



Mitchell Park Kindergarten enjoying a cultural experience with
Winda-Mara at the Indigenous Protected Area at Tyrendarra

Annual Report 2019



OUR COMMITMENT TO CHILD SAFETY

Combined Preschools of Southern Grampians is committed to child safety.

We want children to be safe, happy and empowered.

We have a zero tolerance of child abuse.

We understand our legal and moral obligations to manage concerns and report allegations, safety and wellbeing concerns to authorities.

We are committed to the cultural safety of all children including Aboriginal children, children from culturally and/or linguistically diverse backgrounds, and to providing a safe environment for children with a disability

ACKNOWLEDGEMENT OF COUNTRY

At Combined Preschools of Southern Grampians, we acknowledge the Aboriginal and Torres Strait Islander peoples as the traditional custodians of the land across south west Victoria where our services are located.

We pay our respects to ancestors and Elders, past, present and emerging.

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ABOUT US

Combined Preschools of Southern Grampians Inc. (CPSG) is an incorporated association and an Early Years Manager (EYM) responsible for the enrolments and service delivery at seven (7) kindergartens across the Shire of Southern Grampians. CPSG is funded by the Department of Education and Training (DET).

CPSG is the Approved Provider of the service and is responsible for:

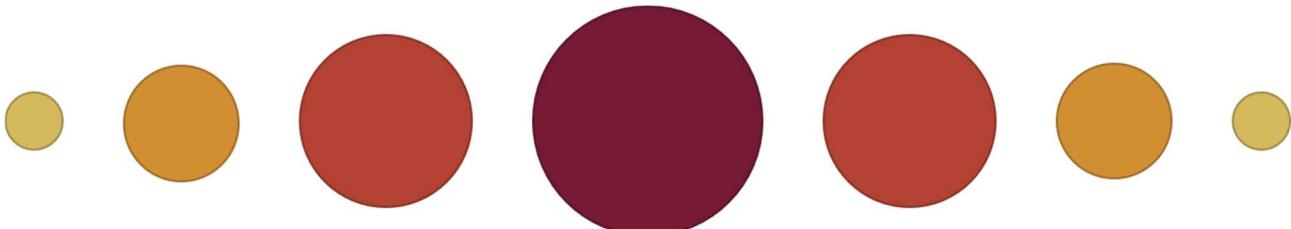
- ensuring compliance with the National Law and Regulations
- hiring and managing appropriately qualified staff and supporting their professional development
- ensuring service viability and acquitted funding to the Department
- ensuring delivery of a high-quality educational program, aligned with the Victorian Early Years Learning and Development Framework; and
- other operational requirements.

CPSG supports our educators and provides them with the opportunity to develop strong community links and a quality program that recognises the individual needs of the children and families who access our service.

CPSG is a not for profit incorporated association and the legal entity responsible for conducting all business of all the kindergartens it manages, including the employment of the Executive Officer, Finance Officer and all the kindergarten staff, as well as ensuring compliance with all laws, and regulations.

2019 BOARD OF MANAGEMENT

President	Natalie Templeton
Vice President	Leah Brebner
Secretary	Natalie Morton
Treasurer	Gesine Milne
Cavendish Parent Representative	Marion Huf
Coleraine Parent Representative	Eisha McKerlie
Dunkeld Parent Representative	Hamish McKindlay
Penshurst Parent Representative	Nicole Meikle
Council Representative	Susannah Milne
Staff Representatives	Merryn Coughlin
Executive Officer	Tracey Gould
Minute Secretary	Cindy Riddle



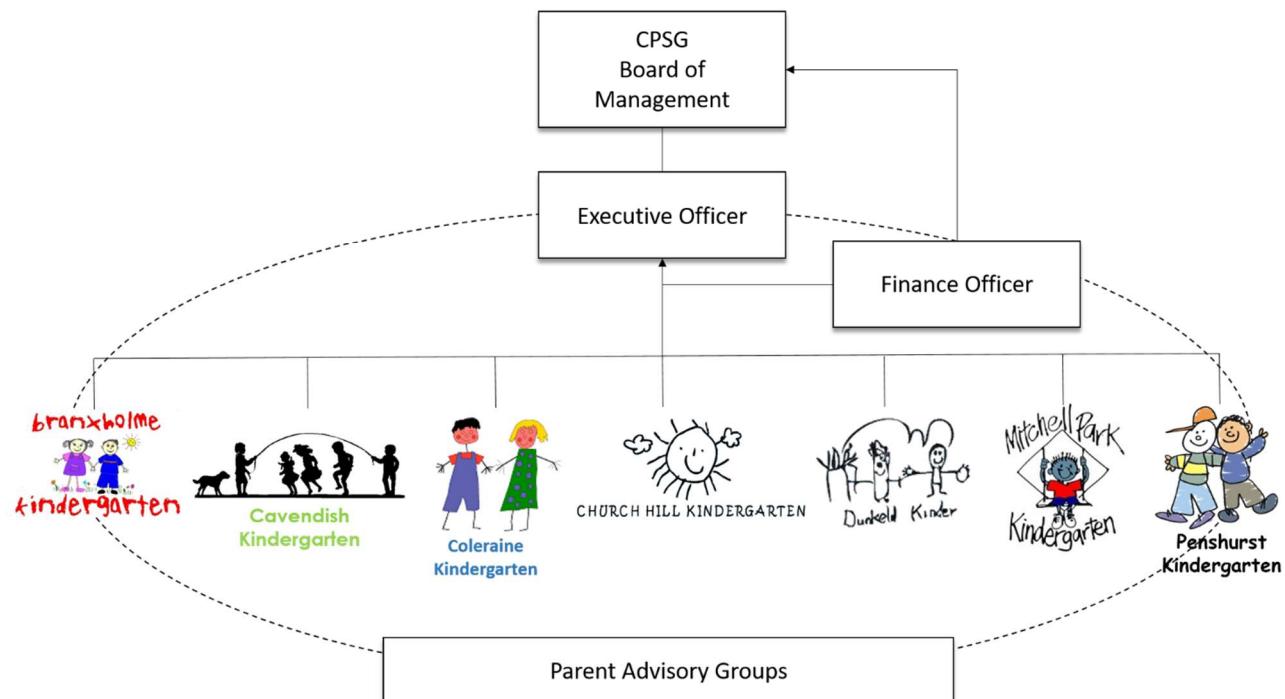
OUR NEW MISSION

To deliver best practice early education that is inclusive, accessible and responsive to the needs of our children, families and our unique communities.

HOW WE WILL ACHIEVE THIS

- By providing educational programs and practice that are child-centred, stimulating and maximise opportunities for enhancing and extending each child’s learning and development.
 - By safeguarding and promoting the rights, health, safety and wellbeing of all children.
 - By creating dynamic and diverse learning environments.
 - By supporting our early childhood professionals to deliver high quality early education and empowering them to develop relationships with children that are responsive, respectful and promote the children’s sense of security and belonging.
 - By establishing and maintaining collaborative and responsive partnerships with families, communities and stakeholders.
 - By taking an active role in caring for our environment and contributing to a sustainable future.
 - By providing effective leadership and governance with a focus on continuous improvement and best practice.

OUR ORGANISATION



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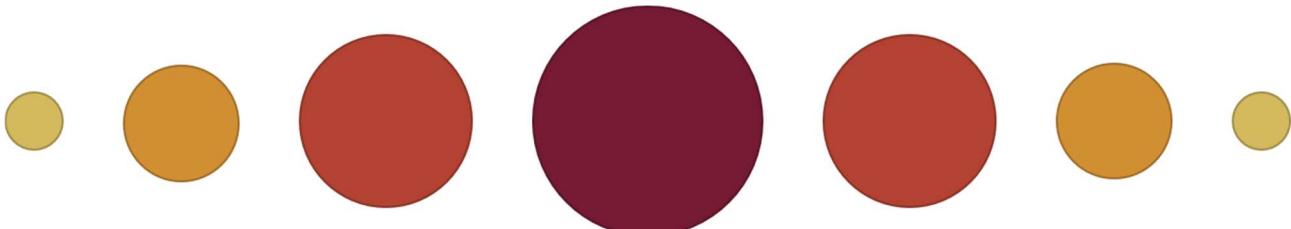
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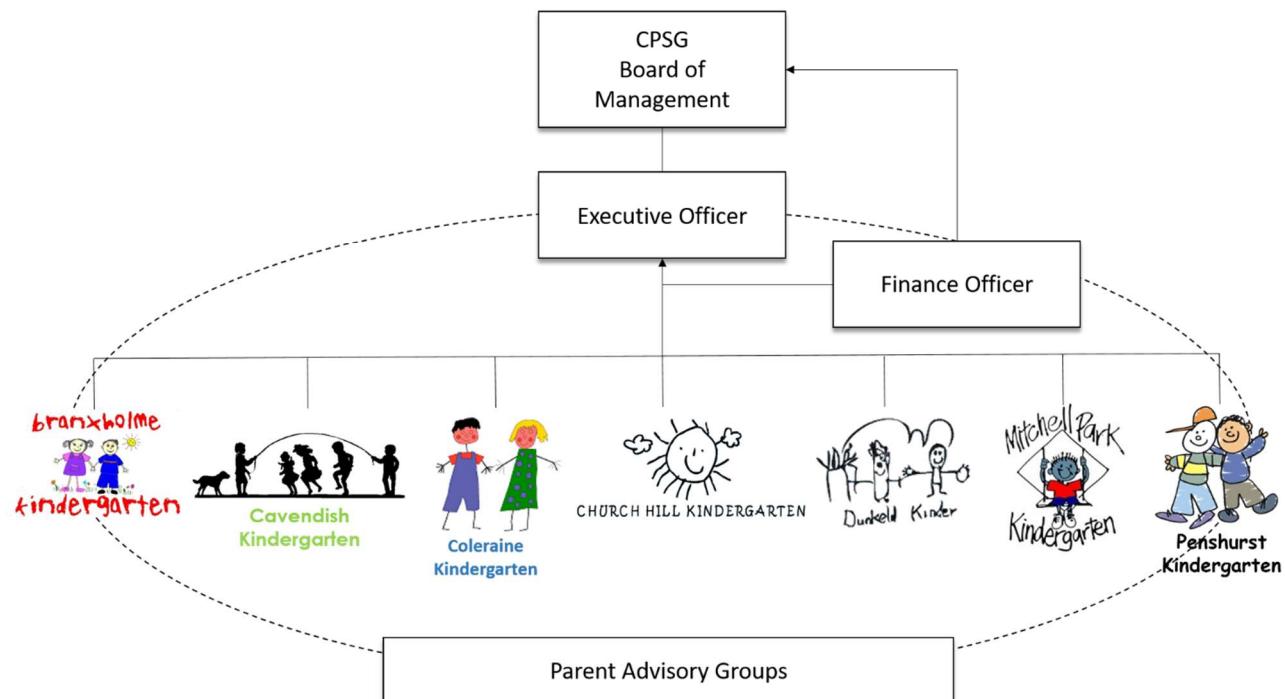
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OUR ORGANISATION



PRESIDENT'S REPORT

Welcome to all parents, fellow Board members, staff and community members.

Another year has flown by for the Board of Management and the CPSG organisation during my first year as President.

Our kindergartens have had another wonderful year of providing learning and fun for the children of our local area. We wish all the best to the children who are embarking on school next year and we hope you and your family look back on your time at kinder fondly for many years to come.

I have enjoyed my first year as Board President and have learnt a lot about the running of an organisation like CPSG and the importance of volunteer assistance in making CPSG what it is.

CPSG has continued moving in a direction which is both positive and inspiring. The progress the Board made in 2018 has extended this year with the continuing development of our organisational structure and our strategic plan, moving forward for an ever-improving future of CPSG.

One of our biggest achievements for 2019 has been the process of transitioning North Hamilton Kindergarten under our EYM. This has been a huge task for our executive staff members and will be a wonderful asset for both CPSG and NHK moving forward into a bright future for the individual organisations and children accessing our services.

Another wonderful achievement for CPSG was the appointment and implementation of our two Pedagogical Leaders which has provided enormous support and guidance to all our educators. I would like to thank Merryn and Debbie for their work in these roles and providing the most valuable support CPSG can offer their staff.

For the first time this year, our Board offered 'CPSG Minor Grants' to each individual site. These grants gave sites an opportunity of applying to CPSG for any extra items or equipment they wanted. This gave CPSG a wonderful opportunity to further develop our support of individual sites.

Areas that as a Board we continue to strive towards are:

- Sound procedures for governance practices and requirements
- Support and guidance for staff and kindergarten programs
- Moving towards a consistent and active Board which is skill based and PAG represented

- Strategic planning for the future to ensure the viability and continued growth of CPSG.

On behalf of the Board of Management, I would like to thank our wonderful educators for providing quality programs that are both inclusive and diverse. The time and energy it takes to run a kindergarten program is huge and your work does not go unnoticed by the Board.

A thank you to all our parents/grandparents/carers for taking part in a variety of roles at your local kindergarten sites or PAGs. Kindergartens thrive off the assistance of volunteers, and we appreciate the work of our site PAGS greatly. A big thank you to you all.

Thank you to each member of the Board of Management for your time and assistance given to the Board this year. Without a Board, CPSG as an organisation literally cannot run. We have struggled for numbers this year and hopefully we can develop our Board structure further to be strong and consistent.

The work of our Finance and Enrolment Officer, Carolyn Desmond, is continually noticed and appreciated by the Board. Her dedication to her role is paramount in the success of CPSG remaining viable and well positioned for the future. Her commitment to her position makes our role as a Board so much easier and it's appreciated enormously.

A big thank you to Tracey Gould, our Executive Officer. This role is a huge task and she takes it on with grace and energy that assists our organisation in thriving every day. Her skill set and enthusiasm for developing CPSG is inspiring and much appreciated by the Board of Management, staff and sites. Thank you for your support, patience and guidance for me personally as the Board President this year as I learnt my way in this position.

All the best to our wonderful kindergartens - Branxholme, Cavendish, Church Hill, Coleraine, Dunkeld, Mitchell Park and Penshurst - for another great year in 2020. We also look forward to officially welcoming NHK as another site and all the best to our incoming 2020 Board of Management.

Thanks



NATALIE TEMPLETON
CPSG President

TREASURER'S REPORT

Two years ago, I joined the CPSG Board as a skilled member of the community with an accounting background. My first child attended the Coleraine Kindergarten which, at the time, underwent the process of joining CPSG. As Treasurer of the Coleraine Kindergarten, I was heavily involved in that process, which in turn led to me joining the CPSG Board. Having been on the CPSG Board for almost a year, I was entrusted with the role of Treasurer at the last AGM. In fulfilling this role, I have been able to draw on my experience as Treasurer of the Coleraine Kindergarten and other community organisations and Boards such as Riding for the Disabled.

Given that CPSG employs a Finance Officer, my role has not been as hands on as other Treasurer roles I have been and still are involved in. Instead, as CPSG Treasurer, I act as the legal representative who is fully aware of the financial management of our organisation. As such, I was responsible for presenting the Finance Reports to the Board at our monthly meetings and answer questions that may arise with regards to those reports. I acted as a signatory for the CPSG bank accounts and authorised payments processed by our Finance Officer on a weekly basis. Broadly speaking, I had to oversee the Finance Officer to ensure all financial reporting obligations were being met.

In my time with the CPSG Board, I have come to know CPSG as a financially viable organisation. CPSG employs a highly capable Finance Officer who skillfully manages the day-to-day financial transactions of our organisation. Careful planning and stringent past investment strategies have left CPSG in a strong financial position with savings in term deposits for prospective expenses such as leave-loading pay-outs and for unforeseen expenses.

Last year has been an extremely busy year from a financial perspective as CPSG has seen several important changes.

Our biggest challenge was the negotiations surrounding the North Hamilton Kindergarten joining CPSG and thereby almost doubling our kindergarten enrolments, financial transactions and responsibilities. A lot of time has been spent analysing financial statements of the North Hamilton Kindergarten in order to assess the potential financial impact the amalgamation of the North Hamilton Kindergarten with CPSG would bring about. In many meetings with the North Hamilton Kindergarten, financial questions were discussed to ensure CPSG would maintain its financial viability after the North Hamilton Kindergarten's financial affairs are combined with CPSG's current financial affairs.

Eventually, we have arrived at a favourable combined budget forecast, so we are now confident we have the financial means to continue delivering quality childcare services throughout our district after the North Hamilton Kindergarten has joined CPSG.

CPSG's number of employees will increase as we take on the North Hamilton Kindergarten educators. We will also be employing an additional administration staff member which will partly aid with fulfilling increased financial responsibilities such as twice as many enrolments.

In comparison, the other financial challenges were minor challenges and included reworking the remuneration structure of our new, highly valued Executive Officer.

New IT equipment has been purchased and a policy regarding the capitalisation of an annual amount for future IT expenditure has been discussed and agreed upon.

The Board has also been considering the financial impact of professional cleaning at our kindergarten sites.

Most recently, CPSG has moved out of the Shire premises into our own office premises. The financial impact of rental expenses, IT assets and support (which has previously been provided by the Shire for free) and office set-up expenses have been carefully budgeted for.

Prior year profits have been opened for distribution to kindergarten sites with most kindergarten sites applying for and being granted a share of those profits for specified projects.

As part of the CPSG's service improvement plan, I have prepared a session of training of financial literacy for our Board members. Given the many issues the Board faced last year, I have not yet had the chance to deliver this training. This will be one of my priorities in the new year.

Looking further into the future, CPSG will need to deal with the financial impact of providing 15 hours of pre-kindergarten (3-year old kindergarten), such as increased wages costs.

From my one year in office of this role, I can say that the CPSG Treasurer role is an exciting role that continually evolves and changes with the challenges presented by the early years' management environment. The healthy financial position of CPSG makes negotiating our financial challenges manageable and the aim should be to continue maintaining our strong financial positions to allow for our funds to enable the provision of quality early childhood education.

I understand that the Treasurer role will change somewhat in the new year when our Finance Officer will be attending our monthly Board Meetings. This will give Carolyn the opportunity to present the Financial Reports, essentially the fruit of her hard work, and make financial recommendations for the Board to consider.

If I had one recommendation, it would be to continue to strive to aim for more Board members as it would make the running of our organisation much easier. I believe a larger Board would bring about more robust discussions in not just the financial, but all matters of the early years' education we are committed to deliver.

I would like to take this opportunity to thank the Board, as well as our Executive Officer and Finance Officer, who work tirelessly to run an organisation that impacts most of the families in our district at the beginning of our precious children's' educational journey.

Yours sincerely

GESINE MILNE

Treasurer



Figure 1 - Branxholme Kindergarten children participating in Simultaneous Storytime with the children at Branxholme Primary School

EXECUTIVE OFFICER'S REPORT

It has been another successful year for CPSG, and our team and Board of Management can take great pride in what has been achieved. The early childhood educator and care sector, particularly in Victoria, is experiencing great change and reform, which has certainly kept us on our toes.

This year we have received our first year of School Readiness Funding (SRF). SRF is designed to give all Victorian children an equal chance to thrive by providing all kindergartens with extra resourcing to improve educational outcomes for children.

One in five Victorian children start school 'developmentally vulnerable', according to the 2015 Australian Early Development Census, and the impact of this can be felt across a lifetime

Quality early learning programs, especially kindergarten, make the world of difference when it comes to supporting children's learning and development. SRF acknowledges that children's early learning experiences are crucial to their success in later life, and educators build and shape those skills that will see children flourish.

Kindergartens have used their funding to support the cohort of children in their kindergarten program, with an initial focus on three priority areas – communication (language development), wellbeing (social and emotional), and access and inclusion - that are essential for children's learning and development.

2019 has also seen the Victorian State Government announcing the investment of \$5 billion over the next decade to deliver fifteen hours of three-year-old kindergarten, with the rollout commencing in 2020 (2021 for Southern Grampians). This is the largest social, economic and educational reform in the early childhood sector in Victoria's history.

Evidence shows that investment in early childhood education has significant social and economic benefits.

For every \$1 invested in early childhood education, Australia receives \$2 back over a child's life - through higher productivity and earning capacity, and reduced government spending on health, welfare and crime.

(Reference: A Smart Investment for a Smarter Australia, PricewaterhouseCoopers & The Front Project).

CPSG will start working with our services and local communities early in the new year to deliver this exciting initiative. Personally, I am fortunate to be a member of the State Government's Early Childhood Education Reform Stakeholder Group, as well as participating on several early childhood reference groups, which includes Early Years Managers from both rural and urban settings. This provides us the opportunity to jointly inform government policy development and provide a "local" voice on the challenges we face while implementing these exciting reforms.

This new will hopefully include updating and expansion of some of our existing facilities, and we are actively working with DET to progress this.

Our sites have also had an extremely busy year, with rating and assessment taking place at Church Hill, Mitchell Park and Penshurst. We have seen significant improvement across the last 12 months with the support provided to sites by CPSG, particularly through the appointment of Pedagogical Leaders to our team, and this is reflected in the reports. All services were rated as "Meeting" however a number of quality areas were rated as "Exceeding", which is a fantastic achievement. We must also congratulate Cavendish Kindergarten in being awarded an "Exceeding" rating at the end of last year.

CPSG has been continuing to work in partnership with the North Hamilton Kindergarten Committee, resulting in the signing of a Service Agreement for them to join CPSG. This new arrangement takes effect on 1 January 2020, although we have already commenced providing on-the-ground support. This also means an additional five staff joining our team – Chris, Andrea, Tamara, Yuli and Karen - and we would like to wish them a warm welcome.

Technology wise we have implemented ChildHR, a human resource system that enables us to provide best practice compliance and human resources to our employees. ChildHR streamlines the management of our employees, assists us in meeting National Quality Standards (NQS), helps facilitates appraisals and ensures legal compliance.

We have also recently signed up to KidsXap, a childcare management software that will significantly reduce paper-based administration and more easily connect families to our services. KidsXap provides us with online enrolments (and waiting lists), records and tracks attendance, payments and billing, manages children's information, communicates with families quickly and effectively and manage program planning and the Quality Improvement Program. Roll out will commence initially at Dunkeld Kindergarten and North Hamilton Kindergarten, from the beginning of

the 2020 kindergarten year, with all sites coming online by the time we open enrolments for 2021.

2019 has also seen the updating of CPSG's mission statement and values, which will drive the focus of our strategic planning going forward. We will look forward to sharing the vision of our organisation with you early in the new year. We have also commenced rebranding of CPSG which we will be excited to share with you in coming months.

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With CPSG outgrowing the office space provided to us by Council, we have relocated into a larger and much more professional working environment, and we thank the Board sincerely for supporting us to do this. We are now able to provide a confidential meeting space for staff and families, and a much more effective working environment for administration and management. We will also be establishing a resource library for staff so resources are easily accessible and can be shared as required.

The sustainability of Early Years Managers (EYMs) such as CPSG has been a very hot topic across Victoria. We are exceptionally lucky to be working with ELAA (Early Learning Australia Association) through their EYM and CEO reference groups and other EYM organisations in providing the government with a clear picture of the challenges facing the sector and the concerns around long term sustainability of organisations such as ours.

I would also like to acknowledge the incredible support we receive through our local DET Early Childhood Improvement Branch. We are extremely fortunate to have an amazing team to guide us and support us in our kindergarten operations. They are an absolute pleasure to work with.

It is honestly almost impossible to explain the work involved in delivering early childhood and care services and the challenges that our staff face on a day-to-day basis and I feel fortunate to have such a committed and engaged team of staff. Our services would not be what they are without them. They play a significant role in the lives of their children and families and can have such a positive influence.

We have seen a considerable increase in the number of vulnerable children across our region and I would like to formally acknowledge the incredible kindness

and support our staff provide to, not only the child, but also to the families. This is done well and above their day-to-day responsibilities, the impact of which is impossible to measure.

I would like to thank Carolyn Desmond, our Finance & Enrolment Officer, for her continued support and dedication to the organisation and to myself. The workload has increased enormously with all the reform and Carolyn, thankfully, is up to the challenge. We are extremely excited to welcome Karen McAdam, from North Hamilton Kindergarten, who will join our administration team, enabling us to provide greater support to all.

I must also thank the staff for always being happy to step in and provide relief at other sites, when required. Recruiting qualified staff is a massive challenge for the entire industry, but even harder in our local area, with casual staff being very thin on the ground. The rollout of funded three-year-old kindergarten is going to place great strain on an already overextended workforce, and we will be working very hard over the coming year in supporting the wellbeing of our entire working team.

To our Pedagogical Leaders...this year the role has been shared by Debbie Millard and Merryn Coughlin...and I would like to thank them both for the support they provide to, not only the staff at site, but also myself. Their educational knowledge, experience and leadership has been instrumental in lifting the professionalism of our organisation and we are looking forward to implementing some great new initiatives in the new year, all with the view of making things simpler for staff and improving outcomes for children and families.

To the Board of Management, especially Board President, Natalie Templeton, your commitment and vision to ensuring the long-term success of our organisation is highly valued.

I would also like to recognise the significant contribution that our families and friends make to our services. By being part of a formal Parent Activity Group or just assisting at working bees, fundraising and other kindergarten activities, the support provided is immeasurable and we sincerely appreciate all that you do – thank you!



TRACEY GOULD
Executive Officer

BRANXHOLME KINDERGARTEN

Staff: Sally Gay & Katrina Macpherson

We have had a great year at Branxholme Kindergarten, finishing the year with 10 children enrolled.

Throughout the year we have focused on oral language and to do this we have used dramatic play. In the home corner we have had a different range of shops such as a supermarket and bakery. With the season changing to spring, the children have set up a flower shop which has led us to planting some flower seeds. Also following the children's interests, they set up a police station and have been experiencing the job of a police officer. We also created a hospital dramatic play space. The children have been bandaging dolls, treating patients in the emergency department and driving the ambulance. This further extended into talking about our bodies and healthy foods.



Figure 3 - Having a camp out

Outside the children have been camping beside the creek bed and doing a lot of construction in the sand pit and other areas of the yard. This sort of play has led us to wood working where the children are using hammers and nails to build. To finish off the year we will be having a school and Santa's Workshop as dramatic play areas.

Throughout our program, we use a variety of painting techniques such as using eye droppers with autumn colours to create leaves, bubble painting, painting with water colours, marble painting and easel painting (always popular).

Throughout the year we continued to strengthen our relationship with the Branxholme Primary School by visiting fortnightly to engage in music, oral language activities and Perceptual Motor Program (PMP). The students from the school then do a reciprocal visit to kinder on the alternate week. We also join the school community in ANZAC Service, Sports Day and Simultaneous Reading Time where we had the pleasure of Mayor Mary-Ann Brown reading "Alpacas with Maracas".

Earlier in the year, Sally attended professional development regarding Embedding Indigenous Culture into Everyday Practices. This coincided with Reconciliation Week, with the children completing a group string art project and some dot paintings. Throughout the remainder of the year we explored ways we could embed indigenous culture into everyday practice.

For Sheepvention the children painted a picture of a sheep using corks. The children also created farms in the block area and incorporated other resources such as material and paper to create different areas of a farm.

During Science Week the children explored the space table and created some wonderful craft with this theme. The children also engaged in experimenting with magnets and using magnifying glasses to explore the features of bugs and insects.

For Book Week, the children had the opportunity to come to kinder dressed as their favourite book character. The children also experienced different activities and created some great craft related to books.

To finish our last few weeks of the year the children will be practicing their performance for the end of year Family Night, as well as enjoying all that kinder has to offer them before they head to school and start a new chapter of their lives.



Figure 2 - Visiting the Police Station



Figure 4 - Indigenous string art

CAVENDISH KINDERGARTEN

Staff: Merryn Coughlin & Alicia Lewis

We have had lots of fun at Cavendish this year. Due to the hard work of previous families, we were able to cover the running of our three-year-old program with fundraising money. We picked up three new enrolments throughout the year, with numbers looking good for future years. Subsidised three-year-old kindergarten will be fantastic for our small (but special) kindergarten and we anticipate will encourage many families in our community to access three-year-old kindergarten when it was financially impossible for them in the past.

This year we were able to meet the needs of our families by providing one long session rather than two shorter ones. The longer day sessions will continue in 2020.

Throughout the year we enjoyed lots of special experiences, including visits to the local Primary School, a Family Easter Hat Party and Family Pancake Breakfast, a Pyjama Day, Dancing Party, excursions to the Library Van and trips to the local shop. It was wonderful to observe just how much our children grew and developed throughout each session, from the sometimes tricky separation at the beginning of the year, to the building of confidence within the kindergarten environment and positive relationships with educators and other children.

We constantly strive to improve our physical environment and this year we added some beautiful teak outdoor benches, funded by the Cavendish playgroup. These not only provide a great atmosphere for the social setting of playgroup, but encouraged kindergarten families, educators and children to take some time out to enjoy our yard and each other. We are working hard on growing our own food with our fruit trees looking set for a bumper crop and our vegie and herb garden producing a range of edible treats, especially potatoes, which the children have loved digging up this year.

It has been wonderful to see the collaborative spirit of CPSG grow significantly this year as educators from different kindergartens came together through a range of professional development opportunities, staff meetings and workshops. Thanks to Tracey for making this happen. We look forward to extending this supportive learning community in the future.

We would also like to thank the CPSG Board of Management for their many hours of volunteer work. We are lucky to have so many dedicated and enthusiastic individuals ensuring our kindergartens run smoothly. We are excited to have our kindergarten program returning to normal in 2020.



Figure 5 - Music & movement in the program



Figure 6 - Sienna creating artwork



Figure 7 - Harvesting squash from our garden



Figure 8 - Enjoying a "mud" picnic

CHURCH HILL KINDERGARTEN

Staff: Nicole Kirkup, Pauline Crawford & Renee Johnson

2019 has been a busy year at Church Hill. Our year began with us working with the Shire to have a temporary disabled access ramp built at our kindergarten so our building could become disability friendly. This is a temporary arrangement, with a more permanent solution and new foyer exopecting to be constructed over the coming break. Term 1 was also all about settling into the kindergarten routine, adjusting to attending kindergarten, separating from our families and making new friends.

Term 2 commenced with us going through Assessment and Rating. This made us very busy but was rewarding. Debbie Millard was particularly wonderful during this process and we have found the new Pedagogical Leader roles a very beneficial role within CPSG. Thank you, Debbie.

We also implemented a small change in our Kindergarten program at Church Hill and brought in Incidental Excursions. We gained all parents' permission to take their children outside of our kindergarten for different experiences, we have done this a few times over the year and they have been very rewarding, in particular when we walked to the Performing Arts Centre to see our Woolly West Fest Artwork on display and explored the Victoria Park area at the Grange Burn.

This year we met Andrew Gilding from the Grange Burn Restaurant and he began displaying children's artwork in the restaurant. The children loved creating pictures to be hung and many visited the restaurant to see their artwork. Andrew also visited us at kindergarten to create fruit kababs with the children.

We have worked with our families to make improvements around our yard. Feedback, opinions and ideas lead us to laying new grass in an area where it died. We transformed the old swing area when the frame become unsafe into an area with vegetable gardens for the children to grow vegetables. We have planted fruit trees that will fruit while the children are attending kindergarten, and a tee pee for a climbing vine as a play space. We have also purchased a new oven and outdoor table for our sandpit area.



Figure 9 - While exploring Victoria Park and the Grangeburn we stopped to draw a picture of something we saw while there



Figure 10 - Our new outdoor area with fruit trees, vegetable gardens and our tee pee



Figure 11 - Indi painting a picture with colours she mixed on her own at our colour mixing station

Within our kindergarten program, we have:

- created time to practice yoga/pilates/stretching to help children build core and muscle strength, and we have seen a huge improvement in the children's strength, particularly their core strength when sitting
- helped the children build their emotional and friendship skills through group experiences and with "Wombo", our wombat who helps the children explore how to help others.
- created several group artworks when the children showed interest in collaborating; exploring colour mixing and creating has been of particular interest throughout the year.
- observed the butterfly lifecycle within our room with hatching our own cocoons;
- looked after, explored and touched our pet stick insects, which has helped some children who had a fear of insects
- cooked biscuits, soup, playdough, pizzas and many other things over the year
- explored reactions with experiments, and
- done many other things over the course off the year.

Throughout the year, enrolments have increased slowly, and our kindergarten program is finishing the year with 18 four-year-olds and 12 three-year-olds (pre-kindergarten).

PRE-KINDERGARTEN

Staff: Nicole Eddie & Pauline Crawford

We started the year with a small group of 6 children and have built our numbers up along the way to 12.

We started off first term getting to know each individual child and their families – likes, dislikes, strengths and areas of development that need a little more focus and worked on these on a weekly basis. Now, being in term 4, we have seen so much progress and growth with all the children.

We have covered all learning areas over this time, from basic self-help skills, confidence and emotional development, through to motor skills and physical development; hence seeing so much growth in each child on a consistent basis.

During the year we have focused on numerous different community events that the children have been interested in and we had a Special Persons' Morning which was a big hit with all families. Lots of grandparents and parents joined us for a play and morning tea, which was a great way to include our extended family into our program.

Morning talks are still happening weekly and to see each child at the point now where they are so eager to have their turn is awesome. Our listening, language and confidence has grown so much.

We have found some of the children's play and learning has needed to be extended in regard to where their learning journey is at, but we have managed to adapt our program to cater for this. I feel we are now at the point where we have formed beneficial relationships with all children and families, which is one of our goals at the beginning of each year.

COLERAINE KINDERGARTEN

Staff: Halie Clark, Maree Hadden & Alicia Lewis

2019 has been another busy and fantastic year for Coleraine Kindergarten. One of the highlights is having updated and revamped our relationship with the Wannon Hostel. We are now visiting every fortnight for the foreseeable future where we will be having meaningful and valuable interactions with the residents and staff. So far, we have done dot paintings, water painting, group games, Geo blocks, story time, garden pot painting and a balloon game. The children and the residents are enjoying this change and look forward to visits.



We hosted a Tracky Dack Day to raise funds for "TLC for Kids". Together all the children and managed to raise \$46 to donate to this important cause. We were hoping to raise \$20 so we were very excited that we more than doubled it. We wish to say thank you to all our families that helped us by donating...it is very much appreciated.

We had two visits from the Dental clinic in Hamilton, to check that our teeth and gums are nice and healthy. Some children were scared when they were being checked the first time, but with support and encouragement, they were eager to join in the next time.

We made ANZAC biscuits on our first day back of Term 2 with the aid of two parent helpers. The children enjoyed measuring and mixing the ingredients. This activity introduced them to respecting ANZAC Day and what it means, and why ANZAC biscuits were made.

The children have been very excited to watch our garden grow this year. All children were able to take home their own carrot plant to see if they could get it to grow at home. We have received mixed reviews of this, with half successful and half not. Our first harvest was not very successful, but we re-planted a new lot of vegetables in Term 3, and so far, they are doing a lot better.

We have been visiting both the local schools regularly, to help the children get ready and used to the environments they will be heading to next year. The children have now begun their transitions to school, which are held every second Monday for most of Term 4. We are hoping the children have a wonderful time and enjoy what is left of their Kindergarten experience.

We have been extremely lucky to continue to receive support from our very active Parent Advisory Group. This year, PAG has replaced the timber edging (which was rotting) around the sandpit with concrete, so it is much safer and will last for many years to come, and some laid some turf in the backyard. Over summer they will be doing some building work inside the kindergarten, with new shelving and other structural modifications, and we can't wait to see what that looks like, and to set up our new storage areas, when we return in the new year.



Figure 14 - Harvesting our delicious crop of vegetables

This year the PAG successfully applied for a FRRR grant (Foundation for Rural & Regional Renewal) to have a new shade sail installed over our water play area, which means we can spend a lot more time playing out there when the sun is shining.

We would also like to acknowledge the fantastic work they do in keeping our kindergarten looking beautiful, through regular working bees and maintenance activities. Our kindergarten would not be what it is without their continued support.



Figure 12 - Penny & Jocelyn at Wannon Hostel



Figure 13 - Making ANZAC biscuits

COLERAINE PARENT ADVISORY GROUP (PAG)

Fundraising:

We have had a busy year with fundraising activities, meaning all hands-on deck for families. We have done a variety of different activities such as:

- Raffle of a Port Fairy Day Spa voucher
- Catering of the Sweet 16 Coleraine Bendigo Bank dinner
- Selling popcorn and ice cream at the Coleraine Drive In movie night
- King's Bakery Pie Drive
- Catering at the Coleraine Show
- Picture Products Fundraiser
- Tea Towel Fundraiser where the children and staff all drew a picture of themselves to be printed on the tea towels

We thank all families for their help over the year with all the above activities. Without everyone's help we cannot run these successful fundraisers, raising vital money for our kindergarten.

We participated in the Winter Solstice Lantern Walk on Friday evening of 21st June. All the children made lanterns to take around on the walk and we ventured through Wannon Hostel and the Valley View Nursing Home and said hello to the residents along the way.

We have also run two Family Nights over the year where we have all met at the kindergarten for dinner and the kids enjoyed showing their families around.

We have the Coleraine Christmas Carnival coming up on Friday 13th December where the kids and staff will participate in a float in the parade. The kids love this event as they get to sit on the back of a trailer and wave to everyone as they go past.

Infrastructure:

We were lucky enough to receive a grant from FRRR during the year that helped us get a shade sail erected over the water feature area. The shade sail was installed during the September school holidays and is a great addition to our kindergarten. It now provides a safe area in the shade for children to enjoy!

Parent Advisory Groups play a very important role in a kindergarten community. The role of the Parent Advisory Group is to Provide feedback from families accessing the services

- Contribute to the objectives of the kindergarten and CPSG
- Contribute to the development and review of policies
- Contribute to the decision that affects opportunities for families to be involved in the kindergarten program
- Communicate any parent or community issues or concerns regarding the delivery of the kindergarten program to CPSG
- Provide input into the future planning of the kindergarten.

We have also concreted our sandpit to ensure the longevity of this area. The wood continually rotted in the wet sand. It looks great and we were pleased we could repair this area. The children love playing in the sand pit.

We also thank the Council for the replacement of the split system.

Over the course of the year we have also held two working bees which were well attended by our kindergarten families to complete general maintenance jobs and gardening tasks. We thank the families that helped with these tasks.

Staff:

On behalf of the PAG I would like to thank the staff for their hard work over the year. The children have really blossomed over the course of the year under the guidance of Halie, Maree and Alicia. The children were lucky enough to recently go on an excursion to Hamilton and watch the Possum Magic Show, as well as participate in a tour of Woolworths. Thank you to the staff who were successful in gaining a grant to help cover the cost of the bus trip for the excursion.

I would also like to thank the PAG executive this year for their hard work, you have all done a magnificent job!

- Eisha McKerlie – Vice President / CPSG representative
- Hayley Niewand - Secretary
- Kristy Iredell – Treasurer / Fundraising
- Abby McKerlie / Jarrod Payne – Maintenance
- Jana Peterson - Newsletter

BECCY WISHART
Coleraine & District Kindergarten
PAG President

DUNKELD KINDERGARTEN

Staff: Debbie Millard & Kim Burgess

Enrolments for 2019 - 13 kindergarten and 10 pre-kindergarten children.

Our kindergarten staff for 2019, Debbie Millard - Early Childhood Teacher, Kim Burgess- Educator, and Jen McDonald joined us in term 4 as our KIS educator.

At Dunkeld Kindergarten our philosophy is to:

“...promote open opportunities and partnerships with families and within the wider community.”

We have participated in Clean up Australia Day, our own ANZAC day service, Simultaneous Storytime reading to the Alpacas at the Dunkeld Post office, Woolly West Fest and making scarecrows for the Royal Mail Kitchen Garden. We have visited Bush kinder, transition visits to and from Dunkeld Consolidated School, visits to Dunkeld General Store, & Kelly's Hardware to purchase supplies and much, much more.

“...to offer an engaging learning environment that challenges the needs of each child.”

We have had a very diverse group of children this year and have provided them with many experiences, including cooking Wattle seed Damper on our campfire and introducing our 'Yarning Circle'. With a focus on wellbeing and mindfulness, we introduced our tea ceremony with tea made with plants from our Bush Tucker garden.

“...develop independence and resilience in children, enabling them to have confidence to be involved in decision making.”

We pride ourselves in enabling all children to be involved in everything, including making decisions. They are all very capable individuals. (Please note that all the photos in this report have been taken by the children.) This year, introducing our 'Yarning Circle' has provided many opportunities for 'a yarn', conversations, our morning meetings and opportunities for leadership.

“...be a vibrant and progressive centre striving to achieve quality.”

This year I have noticed that our regular site staff meetings have given us direction and staff have developed and worked on individual personal goals. With everyone's input (staff, families and children) we developed our 'wish list'. Our PAG have worked hard with our regular community fundraising events and we have almost ticked off everything on our wish list. Thank you for your hard work. Now to begin a new list....

“...promote sustainability and nature play.”

With the help of Ranger Hannah and Paul Kelly (Brambuk), we worked hard on our goal of embedding Aboriginal culture in our program. We have learned about the creation story of Gariwerd and the children assisted in writing of our own Acknowledgment to Country.

Thank you to Bunjil for creating the land, trees, plants, animals, birds, fish, insects, water, grass, wood, sand, dirt and mud.

Thank you to the Djab Wurrung people for sharing the land.

We at Dunkeld Kinder will help Bunjil and the Djab Wurrung people to look after it all.

This year we were very excited to have the Year 5 students from Dunkeld school return for a visit at Bush Kinder. These students were our very first group to attend Bush Kinder. Once again, thank you to Dunkeld Racing Club and Glenelg Hopkins CMA for being our ongoing Bush Kinder sponsors. Sustainability and nature play happen all the time, not just at Bush Kinder. A highlight this year was the number of apples on our kindergarten apple trees; an even bigger highlight was the number of children eating one or more apples a day! It is also great to see families embracing our Terracycle program by reducing the amount of waste that goes into landfill.

Kindergarten is a German word literally meaning "children's garden" where children can observe and interact with nature. It has been our absolute pleasure spending time with this garden of children watching them grow and develop throughout the year.

Please enjoy some highlights of 2019 at Dunkeld Kindergarten through the eyes of these amazing children.



Figure 15 - For National Simultaneous Story Time we read the book Alpacas with Maracas to Sammy & Sally the alpacas at the Dunkeld Post office. We have been invited back next week to meet their new baby.



Figure 16 - Children documenting their own learning



Figure 18 - We were invited by Robin Wickens (Nellie's Dad) to make scarecrows for the Royal Mail Hotel Kitchen Garden. We delivered our scarecrows to the garden and enjoyed sampling some of the produce on our tour. Robin then joined us at kinder for a cooking session.



Figure 17 - Bush Kinder highlights

Mitchell Park Kindergarten

Staff: **Amelia Ball, Jodie Tognon, Merrilyn McCallum, Bianca Higgins**

2019 has been a year of major achievements. Our enrolments reached an all-time high at the beginning of the year, necessitating the introduction of a four-day rotation to accommodate the 26 children enrolled. The first few weeks were rather hectic with only two educators on the floor. CPSG came to the rescue, funding an additional educator until we received a successful KIS Application. Utilising some of our SRF Funding we also employed an additional educator once a week. The opportunity of working alongside another Bachelor trained educator proved to be very beneficial. Merryn is a wealth of experience, advice and endless patience and we have all enjoyed working alongside her.

Again, thanks to Merryn, we received a Forrest Hill Grant. These funds were used to purchase a whole range of outdoor equipment, including lovely wooden picnic tables, a mud kitchen and new boards and frames.

As an educational team, we have attended a range of professional development this year using School Readiness Funding. Topics included The Impact of Trauma on children, Engaging Families and Cultural Inclusion.

In third term we underwent Assessment and Rating which is always a hectic time. We received an overall rating of meeting National Quality Standard.

This year we have used a percentage of our School Readiness Funding to run Food Discovery Days utilising The Hamilton District Skill Centre. Gilly and Lisa have run three sessions so far this year, with another two to come. The four-year old's have participated in two sessions at the Skills Centre. Each child was accompanied by a parent or carer and together they prepared and cooked breakfast and lunch. These sessions were an unmitigated success and the parents are eagerly looking forward to the final two sessions, one being a visit to a local egg farm and the final session will be held at kindergarten with the children preparing food for our Christmas Party.

This year we have celebrated NAIDOC Week with local elders, sharing afternoon tea and stories. We also went on an excursion to Tyrendarra Indigenous Protected Area (IPA) with children from the Hamilton College Early Learning Centre. Activities undertaken included a walking tour around the IPA followed by a BBQ lunch and an opportunity to learn some local dances.



All in all it has been fantastic year. I would like to take this opportunity to sincerely thank my educational team for their commitment and dedication to all things Mitchell Park. A big thank you also goes out to Tracey and Carolyn for their support and hard work.

Big Chef Little Chef



This year, parents and children from Mitchell Park Kindergarten have had the amazing opportunity to participate in 'Little Chef Big Chef' cooking sessions delivered by the Hamilton Skills Centre.

This program saw the four-year-old children and their families visit the Skills Centre, where they cooked their own breakfast and lunch. The children, under parental supervision, had an opportunity to use a knife, cook over gas, and use a mixer. The children were responsible for collecting the utensils required and measuring the ingredients.

Sessions will also be delivered on site at Mitchell Park Kindergarten which allows the three-year-old children to also participate.

Feedback from parents has been amazingly positive. They have enjoyed the opportunity to build connections with each other and share a bonding experience with their own child. Parents have reported that their children are also now more willing to try new foods and the parents are feeling more confident in trying new recipes.



Big Chef Little Chef also supports and extends our Healthy Eating initiative. The focus of Big Chef Little Chef is to introduce healthy, simple meals, that are easy to make and affordable. As the children are taking on an active role in food preparation, we have given the children increased independence around meal times. The children now wipe and set tables for lunch, serve their own meals and pour their own drinks. Through the process of preparing and serving their own food, the children are more willing to try new foods.

The Big Chef Little Chef program was made possible through the Victorian Government's "School Readiness Funding". Rolled out in 2019 across several local government areas (the Shire of Southern Grampians being one), School Readiness Funding (SRF) is an Australian first; needs-based funding for kindergartens that aims to reduce the impact of educational disadvantage on children's learning and development.

School Readiness Funding is used to support outcomes for children in three priority areas, which are based on the Victorian Early Years Learning and Development Framework (the VEYLDF) – communication (language development), wellbeing (social and emotional wellbeing) and access and inclusion.



PENSHURST PRESCHOOL

Staff: Jodi Keane & Annie Linke

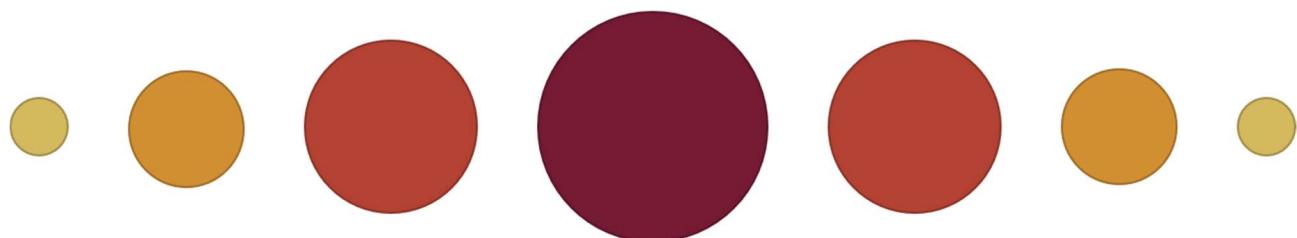
2019, has been another year full of positive outcomes for children, families and educators at Penshurst Preschool. We started the year back in late January with 10 four-year-old children and 5 three-year-olds, giving us a combined group of 15. A few weeks into Term 2, we gained another four-year-old enrolment, giving us a total of 16 children at our centre.

The children engaged in many learning experiences spread across all the curriculum areas, based around their interests. Some of those interest entailed sport, mermaids, creativity and dinosaurs, which led into peer teaching and such curious wonderings. Inquiry based, child led learning has so much impact on each child's overall development, including both social and emotional, which we place very highly on individual's wellbeing.

As we welcomed a child with additional needs into the centre this year, we also welcomed learning focused on inclusion and diversity. This was one of the highlights for me and I enjoyed the challenges, teachings and outcomes that not only the child received, but also the other children and educators. Taking everyone into Hamilton, to Parklands Special Development School, allowed us to deepen our knowledge and understanding of many things, including sign language, sensory rooms and experiences that foster and promote inclusion for all children. In conjunction with this, we gained a KIS support worker, Debby McGeachin-Woff towards the end of Term 3, that was very much appreciated.

Other highlights have been the addition of our bike track (thanks to the fundraising activities and support of our Parent Advisory Group) and the session that our Koori Preschool Assistant (KPSA), Macahlia Rose, gave the children in some of the Aboriginal Language of our local tribe. Visits to both schools are always great, as too are visits to our local CFA, Police Station and Hospital, where children become aware of the many roles people play in our community.

We are very much looking forward to 2020, which sees our numbers decrease slightly. We love welcoming new families into our centre and providing them with a warm, nurturing environment, that not only enriches their child's learning experiences but gives them a place of belonging as well.



APPENDIX 1

AUDITOR'S REPORT

13 November 2019

The Board
Combined Preschools of the Southern Grampians
PO Box 458
HAMILTON VIC 3300

Dear Board Members,

**AUDIT OF COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC.
FOR THE PERIOD ENDED 30 JUNE, 2019**

We have completed our Audit of the above entity for the period ended 30 June, 2019. We refer you to both our Engagement Letters dated 19 February, 2015 and Management Representation Letter signed by you dated 22 October, 2019 which clearly states the responsibility for ensuring adequate internal controls are in place lies with Management not Sinclair Wilson as the appointed Auditor. Notwithstanding this, we have noted the following matters which we would like to bring to your attention.

We note that there has been significant work undertaken in regards to the bookkeeping for CPSG and that a number of matters raised in our previous Management Letters have been addressed or are in the process of being addressed.

Segregation of Duties/Appropriate Review Procedures

We note that in an organisation the size of Combined Preschools of Southern Grampians Inc., it is extremely difficult to provide for segregation of duties. We do note, however, that Carolyn Desmond continues to complete receipting, customer invoicing, banking, prepares the bank reconciliation, prepares payments for processing and is also responsible for recording of income and expenditure. These are potentially incompatible duties.

We again recommend the Board ensure that appropriate review and sign off of reports are undertaken on a monthly basis (for example, cashbook, bank reconciliations, accounts payable, accounts receivable, that receipts issued are appropriately reconciled to the cashbook and that sign off on payments are appropriately reviewed and authorized).

We note that monthly reports that are currently presented to the Board did not include bank reconciliations. We recommend that all bank reconciliations reviewed by an independent person with unpresented items dealt with on a timely basis.

Our Offices:

Warrnambool
Casterton

Colac
Mortlake

Hamilton
Port Fairy

Mount Gambier
Terang

Camperdown
Timboon

Opening Balances

We noted during the planning stage of our Audit the following amounts relating to the year ended 30 June 2018 which were changed:

- \$350 written off as a bad debt.

While this amount is not material, we have amended the transactions so it is recorded in the current (30/06/2019) financial year to ensure prior year balances are correct.

If changes are required to prior year transactions, they should be processed in the current financial year to ensure the integrity of prior financial data and to ensure the historical data ties in with the Audited Financial Statements.

Further we note that the Audit adjustments relating to the capitalisation of assets during the year ended 30 June 2018 were entered incorrectly, with assets reducing rather than increasing due to asset purchases. In addition, we have again reallocated the combined P&E to their appropriate Kinder site.

We have attached a summary of Audit adjustments at Annexure A.

Plant and Equipment

We noted that upon review of the Maintenance Buildings & Grounds and the Resource & Equipment Purchase/Repair expense accounts there were several capital purchases (Dunkeld \$1,812, Cavendish \$3,115 and Mitchell Park \$3,800) recorded. These items have been moved to their appropriate pre-school within the Plant & Equipment. Further, we note that a new asset for Cavendish replaced a damaged asset, therefore this asset has been removed from the asset register and a loss of \$2,428 recorded as an expense.

We have calculated depreciation for the 30 June 2019 year (\$20,464), see Annexure A, and have attached the updated fixed asset register (FAR) in Annexure B.

We recommend that an asset capitalisation policy be drafted, if one does not already exist, which specifies a minimum amount (such as \$1,000) for which capital purchases must be recorded as P&E and any amounts less than the minimum should be recorded as an expense. Further when capital purchases are entered into QuickBooks we recommend that any amounts greater than the minimum amount are reviewed to ensure asset purchases are recorded as an asset rather than an expense.

Expense payments

When Auditing a selection of expense payments, we noted the following:

- A payment made to Kings Bakery on 2/8/2018 for \$718.86 had no GST recorded in QuickBooks, however, GST per invoice was \$65.35. Further there was no bank details given on this invoice, therefore we were unable confirm the payment was made to the correct bank account.
- A payment made to Glen Leitch Management on 14/12/2018 for \$330.00 had \$30 of GST recorded in QuickBooks, however GST per invoice was NIL.
- A payment made to Branxholme Public Hall on 18/7/2018 for \$576.00 had \$52.36 of GST recorded in QuickBooks, however GST per invoice was NIL.

Further, we noted that the on-line payment authorisation reports are not always printed after being finalised and approved by a second authorizer, therefore we were unable to confirm if they had been appropriately approved.

We recommend that:

- Invoice details are reviewed upon entering into QuickBooks to ensure GST is recorded correctly in QuickBooks,
- Payment details are confirmed with suppliers periodically to ensure bank details are correct if not provided on the invoice,
- Bank payment authorisations are printed and filed once all authorisations have occurred and payments are finalised.

General Journals

We note that 2 general journal entries totalling \$41,958 relating to the budgeted shortfall of delivering 3-year-old programs at Dunkeld (\$8,228) for Term 3 & 4 of 2018 and Cavendish (\$33,730) for Terms 1 to 4 of 2019 were recorded (#39 and #41) during the 2019 financial year. These entries increased both other income and fundraising expenses, there was no effect on the organisations overall profit for the 2019 financial year.

We have removed these journal entries for statutory financial reporting purposes as they relate to internal reporting, are based on budgeted figures (i.e. not actual) and further are used to track of fundraising reserves which relate to current and past years fundraising income which has already recorded in QuickBooks.

We would like to thank Carolyn for her assistance provided during the Audit.

If you have any queries concerning the above, do not hesitate to contact Miss Felicity Melican of our office.

Yours faithfully

**FELICITY MELICAN
PRINCIPAL**

Encl.

Confirmation that the Board acknowledge receipt of this letter

NATALIE TEMPLETON 21/11/19
Name of Chairperson Date

Signature

Please return this letter to Felicity Melican of this office.

Ref:

APPENDIX 2

FINANCIAL STATEMENTS

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
STATEMENT OF COMPREHENSIVE INCOME
PERIOD ENDED 30 JUNE, 2019

	Note	2019	2018
		\$	\$
Revenue			
DHS capital and other funding		913,242	748,654
Enrollment Fee		81,323	88,871
Interest received		8,022	8,710
Other income		17,620	63,428
Grants for programs		10,304	3,210
Total Revenue		1,030,511	912,873
Expenses			
Administration		28,963	33,487
Finance		1,281	2,940
Occupancy		20,816	22,428
Operating		834,213	779,445
Total Expenses	2	885,273	838,300
Surplus/(Deficit) for the year from ordinary activities		145,238	74,573
Other Income			
Fundraising Proceeds		21,254	37,663
Other Expense			
Fundraising Expenditure		10,598	24,698
Surplus/(Deficit) for the year from ordinary activities		10,656	12,965
Net Surplus/(Deficit) for the year		155,894	87,538
Retained Profits at the beginning of the Period		672,508	584,970
Retained Profits at the end of the Period		828,402	672,508

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE, 2019

	Note	2019	2018
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash Assets	3	397,730	241,484
Financial Assets	4	407,598	382,666
Trade & Other Receivables	5	17,650	18,928
TOTAL CURRENT ASSETS		<u>822,978</u>	<u>643,078</u>
NON CURRENT ASSETS			
Property, Plant & Equipment	6	121,342	125,907
TOTAL NON CURRENT ASSETS		<u>121,342</u>	<u>125,907</u>
TOTAL ASSETS		<u>944,320</u>	<u>768,985</u>
LIABILITIES			
CURRENT LIABILITIES			
Payables	7	36,866	28,106
Employee Provisions	8	75,798	65,117
TOTAL CURRENT LIABILITIES		<u>112,664</u>	<u>93,223</u>
NON CURRENT LIABILITIES			
Employee Provisions	8	3,254	3,254
TOTAL NON LIABILITIES		<u>3,254</u>	<u>3,254</u>
TOTAL LIABILITIES		<u>115,918</u>	<u>96,477</u>
NET ASSETS		<u>828,402</u>	<u>672,508</u>
EQUITY			
Retained Surplus		<u>828,402</u>	<u>672,508</u>
TOTAL FUNDS		<u>828,402</u>	<u>672,508</u>

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE, 2019

	Note	Retained Earnings	Total
		\$	\$
Balance at 1 July, 2017		584,970	584,970
Profit/(Loss) attributable		87,538	87,538
Total other comprehensive income for the year		-	-
Balance at 30 June, 2018		<u>672,508</u>	<u>672,508</u>
Profit/(Loss) attributable		155,894	155,894
Total other comprehensive income for the year		-	-
Balance at 30 June, 2019		<u>828,402</u>	<u>828,402</u>

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
STATEMENT OF CASH FLOWS
PERIOD ENDED 30 JUNE, 2019

	Note	2019	2018
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grant receipts		923,546	751,864
Other Income		121,475	186,703
Interest received		8,022	8,710
Payments to suppliers and employees		(855,966)	(857,218)
Net Increase/(Decrease) from Operating Activities	9b	197,077	90,059
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed Asset Purchases		(18,326)	(46,917)
Fixed Asset Disposals		2,427	-
		<u>(15,899)</u>	<u>(46,917)</u>
Net Increase/(Decrease) in cash held		181,178	43,142
Cash at the beginning of the financial year		624,150	581,008
Cash at the end of the financial year	9a	805,328	624,150

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE, 2019

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, 2019

	2019	2018
	\$	\$
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	4,500	9,650
Insurance	3,278	3,219
General	3,088	4,150
Membership fees paid	6,624	4,935
Postage	497	1,260
Printing and stationery	3,141	3,925
Telephone	6,938	5,233
Travelling expenses	897	1,115
	28,963	33,487
Finance		
Bad & Doubtful Debts	910	2,480
Bank charges	371	460
	1,281	2,940
Occupancy		
Cleaning	4,505	5,085
Electricity and gas	9,890	10,157
Rates and taxes	4,866	5,097
Rent	1,555	2,089
	20,816	22,428
Operating		
Advertising	2,176	2,141
Depreciation	20,464	16,813
Equipment purchases	10,938	8,588
Excursions and entertainment	1,690	1,031
Food program	3,534	-
General expenses and consumables	8,299	11,176
Grants Expended	-	3,338
Licence and incorporation fees	272	204
Loss on disposal of asset	2,428	-
O, H & S Compliance	896	1,303
Repairs and maintenance	6,937	6,497
Professional Development	22,168	6,163
Payroll Expenses	754,411	722,191
	834,213	779,445
	885,273	838,300

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE, 2019

	2019	2018
	\$	\$
NOTE 3: Cash and Cash Equivalents		
CPSG		
General account	393,920	238,170
Debit Card	3,810	3,314
	397,730	241,484

NOTE 4: FINANCIAL ASSETS

CPSG		
BBL Term Deposit -Wages Fund	30,000	30,000
BBL Term Deposit - Personal Leave	201,453	180,000
BBL Term Deposit - Long Service Leave	69,207	67,840
CPSG - Fundraising Term Deposit - 1407	106,938	104,826
	407,598	382,666

NOTE 5: TRADE & OTHER RECEIVABLES

Trade Receivables	17,650	18,928
	17,650	18,928

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE, 2019

	2019	2018
	\$	\$
NOTE 6: PROPERTY, PLANT & EQUIPMENT		
PLANT AND EQUIPMENT		
<i>Branxholme</i>		
Plant and equipment at cost	11,448	11,448
Less: Accumulated depreciation	(8,598)	(7,412)
Total Plant and Equipment at WDV	2,850	4,036
<i>Cavendish</i>		
Plant and equipment at cost	38,635	41,243
Less: Accumulated depreciation	(18,410)	(17,141)
Total Plant and Equipment at WDV	20,225	24,102
<i>Church Hill</i>		
Plant and equipment at cost	4,675	4,675
Less: Accumulated depreciation	(2,588)	(1,922)
Total Plant and Equipment at WDV	2,087	2,753
<i>CPSH Head Office</i>		
Plant and equipment at cost	8,589	8,589
Less: Accumulated depreciation	(7,753)	(7,541)
Total Plant and Equipment at WDV	836	1,048
<i>Dunkeld</i>		
Plant and equipment at cost	101,644	99,831
Less: Accumulated depreciation	(37,751)	(27,411)
Total Plant and Equipment at WDV	63,893	72,420
<i>Mitchell Park</i>		
Plant and equipment at cost	39,799	35,999
Less: Accumulated depreciation	(22,791)	(21,484)
Total Plant and Equipment at WDV	17,008	14,515
<i>Penshurst</i>		
Plant and equipment at cost	41,697	32,097
Less: Accumulated depreciation	(28,435)	(26,670)
Total Plant and Equipment at WDV	13,262	5,427
<i>Coleraine</i>		
Plant and equipment at cost	1,700	1,700
Less: Accumulated depreciation	(519)	(94)
Total Plant and Equipment at WDV	1,181	1,606
	121,342	125,907

NOTE 7: PAYABLES

Accrued Backpay	513	-
Accounts Payable	131	1,663
GST Payable	23,161	14,154
PAYG Withholding tax payable	8,684	8,011
Superannuation payable	4,377	4,278
	36,866	28,106

COMBINED PRESCHOOLS OF SOUTHERN GRAMPIANS INC
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE, 2019

	2019	2018
	\$	\$
NOTE 8: EMPLOYEE PROVISIONS		
CURRENT		
Provision for Annual leave	8,977	2,570
Provision for Long Service Leave	66,821	62,547
	<u>75,798</u>	<u>65,117</u>
NON CURRENT		
Provision for Long Service Leave	3,254	3,254
	<u>3,254</u>	<u>3,254</u>
Total Employee Provisions	<u>79,052</u>	<u>68,371</u>

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	397,730	241,484
Cash Investments	407,598	382,666
	<u>805,328</u>	<u>624,150</u>

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	155,894	87,538
Add Depreciation	20,464	16,813
Change in assets and liabilities		
(Increase)/decrease in receivables	1,278	(3,259)
Increase/(decrease) in payables	8,760	(4,554)
Increase/(decrease) in provisions	10,681	(6,479)
Net cash increase from operating activities	<u>197,077</u>	<u>90,059</u>

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, 2019.

NOTE 12: RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended 30 June, 2019, 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 GRAMPIANS 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, 2019 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: NATALIE TEMPLETON 

Dated this Tuesday 12th day of November 2019

Starting a quality kindergarten program at an earlier age leads to positive effects on child development



3-YEAR-OLD KINDER
**Best Start
Best Life**

Children who attend a kindergarten program are less likely to be developmentally vulnerable at school



Two years of kindergarten are better than one¹



Quality play-based learning is a powerful way to support learning and development

At kindergarten, children learn key skills for life, including creative thinking, social and emotional skills, and early literacy and language skills

¹ Starting Strong 2017, Organisation for Economic Co-operation and Development (OECD)

ACKNOWLEDGEMENTS



CPSG acknowledges the support of the Victorian Government.



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