knowledge in evidence-based practice to identify and address student barriers, ensuring success in learning. Interventions support specific learning difficulties, language and communication needs, social-emotional and relationship-building skills, gross and fine motor development, and functional independence. Learning at Mancel College sees the students accessing achievable components of the Australian Curriculum in meaningful ways. This is enhanced by additional experiences such as:

- All Primary School students undertaking a

- targeted program in Literacy and Numeracy.
- Primary students undertaking a variety of extra-curricular activities and experiences.
- All students participating in engaging programs that develop social skills, confidence, fitness levels, creativity, and expressive skills as embedded within the Australian Curriculum.
- All students undertaking HPE lessons focusing on specific sports, health education, pastoral care, and wellbeing activities.

Our Year 11 and 12 students are enrolled in an individualised learning pathway that leads to achieving the Queensland Certificate of Individual Achievement (QCIA) upon graduation. The QCIA is an official recognition for students who have completed twelve years of education and provides a summary of knowledge and skills that students have achieved from on-campus learning through external service providers and vocational certificate programs. Senior School students in Years 10-12 also continued their regular work and training experience placements in 2023, along with a variety of VET certificates. We also invite senior school students to learn and work within our commercial café, "Chatters". It is an excellent way for students to apply their academic learning to real-life situations, preparing them for the workforce and life post-schooling.

Our goal is to nurture our young people, to provide them with incredible opportunities unavailable elsewhere, and to help them enter the workforce and the world as confident and capable citizens, and leading in society. Mancel College delivers a specialist Prep to Year 12 education that caters to the individual needs of children and young people with Language Disorder.

Peter Foster
Principal

Mancel College



Independent Co-educational Special School
Prep to Year 12



49 Females



102 Males



3% Indigenous



21% have English as an additional language or dialect (EALD)

Total number of students

151

Total number of students per year level

100

Primary

Total number of students per year level

51

Secondary

ICSEA

1080



My Place Value House

Hundreds	Tens	Ones
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Mancel College

Staff composition & qualifications



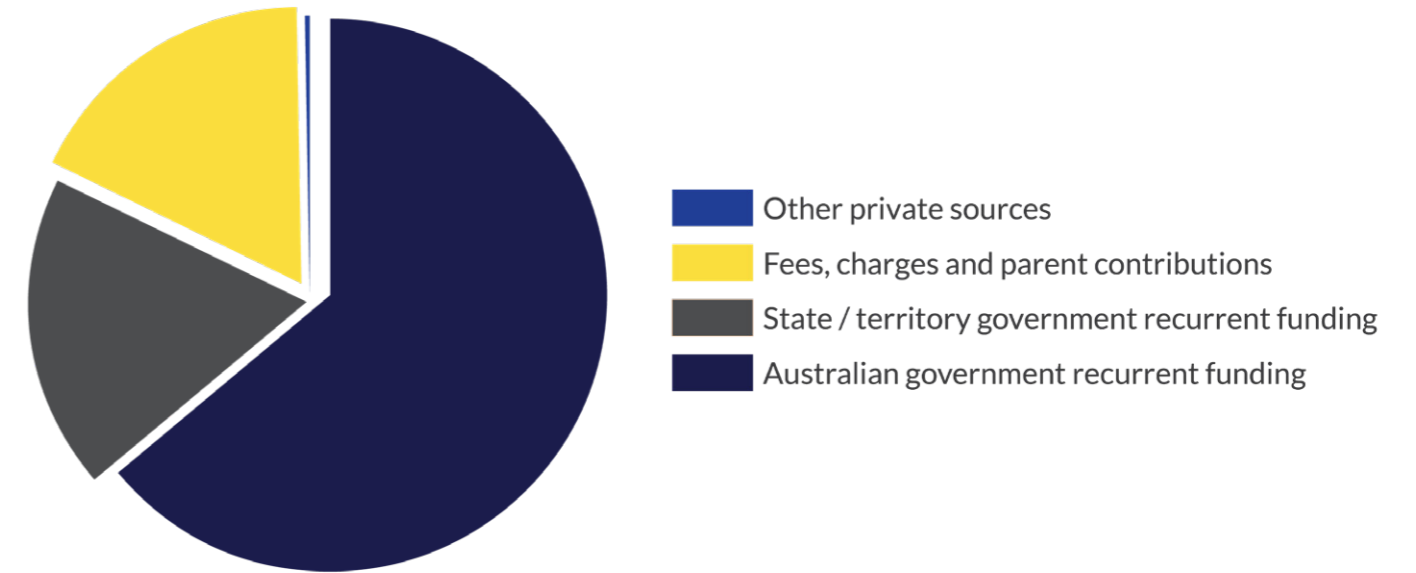
Teaching Staff	22
FTE Teaching Staff	19.9
Non-Teaching Staff	49
FTE Non-Teaching Staff	36.1

Postgraduate	55%
Undergraduate	45%

* Qualifications refer only to Teaching Staff.

Mancel College

Finances



Income Source	2023
Australian government recurrent funding	\$6,202,255
State / territory government recurrent funding	\$2,251,849
Fees, charges and parent contributions	\$1,598,158
Other private sources	\$1,531
Total Gross Income	\$10,053,793

Income Source	2022
Australian government recurrent funding	\$5,009,366
State / territory government recurrent funding	\$1,453,990
Fees, charges and parent contributions	\$1,372,313
Other private sources	\$355
Total Gross Income	\$7,836,024

(excluding income from government capital grants)
 Source: My School website: www.myschool.edu.au/school/48098/finances

Mancel College

Attendance Rates

Managing student absences and enforcing enrolment and attendance

Procedures are in place to ensure that every school-age child or child in the compulsory participation phase attends school regularly as part of their educational program.

If a student's absence is deemed unsatisfactory, the school offers support to the family in order to improve attendance rates.

If there is no improvement in absenteeism after 14 days and no valid reason is provided by the parent, the school will send a 'failure

to attend' notice to parents/carers and schedule a meeting.

Following the meeting, if there is no change in absenteeism within 7 days, the school will issue a 'warning notice' stating that unless the child returns to school within 7 days, their enrolment will be terminated and the matter will be reported to Child Safety and the Queensland Police Service (QPS).

If there is still no improvement after 7 days of the 'warning notice', the enrolment will be terminated and the matter will be referred to Child Safety, with a final letter sent to the QPS.

	Total number of students per year level	Number of possible attendance days per year level	Total number of days absent per year level	Total attendance days
Primary	100	18,500	1,877	16,623
Secondary	51	9,435	1,215	8,220

Year levels	Average attendance rate for each year level as a percentage in 2023
Primary ungraded	89.85%
Secondary ungraded	87.12%



Allied Health Services

An effective, skilled and passionate multidisciplinary allied health team is a cornerstone to achieving Language Disorder Australian success. Driven by our strategic goals, 2023 saw a sustained focus on developing and delivering exceptional services, recruiting, developing and retaining a high-performing team and building our profile and reputation. 2023 also saw the establishment of some key initiatives to support the allied health team and the broader organisation to ensure that learning is at the centre of all we do.

Recruiting and retaining a high-performing team

In 2023, we welcomed our first cohort of Allied Health Professionals to our Graduate Program. In January, we commenced with five speech-language pathologists and one occupational therapist, with a further two occupational therapists joining the program as the year progressed. This program supported entry-level clinicians through robust clinical supervision and targeted professional learning to upskill them in the identification, assessment, and treatment of children with a range of neuro-disabilities, including Language

Disorder, as well as clinical and organisational processes and procedures. Intentionally, the graduate program is embedded within Bright Door. The high-quality, direct service delivery model of Bright Door is the optimal learning ground for early career professionals, offering them an opportunity to build capacity in working with young people and their families across a broad range of disabilities.

Over 2023, Language Disorder Australia hosted 39 allied health students from seven universities. These placements included 22 Block placements (full-time placements of 5 to 12 weeks). Feedback from tertiary students was overwhelmingly positive, with students valuing the opportunity to work within an established multidisciplinary team environment. In addition to enhancing the scope of direct services to students and clients, our student placement program also provides a recruitment pipeline, with 2023 seeing two of our final-year students successfully recruited to our 2024 Graduate program,

Build our profile and reputation

Building partnerships with external agencies was retained throughout 2023. This has taken several forms throughout the year, including presentations at conferences, seminars and national think tanks. One of the key activities to build our profile and reach was at the Speech Pathology Australia (SPA) National Conference in Hobart, where we hosted a stand to raise the profile of the organisation amongst speech pathologists and also proudly co-presented a comprehensive workshop with SPA's Senior Advisor for Disability, Amy Fitzpatrick entitled: DLD and functional impairment: Reporting for the NDIS our SPARK talk, AAC

club - more than just fun and games, also raised the profile of the innovative allied health practices within Mancel College.

This year, Lisa Quinn, Head of Allied Health, and Mark

Australia has a vital role in driving this inclusive agenda.

accountability, and growth opportunities throughout all career progression points from graduate to senior AHP. Training in these frameworks at the annual employee conference provided essential drivers of quality, supervision, coaching, and feedback loops aligned with the organisation's performance review cycle. To drive quality service provision, 2023 also saw the implementation of a seasonal professional development series for Allied Health Professionals across the organisation. In the final quarter of 2023 and following the successful extension to our NSSNOP grant funding, the Language Disorder Academy was soft-launched, with the first in a series of on-demand learning modules: Speech Language and Communication needs. The Academy will be an important future driver to advocate for young people with Developmental Language Disorder, as research indicates that only 20% of the general public is aware of this common yet lesser-known disability.

staff across the organisation at the Annual Conference.

Bright Door

Bright Door's reach and range of services continued to expand throughout 2023, and the organisation proudly celebrated its first birthday across all our sites in February. February also marked the successful completion of our NDIS mid-term audit to retain our registered provider status. Our professional team grew to 19 allied health professionals by the end of the year, and Bright Door support also grew to 387 young people. Initiatives and drivers of quality innovative and evidence-informed practice included implementing a new model to our holiday program. This model allows young people to participate in community activities (e.g., Prep transition groups or building independence in using public transport) whilst providing a one-to-one level of therapeutic support to ensure effective and tailored intervention. Another initiative was the implementation of a care conference model, allowing parents and careers to come together with all the child's allied health professionals and teachers to share learnings to enable multi and interdisciplinary supports to best meet the child's needs. The learning and development of our team is integral to ensuring the quality of supports to our students. In addition to mechanisms such as the graduate program and performance review cycles implemented this year, Bright Door also established a Diagnosing DLD training program for Speech Pathologists and built on our multidisciplinary capacity to assess and report



Yeowell, CEO, also began a national project with an aligned organisation to address the issue of the declining oral language skills of Australian children in their early years. This collective aims to build awareness in all community sectors about the critical importance of oral language skills to lifelong success. Integral to this is the recognition that all children, regardless of disadvantage, disability or geography, must have the opportunity to build their oral language skills to meet their full potential. Language Disorder

Ensure learning is at the centre of all we do.

A key focus this year was the establishment of robust clinical supervision practices, processes, and training. This included establishing a minimum frequency of clinical supervision sessions, guiding processes and procedures and developing a cyclical supervisor's training program. Additionally, Practice and Professional Standards were developed and implemented for all allied health professionals to clearly map expectations,

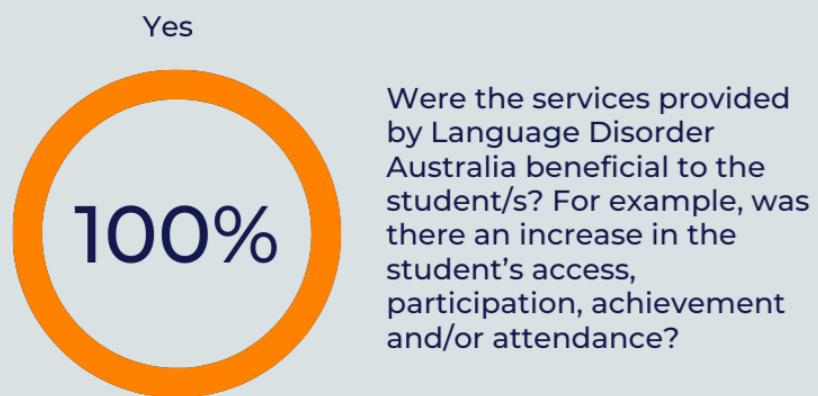
Develop and deliver exceptional Services

Evidenced-Based Practice Team 2023 saw the establishment of the Evidenced-Based Practice Team. The Evidence-Based Practice Team (EBPT) is a critically important development to ensure that Language Disorder Australia is evaluating its existing and future practice to ensure alignment with contemporary research and evidence base. One of the key achievements of this group in its establishment was creating an EBP guide and its role and training for

SDSS Program Survey Feedback



“The Department of Education recently released a survey to schools requesting feedback on the services provided in 2023 by organisations funded through the SDSS Program.”



Learn more about our SSS services at languageorder.org.au

on the functional capacity of clients when reporting for the NDIS through Functional Capacity Assessments.

Our energetic and impassioned team also hosted two successful Bright Nights in Brisbane and Townsville. Partnering with the people and culture team, Bright Night invited final-year tertiary students to learn more about supporting young people's regulation in therapy sessions and provided a workshop to build interview skills as these professionals prepare to step into the workplace.

Mancel College

During 2023, AHP support continued to be predominantly within Tier One, empowering teachers and AHP's to collaborate to support students at a whole class level. Examples of Tier One interventions evident across the College include: Sounds Write, Direct Vocabulary Instruction, Emotional Regulation and Interoception; Reading and Oral Comprehension Intervention; and Visual and Multimodal supports for a range of curriculum needs such as support engagement and scaffolding. The College AHP team also continued implementing whole school projects focusing on Multimodal Supports, Interoception, Play, Transition (after high school), and Vocabulary and Literacy. Mancel College became a pilot school to trial the use of Assistiveware's App, Proloquo, as a Tier 1 universal support for receptive and expressive language in our 2023 Prep to Year 3 classrooms. With initial success evident, this pilot was extended to the whole college in the middle of the year. This pilot will continue through 2024.

School Support Services (SSS)

2023 was the second of three years of SDSS funding. During this year, Led by Allied Health Manager, Athena Panagopoulos, Language Disorder Australia's School Support Services team based at Toowong and Townsville provided a Multidisciplinary Assessment (MDA) service for 706 SDSS students across 205 schools. Language Disorder Australia has also offered follow-up capacity-building services to the 20 schools of 82 SDSS students, supporting the professional development of

school staff and continuous support of students with Language Disorders.

During 2023, the SSS team have continued delivering a range of professional learning webinars. These webinars are delivered live, and you can view them on demand through the Language Disorder Australia website. The webinars delivered

during 2023 included:

- Supporting Transitions within the School Day
- Sensory Regulation in the Classroom
- Social Problem Solving and Conflict Resolution
- Morphology
- Executive Function Skills
- Using Effective Communication in the Classroom
- Understanding and

Supporting Students with Reading Difficulties

The Department of Education surveys schools annually, requesting feedback on Language Disorder Australia's SSS services. Language Disorder Australia was justifiably proud of this feedback, which is summarised on the left.

Lisa Quinn
Head of Allied Health Services



Case Study

Eight Mile Plains State School was visited by the SSS team (Provisional Psychologist and Speech Pathologist) in Term 1, 2023. This was the first time the SSS team had visited the school. This was initiated by the SSS team and coordinated with Sarah Synnott (Curriculum Inclusion Leader). Three students met eligibility requirements for the visit under SDSS funding.



The day of the visit in Term 1,

2023 involved the following:

- Classroom observation of each student
- Informal multidisciplinary assessment
- Collaborative feedback meetings and goal setting (identification of priority areas) conducted by the SSS team in collaboration with Kate Dyson (Inclusion Support SWD Teacher) and the classroom teacher for two of the three students (one staff member was away on the day of the visit). During these meetings, student strengths and challenges, and the parallel of these identified areas to the students' presentation in the classroom were discussed. Two priority areas for each student were then selected by school staff.

Following the visit, the SSS team:

- Completed comprehensive Language Disorder Australia Multidisciplinary Reports for each student. These reports provided observations regarding student participation in the assessment, outlined strengths and challenges, detailed the student's performance in the two identified priority areas, and contained recommendations, strategies, resources, programs and apps to support the student and school staff in relation to these priority areas. Recommendations for further assessment/support were also included in these reports, where indicated.
- Sent the reports and accompanying resources/handouts to the Curriculum Inclusion Leader to be disseminated to relevant school staff.
- Offered and completed report unpacking as a follow-up service for staff members supporting the 3 SDSS students. The report unpacking was conducted in Term 2, 2023. The Speech Pathologist, Provisional Psychologist and Inclusion Specialist Educator travelled to Eight Mile Plains State School for these meetings. Kate and a classroom teacher participated in the meetings.
- Student reports and resources were disseminated by the Curriculum Inclusion Leader in the following ways (as reported by Kate):
- Reports sent to class teachers of referred students.
- Selected sections/recommendations from the reports were shared with Teacher Aides who support the referred students.
- Aspects of the reports, including reasonable adjustments, were also discussed during Collaborative Curriculum Conversation meetings with the Curriculum Inclusion Leader and referred students' classroom teachers.
- Resources from the reports were also discussed by the Curriculum Inclusion Leader during the Collaborative Curriculum Conversation meetings with teachers from

other year levels, when relevant to use with students who did not access the service.

- The following were also made available to the school team to share with staff:
- A SharePoint School Portal site created for the school containing folders for each student with relevant attachments such as handouts and resources.
- Weblinks to the Language Disorder Australia modules, webinars and closed Facebook group Language Disorder Australia - SSS Professional Network were also shared.

The following impacts and outcomes in relation to the SDSS students were reported by Kate Dyson (Inclusion Support SWD Teacher) in Term 4, 2023:

Effectiveness of the service

- The school gained an abundance of information and resources from the service.
- Kate and Sarah have discussed that accessing the service was particularly beneficial in the way it reaffirmed much of what school was addressing, and also provided ample other ideas and places to look if more information/ideas were required.
- Accessing the service also encouraged school to keep persevering with some of the approaches/strategies they were using. Kate indicated sometimes they might stop using a particular strategy/resource if it is not achieving success. However, with additional information reinforcing the evidence-based nature of approaches and tweaks to how these might be implemented, this can encourage persistence.
- The multidisciplinary nature of the services was beneficial, as often at the school level, assessments are not multidisciplinary. Kate also noted the value of the assessment being conducted by external providers as there is some distance between the provider and student, and different approaches may be provided.
- Observing how the students interact and work with unfamiliar people, and gaining the perspective and observations of others, was also useful.
- A reasonable amount of time was spent with students on the day of the assessment.
- The meetings between school and SSS team members were particularly valuable.

Effectiveness of the reports

The reports were comprehensive and useful and the categorisation of recommendations into Tiers is effective.

- The school opted not to acquire any of the recommended paid resources mentioned in the report. However, Kate explained that some of these resources were already

available within the school, and reports served as a reminder to reintegrate them into the educational approach and to trial them with specific students.

Effectiveness of the Report Unpacking service

- This aspect of the service was very helpful and useful. Kate commended that whilst the reports are comprehensive, the ability to have discussions regarding the recommendations and resources was particularly helpful.
- Kate reflected that from a school perspective, it would have been beneficial to also have Teacher Aides involved with the report unpacking, in order to maximise the value of this service.

Usefulness of the resources, handouts and learning platforms

The Language Disorder Australia branded handouts and resources were excellent, included the “right amount of information” and were self-explanatory.

- It would be difficult to systematically implement the strategies/resources because there were a lot. However, she commented that when a particular strategy/resource was selected she does not think that any would have been too difficult or not useful.
- Having the report with links to the resources is helpful to revisit when required.

The following resources/handouts/strategies

were reported as being especially useful

- Resources affirming the importance of using visual supports.
- Fingergym Fine Motor Skills School Readiness Program – Kate already had lots of resources for this program and found it useful that this was brought to the forefront due to being recommended in M.H’s report.
- Embedded picture mnemonics to support letter-sound correspondence knowledge with Q.T. Kate made kits of relevant pictures which she gave to teacher aides to use with students. These kits are labelled and will be used when the students transition to new classes next year. Kate reported she has had success using this approach.
- Word-building chains and manipulatives for literacy teaching.

Regarding the teaching practice at Eight Mile Plains State School, Kate shared:

- Although she has made positive changes to her own practice, she was unable to comment directly on classroom teachers’ teaching practice, however reflected that they have taken some recommendations and strategies on board.
- Teachers who will be teaching the referred students next year will be directed to look at the reports, which will be valuable for ideas and recommendations in supporting the students.

Conclusion and recommendations

When Eight Mile Plains State School was approached about participating in the Case Study, Sarah wrote in her email: “We have found working with Language Disorder Australia to be a very beneficial and effective service to our students and staff. The reports we have received for each child helped to inform personalised learning and what support could look like. We absolutely would be keen to work with Language Disorder Australia again next year. Thank you again.”

Regarding future services, Kate also shared that she would like to access the SSS service again. A visit for Term 1, 2024 is currently being coordinated.

Kate reported that there are approximately five to six other students they would have liked to refer, however these students were not currently receiving substantial adjustments under NCCD. She explained that if more information was known, then further adjustments could be

made. It was also reported that being a small school, resources are restricted, so knowing the particular areas of need and the best way to support these students is particularly valuable.

It was also shared by Kate that the service was especially helpful in affirming current supports/resources/strategies in place for the students, as well as providing additional ideas to support.

When asked if there were any possible improvements she would recommend for the service, Kate indicated that she did not have any suggestions. She did share that it would be beneficial for even more students to be seen by the service, and that an additional bonus would be for the Teacher Aides and other staff to be able to see how some of the strategies and resources could be implemented with the students. Overall, Kate indicated the service is “very good, very worthwhile”, and just wanted “more of it”.



Treasurer's report

Summary

Language Disorder Australia has achieved a strong result for 2023, with surplus for the year of \$1,583,619 (2022: \$2,542,769). This is another commendable result given the growth trajectory and the associated financial challenges that brings to the organisation.

The surplus is a result of an increase in income, mainly due to increased government grants, including Capital Grants, and sound management of expenditure while maintaining continued growth.

Income

Total Income for 2023 was \$15,484,925, a 17% increase (\$2,238,848) over last year's income of \$13,246,077. Included in total income for 2023 is a \$1.5million Australian Government Capital Grant which was used to assist the construction of Building 1 & 2 of The Mancel College Construction Master Plan.

Commonwealth and State governments continue to provide the most significant support to Language Disorder Australia with grants equating to approximately 78% (2022: 85%) of total income, with School Tuition and Allied Health Services (Fee for Service) income contributing the balance.

In 2024, Language Disorder Australia will continue to build on the 2023 income produced by Allied Health services (\$1,636,867) ensuring further diversification of income streams and therefore reducing the reliance on Commonwealth and State funding.

Another significant contributor to the income increase was additional Government recurrent

grant funding (\$1.3 million) due to increased funding per student and a marginal increase in enrolments at Mancel College which have increased steadily over the past 4 years.

Expenditure

2023 expenditure was \$13,901,306, an increase of \$2,549,123 over the 2022 expenditure of \$10,409,488.

Staff costs account for 67% (2022: 59%) of total expenses, an increase of \$2,549,123, which is in line with service delivery requirements, the filling of staffing positions and the increase in student numbers.

Statement of Financial Position

The net asset position of Language Disorder Australia is \$6,903,671 is up on the 2022 net asset position of \$5,320,052, a growth of 30% for 2023, reflecting the continued growth achieved in 2023, building on the 2021 and 2022 financial years.

New additions in Property, plant & equipment of \$2.5M consist primarily of new school buildings and ground works (\$2.1M), further investment in ICT Equipment (\$257k) and Furniture and Equipment (\$142k). Additionally \$6.6M is held in WIP for Building 2, due for completion early 2024.

The completion of Building 1 and 2 is being funded from an Australian Government Capital Grant, bank borrowings and cash contributions from Language Disorder Australia. This expansion will further strengthen Language Disorder's financials, enabling us to deliver assistance to more children with Language and

related disorders in the future. Language Disorder Australia benefits immensely from its dedicated and multi-skilled staff and management team, who work tirelessly to deliver high quality outcomes to the children and young people who benefit from a variety of services we offer. It is a privilege to acknowledge their contribution and thank them for their continued efforts throughout the year. The efforts of our staff are enhanced by the contribution made by volunteers who commit extensive hours to Language Disorder Australia.

2024 and Beyond

The outlook for 2024 and beyond is exciting, building a stronger organisation and greater capacity to deliver on our mission. By the end of 2024, the second building of The Mancel College Construction Master Plan will be completed, with facilities utilized by students and staff. The Board of Language Disorder Australia are implementing a strategy focusing on strengthening operations and cashflow before embarking on the next stage of our Master plan and expansion opportunities.

Language Disorder Australia is also focusing on our allied health services at the current Bright Door clinics at Fig Tree Pocket, Townsville and Toowong, ensuring strong delivery of support services. These services also provide a diversity of income streams for the organisation as well as a much-needed service to families struggling to find available allied health services.

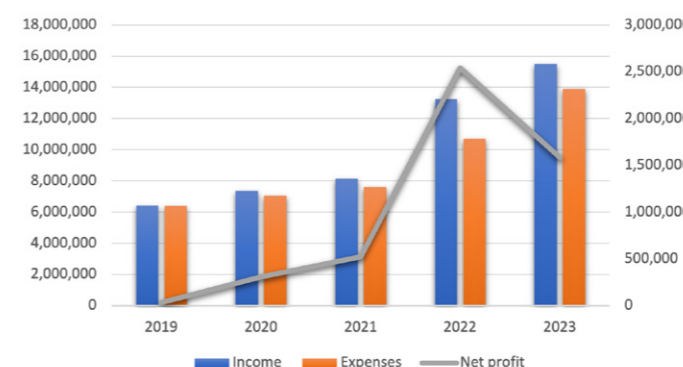
Deborah Nisbet
Treasurer

Language Disorder Australia Ltd, a company limited by guarantee, traded for the full year, 01 January 2023 to 31 December 2023, with full reporting obligations as a registered charity under Australian Charities and Not-for-profits Commission Act 2012.

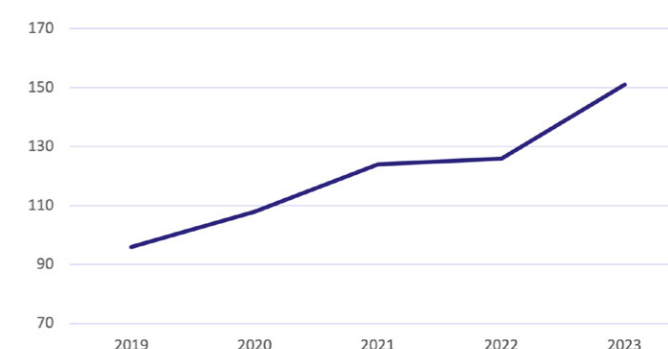
The Financial Statements show the financial position as of 31st December 2023 and provides a consolidated statement across all operational activities of Language Disorder Australia Ltd for the full year.

2023 Financial highlights

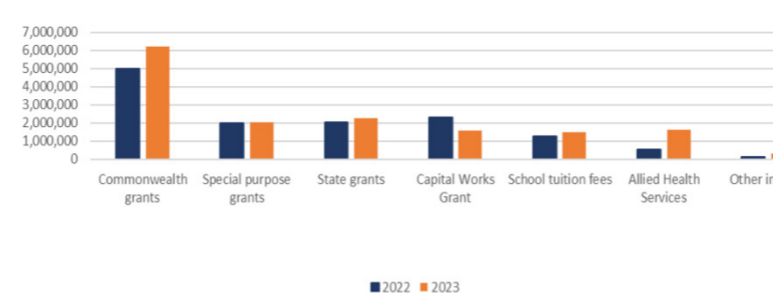
Financial Performance



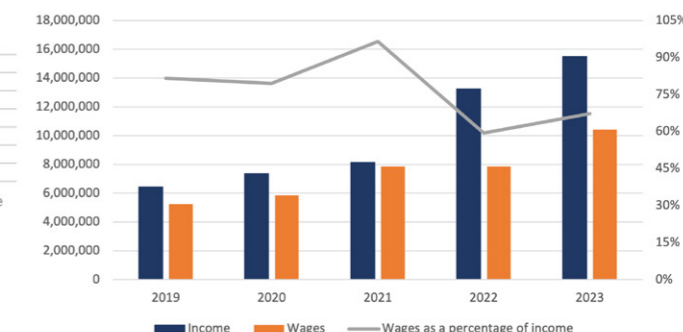
Student Numbers



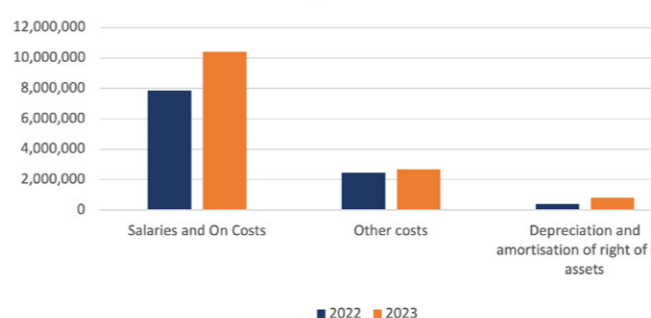
Income Source



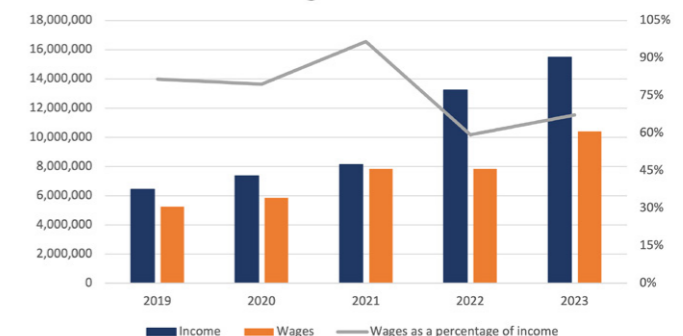
Statement of Financial Position



Expenditure



Staffing Contribution



Language Disorder Australia Ltd
ACN 661 795 133

Financial Statements
For the Year Ended 31 December 2023

Language Disorder Australia Limited
Directors' report
31 December 2023

The Directors present their report, together with the financial statements, of the company for the year ended 31 December 2023.

Directors

The following persons were Directors of Language Disorder Australia Ltd during the whole of the financial year and up to the date of this report, unless otherwise stated:

Peter Seldon
Deborah Nisbet
Caroline Snow
Andrew McAuliffe
Craig Duncan
Richard Knox (Appointed 28 July 2023)
Lance Miles (Appointed 28 July 2023) (Resigned 26 February 2024)

Objectives

Our vision is to ensure extraordinary outcomes, beyond what anyone imagined possible, for children and young people with Language Disorder.

Our mission is to educate, support and advocate for children and young people with Language Disorder, so they can connect, belong, and achieve.

Principal activities

During the financial year the principal continuing activities of the company were the provision of direct services through Mancel College (previously known as The Glenleighden School), across the education system via our School Support Services and via our Bright Door allied health clinics. Other activities included advocacy, provision of information, promotion of research activities, fundraising and capital development.

Performance measures

The company measures its performance in several ways, such as, but not limited to:

- The number of children accessing services.
- The outcomes of service provision.
- Measurement of client satisfaction.
- Staff wellbeing.
- The number of community members who access information from the organisation.
- Maintaining costs at or below budgeted levels.
- Maintaining costs for each part of our operations at or below the revenue generated from grants, donations, and fees.
- Using any excess revenue to reduce the future cost of services or reinvest into the development of current services.

Information on directors

Name:	Peter Seldon
Title:	Board Chair
Qualifications:	Assoc Dip Acc
Experience and expertise:	Peter is an Executive Director at Morgan Stanley Wealth Management and has worked in the financial services industry for over 30 years. His career has seen him work for some of the largest global banks and during that time he has worked in domestic and international equities, derivatives, foreign exchange, and fixed interest. Across his career Peter has also established the equity derivatives and options market making business for a mid-tier broking firm, was a swap and bond repo trader for a Global Investment Bank and has held the role of Head of Rate Derivative operations. Peter is currently responsible for domestic bond trading for Morgan Stanley's Wealth Management business. Peter has been an enthusiastic fundraiser and supporter for numerous children's charities and brings those skills, as well as business acumen, to the Board.
Special responsibilities:	Member of the Finance, Risk and Audit Committee

**Language Disorder Australia Limited
Directors' report
31 December 2023**

Name: Deborah Nisbet
Title: Treasurer
Qualifications: MBA, FCPA, FGIA, GAICD, B. Bus, C. Dec
Experience and expertise: Deborah is an experienced non-executive director, advisory committee chair and member, and C-suite finance executive with a demonstrated history in strategic management.

An active listener who seeks to strengthen deliverables through strategic, innovative initiatives. Skilled in not-for-profit organisations, stakeholder engagement, business planning, team building, fundraising, governance, and management. Deborah is an FCPA, GAICD and FGIA. She holds an MBA, a Bachelor of Business (Accounting), and an Associate Diploma of Business. She is a volunteer member of both CPA Qld The Experienced Network Committee, and the CPA Qld Not-for-Profit Committee.

Deborah is also a Non-Executive Director for Inala Primary Care (IPC). Deborah is the Chair of the Finance and Audit Committee at Language Disorder Australia and a member of Finance and Risk Committee of IPC.

Special responsibilities: Chair of the Finance, Risk and Audit Committee

Name: Caroline Snow
Title: Director and Board Secretary
Qualifications: (LL.B) (HONS), Grad Dip Applied Corporate Governance, FGIA
Experience and expertise: Caroline is a corporate lawyer and partner at Dentons. She specialises in corporate governance, funds management and mergers and acquisitions. She has a particular interest in advising not for profit organisations to ensure they are able to provide high quality, compliant services to their stakeholders.

She is admitted to practice in the Supreme Court of Queensland (2009) and the High Court of Australia (2013). She is recognised as a certified governance professional as a Fellow of the Governance Institute of Australia and a Chartered Governance Professional in the United Kingdom. Caroline is a member of the Queensland Law Society and the immediate past vice president of the National Council of Women of Queensland Inc.

Caroline has a child with Developmental Language Disorder and has direct, daily experience of the advocacy, support and intervention required to ensure young people with Language Disorder to ensure they meet their full potential.

Special responsibilities: None

Name: Andrew McAuliffe
Title: Board Member
Qualifications: BAppSci (Physio), GDipSocSci (Health), GAICD
Experience and expertise: Andrew worked as a physiotherapist in Victoria and Queensland before moving into service management and development roles. He has wide experience in quality improvement and corporate and clinical governance roles. He has managed local, regional, and state-wide health services in Queensland and the Northern Territory. For three years he was the Executive Director, Policy and Advocacy with the Australian Healthcare and Hospitals Association and was a member of a range of national policy committees and advisory boards. Andrew has extensive networks in the health, education and political environments and provides consultancy services focussed on health service design and evaluation and business system improvement.

Special responsibilities: None

**Language Disorder Australia Limited
Directors' report
31 December 2023**

Name: Craig Duncan
Title: Board Member
Qualifications: GAICD FAIM FAIEA PMESA CMgr (CMI) MBA (Bond) BA (Otago)
Experience and expertise: Craig provides major change assistance including transformational and strategic growth programmes across various industry sectors, particularly focused on people, process and systems enhancements post strategic growth. With an earlier exposure to education, advocacy and the NFP space, Craig's focus at Language Disorder Australia is on good governance, strategic development of commercial operations and portfolio change management. Craig has a passion for the empowerment of others through skill and knowledge acquisition and associated developmental growth.

Special responsibilities: Member of the Finance, Risk and Audit Committee.

Name: Richard Knox
Title: Board Member
Qualifications: B.Bus (HR) BA (Psych)
Experience and expertise: Richard has over 20 years of experience as a senior professional services and financial services leader across a diverse range of organisations. Richard's core expertise is Human Resources, and his career has seen him work across Australia, Asia, United Kingdom and the US. Richard has worked for a range of global blue chip organisations including PwC, Credit Suisse, KPMG and Allianz. Richard's expertise include engagement, leadership development, workforce planning and talent acquisition, diversity and inclusion, learning and development, OHS, employee relations, remuneration, HR operations and organisational effectiveness. At Language Disorder Australia, Richard is focussed on contributing to robust governance and processes, and bringing a strong people focus to the Board.

Special responsibilities: None

Name: Lance Miles
Title: Board Member
Qualifications: B.Bus, Cert IV in Lean Manufacturing, Cert III Eng. Fab, BBM
Experience and expertise: Lance is the Founder of the Multipack-LJM Group, Australia's largest Contract Packing and Manufacturing company servicing blue chip multinational clientele in the FMCG sector. After the sale of the business to an ASX listed company in 2020, Lance briefly retired before re-entering the workforce providing management consultancy services specialising in crisis management, profitability analysis, growth management, lean manufacturing and strategic planning. Lance is a Boilermaker by trade, completed a Bachelor of Business and a Certificate IV in lean Manufacturing. As a long-term supporter of children's charities, sporting and school associations, Lance is very passionate about supporting children of all demographics to reach their maximum potential.

Special responsibilities: None

Meetings of the directors

The number of meetings of the company's Board of Directors ('the Board') and of each Board committee held during the year ended 31 December 2023, and the number of meetings attended by each director were:

	Full Board		Finance, Risk and Audit Committee		Board Strategy Day	
	Attended	Held	Attended	Held	Attended	Held
Peter Seldon	8	9	6	8	1	1
Deborah Nisbett	9	9	8	8	1	1
Caroline Snow	8	9	-	-	1	1
Andrew McAuliffe	7	9	-	-	1	1
Craig Duncan	9	9	2	2	1	1
Richard Knox	4	4	-	-	-	-
Lance Miles	3	4	-	-	-	-

Held: represents the number of meetings held during the time the director held office or was a member of the relevant committee.

Contributions on winding up

In the event of the company being wound up, ordinary members are not required to contribute.

Auditor's independence declaration

A copy of the auditor's independence declaration is set out on page 5 and forms part of the directors' report for the financial year ended 31 December 2023.

On behalf of the directors



Peter Seldon
Chairman

13 May 2024
Brisbane



PKF Brisbane Audit
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Brisbane, QLD 4000
Australia

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AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE
AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE DIRECTORS OF LANGUAGE DISORDER AUSTRALIA LTD

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2023, there have been no contraventions of:

- (a) the auditor independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.



PKF BRISBANE AUDIT



CAMERON BRADLEY
PARTNER

13 MAY 2024
BRISBANE

**Language Disorder Australia Ltd
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31 December 2023**

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General information

The financial statements cover Language Disorder Australia Ltd as an individual entity. The financial statements are presented in Australian dollars, which is Language Disorder Australia Ltd's functional and presentation currency.

Language Disorder Australia Ltd is a not-for-profit entity, domiciled in Australia. Its registered office and principal place of business are:

Registered office	Principal place of business
Level 3, 88 Jephson Street Toowong QLD 4006	33 Cubberla Street Fig Tree Pocket QLD, 4069

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

The financial statements are authorised for issue on the date the Directors' declaration signed.

**Language Disorder Australia Ltd
Statement of profit or loss and other comprehensive income
For the year ended 31 December 2023**

	Note	2023	2022
		\$	(Restated)
		\$	\$
Revenue - Grants			
State	3	2,240,673	2,047,008*
Commonwealth	3	6,202,255	5,009,366
Special purpose	3	3,608,586	4,270,174
		12,051,514	11,326,548
Fees			
School Tuition		1,486,034	1,279,162
Allied Health		1,636,867	533,177
Other programs		27,719	33,738
		3,150,620	1,846,077
Other			
Donations received		92,144	66,104
Interest received		1,303	2,151
Trust distributions		-	729
Other Income		189,344	4,468
		282,791	73,452
TOTAL INCOME		15,484,925	13,246,077
Expenses - Salaries and On-Costs			
Salaries		9,340,057	6,993,294
Superannuation		1,018,039	711,037
Leave Provision		(31,481)	104,059
Workcover		76,315	51,975
Staff recruitment		6,558	-
		10,409,488	7,860,365
Expenses			
Administration		528,384	244,784
Amortisation of right of use assets		211,036	132,300
Audit fees		20,406	17,059
Cleaning and maintenance		269,980	261,534
Depreciation		596,532	248,927
Finance and legal costs		324,135	281,149
Information and communication technology		198,160	152,300
Interest expense		408,045	119,150
Marketing and promotions		273,571	90,012
Motor vehicle expenses		9,815	1,700
Professional Services Development		197,529	81,868
Program expenses		165,140	161,251
Property costs		90,913	122,270
Travel		198,172	85,643
Loss on disposal of assets		-	842,996
TOTAL EXPENSES		13,901,306	10,703,308
Surplus attributable to members		1,583,619	2,542,769*
Other comprehensive income		-	-
Total comprehensive income for the year attributable to members		1,583,619	2,542,769*

*These balances have been restated as per Note 1 Correction of prior error.

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

**Language Disorder Australia Ltd
Statement of financial position
As at 31 December 2023**

	Note	2023 \$	2022 (Restated) \$
Assets			
Current assets			
Cash and cash equivalents	4	78,642	466,763
Trade and other receivables	5	437,970	582,296
Total current assets		<u>516,612</u>	<u>1,049,059</u>
Non-current assets			
Property, plant and equipment	6	12,954,226	11,020,770
Right of use assets	8	273,447	237,562
Capital work in progress	7	6,586,010	516,027
CHI.L.D Community trust	9	18,517	18,517
Total non-current assets		<u>19,832,200</u>	<u>11,792,876</u>
Total assets		<u>20,348,812</u>	<u>12,841,935</u>
Liabilities			
Current liabilities			
Trade and other payables	10	2,194,149	1,129,287*
Borrowings	13	9,752,993	250
Lease liabilities	12	217,986	161,439
Provisions	11	605,731	631,991
Building fund contributions		96,063	71,413
Capital works grant		388,703	-
Total current liabilities		<u>13,255,625</u>	<u>1,994,380*</u>
Non-current liabilities			
Lease liabilities	12	81,132	124,961
Borrowings	13	-	5,270,000
Provisions	11	108,384	132,542
Total non-current liabilities		<u>189,516</u>	<u>5,527,503</u>
Total liabilities		<u>13,445,141</u>	<u>7,521,883*</u>
Net assets		<u>6,903,671</u>	<u>5,320,052*</u>
Equity			
Retained surplus		5,515,241	3,536,685*
Capital reserves		<u>1,388,430</u>	<u>1,783,367</u>
Total equity		<u>6,903,671</u>	<u>5,320,052*</u>

*These balances have been restated as per Note 1 Correction of prior error

**Language Disorder Australia Ltd
Statement of changes in equity
For the year ended 31 December 2023**

	2023 \$	2022 (Restated) \$
Retained surplus/(deficit)		
Balance brought forward at 1 January	3,536,685	828,980
Surplus for the year	1,583,619	1,939,612
Adjustment on error correction	-	603,157
Restated surplus/(loss)	<u>1,583,619</u>	<u>2,542,769</u>
Transfer from/(to) accumulated funds	<u>394,937</u>	<u>164,936</u>
Balance at 31 December	<u>5,515,241</u>	<u>3,536,685*</u>
Capital reserves		
Balance brought forward at 1 January	1,783,367	1,948,303
Transfer (from)/to accumulated funds	<u>(394,937)</u>	<u>(164,936)</u>
Balance at 31 December	<u>1,388,430</u>	<u>1,783,367</u>

*This balance has been restated as per Note 1 Correction of prior error

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

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

Language Disorder Australia Ltd
Statement of cash flows
For the year ended 31 December 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Operating grants received		13,046,986	10,723,390
Receipts from customers		3,267,227	1,978,887
Payments to suppliers and employees		<u>(13,060,258)</u>	<u>(8,847,453)</u>
		3,253,955	3,854,824
Interest received		-	2,151
Interest paid		(408,045)	(119,150)
Other income		<u>310,510</u>	<u>107,068</u>
Net cash from operating activities		<u>3,156,420</u>	<u>3,844,893</u>
Cash flows from investing activities			
Payments for office equipment		(142,265)	(350,292)
Payments for building and ground improvements		(40,180)	(6,274,006)
Payments for ICT equipment		(141,728)	(244,687)
Payments for Capital work in progress		(7,479,502)	(472,794)
Proceeds from disposals of vehicles		<u>10,594</u>	<u>-</u>
Net cash from/(used in) investing activities		<u>(7,793,081)</u>	<u>(7,341,779)</u>
Cash flows from financing activities			
Proceeds from borrowings		4,482,743	2,991,993
Repayment of lease liability		<u>(234,203)</u>	<u>(72,937)</u>
Net cash from financing activities		<u>4,248,540</u>	<u>2,919,056</u>
Net increase in cash and cash equivalents		(388,121)	(577,830)
Cash and cash equivalents at the beginning of the financial year		<u>466,763</u>	<u>1,044,593</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>78,642</u></u>	<u><u>466,763</u></u>

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

Language Disorder Australia Ltd
Notes to the financial statements
31 December 2023

Note 1. Material accounting policy information

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

Language Disorder Australia Ltd is a not-for-profit company limited by guarantee, incorporated, and domiciled in Australia. These financial statements present the financial performance of the company as an individual entity for the year ended 31 December 2023.

New or amended Accounting Standards and Interpretations adopted

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

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

Basis of preparation

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB') and the Australian Charities and Not-for-profits Commission Act 2012. The Company is a not-for-profit Company for financial reporting purposes under Australian Accounting Standards.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Entity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

Note 1. Material accounting policy information (continued)

Revenue recognition

The entity recognises revenue as follows:

Revenue from contracts with customers

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

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

Sales revenue

Events, fundraising and raffles are recognised when received or receivable.

Contributed assets

The Entity receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (for example, AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Entity recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Entity recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Operating grants, donations and bequests

When the Entity receives operating grant revenue, donations or bequests, it assesses whether the related contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Entity:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Note 1. Material accounting policy information (continued)

Capital Grant

When the Entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Entity recognises income in profit or loss when or as the Entity satisfies its obligations under the terms of the grant.

Interest

Interest revenue is recognised as interest accrued using the effective interest method.

Other revenue

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

Income tax

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

Goods and Service Tax

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

Cash flows are included in the Cash Flow Statement on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority are classified as operating cash flows.

Current and non-current classification

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

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

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

Note 1. Material accounting policy information (continued)

Property, plant and equipment

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

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the company, commencing from the time the asset is held for use.

Land and buildings are shown as historical cost. Historical cost includes expenditure that is directly attributable to the acquisition. Buildings are subsequently measured using historical cost less depreciation and impairment losses.

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

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

Boarding House	10 – 40 years
Furniture & Fittings	2 – 20 years
ICT	2 – 20 years
Playground Equipment	10 – 15 years
School Building	5 – 25 years
Vehicles	10 years

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

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the entity. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

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

Note 1. Material accounting policy information (continued)

Going Concern

The financial statements have been prepared on a going concern basis that presumes the realisation of assets and the discharge of liabilities in the normal course of operations for the foreseeable future.

As stated in the Statement of Financial Position, the company has a net current asset deficiency of \$12,739,013 as at 31 December 2023 (2022: \$945,321). Language Disorder Australia's net current asset deficiency position is due to borrowings of \$9,752,993 being recorded as a current liability for 2023. Despite no contractual right to delay payment, per arrangements with lending facilities, no current expectation exists where the amount will be payable within 12 months. There is no material uncertainty as the company's operations are profitable and are funded through Government-issued recurrent grants.

As such, the directors believe the company is a going concern and will be able to pay its debts as and when they become due and payable and the accounts have been prepared on this basis.

Correction of Prior period error

A correction of prior period error is required in respect of grants incorrectly classified as prepaid from 01 January 2022 to 31 December 2022. In the 2023 financial statements, the error has been corrected by restating each of the affected financial statement line items for the prior period, as follows:

Statement of Financial Position (Extract)	Previous Amount (\$)	Adjustment (\$)	Restated Amount (\$)
Prepaid grants	641,265	(603,157)	38,108
Total current liabilities	2,597,537	(603,157)	1,994,380
Total liabilities	8,125,040	(603,157)	7,521,883
Net assets	4,716,895	603,157	5,320,052
Retained surplus	2,933,528	603,157	3,536,685
Total equity	4,716,895	603,157	5,320,052

Statement of Comprehensive income (extract)	Previous Amount (\$)	Adjustment (\$)	Restated Amount (\$)
State Grants - income	1,443,850	603,157	2,047,008
Total comprehensive income / (loss)	1,939,612	603,157	2,542,769

The change did not have an impact on Other Comprehensive Income for the period or the Company's operating, investing and financing cashflows. Note that as there is no material effect on the 31 December 2021 balance therefore a third column in the financial statements is not required and only needs to show the restated balances.

Note 2. Critical accounting judgements, estimates and assumptions

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

Estimation of useful lives of assets

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

Employee benefits provision

As discussed in Note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

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

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

Note 3. Revenue - Grants

	2023	2022 (Restated)
	\$	\$
<i>State Grants</i>		
Recurrent	1,458,519	1,323,506
Students with disabilities	768,759	718,040
Textbooks and resources	13,395	5,462
	<u>2,240,673</u>	<u>2,047,008</u>
<i>Commonwealth Grants</i>		
Recurrent	6,193,045	4,994,306
Special grants	9,210	15,060
	<u>6,202,255</u>	<u>5,009,366</u>
<i>Special Purpose Grants</i>		
Project grants	354,759	339,492
Capital works grant income	1,554,812	2,300,000
NSO including equipment	1,699,015	1,630,682
	<u>3,608,586</u>	<u>4,270,174</u>
TOTAL GRANT REVENUE	<u>12,051,514</u>	<u>11,326,548</u>

Note 4. Current assets - cash and cash equivalents

	2023	2022
	\$	\$
Cash on hand	290	290
Cash at bank	78,352	466,473
	<u>78,642</u>	<u>466,763</u>

Note 5. Current assets - trade and other receivables

	2023	2022
	\$	\$
Trade receivables	112,858	190,947
Doubtful debts provision	(76,756)	(60,463)
	36,102	130,484
Other receivables	401,868	451,812
	<u>437,970</u>	<u>582,296</u>

Language Disorder Australia Ltd
Notes to the financial statements
31 December 2023

Note 6. Non-current assets - property, plant and equipment

	2023 \$	2022 \$
Land and buildings - at cost	13,431,931	11,324,601
Less: Accumulated amortisation	<u>(1,864,970)</u>	<u>(1,538,270)</u>
	11,566,961	9,786,331
Playground equipment - at cost	587,754	554,905
Less: Accumulated depreciation	<u>(48,411)</u>	<u>(9,331)</u>
	539,343	545,574
Furniture and equipment - at cost	845,924	703,658
Less: Accumulated depreciation	<u>(366,395)</u>	<u>(295,477)</u>
	479,529	408,181
ICT equipment - at cost	725,773	965,191
Less: Accumulated depreciation	<u>(357,380)</u>	<u>(697,865)</u>
	368,393	267,326
Motor vehicles - at cost	-	33,392
Less: Accumulated depreciation	<u>-</u>	<u>(20,034)</u>
	-	13,358
Total Plant, Property & Equipment	<u>12,954,226</u>	<u>11,020,770</u>

Reconciliations

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

	Land and Buildings	Playground Equipment	Furniture and Equipment	ICT Equipment	Motor Vehicles	Total
Balance at 1 January 2023	9,786,331	545,574	408,181	267,326	13,358	11,020,770
Transfers from capital work in progress	2,100,000	-	-	-	-	2,100,000
Additions	8,947	32,850	142,265	257,304	-	441,366
Disposals	-	-	-	536	(11,131)	(10,595)
Cost adjustments	(1,617)	-	-	834	-	(783)
Depreciation/amortisation expense	<u>(326,700)</u>	<u>(39,081)</u>	<u>(70,917)</u>	<u>(157,607)</u>	<u>(2,227)</u>	<u>(596,532)</u>
Balance at 31 December 2023	<u>11,566,961</u>	<u>539,343</u>	<u>479,529</u>	<u>368,393</u>	<u>-</u>	<u>12,954,226</u>

Note 7. Non-current assets – capital work in progress

	2023 \$	2022 \$
Opening Balance	516,027	988,821
Additions	8,169,983	6,700,509
Transfers to plant, property & equipment	<u>(2,100,000)</u>	<u>(7,173,303)</u>
Total - Capital work in progress	<u>6,586,010</u>	<u>516,027</u>

Transfers to plant, property & equipment in 2022 related to the completion of a building. Additions to capital work in progress in 2023 related to a second building which was completed in January 2024.

Language Disorder Australia Ltd
Notes to the financial statements
31 December 2023

Note 8. Non-current assets – right-of-use assets

	2023 \$	2022 \$
Right-of-use assets – at cost	654,902	557,981
Less: Accumulated depreciation	<u>(381,455)</u>	<u>(320,419)</u>
	<u>273,447</u>	<u>237,562</u>

Additions to the right-of-use assets during the year were \$96,921 (2022: Nil).

The company leases its Toowong office under a 3 year agreement with no options to extend. The lease has various escalation clauses. On renewal, the terms of the leases are renegotiated. The company also leases office equipment and motor vehicles under agreements of between three to four years.

Leases that are either short-term or low-value are expensed as incurred and not capitalised as right-of-use assets.

Note 9. CHI.L.D Community Trust

	2023 \$	2022 \$
Opening balance	18,517	18,517
	<u>18,517</u>	<u>18,517</u>

The company paid an Establishment Fee in 2002 to the Public Trustee to establish the CHI.L.D. Community Trust Sub-Fund. The fee of \$10,000 was invested in perpetuity together with any future bequests which may be bequeathed to the Trust. Initial annual distributions from the trust were re-invested into the trust with the trust balance as at 31 December 2023 being \$18,517 (2022: \$18,517). Each year the company receive a distribution donation income from the trust. The capital balance of the trust is part of the assets of the QCF. Distribution for the year has not been received as of the date of this report.

Note 10. Current liabilities - trade and other payables

	2023 \$	2022 (Restated) \$
Trade payables	1,343,146	407,696
GST payable / (receivable)	(59,619)	(25,083)
PAYG payable	76,594	316,798
Superannuation payable	277,735	137,452
Prepaid grant	-	38,108*
Parent deposits and prepaid fees	169,430	98,630
Sundry Creditors	3,400	5,158
Accrued expenses	<u>383,463</u>	<u>150,528</u>
	<u>2,194,149</u>	<u>1,129,287*</u>

*Refer to Note 1 Correction of prior period error

Language Development Australia Ltd
Notes to the financial statements
31 December 2023

Note 11. Provisions

	2023	2022
	\$	\$
Current		
Provision for audit	25,920	14,200
Provision for annual leave	468,542	405,439
Provision for long service leave	111,269	212,352
	<u>605,731</u>	<u>631,991</u>
Non-Current		
Non-current – provision for long service leave	<u>108,384</u>	<u>132,542</u>

Note 12. Leases

	2023	2022
	\$	\$
Current		
Lease Liabilities	<u>217,986</u>	<u>161,439</u>
Non-Current		
Lease Liabilities	<u>81,132</u>	<u>124,961</u>
<i>Undiscounted Future lease payments</i>		
Future lease payments are due as follows:		
Within one year	229,437	174,933
One to five years	84,671	129,121
More than five years	-	-
	<u>314,108</u>	<u>304,054</u>

The lease liability is measured at the present value of the lease payments that are not paid at that date. The lease payments are discounted using an incremental borrowing rate 6-10%. Right-of-use assets are amortised over the lease term period.

Language Disorder Australia Ltd
Notes to the financial statements
31 December 2023

Note 13. Borrowings

	2023	2022
	\$	\$
Current		
Current borrowings	<u>9,752,993</u>	<u>250</u>
Non-current		
Non-current borrowings	<u>-</u>	<u>5,270,000</u>

The original market rate loan was refinanced by CBA on 19th September 2022 for a limit of \$6,000,000 for a term of three years. The current repayment arrangements are interest only for three years.

The market rate loan was refinanced by CBA on 21 August 2023 for a limit of \$4,770,000 for a term of two years and eight months with principal repayments to commence in 2024. A new market rate loan of \$1,600,000 was obtained during 2023 to assist with the current work in progress building.

The entirety of the borrowings is recorded as current as at 31 December 2023 due to a bank covenant breach and therefore the Company has currently no contractual right to delay payment. CBA decided not to exercise its rights relating to that breach however, CBA has reserved the right to exercise its rights relating to any breach in the future.

Bank Loans

CBA Better Business Loan	5,847,094	5,270,000
CBA Market Rate Loan	<u>3,905,899</u>	<u>-</u>

Total secured liabilities

The total secured liabilities (current and non-current) are as follows:

CBA Better Business Loan	5,847,094	5,270,000
CBA Market Rate Loan	<u>3,905,899</u>	<u>-</u>

Assets pledged as security

The bank loans are secured by first mortgages over the entity's land and buildings	<u>11,566,961</u>	<u>9,786,331</u>
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Financing arrangements

Unrestricted access was available at the reporting date to the following lines of credit:

Total facilities

CBA Better Business Loan	<u>6,000,000</u>	<u>6,000,000</u>
CBA Market Rate Loan	<u>4,770,000</u>	<u>-</u>
CBA Market Rate Loan	<u>1,600,000</u>	<u>-</u>
CBA Corporate Charge Card	<u>50,000</u>	<u>50,000</u>
Contingent Liability – Bank guarantee	<u>50,000</u>	<u>50,000</u>

Undrawn facility balances as at 31 December 2023 are as follows:

- \$152,907 of the \$6,000,000 CBA Better Business loan facility
- \$2,464,101 of the \$4,770,000 Market Rate Loan facility.

Note 14. Contingent liabilities

NAB Bank Guarantee

The Company received bank guarantees of \$64,240 in relation to the rental bond owed for Toowong properties.

Early Childhood Building Grant (2005)

The Company received a grant under State Capital Assistance Scheme in 2005 to construct an early childhood teaching space in total of \$425,731. In accordance with the conditions of this grant the following contingent liability is noted. This liability will only be realised should the school no longer utilise the building and/or site. The full grant is payable over 20 years at a rate of 5% per year. The current amount payable as at 31 December 2023 is \$42,573.

Building the Education Revolution Funding

The Company received a total of \$868,794 during 2011 and 2010 to erect The Glenleighden School's Multipurpose building in 2010. In accordance with the conditions of this grant the following contingent liability is noted. This liability will only be realised should the school no longer utilise the building and/or site.

The full grant \$868,794 is payable during the first 7 years of its life and then reduces at a rate of 14.29% each year until 2024. The current amount payable as at 31 December 2023 is \$123,890.

State Capital Assistance Grant 2011 (BGA 1 and BGA 2)

The Company received a total of \$390,000 during 2013 and 2014 to convert the Boarding House to a usable building and modify the administration building. In accordance with the conditions of this grant the following contingent liability is noted. This liability will only be realised should the school no longer utilise the building and/or site.

The full grant of \$390,000 (2013: \$270,000 and 2014: \$120,000) is payable over 20 years at a rate of 5% per year. The current amount payable as at 31 December 2023 is \$135,000 for BGA1 and \$66,000 for BGA 2.

Australian Government Capital Grant

In December 2019 the organisation was successfully granted an Australian Government Capital Grant to assist with the construction of a new school building. The capital grant awarded was \$2,300,000 with the Company paying the remaining construction costs. Building has been completed and capitalised in November 2022.

Pursuant to the conditions attached to Commonwealth Capital grants, the school is contingently liable to repay the grant if the school no longer utilise the building, sold or otherwise disposed of it within 20 years of the completion of the project.

Note 15. Commitments

The company has no commitments as at 31 December 2023 apart from the completion of Building 2 (refer to Note 16).

Note 16. Events after the reporting period

The Capital works in progress for Building 2 was completed in January 2024. However, there were continued works in relation to the pool being upwards of \$1,600,000.

No other matter or circumstance has arisen since 31 December 2023 that has significantly affected, or may significantly affect the company operations, the results of those operations, or the company's state of affairs in future financial years.

Note 17. Related Party Transactions

Key management personnel

Disclosures relating to key management personnel are set out in Note 18.

Transactions with related parties

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

Receivable from and payable to related parties

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

Loans to/from related parties

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

Note 18. Key Management Personal Disclosures

Compensation

The aggregate compensation made to directors and other members of key management personnel of the entity is set out below:

	2023	2022
	\$	\$
Aggregate compensation	<u>1,253,219</u>	<u>870,773</u>

The increase in 2023 relates to hiring of new members of executive management, and redundancy costs from an organisational restructure.

Note 19. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by PKF Brisbane Audit, the auditor of the company.

	2023	2022
	\$	\$
Audit of the financial statements	12,475	11,340
Assistance in preparation of financial statements	2,800	2,625
Grant acquittals	5,560	5,200
	<u>20,835</u>	<u>19,165</u>

In the Directors' opinion:

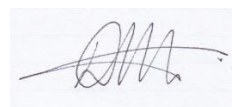
- the attached financial statements and notes comply with the Australian Accounting Standards – Simplified Disclosures and, the Australian Charities and Not-for-profits Commission Act 2012,
- the attached financial statements and notes give a true and fair view of the company's financial position as at 31 December 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debt as and when they become due and payable.

On behalf of the directors



Peter Seldon
Chairman

13 May 2023



Deborah Nisbet
Treasurer

13 May 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGUAGE DISORDER AUSTRALIA LTD

Report on the Financial Report

Opinion

We have audited the accompanying financial report of Language Disorder Australia Ltd ("the Company"), which comprises the statement of financial position as at 31 December 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion the financial report of the Company is in accordance with the *Australian Charities and Not-for-Profit Commission Act 2012*, including:

- a) Giving a true and fair view of the Company's financial position as at 31 December 2023 and of its performance for the year ended on that date; and
- b) Complying with Australian Accounting Standards – Simplified Disclosures to the Division 60 of the *Australian Charities and Not-for-Profit Commission Regulation 2022*.

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

Independence

We are independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-Profit Commission Regulation 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Directors’ Responsibilities for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-Profit Commission Regulation 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor’s Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor’s report.

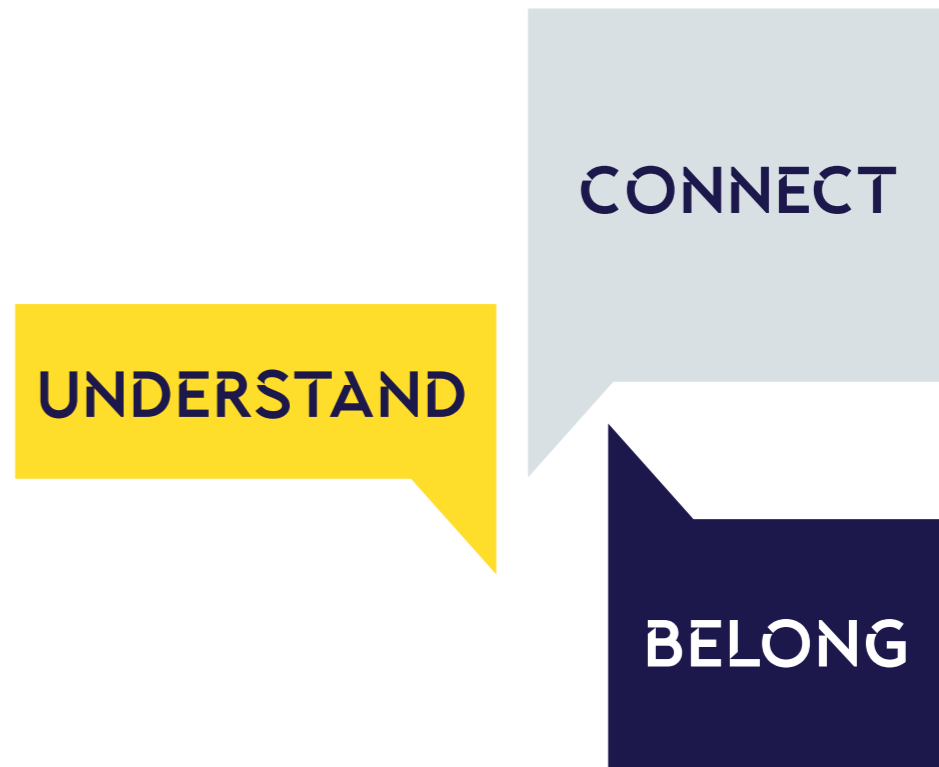


PKF BRISBANE AUDIT



CAMERON BRADLEY
PARTNER

13 MAY 2024
BRISBANE





CONNECT WITH US

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