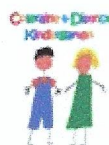


CPSG 2017 ANNUAL REPORT



Combined Preschools of Southern Grampians

Prepared by Executive Officer Lorraine Wilson

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Executive Summary

Combined Preschools of Southern Grampians (CPSG) is the Early Years Manager and the Approved Provider of seven kindergartens in the Hamilton district. These include:

Branxholme Kindergarten	Dunkeld Kindergarten
Cavendish Preschool	Mitchell Park Kindergarten
Church Hill Kindergarten	Penshurst Preschool
Coleraine and District Kindergarten (joined July 2017)	

Board of Management

The board is made up of parent members and community members and who have expertise in the areas of early childhood development, education, finance, human resources, medicine, information technology, and Law and community sector governance. We have invited community members to put forward expressions of interest in a seat on the Board of Management.

CPSG plays a co-ordination role reducing the administrative burden for its kindergarten members and developing policy that applies to all sites.

CPSG conducts employment and management of staff and manages funding and regulatory obligations for the kindergartens. CPSG also offers educational guidance and mentoring for staff in day to day operational roles.

On behalf of the kindergartens, CPSG works closely with funding bodies and stakeholders including the Department of Education and Training (DET), the Department of Health and Human Services (DHHS), Department of Education and Workplace Relations (DEWR) Shire of Southern Grampians and the Australian Children's Education and Care Quality Authority (ACECQA).

Kindergartens are required to meet the standards of the Education and Care Services National Regulations under the Education and Care Services National Law Act 2010.

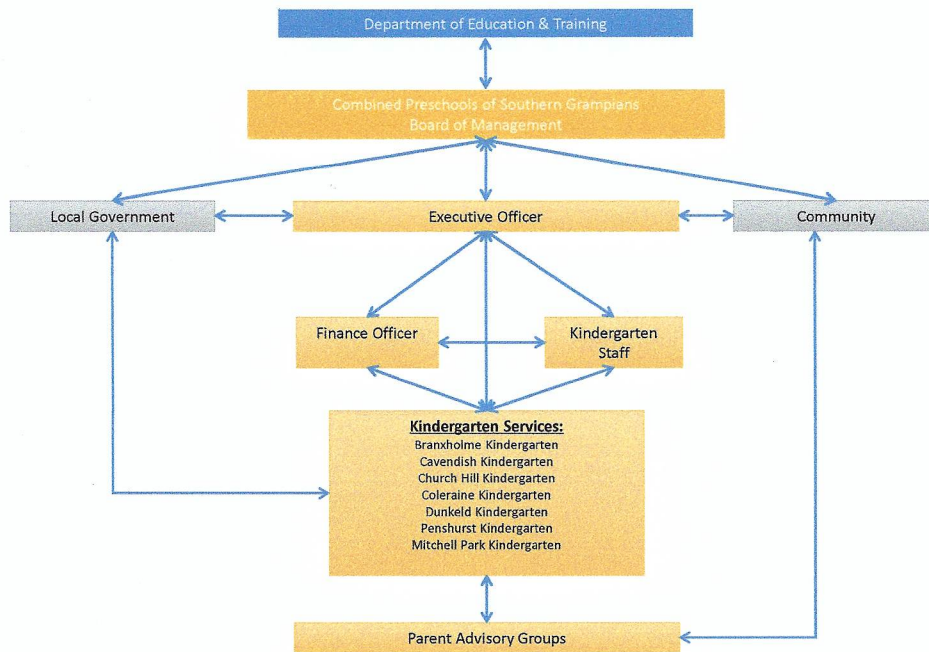
Kindergarten Early Years Management strengthens the delivery of universal kindergarten services across Victoria. This provides parents with more flexible options for participating in kindergarten programs, and creates a more consistent and professional employment model for kindergarten staff whilst facilitating strong local partnerships.

The Early Years Management Policy and Framework emphasizes the importance of Early Years Management as a key strategy to building a stronger and more responsive and effective kindergarten system across the state. Partnerships with families, the community and all levels of government, coupled with effective management, form the foundation of Early Years Management in Victoria.



Dunkeld Kinder children

Organizational Chart 2017



2017 Board members

Cecilia Fitzgerald – President

Evelyn Arnold (Council Rep)/Susannah Milne

Eisha Nettleton – Secretary

Claire Nailon – Community Rep

Stacey Balkin – Treasurer

Natalie Morton - Parent Rep

Julia Barling Parent Rep

Natalie Templeton Community Rep

Lorraine Wilson Executive Officer non-voting
Alysia Sanderson Minute Secretary

Debbie Millard – Teacher Rep non-voting

Dunkeld Kindergarten's new treehouse



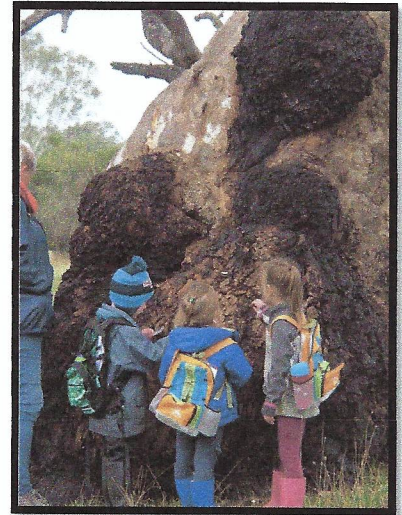
Our vision statement

To deliver the highest quality early childhood education and care to children and their families that reflects their individual communities.

CPSGs role is to ensure the delivery of accessible, affordable, inclusive early childhood education.

We encourage each kindergarten to develop and maintain an individual identity and educational program that reflects their community by:

1. Being an organization with strong governance foundations to provide seamless administration processes.
2. Being an employer of choice, supporting staff to provide progressive, stimulating and nurturing educational programs that reflect best practice.
3. Building strong partnerships with families, sites and stakeholders.



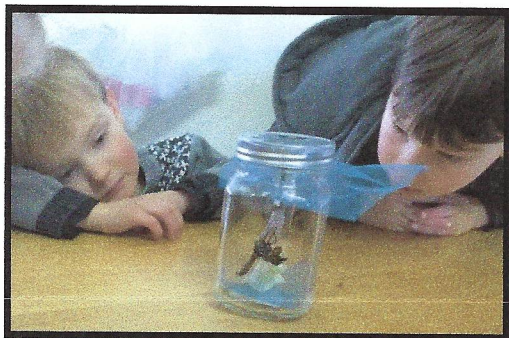
Cavendish Kinder children out exploring

The Victorian Early Years Learning and Development Framework

The **Victorian Early Years Learning and Development Framework** under which all our sites function sets the highest expectations for every child.

It identifies five Early Years Learning and Development Outcomes for all children:

- Children have a strong sense of identity
- Children are connected with and contribute to their world
- Children have a strong sense of wellbeing
- Children are confident and involved learners
- Children are effective communicators.



*Coleraine children observing a butterfly
Penshurst children out and about in the community*



President's Report

Welcome to our Parents, Educators and fellow board members.

I can't believe another year is over, and what a busy year it has been – not only for our kinders, but our Board of Management and Executive team as well!

Congratulations to all the children who are closing the chapter on kindergarten this year. We wish you all the very best as you head off to school and hope that your journey has been an enjoyable and memorable one.

As I come to the end of my tenure, I can't help but reflect on the 5 years I have sat on the board. I can honestly say that I look back and feel a lot of pride for the changes I have seen take place. This year, I walk away not only with hope that I have personally made some positive contributions to CPSG, but more importantly, knowing that I am leaving behind an organisation that is more robust than it was when I first joined.

This year we have ticked off a few small things that have been in the pipelines for a little while:

1. We have continued to encourage open communication between kindergarten, educators, parents and the board of management.
2. Our financial processes and procedures are stronger than ever.
3. We have implemented changes due to the Early Year Management Policy Framework and Guidelines.
4. We had discussions and agreed with Coleraine & District Kindergarten Inc to join for CPSG and to be the approved provider as of 1 July 2017 and so we welcome those families tonight.
5. We have continued to build on relationships with the Southern Grampians Council and thank them for continuing to provide CPSG with office space, computer, access to a secure network and meetings rooms and most importantly, having a representative sit on the board – this has been invaluable.

As always, we've had some challenges, but tonight I'd just like to focus on the highlights.

- There were lots of fundraising events organised by our PAGs; movie nights, sale of bulbs, ceramics workshops, raffles, footy tipping competitions, chocolate drives, catering for major events such as Serra Terror, Peaks and Trails, Sturgeon Stampede, and the list goes on. Organising fundraising events such as these, no matter how big or small take time and dedication and we are very thankful to everyone involved in organising them, and thankful to the wonderful support we receive from all our communities with these.
- We were also fortunate enough to have received a few grants, Cavendish and Branxholme received Forest Hills grants of \$10,000 each. Cavendish bought all new indoor furniture and Branxholme made improvements to their outdoor areas, purchasing new swings and climbing frames. Mitchell Park and Dunkeld also received Landcare grants of \$1,000 each used to create an Indigenous garden and planting around the new treehouse at Dunkeld. Again, a lot of time and preparation goes into applying and sourcing these grants and we are very fortunate to be able to fund improvements to the kinders in this manner.

Thank you

On behalf of the 2017 Board, I would like to sincerely thank all the educators at our kinders. Your commitment and dedication to each and every child that attends and to delivering quality programs, are – as always - nothing short of amazing. You dedicate more time than you need to, you deliver fantastic programs and create wonderful memories for our children – I really cannot say thank you enough.

Thank you also to the parents who volunteered their time to help out with parent duty, working bees, fundraising efforts...and the list goes... on for enthusiastically and selflessly donating your time and abilities to help the kinder not simply operate, but create a better learning environment.

The changes that we have seen to the financial management of CPSG have been outstanding particularly over the last 18 months and we thank Carolyn Desmond for her hard work and dedication. It has been another tough year but we've gotten through it!

Thanks to Stacey for her commitment to being Treasurer in 2017 and to my fellow board members, for volunteering your time to sit on this board. We had an almost all brand new board this year and starting the

year is never easy and as soon as we settle in... we blink and the year is gone...It has been quick and even brief, but I do feel like this year was one of the most productive years we have had.

And finally, to Lorraine, thank you for the endless hours that you put in – most of which I know you probably think goes unnoticed. As you approach retirement next year, I hope you are able to look back on your time with CPSG with pride in what you have achieved and how you have conducted yourself. I know it hasn't always been easy, so I thank you for always having the best interests of the kinders, staff, the children and the programs at heart.

And so as I sign off as President, I feel there is still some work to be done to fully achieve our mission of being an organisation with strong governance foundations but as long as the board keep on moving forward and keep on improving, CPSG will continue to make progress to move towards that goal. Please don't forget that CPSG would not be able to function without the support of community members and parents coming along and so, I encourage you to please consider joining, as there are many skills we all have that come in handy around the boardroom – even if just a different perspective!

Good luck and all the best to each and every one of our kindergartens, Branxholme, Cavendish, Dunkeld, Church Hill, Penshurst, Mitchell Park and Coleraine and to the incoming 2018 Board of Management.

Cecilia Fitzgerald
President

Executive Officer's Report

This year has been a very busy and challenging one for everyone.

My role reflects the many changes that have emerged. The position entails more complex administrative tasks liaising with the Board, staff, sites, DET and a number of external bodies. I have worked on reviewing a number of policies, maintaining the website and ensuring that the Board is kept well informed of any changes.

This year a new Victorian Early Years and Development Framework and Early Years Management Policy and Guidelines have been published. These documents form the basis for our programs and management. We have also had changes to the National Quality Frameworks and working through the Early Years Reform Papers.

Our Finance Officer (Carolyn Desmond) manages the finances of CPSG including payroll, fees, accounts, BAS and GST. We did have some challenges when she took extended annual leave.

As the Approved Provider of Early Childhood programs at each site we have regulatory obligations to meet in terms of funding, OH&S, Quality Assurance and a number of other areas. All sites have reviewed their Quality Improvement Plans and we have worked through Quality Areas 4.5.6 and 7 at staff meetings. These will need to be updated in 2018 as there are changes to the outcomes.

We are very proud of our kindergartens which are diverse and provide quality programs.

- Mitchell Park Healthy Eating program (still seeking sponsorship) and Koori cultural programs.
- Dunkeld-Bush Kinder (bus sponsored by Dunkeld Racing Club) continues to receive accolades. The building of their treehouse.
- Cavendish improvements to outdoor area (cubby, stage, bike track) and their very productive kitchen garden.
- Extensive collaboration between Branxholme Kindergarten and the Branxholme Wallacedale Community School.
- Penshurst kinder children working with Penshurst Primary School (Transition and Outdoor activities)
- Church Hill Kindergarten visiting the elderly at the Grange.
- Smiles 4 Miles Initiative at all our kindergartens
- We welcomed Coleraine Kinder to our group.

There have been a number of challenges:

Church Hill had a solid 4 year old group this year and Dunkeld had 25 enrolments which required us to employ a third staff member.

We recruited Nicole Haggett in the Pre Kinder and our numbers remained steady. Nicole was replaced by Lisa Cleaver for the second half of the year and we hope to build on the numbers with her as the Educator. Mitchell Park numbers continue to be an issue with numbers under the guidelines. We have a number of Early Start children (Pre Kinder) that help with funding. This year we have also had KIS funding for children with special needs at Mitchell Park Kindergarten. This funding provided an extra staff member at the site to supervise these children and assist the teacher to deliver an effective program.

CPSG Board heard a presentation from the Early Childhood Teacher Amelia Ball and made some decisions to assist her with providing a sound educational program for some of our most vulnerable children. These include employment of a cleaner and subsidizing the food program until funding can be obtained. The council has undertaken to assist with drink bottles and hats in 2018

Penshurst is working under a funding by exception as the teacher Jodi Keane is continuing to update her qualifications to the required Level. She no longer requires the waiver from ACECQA.

Dunkeld, Church Hill, Coleraine and Penshurst Kindergarten teachers have had students on placements while studying for Early Childhood qualifications and we thank the staff for allowing these students to be part of their programs.

The National Occasional Childcare funding received for all our sites for the third year has been invaluable in helping balance the budgets for the Pre Kinder groups for which we don't normally receive any funding.

Small Rural Funding. In 2017 this funding became a base funding and secures our rural sites when we are faced with fluctuating and low enrolments

Although our staff base is fairly solid we have had a number of occasions where replacement staff have been quite difficult to secure. We have been able to utilize the current staff to fill vacancies and this has been a valuable learning experience for Educators to work with other CPSG Educators.

We employ a number of casual relief staff that help us cover LSL, sick leave and PD and we thank them for their time and input into our kindergartens.

All Early Childhood teachers now require VIT registration and this will maintain a professional base with a police check, PD requirements and minimum number of days employed each year.

Our staff are dedicated and have completed a number of interesting Professional Development programs including Updating First Aide requirements, attendance at the ELAA Conference Transition Briefings, Let's Count to name a few

ECA online PD was made available to staff, and keeping abreast with current trends. All these are supported and funded by CPSG.

I wish to thank all the staff at our kindergartens for their dedication and support of the children under their care. They provide quality programs which continue to meet the requirements of the Frameworks.

Thank you also to all the board members and in particular Cecilia Fitzgerald for her support and passion for CPSG. She has kept us all on track to achieve our Strategic Plan and place us in a more positive position for 2018.

This will be my last Annual Report as I plan for retirement in March 2018. I wish the organization every success for the future.

Lorraine Wilson **Executive Officer**

Treasurer's Report

This year has continued to progress ahead in financial management, including reporting. Financial procedures have improved throughout the duration of the year. I believe this is due to the combination of site treasurer's bookkeeping along with the finance officer's role accompanied by the guidance of the current board members. Congratulations to all involved.

I was welcomed to the board at the beginning of the year. Prior to this I was aware of the CPSG protocol in relation to finances and I am delighted to be a part of the panel of board members that has contributed to the improvement of this area of the organisation.

The board will reluctantly witness the departure of our President of 3yrs, Cecilia Fitzgerald. I would like to personally thank Cecilia as I feel the level of financial management to date has progressed very well under her leadership.

The board have also been very fortunate to have SGSC council representative, Evelyn Arnold join us at meetings this year. Evelyn has a strong background in finance and exhibited this skilfully through her 'basic accounting' PowerPoint presentation.

Our finance officer, Carolyn Desmond took some well overdue annual leave in July. Gesine Milne from Crowe Horwath was assigned her roll and fulfilled it with great confidence and accuracy. I enjoyed working with Gesine and appreciated her professionalism towards our accounting needs.

It was great to see two sites, namely, Branxholme & Cavendish receive Forest Hill Grants worth \$10K each. Furniture & outdoor equipment was purchased with the funds. Dunkeld kinder have used their fundraising reserve to build an outdoor tree house which was completed this month. It is wonderful to see continued improvements in our infrastructure.

Audit

The 2017 Financial Statements & Audit was completed by Sinclair Wilson, Accountants and advisors. We were given positive feedback in relation to financial information provided. The board passed on praise to Carolyn for this, commending her work. CPSG ended the financial year with a surplus.

Board Decisions

In July, CPSG welcomed 'Coleraine' to our kindergarten cluster. Initially our finance department uncounted payroll complications however once this issue was resolved the transition financially has gone as smooth as it could have, with both operating & long service monies being transferred across to the CPSG.

Financial reporting to the board has seen significant improvement this year. The board and kindergarten sites are now provided with detailed reporting including, Reserves by Preschools. Fundraising Balances. CPSG Budget vs Actuals. Mid way through the year the board requested that the Budget vs Actuals report figures to be flagged if any dollar amount be greater or less than a 25% discrepancy. An explanation of variance was then reported from our Finance Officer. Implementing procedures like this enables all board members to have an insight on the financials regardless of their skilled background.

The board also granted the Finance Officer it to have greater authority to overwrite site categorisation so that transactions were coded my accurately. Detailed fundraising reports listing individual fundraising activities are also accessible for individual sites upon request.

Looking forward 2018

The CPSG are presently advertising Lorraine's position with the hope that the EYM roll be split between CEO, Finance Officer & Pedagogical Leader.

I can see only positive results moving forward in relation to finance management. I feel that our board now has a strong team of financially skilled people and together with the FO and possible FO assistant, we will work together to achieve a high level of financial procedures and reporting.

Finally, I would like to thank everyone for their continued dedication & support to the CPSG board. Each member brings with them knowledge & skill. Your contribution does not go unnoticed. I wish you all a safe & happy new year and hope to see both old & new faces in 2018.

Stacey Balkin

Treasurer

The benefits of play.

Play allows children to use their creativity while developing their imagination, dexterity, and physical, cognitive, and emotional strength. **Play** is important to healthy brain development. It is through **play** that children at a very early age engage and interact in the world around them.



Branxholme Kindergarten

Mc Nicol Street
Branxholme, 3302
Ph:

Service approval Number SE-00003566
branxholme.kin@kindergarten.vic.gov.au

Rating: Meeting NQS



Branxholme Kindergarten Staff

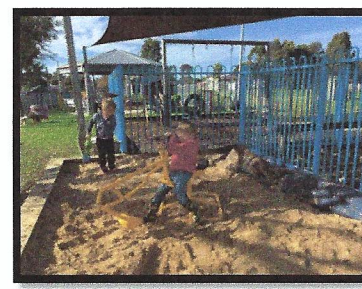
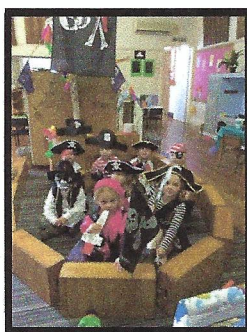
Educator: Sally Gay - Bachelor of Early Childhood
Assistant: Katrina MacPherson Cert 111 in Children's Services

Kinder

Monday Wednesday 9:05 am - 2:35pm
Friday 9:05 am - 1:35pm

Pre Kinder

Monday & Wednesday 9:05 12:05pm
9:05- 1:35pm



Number of children enrolled 2 – 4 year old group 6 – 3 year old group

Overview of the program for the year

We started the year focusing on belonging and friendships and created a friendship branch. The children had decorated people cut outs and hearts to hang on the branch. Together with the children from school we created a mural of a friendship garden on our bathroom window.

The children have been enjoying the art and craft activities with the easel and box construction being popular areas. The home corner is another area that is well used and we have observed some great dramatic play.

During the year we focus on different themes eg Seasons, camping, transport and many others. One of our themes were colours and the children had the opportunity to experience different activities such as colour mixing using the primary colours, we have changed the colour of flowers and celery by putting them in coloured water and we have made a skittles rainbow.

During the year we introduced the letter of the week to assist with letter recognition and name writing.

Outside play is also a big part of our program, the sandpit, swings/slide, cubby and the creek bed are areas that are well utilised by the children.

Special highlights

Children attended the ANZAC Day Service Responsible Pet ownership program

Pirate day, Meet a life guard – water safety program, Book week

Learning tree at the school

PAG We have held informal meetings at least once a term to discuss any fundraising ideas

Fundraising events.

Easter Raffle, Pie Drive, Cadbury Chocolate Drive, Picture Plates

Still to come – Cooking Breakfast at local dog trials and Christmas Raffle

Improvements made this year

Extended a soft fall area to accommodate new climbing equipment. Landscaping around the creek bed.

Made improvements to the fairy garden \$10,000 Forest Hills Grant.

Cavendish Kindergarten

Barker Street
Cavendish, 3314
Phone (03) 55 74 22 08
Service approval Number SE-00003973
cavendish.kin@kindergarten.vic.gov.au
Rating: Exceeding NQS



Cavendish Kindergarten Staff

Teacher Merryn Coughlin
Bachelor of Early Childhood
Educator: Gill Keen Cert 111 Children services.

Kinder:

Monday Teacher no- contact time
Tuesday 8:30 – 4pm
Thursday 8:30 -4pm
Fees \$275 per term Kinder:
Tuesday 9 am – 12 Thursday 9am -12

Number of children enrolled

3 Kinder children and 8 Pre-Kinder children

Overview of the program for the year

We have had a wonderful year at Cavendish Kinder. Early on we were lucky enough to receive a whole kinder full of beautiful new, high quality, hardwood furniture thanks to a grant from Forest Hill Grants and the hard work of our fundraising team. We have been working hard to develop our vegetable garden this year and have enjoyed lots of delicious treats especially peas, fresh from the shell of late. We have also been focusing on developing our play based program and marketing the value of play through our Educational Program Paper which is very well received by families. We are lucky enough to have a great relationship with the Primary School and have enjoyed numerous visits to and from the school.

Although we were unsure of how our small numbers in the three-year-old group would impact the educational program it has proven to work beautifully with the threes attending until 12 and then the 3 four-year olds from 12-4. Our long sessions continue to work very well and we can see a positive benefit to both the program and individual children in this format. Children really have the opportunity to extend their ideas, work on longer term projects and follow through with their plans and it is strongly supported by families in attendance.

The children have been working hard to build on all areas of development and we have observed many fantastic interactions, creations and wonderful imagination at work through various facets of our program. We have been getting out and about in the local community this year and enjoying many child led experiences.

We are looking forward to an exciting 2018 and enjoying another wonderful group of children and families. We would like to take this opportunity to thank the CPSG board who we know work very hard behind the scenes to ensure the smooth running of all our kinders.

Any special highlights

Due to our small numbers in the 4 year old group we were brave enough to venture to Sheepvention this year which was VERY exciting! We also travelled to Hamilton to see the local school kids in the Eisteddfod and also enjoyed a wonderful "Nature Trail" along the Wannon River and planned by the kinder kids themselves.

Our vegie garden continues to be a big highlight of each session and we are currently enjoying a huge bounty of strawberries. Our new bike track and cubby house also have proven to be very successful and provide a wonderful range of opportunities for learning. Another of our highlights was a wonderful Community Lantern Walk with a fantastic crowd of locals turning out for what proved to be a great night.

Our Parent Advisory Group

Our parent advisory group has worked well this year with various people taking on the different roles. We have had two representatives on the CPSG board, Julia Barling who is also our Treasurer and Elisha Nettleton who is the kinder PAG President. Although meetings have been less frequent than they have in the past they have been very positive and we have achieved a lot throughout the year.

Fundraising events etc.

We held a very successful Fundraising Movie Night which was well attended and raised a great amount of money for our fundraising account.

Our bulb fundraiser went very well and our upcoming Christmas Raffle is sure to be well supported too. There are already plans being made for next year's fundraising events.

Any improvements made this year

We have made lots of improvements to both our indoor and outdoor program this year. Inside, our new furniture has meant that we are able to organise, change and adapt our physical space easily and we have had lots of feedback on how inviting and enticing the room is. Also our local Men's Shed were employed to make us some lockers which have made a really big difference to our organisation around the bag area. The lockers are very sturdily built and with the Men's Shed being so close to the kinder we were able to go and see them being made, check the progress and then observe the "Men" installing them into the kinder- a great community awareness project too.

Future plans for improvements

We are looking at having one longer session for our pre-kinder group next year. This change has stemmed from low enrolments in our three year old group in 2018, feedback from families and our aim to meet the ever changing needs of our community. Hopefully this change will have a positive impact on future enrolments and is a viable option for our small group. We will still offer the option of only one session which will mean children only attend three of the timetabled 6 hours.

We need to focus more on marketing and promoting our kinder both in the local and wide community to hopefully secure future enrolments and make our kinder viable for the future. Although families who choose to attend Hamilton Kinders do so for work and logistics related reasons perhaps more advertising of our longer sessions may potentially help this.



Church Hill Kindergarten

8 Clarke St Hamilton

Phone 5572 1852

Service Approval Number SE-00003172

church.hill.kin@kindergarten.vic.gov.au

Rating: Meeting NQS



CHURCH HILL KINDERGARTEN

Staff

Teachers

Nicole Kirkup *Bachelor of Early Childhood*

Nicolle Haggett Diploma

Lisa Cleaver Diploma

Educators Pauline Crawford

Renee Johnson

Gill Keane

Kindergarten

Mondays – 9.00am – 2.00pm

Wednesdays – 9.00am – 2.00pm

Friday – 9.00am – 2.00pm

Pre Kinder

Tuesday 9.00am-11.30am

Thursday 9.00am – 11.30 am

Number of children enrolled 20 Kinder 18 Pre Kinder

Overview of the program for the year

The children have all settled in well and quickly got into the swing of our kinder programs. We began exploring different forms of painting and drawing; we have used crayons, chalk, pastels, water paints and marble to create wonderful works of art.

The children were also excited to discover that caterpillars started appearing on our swan plants and we brought some branches inside to further study and follow the life cycle.

During term 2 the children have spent a lot of time working together while building, playing group games, board games, picking up leaves outside and creating our new rock area in the sand pit.

We have been busy learning how to identify and write our names through a number of different activities. While doing this we have also been learning about the importance of an effective grasp to help with successful writing skills.

Cutting and pasting is always popular with our group with our cutting table always being full of friends working hard to practice this skill and create amazing pictures.

Throughout the term we have enjoyed a few different themes; when Jamie's zoo visited the children were very interested in learning about different native animals. We read stories, had an Australian bush space set up and had an absolute ball when the animals came to visit.

Book week involved exploring some of our favourite books through play. We read a number of different stories and completed activities or had play spaces set up based on each of these books.

For Father's day the children enjoyed creating a keyring for their dads, we completed questions about our dads with some very funny responses and spent time with our dads at our Father's night.

In the final few weeks of kinder we are enjoying exploring clay with natural materials and will be spending a day outside of the kinder which will involve exploring our local botanical gardens, visiting Woolworths and walking through the main street

Our Educator Renee Johnson went on Family Leave and we welcomed Gill Keen for the rest of the year.

Term 4 is always busy and we have been working hard at developing some of the skills necessary for starting school. The children have had a number of Transition visits to their chosen schools

The Pre kinder group was fairly small this year and we welcomed Nicole Haggett as the Activity Leader. The children settled well and enjoyed lots of different activities throughout the year. In Term 4 we welcomed Lisa Cleaver who replaced Nicole who went on family leave. Lisa has been very enthusiastic and has made a number of exciting changes to the program including some music sessions

Special highlights

The Melbourne Museum Outreach Program came to visit us and teach us about dinosaurs. The children were absolutely fascinated and had a large number of questions they wanted answered by Wendy. So we have continued to enjoy the dinosaur fact books in the kinder.

PAG - a couple of parents assisted with fundraising but we haven't had a formal group this year.

Fundraising events

Our ceramic art workshop was a great success and we now have a couple of lovely pieces for sale to add to our fundraising.

We have also held a Book Fair, picture plates and a movie.

Improvements made this year

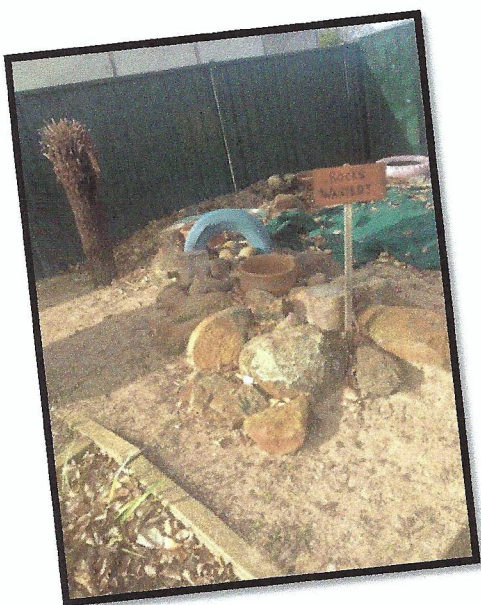
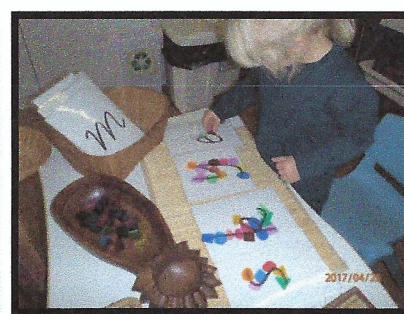
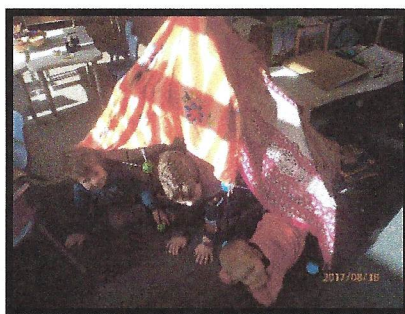
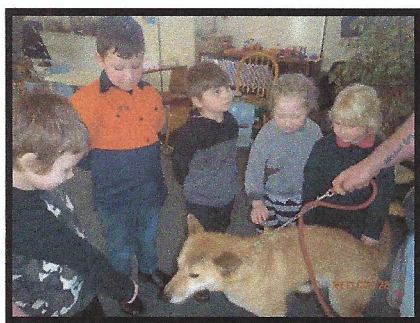
The rock area has been a slow work in progress as we have received rocks and the children have spent time with Nicole moving them into place and working out what we wanted to include in this space. We are currently adding a new section to our sand play area and have been carting rocks. It is a simple but effective way to add a natural environment to our outdoor play.

Future plans

We have been discussing the redevelopment of the outdoor area and have made some plans.

We had an architect draw up plans to alter both entrances and the office to make the area more accessible.

We are waiting on results of grant applications before this can move forward.



Coleraine and District Kindergarten

26 Henty Street

Coleraine 3315

Phone: 03 5575 2359

Service approval Number SE-

coleraine.kin@kindergarten.vic.gov.au

Rating: Exceeding NQS

Coleraine & District
Kindergarten



Teacher: Joie Ahearn, Bobbie McLean and Lisa John
Educator: Maree Hadden - Diploma Children's Services
Teacher Pre Kinder: Maree Hadden
Educator: Jo Povey



Kinder:	Pre Kinder
Tuesday 8:55am – 1:55pm	Thursday 9.00am – 12 noon
Wednesdays 8:55am – 1:55pm	
Friday 8:55am – 1:55pm	

Number of children enrolled 10 x 4 yr olds, 12x 3 yr olds. (1 early start)

Overview of the program for the year

The three's have had Maree Hadden and Jo Povey all year long, and the fours started with Jose Ahearn as Teacher, who went on leave at start of Term 3, and replaced by Bobbie McLean & Lisa Johns who team taught. Maree Hadden has been the constant Educator throughout the year. We have also had a volunteer student, Stephanie Hockley helping out with the threes and the fours on various days.

Coleraine Kinder is lucky enough to have two yards with varying attributes. A bike path, cubby house, sandpit and climbing equipment are favourites out the front yard, with a more natural sensory garden, veggie garden, mud kitchen, fruit trees and creek bed out the back yard. The second half of the year consisted of a traditional kinder session with indoor play times, fruit & lunch together, outdoor play times, and various group times together both small and large groups.

Any special highlights

The children have been regularly visiting Wannan Hostel (Planned activity group for local elderly people) throughout the year. We've had excursions around Coleraine town, into Hamilton and Halls Gap (still to come). We've had a performance from Drumbeat, had our families come into cook their favourite meals with us and a music session

Fundraising

PAG – the COM continued throughout the year but we have now transitioned to the management of our kinder by CPSG. We still retain incorporation and manage our fundraising accounts.

Fundraising events

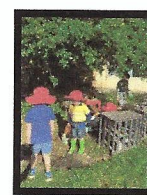
We have continued to raise money for the kindergarten through a number of events including catering at the Coleraine Show.

Improvements made this year

We have spent \$8000 on educational equipment this year.

Future plans for improvements

We are currently developing the strategic 5 year plan in conjunction with staff and PAG. To incorporate improvements to the building, yards and equipment available to children



Dunkeld Kindergarten

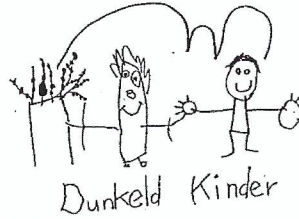
Wills St /Po Box 44 Dunkeld

Phone: 55772348

Service Approval Number SE-00003172

dunkeld.kin@kindergarten.vic.gov.au

Rating: Exceeding NQS



Dunkeld Kindergarten Staff

Teacher

Debbie Millard

Dip.Tch.(E.C.); Grad.Dip.Ed.(Int.).

Educator Kim Burgess

Cert111 – Children’s services

Ellen Blair Diploma Childrens Services

4 year old kinder Kangaroos

Mondays – 9.00am - 2.20pm

Wednesdays – 9.00am -2.20pm (Bush Kinder on designated days)

Thursdays – 9.00am -2.20pm

3 year old kinder Joeys

Tuesdays and Fridays 9.00-12.00 noon

Number of children enrolled Kindergarten 25 Pre – kinder 13

Overview of the program for the year

Some experiences have included our bush kinder program, regular visits to the library truck, Museum Victoria - dinosaurs, caring for our leaf insects, regular music program for kinder and pre-kinder, cooking, gardening, Jamie’s Mobile Zoo, Pyjama Day, Teddy Bear Picnic, responsible pet ownership, Smiles 4 Miles healthy eating / dental program, learning sustainability with the Resource Smart program, identifying wildflowers and how to care for the environment. The re-introduction of our fire safety program has been well received and we have nominated for a CFA education Fire awareness award.

Special highlights

The development of our tree-house. This almost brings us to the completion of our outdoor re-development plan that was designed with the assistance of the late Pattie Morgan. Justin Staggard was employed to create the design and Denis Fitzpatrick and his team for the construction. Special thanks to Kyle Nagorcka and Casey Trotter for all their hard work in managing and negotiating this huge, and at times, challenging project. We were fortunate to receive a grant from Landcare to provide the landscaping, and special thanks to Rob Glazebrook and Dunkeld Pastoral Company for their time and donations. Financial support has also received from 3 Peaks, Peaks And Trails Committee, Glenthompson Community Group and AGL.

Our tree house project has been made possible mainly due to the fundraising efforts of current and past kindergarten families. Thanks to your hard work we have provided an amazing investment for the current and future children of Dunkeld Kindergarten. We look forward to the final completion of this project early next year.

As part of our kindergarten philosophy “we seek to promote sustainability and nature play.” Next week Nov 23 we have a visit from Sustainability Victoria to assess our kindergarten for our 5 star rating. If we pass this we will be the first kindergarten in Victoria to receive this rating. This year we have decreased our electricity and water usage.

PAG- Our group of parents have worked very hard and are a committed committee.

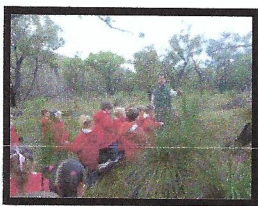
Fundraising events.

Serra Terror, Peaks and trails, 3 Peaks Festival, Sturgeon Stampede. Catering events.

Improvements made this year

Tree house as above. Landscaping. Still waiting on a couple of components. Soft fall to arrive soon.

See more photos at front of report



Mitchell Park Kindergarten

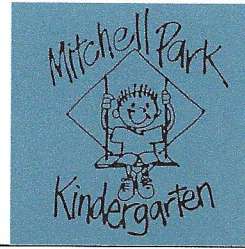
1 Steele Road Hamilton 3300

55 72 2407

mitchell.park.kin@kindergarten.vic.gov.au

Service Approval Number SE-0003175

Rating: Meeting NQS



Mitchell Park Staff

Teacher Amelia Ball

Bachelor of Early Childhood

Educator Simone Turnbull

Jodie Tognan *Cert 111*

Special needs KIS Merrilyn McCallum

KPSA Machalia Rose

Kinder and Early Start children

Mondays – 9:30am 2:30pm

Tuesday – 9:30am 2:30pm

Thursday – 9:30am 2:30pm

Three year olds may attend combined sessions if there are unfilled 4 year old

Number of children enrolled 17

Overview of the program for the year

Over the year we have had the pleasure of watching the children grow in confidence, knowledge and mindfulness. We have placed an emphasis on respect for each other and the natural environment and we are now seeing this in each and every child enrolled. We have had an extremely active and busy group this year which has not only been challenging but also very rewarding.

Special highlights

Jamie's Zoo

Tyrendarra IPA Excursion

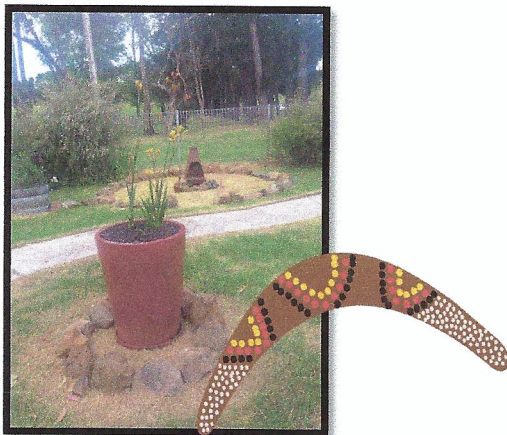
NAIDOC Week Celebration where the Winda Mara Dance troupe performed and we held a soup and damper luncheon for families.

Fundraising events – Easter Raffle.

Improvements made this year

We are currently in the process of developing an Indigenous Garden. We were successfully granted a Land Care grant to fund this project. As part of this design we are incorporating a fire pit.

Dean and Bianca Higgins have made an amazing "mud kitchen" to add another interest to our outdoor setting



Penshurst Preschool

Watton Street, Penshurst 3289

Phone: 55765298

penshurst.kin@kindergarten.vic.gov

Service approval Number SE-00003485

NQS Rating Working Towards



Penshurst Preschool Staff

Teacher Jodi Keane

Bachelor of Arts in Education

Educator Angela Linke

Kinder Kangaroos

Tuesday 9am-2pm

Wednesday 9am-2pm

Friday 9am-2pm

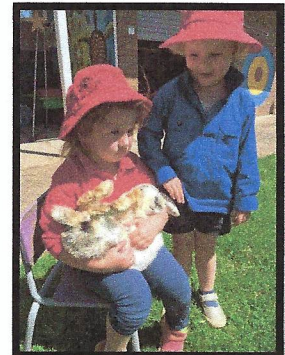
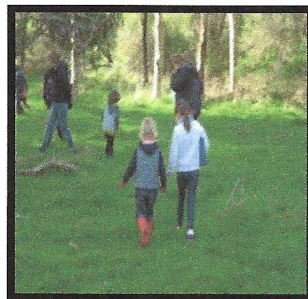
Pre kinder: Joeys Combined with Kinder group

Tuesday 9am-12pm

Number of children enrolled -11

Overview of the program for the year

Our program took on many different areas of learning. At the start of the year it was important to build on that sense of Belonging and giving the children opportunities to gain confidence, resilience and positive self-esteem which filters across the many areas within the curriculum. Emotional development is one area our program focus on and with our two practices being 'Mindfulness' and 'Act of kindness' children are engaged in intentional teaching times where kindness, friends, doing things to help others and stopping to take a breath and being present in the moment are highlighted to further develop our sense of wellbeing. Children showed interest in cars, trucks and trailers, blocks and building towers, gardening, games both informal and competitive and being with their friends.



Special highlights Highlights of the year for the children are when they are invited to the Primary schools to take part in their curriculum. The nature reserve is one of those experiences. Taking learning and play to our natural play ground

PAG We elected a President, secretary and Treasurer that worked together for the year. There was a little confusion in regards to roles and the change to a PAG this year, hopefully next year everyone will have a better understanding of the PAG

Fundraising events Easter raffle, Pie drive, Port Fairy accommodation raffle Laternenfest –managed the bar

Future plans for improvements Looking into a bike track around the outdoor play area incorporating small world play areas and a bridge with a small water feature that the children will be able to access..

Financial Statements

Refer to Appendix 1.

Auditors Report

Refer to Appendix 2.



CPSG acknowledges the support of the Victorian Government



CPSG acknowledges the support of the Shire of Southern Grampians – site venues, office space, printing and use of their meeting rooms

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
STATEMENT OF COMPREHENSIVE INCOME
PERIOD ENDED 30 JUNE, 2017

	Note	2017 \$	2016 \$
Revenue			
DHS capital and other funding		647,967	610,959
Enrollment Fee		63,213	112,749
Interest received		8,413	8,492
Other income		12,365	7,343
Donations & Sponsorship		-	1,358
Grants for programs		13,907	24,563
Total Revenue		<u>745,865</u>	<u>765,464</u>
Expenses			
Administration		24,552	32,444
Finance		4,021	5,641
Occupancy		16,426	15,597
Operating		646,862	665,866
Total Expenses	2	<u>691,861</u>	<u>719,548</u>
Surplus/(Deficit) for the year from ordinary activities		<u>54,004</u>	<u>45,916</u>
Other Income			
Fundraising Proceeds		27,221	55,913
Other Expense			
Fundraising Expenditure		20,608	38,865
Surplus/(Deficit) for the year from ordinary activities		<u>6,613</u>	<u>17,048</u>
Net Surplus/(Deficit) for the year		<u>60,617</u>	<u>62,964</u>
Retained Profits at the beginning of the Period		524,353	461,389
Retained Profits at the end of the Period		<u>584,970</u>	<u>524,353</u>

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE, 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash Assets	3	207,005	144,444
Financial Assets	4	374,003	382,335
Trade & Other Receivables	5	15,669	35,036
TOTAL CURRENT ASSETS		596,677	561,815
NON CURRENT ASSETS			
Property, Plant & Equipment	6	95,803	96,163
TOTAL NON CURRENT ASSETS		95,803	96,163
TOTAL ASSETS		692,480	657,978
LIABILITIES			
CURRENT LIABILITIES			
Payables	7	32,660	71,671
Employee Provisions	8	71,596	55,759
TOTAL CURRENT LIABILITIES		104,256	127,430
NON CURRENT LIABILITIES			
Employee Provisions	8	3,254	6,195
TOTAL NON LIABILITIES		3,254	6,195
TOTAL LIABILITIES		107,510	133,625
NET ASSETS		584,970	524,353
EQUITY			
Retained Surplus		584,970	524,353
TOTAL FUNDS		584,970	524,353

The accompanying notes form part of these financial statements

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE, 2017

	Note	Retained Earnings \$	Total \$
Balance at 1 July, 2015		461,389	461,389
Profit/(Loss) attributable		62,964	62,964
Total other comprehensive income for the year		-	-
Balance at 30 June, 2016		<u>524,353</u>	<u>524,353</u>
Profit/(Loss) attributable		60,617	60,617
Total other comprehensive income for the year		-	-
Balance at 30 June, 2017		<u>584,970</u>	<u>584,970</u>

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
STATEMENT OF CASH FLOWS
PERIOD ENDED 30 JUNE, 2017

	Note	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grant receipts		661,874	635,522
Other Income		122,166	157,808
Interest received		8,413	8,492
Payments to suppliers and employees		<u>(723,889)</u>	<u>(718,967)</u>
Net Increase/(Decrease) from Operating Activites	9b	<u>68,564</u>	<u>82,855</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed Asset Purchases		<u>(14,335)</u>	<u>(28,413)</u>
		<u>(14,335)</u>	<u>(28,413)</u>
Net Increase/(Decrease) in cash held		54,229	54,442
Cash at the beginning of the financial year		526,779	472,337
Cash at the end of the financial year	9a	<u>581,008</u>	<u>526,779</u>

The accompanying notes form part of these financial statements

COMBINED PRESCHOOLS OF SOUTHERN GRAMPPIANS INC
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE, 2017

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

This financial report is a special purpose financial report that has been prepared for distribution to the members of the Combined Preschools of Southern Grampians Inc in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act (Vic) 2012 and the Australian Charities and Not-for-profits Commission Act 2012. The accounting policies used in the preparation of this report, as described below, are in the opinion of the Board appropriate to meet the needs of the members.

The financial statements have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income Tax

The Association is income tax exempt.

(b) Property, Plant and Equipment

Plant and equipment are measured on a cost basis and depreciated over the estimated useful life of the asset.

(c) Leases

Lease payments for operating expenses, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

(d) Employee Entitlements

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee entitlements payable later than one year have been measured at the present value of the estimated cash outflows to be made for those benefits.

Contributions are made by the Association to an employee superannuation fund and are charged as expenses when incurred.

(e) Cash

For the purposes of the Cash Flow Statement, cash includes cash on hand, at banks and on deposit.

(f) Goods and Services Tax (GST)

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

(g) Comparative Figures

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year.

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE, 2017

2017 2016
 \$ \$

NOTE 2: EXPENSES

The disclosure of the following income items is relevant in explaining the financial performance of the Association:

Administration

Accountancy and bookkeeping fees	6,791	10,385
Legal Fees	1,155	1,092
Insurance	2,901	2,880
General	1,841	1,394
Membership fees paid	2,782	3,702
Postage	1,394	1,092
Printing and stationery	3,729	7,143
Telephone	2,859	3,585
Travelling expenses	1,100	1,171
	<u>24,552</u>	<u>32,444</u>

Finance

Bad & Doubtful Debts	3,528	5,245
Bank charges	493	396
	<u>4,021</u>	<u>5,641</u>

Occupancy

Cleaning	2,341	2,557
Electricity and gas	6,983	6,325
Rates and taxes	2,616	3,380
Rent	4,486	3,335
	<u>16,426</u>	<u>15,597</u>

Operating

Advertising	1,285	2,254
Depreciation	14,695	14,889
Equipment purchases	3,160	154
Excursions and entertainment	2,491	3,708
General expenses and consumables	7,019	9,860
Grants Expended	5,983	21,630
Licence and incorporation fees	1,376	474
O, H & S Compliance	2,178	4,262
Repairs and maintenance	6,252	8,219
Professional Development	9,309	3,525
Payroll Expenses	593,114	596,891
	<u>646,862</u>	<u>665,866</u>
	<u>691,861</u>	<u>719,548</u>

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE, 2017

	2017	2016
	\$	\$
NOTE 3: Cash and Cash Equivalents		
<i>CPSG</i>		
General account	201,652	131,436
Debit Card	5,353	5,386
	207,005	136,822
 <i>Mitchell Park</i>		
Petty cash on hand	-	495
	-	495
 <i>Dunkeld</i>		
Fundraising account	-	6,931
	-	6,931
 <i>Branxholme</i>		
Petty cash tin	-	196
	-	196
	207,005	144,444
 NOTE 4: FINANCIAL ASSETS		
<i>CPSG</i>		
BBL Term Deposit -Wages Fund	30,000	30,000
BBL Term Deposit - Personal Leave	180,000	180,000
BBL Term Deposit - Long Service Leave	61,926	60,453
CPSG - Fundraising Term Deposit - 1407	102,077	100,392
	374,003	370,845
 <i>Church Hill</i>		
WBC Term Deposit	-	11,490
	-	11,490
	374,003	382,335
 NOTE 5: TRADE & OTHER RECEIVABLES		
Trade Receivables	15,669	37,555
Less: Provision for doubtful debts	-	(2,519)
	15,669	35,036

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE, 2017

	2017	2016
	\$	\$
NOTE 6: PROPERTY, PLANT & EQUIPMENT		
PLANT AND EQUIPMENT		
<i>Branxholme</i>		
Plant and equipment at cost	9,593	7,515
Less: Accumulated depreciation	<u>(6,133)</u>	<u>(5,584)</u>
Total Plant and Equipment at WDV	3,460	1,931
<i>Cavendish</i>		
Plant and equipment at cost	40,119	27,861
Less: Accumulated depreciation	<u>(13,981)</u>	<u>(11,105)</u>
Total Plant and Equipment at WDV	26,138	16,756
<i>Church Hill</i>		
Plant and equipment at cost	2,975	2,976
Less: Accumulated depreciation	<u>(1,516)</u>	<u>(1,110)</u>
Total Plant and Equipment at WDV	1,459	1,866
<i>CPSH Head Office</i>		
Plant and equipment at cost	8,589	8,589
Less: Accumulated depreciation	<u>(7,269)</u>	<u>(6,911)</u>
Total Plant and Equipment at WDV	1,320	1,678
<i>Dunkeld</i>		
Plant and equipment at cost	64,792	64,792
Less: Accumulated depreciation	<u>(21,256)</u>	<u>(16,775)</u>
Total Plant and Equipment at WDV	43,536	48,017
<i>Mitchell Park</i>		
Plant and equipment at cost	34,299	34,299
Less: Accumulated depreciation	<u>(19,487)</u>	<u>(15,235)</u>
Total Plant and Equipment at WDV	14,812	19,064
<i>Penshurst</i>		
Plant and equipment at cost	30,397	30,397
Less: Accumulated depreciation	<u>(25,319)</u>	<u>(23,546)</u>
Total Plant and Equipment at WDV	5,078	6,851
	<u>95,803</u>	<u>96,163</u>
NOTE 7: PAYABLES		
Accounts Payable	5,279	3,922
Accrued Backpay	-	27,660
GST Payable	15,727	25,094
PAYG Withholding tax payable	7,332	8,618
Superannuation payable	<u>4,322</u>	<u>6,377</u>
	<u>32,660</u>	<u>71,671</u>

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE, 2017

	2017	2016
	\$	\$
NOTE 8: EMPLOYEE PROVISIONS		
CURRENT		
Provision for Annual leave	8,987	5,491
Provision for Long Service Leave	62,609	50,268
	71,596	55,759
NON CURRENT		
Provision for Long Service Leave	3,254	6,195
	3,254	6,195
Total Employee Provisions	74,850	61,954

NOTE 9: CASH FLOW INFORMATION

a) Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash on call at bank	207,005	144,444
Cash Investments	374,003	382,335
	581,008	526,779

b) Reconciliation of the net cash increase from operating activities to the net profit/(loss) as shown in the Income Statement.

Net (deficit)/surplus for year	60,617	62,964
Add Depreciation	14,695	14,889
Change in assets and liabilities		
(Increase)/decrease in receivables	19,367	(19,555)
Increase/(decrease) in payables	(39,011)	16,375
Increase/(decrease) in provisions	12,896	8,182
Net cash increase from operating activities	68,564	82,855

NOTE 10: CONTINGENT LIABILITIES

The Board is not aware of any other contingent liabilities existing at balance date.

NOTE 11: EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

The Board is not aware of any events which have occurred subsequent to the balance date, which would materially affect the financial statements at 30 June, 2017.

NOTE 12: RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended 30 June, 2017, save for services provided by CPSG used by Board members. Board members utilising services provided by CPSG are invoiced at the standard commercial rate.

COMBINED PRESCHOOLS OF SOUTHERN GRAMPPIANS INC.
ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND
PERFORMANCE OF INCORPORATED ASSOCIATION

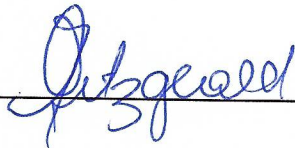
We, being members of the Board of the Combined Preschools of Southern Grampians Inc, certify that:

- the financial statements, as set out on pages 1 to 10, present a true and fair view of the financial position of Combined Preschools of Southern Grampians Inc as at 30 June, 2017 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements, the requirements of the Associations Incorporation Reform Act (VIC) 2012 and the Australian Charities and Not-for-profits Commission Act 2012.

- at the date of this statement, there are reasonable grounds to believe that Combined Preschools of Southern Grampians Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013, and is signed for and on behalf of the Board by:

President: _____



Dated this

26

day of

October

2017

Warrnambool

257 Timor Street
P.O. Box 217
Warrnambool VIC 3280

Tel: 03 5564 0555
Fax: 03 5564 0500

Ausdoc DX: 28026

Camperdown

142 Manifold Street
Camperdown VIC 3260

Tel: 03 5557 0333

Colac

73 Gellibrand Street
Colac VIC 3250

Tel: 03 5231 1527

Hamilton

50 Thompson Street
Hamilton VIC 3300

Tel: 03 5551 3111

Mount Gambier

9 Wehl Street South
Mount Gambier SA 5290

Tel: 08 8724 0399

Casterton

72 Henty Street
Casterton VIC 3311

Tel: 03 5581 1000

Mortlake

108 Dunlop Street
Mortlake VIC 3272

Tel: 03 5599 2244

Port Fairy

62 Sackville Street
Port Fairy VIC 3284

Tel: 03 5568 2823

Terang

84 High Street
Terang VIC 3264

Tel: 03 5592 2020

Timboon

6 Main Street
Timboon VIC 3268

Tel: 03 5598 3466

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMBINED PRESCHOOLS OF THE SOUTHERN GRAMPIANS

Report on the Audit of the Financial Report

We have Audited the financial report of Combined Preschools of the Southern Grampians, which comprises the statement of financial position as at 30 June, 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Board's declaration.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion section of our report, the accompanying financial report of Combined Preschools of the Southern Grampians, is in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a. giving a true and fair view of the Combined Preschools of the Southern Grampians' financial position as at 30 June, 2017 and of its financial performance for the year then ended; and
- b. complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Qualified Opinion

Income - As it is common for Associations of this type, it is not practicable for the Committee to maintain an effective system of internal control over all sources of income prior to its receipt, nor have we been provided with adequate assurance that all financial transactions have been recorded through records provided to us. Accordingly, our Audit in relation to income was limited to amounts recorded in the accounting records of the entity.

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

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Combined Preschools of the Southern Grampians' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Board and Those Charged with Governance for the Financial Report

The Board of the Combined Preschools of the Southern Grampians, are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act, the Associations Incorporation Reform Act 2012 [and the needs of the members]. The Board's responsibility also includes such internal control as the Board determine is necessary to enable the preparation of a 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 Board is responsible for assessing the Combined Preschools of the Southern Grampians' ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the Combined Preschools of the Southern Grampians, 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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform Audit procedures responsive to those risks, and obtain Audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the Audit in order to design Audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Combined Preschools of the Southern Grampians' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of Board's use of the going concern basis of accounting and, based on the Audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Combined Preschools of the Southern Grampians' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the Audit evidence obtained up to the date of our Auditor's report. However, future events or conditions may cause the Combined Preschools of the Southern Grampians to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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


**FELICITY MELICAN
PRINCIPAL
SINCLAIR WILSON**

Dated this 31 October, 2017

257 Timor Street
Warrnambool VIC 3280