



Annual Report 2022-23

ABN: 736 670 57590

ACN: 652 000 149

Approved Provider ID- PR—00003911

Operating from 360-370 Whitelock St

Deniliquin, 2710

Deniliquin Children's Centre respects and acknowledges the diversity of First Nations people across communities and values their contributions. We acknowledge the Wamba Wamba and Perrepa Perrepa people and pay respect to Elders past, present and emerging.



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Executive Summary 2023

Deniliquin Children's Centre Inc

ABN 73667057590

A company Limited by Guarantee. Australian Company Number 652000149

A community managed early childhood service provider Provider # PR-00003911

Location

362-370 Whitelock St

49 Noorong St,

Deniliquin 2710

Barham 2732

Services

Deniliquin Preschool- SE 00007099. 49 licensed places

Deniliquin Childcare Centre- SE 00007098. 55 licensed places

Deniliquin Mobile Service- SE 00014785. 25 licensed places (operating in Pretty Pine, Blighty, Wanganella and Bunnaloo)

Barham Early Learning Service- SE 00006556- 73 licensed places

Deniliquin Toy Library

Staff

82 staff members (including 12 support staff- 59.48 FTE across 4 services)

Children

394 children (49 mobile, 128 preschool, 129 childcare, 88 Barham Early Learning)

Utilisation rates at 30/6/23

Deniliquin Mobile Children's Service- 55% of 25

Deniliquin Preschool 100% of 44

Deniliquin Childcare Centre 99% of 55

Barham Early Learning Service 48% of 64

2022-23 Board of Management

Chair- Emily Small (GM review steering committee)

Vice President- Melanie Kennedy

Secretary- Emma Fisher

Treasurer- Sophie Pisasale (GM review steering committee)

Ben Chartres

Emily Leech

Zara Durnan

Jessica Donaldson

Johanna Murphy

Welcome to the Deniliquin Children's Centre

Our Vision, Mission, and Values



DENILIQVIN
**Children's
Centre**

Our Vision

**Educating rural
children from the
mind and the heart**

Our Mission

**To create safe, stimulating
environments in rural
communities where children
are supported to reach their
potential and learn lifelong
skills.**

Our Values

Integrity- we are honest and ethical in our interactions with children, families and each other.

Inclusion- a diversity of people feels valued and respected in our service, have access to opportunities and can contribute their perspectives and talents.

Empathy- we value the ability to understand and share the feelings of others.

Joy- there are opportunities for happiness for children, families, and educators every day in our services.

Passion- we understand that early childhood education is important and valuable.

Nurturing- we care for, help, and encourage the development of children, families, and each other.



Our Philosophy

Our home is the wide-open plains of the Riverina on the land of the Wamba Wamba Perrepa Perrepa / Wemba Wemba Barapa Barapa people. We pay our respects to the original custodians of this land and recognise their continuing connection to lands, water and communities.

Our natural landscape is one of farming and open spaces shaped around waterways. Generations of children and families have grown through their participation with our services.

We welcome everyone, we approach all aspects of our service with integrity and value social responsibility, respect for our environment and continuous improvement.

We have a deep commitment to the value of early childhood education and understand the ripple effect it has on children, their families, and communities. Early childhood education supports children to establish their sense of identity and connection to their world, to be confident and involved learners and communicators and to build a strong sense of wellbeing.

We recognise that it takes a village to raise a child and we work collaboratively to support children's inclusion, learning and wellbeing.

Our village believes that:

- Children are capable, and inspirational,
- Families are the foundations of children's learning, and
- Educators are nurturing, empathetic, and passionate.

We believe that early education is about igniting a passion for lifelong learning.

Our approach to teaching is collaborative, reflective, and intentional.

It puts children at the centre of learning and celebrates play and the natural environment, in all weather, to support children to be curious, collaborate and be adventurous.

We provide safe spaces where children have a sense of belonging and can connect and contribute to their world.

We believe that childhood is a time for joy, and we help each child feel valued and confident that their voice is heard.



Report of the Board Chair

Completed by- Emily Small- Board Chair

The Board is committed to supporting our organisation to continue to meet community demand for high quality early childhood education.

One of the major milestones for the organisation has been able to finalise the transition of Barham Early Learning Service to the Deniliquin Children's Centre which officially happened on March 31st, 2023. We are so excited to have Barham Early Learning Service officially under our banner. It was an immense undertaking for all the staff to complete this transition and the change for Barham has been a big step, all of which they have taken in their stride.

The last year has also seen the development of the Strategic Plan for 2022-2027. The board and management of DCC and BELS completed a strategic planning workshop with Catherine Hydon to develop goals for the future direction of the centre with some great results. The pillars of the plan centring around Quality, Workforce, Sustainability, Governance and Partnerships. The board is really excited about future direction of the organisation, and we are looking forward to working toward the strategic plan in the coming years.

Departing in 2023 was Kellie Crossley after a long association with DCC as a board member and then as an employee. She has been a pillar of the organisation and she will be sorely missed.

Some changes in key management positions have been Kate Bulter as Quality Coordinator Grants officer , Molly Henderson to the Nominated Supervisor position of the Deniliquin Childcare Centre and Amy Sturman to the Nominated Supervisor position of Barham Early Learning Service.

In late 2022 the area was subject to a significant flooding event which impacted services as well as staff members in the local areas. It was another trying time for the area, but it highlighted the great community we live in and how we all looked out for each and worked hard to help everyone out.

The Deniliquin Childcare Centre and the Mobile Service both participated in assessment and rating this year. Both achieved a rating of Meeting the Quality Standards. The amount of work that goes into assessment and rating is huge and the board would like to thank every one of you for all the hard work to get these results. A special mention to the Mobile team who had to accomplish this at 4 separate locations.

This year again saw a focus on workforce by the board and management. Initiatives such as remuneration incentives for hard to recruit early childhood teachers and Nominated Supervisor positions, annual market loading for the mobile service, retention bonuses for staff who achieve milestone anniversaries of employment and most recently the implementation of school holiday stand down time for the mobile service have been implemented to look after and retain the most important people in our organisation, the staff. Ongoing professional mentoring for the leadership team by industry guru Catharine Hydon has also helped motivate. The board recognise the incredible care and hard work that our workforce has in keeping our services operating at the highest standards.

Restructure of the administration team to improve capacity with the addition of another service was undertaken through the year.

Family satisfaction surveys for 2023 indicate a high level of satisfaction across all services. The organisation remain committed to continual improvement and actions to address feedback from the surveys are being implemented.

The Board of Deniliquin Children's Centre continue to perform at a high level. 100% of the Board completed annual governance training and attendance at meetings was consistent.

We are unfortunately farewelling Sophie Pisasale who has served on the board for the last 8 years. Sophie has been an integral member on the board, and we are going to miss her perspective and input. Emily Leech is also stepping down this year after serving on the board for 1 year. Thank you to you both for all your input and hard work.

The Board extends thanks to the team of educators and staff who support our vision of education rural children from the mind and the heart and the families who entrust their children to the Deniliquin Children's Centre Services.



General Managers Report

Completed by Felicity Michael

Progress in Strategic Goal Areas- Operational Plan



2018-2021 Strategic Plan results

2022 saw the end of the 2018-2021 Strategic Plan and the development of the 2022-2027 Strategic Plan

Strategic Goal (1) To be recognised for high quality, play based learning programs in safe, natural and inclusive environments.

All services rated as Meeting the Quality Standard

An increased number of children in out of home care accessing our services

Services 100% compliant with Education & Care Services national Regulations

Strategic Goal (2) To build strong and collaborative relationships with children, families and communities.

All services developed relationships and collaborated with an increased number of community organisations such as schools, Men's Shed, Hall Committees, Yarkuwa indigenous Knowledge Centre, Orana and South West Music.

Family satisfaction surveys were implemented each year during this period. These indicated that families felt that their child's interests and feelings were considered in our services and that clear and regular communication with families occurred. .

The number of Aboriginal and Torres Strait Islander children enrolled in our services increased from 10 in 2018 to 22 in 2022.

Strategic Goal (3) To be an employer of choice that supports a motivated and qualified team

The retention rate of employees remained high at 88%.

Employee engagement surveys were implemented and indicated an increase in the percentage of employees who felt that they had the opportunity to learn and grow from 75% in 2018 to 90% in 2022.

A strategic people review was commissioned in 2022, resulting in retention and recruitment strategies being implemented, particularly for hard to recruit roles (Early Childhood Teacher and Nominated Supervisor) and services (Mobile service).

Strategic Goal (4) To be a well governed, financially sustainable, value driven organisation

Occupancy rates remained above target.

An operating surplus was achieved 2018-2022 except for 2021 which was impacted by COVID.

Bad debt write off decreased over the period of the Strategic plan.

Good governance remained a focus of the Board with 100% of Board members participating in Governance training annually.

Strategic Goal (5) To be a community leader in environmental sustainability

Each service continued to embed sustainability initiatives to teach children about practices to reduce waste and energy and promoted these to families.

No progress in reducing the carbon footprint occurred during the period of this plan.



DEMLIQUIN
Children's
Centre

2022 - 2027
Strategic Plan

Our Vision
Educating rural
children from
the mind and
the heart

Our mission
To create safe,
stimulating
environments
in rural
communities
where children
are supported
to reach their
potential
and learn life
long skills

Quality

To develop: state of the art learning environments; best educational practice; and collaborative relationships with children's families and the community to provide quality educational practice for children

Strategies to achieve this goal

- Develop a system to track outcomes for children
- Develop Business Cases for infrastructure projects to meet demand for places
- Make significant improvements in indoor and outdoor environments
- Reflect on and embed feedback from Family engagement surveys
- Inclusion support strategies including funding and training is provided to services
- Funding is sourced to support children with additional needs

Workforce

To be a career of choice that supports, sustains, and grows a skilled and engaged team to ensure continuity of quality education

Strategies to achieve this goal

- Increase the number of Early Childhood Teachers and Diploma educators by supporting training further study
- Develop and implement a workforce strategy to increase the satisfaction retention of educators
- To support all educators and staff to develop their skills through professional learning and mentoring
- Establish & support early learning network
- Implement systems/ software to improve the induction and maintenance of HR records

Partnerships

To build collaborative partnerships with external organisations for the benefit of children and the centre

Strategies to achieve this goal

- Develop an understanding of opportunities for relationships with
 - Allied Health
 - First Nations communities
 - Out of home care sector
 - Family support services
- Develop & implement a Reconciliation Action Plan
- Survey families about barriers & where we can add value

Sustainability

To educate children to care for our environment and implement strategies to reduce the impact of climate change on the organisation

Strategies to achieve this goal

- Investigate & implement strategies to reduce the carbon footprint of our business
- Continue to teach children to implement local sustainability practices

Governance

To be a financially viable organisation which advocates for quality rural early childhood education to ensure ongoing access for children in our community

Strategies to achieve this goal

- Recruit and train suitably qualified and experienced board members
- Develop financial processes/ tools to monitor and track financial performance
- Develop a brand and promotion strategy which represents all of our services and communities and allows for future growth of the organisation
- Increase communication with/ representation on peak bodies
- Diversify our offering to meet family and community demand

2023 Operational Goal progress

Strategic Goal Area: Quality

- Retained earnings plan developed
- Infrastructure projects shortlisted for business case development.
- Funding sourced for improvements in Childcare Centre, Preschool and Barham Early Learning.
- Family satisfaction survey reviewed to link with NQF.
- Professional learning planned for implementation of EYLF2.0
- QIP projects progressed in all services.
- Quality planning and documentation of children's learning the focus of professional learning and continual improvement in all services.

Strategic Goal Area: Partnerships

- Community connections developed in all services as part of QIP.
- Educational Philosophy reviewed and launched, with impetration plan developed.
- All services planned at least one excursion/ incursion per term for children
- All services planned at least one celebration with the community each term.

Strategic Goal Area: Governance

- Communication plan for Strategic Plan 2022-27 implemented
- Transition of Barham Early learning Service to Deniliquin Children's Centre complete April 2023
- Organisation structure reviewed, increased admin by 0.2FTE with expanded role of Quality Coordinator/ Grants Officer
- Rebranding options refined by Board, with community consultation complete July 2023
- Governance training by Board members April 2023
- Policy template, and review cycle reviewed
- Cyber security plan developed and initial changes made
- Audit & tagging of technology & assets complete June 2023.
- Plant, Property & Equipment replacement plan developed and implemented for 2023-24 budget

Strategic Goal Area: Sustainability

- Consultant engaged for Carbon Inventory
- Sustainability initiatives embedded in all services

Strategic Goal Area: Workforce

- Workforce Strategy developed for implementation
- Planning for Employer Value Proposition video in progress
- Professional learning to support inclusion of all children provided in all services
- Trial change to Leadership structure of Barham Early Learning Service
- Professional learning to support professional practice goals planned



Quality Coordinator report-

Completed by Kate Butler

Overview

The Quality Coordinator supports continuous improvement, quality, and compliance by:

- building the capacity of nominated supervisors and managers to audit, monitor and self-assess their services against the National Quality Standards,
- creating and refining tools to help track compliance and identify and monitor improvement outcomes,
- managing stakeholder feedback processes and reporting, including family satisfaction and employee engagement, and
- managing, improving, and supporting organisational governance systems, including strategic planning, policy, procedure, complaint, and risk management.

Kellie Crossley, the Quality Coordinator for five years, moved on from the role in early 2023 and was replaced by Kate Butler, who brings experience with governance and quality management in the community service and arts sectors.

Highlights of 2022 - 2023

Self-assessment and compliance

Successful implementation of the Continuous Improvement cycle that focuses on a different National Quality Area each month through service-based self-assessments and compliance audits, with the Leadership Team managing the ongoing review and improvement of tools.

Assessment and Rating

Deniliquin Childcare completed their Assessment and Rating and received an overall rating of "Meeting the National Quality Standards" in December 2022.

- Assessment and Rating is conducted by the Early Childhood Education Directorate, NSW Department of Education and assesses the service against the seven quality areas of the National Quality Standard.
- Of the seven quality areas, Deniliquin Childcare received a 'Meeting' rating for quality areas 1 to 6 and an 'Exceeding' rating for quality area 7 (Leadership and Service Management), the highest possible rating.

Family and employee feedback

Stakeholder consultation and feedback are important components of quality improvement and contribute to quality standards around collaborative partnerships with families, continuity of staff and professional standards.

- An organisation-wide Family Satisfaction Survey was conducted in May 2023 with approximately 37% of families responding, representing 122 enrolments across five services. Results have been integrated into improvement planning under Continuous Improvement Cycle - Quality Area 6 Collaborative Partnerships with Families and Communities.
- Approximately 70% of employees completed an Employee Engagement Survey in June 2023, with results to be integrated into improvement planning under Continuous Improvement Cycle - Quality Area 4 Staffing Arrangements and employee professional performance planning.

Professional and organisational training

Our continuous learning program included the first combined organisational training day across the Deniliquin and Barham services. Led by Catharine Hydon, this built on her work with Deniliquin educators in 2022 that focused on critical reflection, staying inspired and building capacity, and included team building and co-facilitation by Educational Leaders.



Business Services Report

Completed by: Claire Nolan



Overview

The Deniliquin Children's Service Administration Team provides day to day support to all services within our facility. This includes making sure that all children and employee record management are maintained in accordance with all statutory, policy and professional requirements. Our team also encompasses the Toy Library which aims at providing a sustainable and community-based service that promotes play based learning through borrowing quality toys and resources.

Highlights of 2022 -2023

Toy Library

The Toy Library Coordinator has worked hard at promoting the Toy Library this year, which has seen an increase in the number of Toy Library members over the past financial year. The Toy Library was also successful in applying for a Community Grant which saw new toys purchased for borrowing. Promotion of the service was also done at the Deniliquin Show which was a great way of displaying the service and the benefits it can offer to our community. Our Toy Library has not only members from Deniliquin but also from Finely and Barham.

Administration

This year we have seen the Administration Team focusing on streamlining the processes we already have in place to maintain children's records and information and using this process to integrate our newest service, Barham Early Learning Service. Since the integration with Barham, we have taken over the financial and human resources functions, together with the management of children's and families records. I would like to commend Annie, Caitlyn, Kylie and Mel in the way that they have made this a seamless transition for both the employees and families of this service. And for also maintaining the high quality of service our current families and employees in Deniliquin have come to expect. A special thanks to Kylie who has now taken on the coordination of all enrolments including the Barham service as well as the account's function. And to Mel who now coordinates the payroll and record management for all services.

We also saw a few changes to staffing in the Administration Team this year with Mel taking on an extra day per week to help with the increasing demands of a bigger service. In March we welcomed a new Administration Trainee, Caitlyn to our team. Caitlyn has brought a wealth of knowledge from an educational background from working in the Preschool. In June 2023 we farewelled Annie who successfully completed her Administration traineeship in October 2022 and continued to work with us to help with the transition with Barham Early Learning Services.

As part of the centre's strategic goal to be recognised as an employer of choice, we have implemented several new policies that focus on the recruitment and retention of staff. This has led to the Employee Remuneration and Retention Policy being developed. Within this policy it allows for above award remuneration to be offered to Teachers, Nominated Supervisors, and Mobile staff. We have also reviewed the Employee Recognition of Service policy and increased the reward to be more in line with today's market.

One of the key areas I have focused on this year is the underpayment of staff allowances. After consultation and advice from CCSA and the Fair Work Ombudsman, we realised that we had an obligation to our current and past staff to apply a broken shift allowance and overtime payments during team meetings. We sought to rectify this with a back payment to eligible staff members which was completed in May 2023.

Towards the end of 2022 the NSW Government introduced a new funding model for Preschools, Start Strong Funding. As we complete our Preschool placements in July, this meant revising our fee structure to meet these new guidelines, ready for families to start in February 2023. The Government also changed the reporting requirements for this financial year which meant another change in the way this is recorded for families.



Service Report for the Preschool Service

Completed by: Heidi Plant (Nominated Supervisor/Educational Leader)



Number children enrolled June 2023: 122 children Magpies & Pelicans, 39 children APSC

Number of educators- 12 total and 9 full time equivalent in June 2023

Service Overview

The Deniliquin Preschool is a part of the Deniliquin Children's Centre Company, a not-for profit service, offering a high-quality preschool program to children aged 3-6 years in the Deniliquin local and surrounding area. We operate 40 weeks of the year, offering a 7.5-hour day 8:15-3:45 and After Preschool Care (APSC) hours until 5:15pm every afternoon. Our service offers 3 separate age groups to cater to the developmental needs of specific ages providing children with up to 600 hours of quality Preschool in their year before school. We are a two-unit service, each unit consisting of up to 22 children per day. Our enrolment pattern and roster provides continuity for children and families. This provides children with consistency to build relationships, support children's wellbeing and learning to reach quality outcomes in the program. In 2022/2023 the NSW Government start strong funding provided fee relief for 3-6 year old children who used our services for 15 hours per week. We continued to charge fees for our APSC hours- offering both casual and permanent options and hours outside of the start strong funding e.g., single or third day.

Program- The Early Years Learning Framework (V1, 2009) principles, practices and outcomes continue to underpin the high quality preschool programs for children, valuing relationships, play and intentional teaching. Each unit's program is delivered by a 4-year trained early childhood teacher, a diploma qualified educator, and two assistant educators. An additional educator was at times funded to support the inclusion of children with High Learning Needs in the programs.

Service focus for the year (2022-23)-

We developed a Supervision Plan (QA2) to identify underpinning key practices that keep our children safe. These key practices are able to be articulated by the team and foster a sense of safety and support the ongoing children's learning and the professional development of educators in our context.

We organised our resources in a safe and effective way to increase children's sense of agency (QA 1&3) in the program. Our service has just implemented a leadership role of a "Resource warrior" to continue to embed this work.

We gained knowledge and skills in our Programming and Documentation Procedure (QA1) to ensure every educator understands and is confident to use the suite of tools to support each child's planning cycle and can use this to inform their assessment for learning. Our 2023 Organisation Training Day supported this alongside revised tools (developed from educator feedback and Leadership consultation). This ensures our practice is strong ready to embark on embedding the upcoming changes to our Approved Learning Framework.

Community Connections to support literacy, numeracy and Wellbeing (QA1&6) Our strategic planning/local census data research informed this goal along with research proving that children's learning is enhanced through connections- this gave us increased intentionality around excursions and incursions for 2023. Funded Opportunities allowed us to gain some professional development and incorporate Childrens Programs with the Internationally Renowned Brendan Ohara, Kinesiologist (wellbeing, literacy) and Local Musical Guru, Delena Gaffney (wellbeing). We have also worked with a number of our Community and local schools to plan and begin to implement early literacy and numeracy rich experiences such as Mini Vinnies Reading (St Michaels School), Celebrating and learning Wamba Wamba literacy games art and literacy during NAIDOC Week (South School), Library Incursion celebrating Simultaneous Story week, Learning Italian (Moama Anglican Grammar), Literacy/Numeracy experiences (Edward

School), Visiting Yarkuwa to reconnect and implement counting and songs in Wamba Wamba in our programs. Many of these programs will support the children's wellbeing as they have also fostered meaningful connections with primary schools during their transition to school.

Highlights for the year-

Physical Environment improvements – no more leaks due to the improvement of the building roof, Our Pelicans sandpit got an upgrade along with NEW shade sails which increased the shade in the front Pelicans yard and play area for the children, outdoor picnic tables were made by our Deni Menshed Group and increased eating and table play areas outdoors. Phone and internet cables were run underground to improve the phone and internet connectivity. Our block corners also got a refresh with new wooden resources to extend children's learning. Some **new outdoor active play games were sourced through our ongoing bread bag recycling project.**

Professional Development- Educators were provided with opportunities to extend their knowledge and skills from experts including Catharine Hydon, Brendan O'Hara and Delena Gaffney. This was beneficial to support children's learning, movement/literacy, and literacy/numeracy/music.



Continuous Improvement and Strategic Planning was an organisational focus with clear systems and procedures created around self- assessment and quality improvement. Strategic planning involved reviewing feedback from all stakeholders (sector, board, community, families, children, educators). This also incorporated a philosophy review. The service has a clear plan moving forward around big picture planning which will improve the service and inform future continuous and Quality improvement actions.

Community involvement-

Special events: Our families and special visitors were able to return to the service with few restrictions, meaning that our larger scale celebrations were able to include and be enjoyed by all.



Access to preschool & Supporting transitions (home, LDC and school): Our service continues to work in collaboration with families and local School Bus company, Dysons, to support our rural and isolated families with increased access to our quality preschool programs for their children who arrive and depart our preschool service on the local school buses, and we assist through walking them to and from the bus stop each day. Up to 5 children each walk was supported- with 8 children/families accessing this across the week. We continue to maintain positive connections with our early learning services and schools. With both school and preschool teachers visiting each other's programs throughout orientations/transition to support children's transition to school. This has also included excursions and incursions that promoted collaborative partnerships including Edward Public School , Deniliquin South Public School, St Michaels Primary and Moama Grammar.

Supporting Childrens Wellbeing, health and learning: We connected with Intereach- Early childhood intervention, Waratah Kids and Deniliquin Community Health to strengthen referral pathways for families. STePS eye screening was carried out in service by NSW health. We attended the easter concert at Southwest Music which was so much fun! Our team promoted PLAY at our local Inaugural Deniliquin Show. We showcased Toy Library resources and promoted memberships and organised art/craft and games for the children and families to participate in, at the show. 9 preschool staff members volunteered their time, energy, and spirit to ensure this was a positive experience for members of our community. We also showcased our preschool children's artworks in the pavilion. Positive feedback was given about our involvement from both children and families. Local events/ happenings were promoted to families through our Storypark community.



Service Report: Deniliquin Child Care Centre

Completed by: Molly Henderson (Nominated Supervisor)



Service Overview

Deniliquin Childcare centre is licenced for 55 children per day. Our operating hours are 8am-6pm.

We have four rooms within the service

- Puggles (0-1) 10 children each day with 5 rotating educators
- Possums (1-2) 12 children each day with 5 Rotating educators
- Joeys (2-3) 15 children each day with 5 rotating educators
- Wombats (3-4) 18 children each day with 5 rotating educators

We currently have 129 permanent bookings at the childcare service and cater to the needs of 98 families in the community. We also offer casual bookings to those families using the mobile and/or preschool services.

We currently employ 30 Educators at the service and 5 support staff. Currently we are supporting educators to increase their knowledge and skills through career development

- 2 School based trainees
- 5 Certificate Three Trainees
- 6 Working towards Diploma
- 1 Working towards Bachelor

We have a leadership team that comprises of one nominated supervisor, two second in charge educators and an Educational Leader..

Service focus for the year (2022-23)-

QA1 reflections: Driving the overall progression of our service we have been working on developing educators capacity to critically reflect and implement strategies that lead to positive change. With the addition of reflection booklets, Leadership team members modelling and promoting reflective practices on and off floor to sustain a culture of reflective practice.

QA3 Outdoors: There has been a huge focus on engagement and supervision practices. Our educational leader has provided resources and altered planning documents to suit all educators and families to have access to outdoor programming. Our staff have been fortunate enough to participate in supervision training, where our supervision plan was then adapted to the needs of the service. Our overall yard improvement projects have been successful with the installation of fences around joeys and wombats rooms, paddock to plate project where we have supported children to grow vegetables to use in cooking experiences and for the kookaburra kitchen to use in meals. With the approval of a grant, currently we are to begin the first steps in the construction of our bike track.

QA5 Strengthening relationships with families from a diverse background: We have been developing our skills to support families from all walks of life. Using our community resources to learn Greek language to be able to communicate with families in our service, researching and exploring ways to incorporate other ethnic celebrations into our curriculum. Using Māori language and exploring ways that families incorporate their culture at home, that we can begin to use in our service. As a service we have been using key words signs to communicate thank you, more, finished during lunch time routines.

QA 6 Community engagement: We have seen many excursions and celebrations happen with in our service. It has been exciting to support and promote the local community businesses with excursion to the local nursery, library, parks, and gardens, and explore what the local community has to offer for children to involve themselves in such as concerts, puppet shows, collaboration with schools. We have loved opening our doors to families to celebrate special days in service and showcase our love of learning and commitment to early education.

Highlights for the year

Organisational training day

This years organisational training day was a huge success with a majority of educators attending. It was valuable to be able to mingle with educators from other services and come together as a whole organisation. Based on feedback from educators on the learning cycle and their own confidence to be able to implement this knowledge after this training was exceptional, the service is working towards all educators and trainees being confident to explore and document children's learning.

Self-Reflection

The strength and commitment through the self-reflection journey for our educators has been a hard road, this has seen many positive changes in individual knowledge and development. Lots of reflective conversations between colleagues and different ways of thinking are promoted, we have seen this continuous improvement cycle challenge educators to get out of their comfort zones and really think about quality education.

Sara Bachelor Qualified Teacher- Sara Myatt recently complete her studies at university with support from the Deniliquin Children's Centre has seen her step into an educational leader role, sharing knowledge and perspectives with educators, challenging their ideas, and promoting a reflective approach to education. Working with the leadership team Sara has strived to ensure a more streamlined approach to planning and documentation, advocated for staff wellbeing, and focussed on a more holistic approach to learning and development in our service.

Assessment and Rating

Our service was acknowledged for its achievements in meeting the National Quality Standards as we went through the assessment and rating process. Striving for quality education and care the service produced positive outcome for many of the quality areas and it was evident in our practices that our service supports the quality education and care for all children that attend. We will reflect through the continuous improvement cycle to prioritise areas for improvement.

Community involvement

With a focus on fostering community connections, the childcare service has seen our educators lead many excursions to the Town Hall, Orana (as part of the Intergenerational program), Library, Preschool, Parks, and Gardens. We welcomed the community into our service with the local men's shed helping us to complete some projects, families have been joining in on our paddock to plate initiative by donating the surplus fruits and vegetables from their home gardens. We have encouraged families to attend the service for celebrations days such as Easter hat parade, Specials persons day, read to me week, Mother's Day, these have received exceptional feedback from educators and families.

Deniliquin High School Intergenerational Program

Joining forces with the High Schools child studies program and Orana, we trialled the intergenerational program. This program captured the community spirit of our many generations that live in Deniliquin. This program was such a success that plans are in place to continue this annually and build on this important Community connection.





Service Report: Deniliquin Mobile Children's Service



Completed by: Tammy Cairnduff – Nominated Supervisor /ECT/Educational Leader

Service Overview –

The Deniliquin Mobile Children's service is privileged to educate children in rural and remote communities surrounding Deniliquin. We currently service Pretty Pine, Blighty, Wanganella, and Bunnaloo, providing childcare and preschool, running four days a week at venues and one day a week at office to meet parent's needs.

Our staff comprises of an Early Childhood Teacher, a Diploma Educator, a Certificate 3 Educator and a Cert III trainee, also on Friday's we have a Diploma Educator that drives out for the day. The team of dedicated educators prepare equipment and resources, travelling daily to our communities providing unique and interesting educational experiences tailored for each individual child.

Our Mobile community consists of 54 permanently booked places across all venues from 32 families. We are funded through – NSW Department of Education Preschool funding

- NSW Department of Education Long Day Care Funding
- Department of Education and Training (Commonwealth) Community
- Childcare Fund viability Funding
- Department of Education and Training (Commonwealth) Childcare Subsidy Service

Service focus for the year (2022-2023)-

The Mobile team worked together at the start of each year to compile our QIP goals through reflection of the previous year goals, our practice, audits, also what we deemed to be important for our children and families. Goals we have worked on from July 2022 through to June 2023:-

QA 1- To Make DCC Philosophy visible on Mobiles program by end of June 2022. (Mobile extended 2022/23 with the Organisation Philosophy review)

The Mobile team worked together to create a table of phrases from our DCC Philosophy, which we now use to put on our documentation to allow educators and families to be familiarised with this amazing writing of our beliefs for our organisation.

We now have reference to DCC philosophy every fortnight on our program. Also, all our observations, learning goals, Development of learning reports have phrases of our Philosophy noted on them.

2023- Working with the Organisation the team reviewed what they like about the philosophy, what they thought could be changed, deleted, added and wording phrases. Team also worked on how this would be interrupted to practice and on floor. Still familiarising with reviewed philosophy with changing tags on Story Park for our documentation and programming.

QA 1- To provide information in 6 posts on Story Park to educate families about the EYLF and how we embed this into our Children's Learning. All these posts have been received well by our families with the individual feedback we have received along with our Family Survey's being positive. This has also created conversation with educators and families about their child's learning and progress.

QA 3- To engage children in 2 environmental/recycling projects for last half of year 2023.

Children had opportunities to become familiar with routines for walks at all venues. We started collecting rubbish with our wagons and sorting collected rubbish into appropriate venue bin's with keeping our cans for recycling. We also asked families to bring their recycled cans and bottles to venues, so we could cash them in for funds to be donated.

Our second project we collected used writing implements with the help of our families and delivered them to Shepperton for raising moneys to give to a charity. Monies from both projects went to our collection at Footy colours day.



QA 4- By June 2023 all educators on Mobile will participate in 3 different ways on reflecting practice.

The Mobile team has focused on - Reflections in staff meetings – Truck - Program

PPPP -Audits. The EL is completing Audits for these reflection's and using the Family feedback survey as measures. We are continuing with this goal as we have a little in consistency with educators and it is an important process for practice and A&R requirements.

QA 6- To engage our children's and communities culture throughout the first half of the of 2022. (The Mobile team extended this goal 2022/23, as we found through reflection this goal was a lot more involved and deserved further attention for our children, families and communities)

2023- A Lead educator for the team has extended on this goal with their PPPP, to resource 2 ways to gain funding or grants for Mobile to access indigenous culture. (Our family reference in the survey). They have written to appropriate clubs/councils/communities, to find out how to go about this and came back to the team at staff meetings with findings. As a team we have a few different organisations we can access and have a few ideas on how to gain grants. Our lead educator has completed 2 Training's which they have shared with the Team at staff meetings to enhance our programming respectfully.

Highlights for the year-

The Mobile children across our 4 venues enjoy celebrating Aboriginal, Torres Strait Islander children's week. This year we shared the story of Kawir & Kuthun, as told by the Yarkuwa Indigenous Knowledge Centre, with language Of Wamba Wamba/Wemba Wemba. This story is about, why the Emu can't fly and why the Brolga only has two eggs.

After reading the story and discussing how the two birds must have felt because of their selfishness and not being able to share, the high light was that the children agreed, it's much better to share with our friends, it makes us feel good and it makes others feel good as well. We all learnt about how different cultures have many languages, with us trying out some new pronouncement of words from the story. All of the children had opportunity to explore diversity of culture, background and tradition and the new understandings this presents for learning. We completed a beautiful project, an art piece that incorporate our venues collaboration among the children to do a representation of the book. It was lovely to have our children ask about other venues.

Just updating from last year's report with our A & R, at the time of writing last year we had completed the process, but we were uncertain of our rating, which we finally received. We are rated as meeting and we are very happy with the feedback from the Department, which again we are all very proud to bring this service to our rural communities with continuing to follow best practice.

Community Involvement-

Throughout the last twelve months the Mobile team has been a limited with participation and hosting community gatherings due to COVID at different times also staffing arrangements.

We have been adaptable again with moving one of our service days to the Blighty Netball rooms when the Blighty Primary School needed to rehearse for their school play. We can do this with ease as to the respectful relationships we have within this community of Mobile. Throughout the year the Mobile team has participated and hosted a range of community gatherings We have had Read To Me Week with the children, families and educators enjoying books, Footy Colours Day celebrating the football finals, Father's Day which was very well attended by families sharing in a hotdog and outdoor games and Christmas parties. It's very inspiring to see everyone come together at these events, feeling connected to their community and you can really feel a sense of belonging participating alongside the children, families, and friends.



Service Report: Barham Early Learning Service

Completed by: Amy Sturman – Nominated Supervisor

Service Overview –

We operate 8am-6pm providing childcare in the Dragonfly room and preschool in the Kookaburra and Possums rooms.

Total children attending- 90 (Preschool - 51 Childcare – 51)

Number of educators-21 (6 full time and 15 part time, 2 casuals)

We are funded by CCS, ACCS and parent gap Fees, together with NSW Education Start Strong Funding..

On 3rd April 2023 the amalgamation of Deniliquin Children's Centre and Barham Early Learning Service was finalised. Barham Early Learning being a service under Deniliquin Children's Centre Ltd approved provider.

Service focus for the year (2022-23)-

QA 1 - Programming: 'All Org' training was undertaken at the beginning of 2023. This was hosted by Catharine Hydon, the focus of this training was programming and practice. Barham Early Learning have been transitioning to the DCC programming tools, inclusive of tracking tool and templates.

Inclusion: KU has been a huge support to the Preschool service, developing and maintaining inclusion action plans, supporting teaching strategies, supporting how to adapt program for inclusion purposes, particularly for children with additional needs, and challenging behaviours.

QA2 - Supervision: Barham Early Learning has focused intensively on supervision. This includes, RARE Appropriate Supervision Approached training, development of effective supervision strategies A5 booklet (accessible in each room), communication books adapted for clear headcount documentation, safety checklists adapted for clear frequent headcount times, outdoor supervision plan created with outdoor expectations, as well as indoor supervision points, outdoor risk assessment reviewed and updated 03/2023.

Training: Other training undertaken was, child protection training completed on set up day, and Red Nose training around safe sleep.

DCC Policies: Barham Early Learning have focused on embedded DCC policies and procedures, also supporting critical reflection, and implemented various key practices.

QA3 - Sleep room: At the beginning of the year, we had the Daycare foyer altered to create a sleep room, utilising what was the area for children's lockers. This created a warm, calm rest area for sleeping/resting children that is optimized for light and noise levels, temperature, and comfort.

Outdoor area: Quotes were retrieved and accepted for shade sails to be installed out the front of the service, to create an all-round outdoor space to be utilised by children and educators, quotes were approved for the same purpose in the Preschool side yard.

QA4 - Careers week/students: It was very exciting to welcome students from the high school into the service for careers week, observing and interacting with children. A lead educator also set up false interviews for these students for an extra experience gain. We welcomed a few work experience and placement students into the service, providing them opportunity to develop skills and knowledge of the Early Years Education environment.

Lead educators: We have continued leadership in the Daycare with 3 lead educators, responsible for an age groups developmental documentation each, 2 of these lead educators also fulfill the role of 'Room Leader'. Preschool have sustained an ECT in each room with assistant educators supporting daily.

QA5 - Building relationships: The service begun to collaborate, educators supporting both sides to the service e.g., covering sick days, extra support for challenging behaviours etc. New educators are welcomed and appointed a mentor ('buddy') to take them under their wing and support them to practice in accordance with our policies and procedures.

QA6 - Family engagement: Barham Early Learning has focused on welcoming families back into the service prior to COVID19. The lockers moving from the foyer area into the room, has encouraged families to enter the service, supporting their child to develop self-help skills e.g., putting their bag away, drink bottle away and lunch box in the fridge, as well as washing their hands on arrival.

Incursions: We have also been incredibly fortunate to begin the process of incursions again e.g., special persons week.

DCC tools: Transitioning to DCC has supported family collaboration, we have used their family satisfaction survey, family feedback forms and their incredible orientation process.

QA7 - Leadership: Preschool's NS stepped down at the end of Term 1 2023, they were expecting a baby and wanted to focus more on family time. During this time the current Daycare NS stepped up to support the whole service in this role. At the beginning of May 2023, a new NS was appointed for the service, providing the opportunity for the previous NS to step down into a EL role, primarily supporting the daycare.

Community involvement- Collaborated in 2022 with the local schools and Preschools for transitions. We have also maintained collaboration with local Preschools regarding routines and supporting challenging behaviours for children that share services.

Highlights of the year

Incursions such as Special Persons weeks, visit by the Fire Brigade, and the Kimochis program





Service Report for the Toy Library

Completed by: Penny Gallpen



Service profile

There are currently 1497 toys available to borrow. (45 new toys purchased, 24 donated toys) .

There have been 2383 borrows over the year and 805 member visits.

The opening hours and membership fees remain the same - \$48 Duty, \$72 Non-Duty, \$120 Group, \$10 Casual. Saturday mornings have picked up since the pandemic setback and now averages 2-3 visits over the hour it is open.

At the end of June, we had 56 financial members:

- 21 Duty Members(8 new)
- 27 Non-Duty Members (14 new)
- 8 Group Members (3 new) (2 schools and 3 Family Day Cares)
- 4 trial members- 2 went on to be members
- All DCC services have accounts/ memberships
- 68 families in the New Parent's Group.



Highlights for the year

During the rolling stocktake this year, I have been continuing to add more detail, better descriptions as well as adding a \$ value to all toys. Many of the older toys in the system only had a date attached to them. There have been 61 toys withdrawn from the collection – 20 broken/ damaged/ retired, 14 missing and 27 have been withdrawn to add to another toy.

The Pre-school organised a children's area at the Deni Show and we had several large items there from the Toy Library. I developed a promotional poster to display with a QR code for families to scan and direct them to our website. I have also used a similar style to display in childcare and pre-school foyers as a school holiday promotion. Other posters have been placed around the community including Intereach, Care South, doctors' offices, supermarkets, and the Golf Club (aimed at grandparents).

We were a recipient of the Deniliquin Community Group's Bendigo Bank grant of \$3000 to purchase new toys. As well as a further \$1300 from DCC funds we have added 45 new toys. Many of these were big tickets items either to replace some older popular toys (mini tramp, roller coaster, motorbike, water table) or to attract members from the new parent's group (foam climbing sets, Pikler triangle). These were sourced either through Toy Community (a group buying platform managed by Toy Libraries Australia to source wholesale prices) or direct supplier where I could negotiate Toy Library discounts. In total we received \$490 savings off retail prices.



2023 Year Financial Statements for

Deniliquin Children's Centre Limited
For the year ended 30 June 2023

Prepared by Brian McCleary & Co Accountants



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Directors' Report

Deniliquin Children's Centre Limited For the year ended 30 June 2023

Directors' Report

Your Board members submit the financial report of Deniliquin Children's Centre for the financial year ended 30 June 2023.

Board Members

The names of Board members throughout the year and at the date of this report are:

Board Member	Position	Year Started	Experience	Qualification
Emily Small	President	2019	Experienced in medical technology and customer service in medical and rural enterprises.	- Bachelor Medical Science - Bachelor Medical & Applied technology
Melanie Kennedy	Vice President	2020	Experienced in education as well as management of community based gymnastics program.	- Bachelor Teaching/Bachelor Arts Primary - Master of Education - Special Education
Emma Fisher	Secretary	2020	Experienced in customer service and governance and communication.	-
Sophie Pisasale	Treasurer	2017	Experienced working in the banking, finance and agriculture sector as well as owning & operating own farming business.	- Bachelor of Agriculture
Emily Leech	Assistant Treasurer	2023	Experienced in property valuation of commercial grade properties.	- Master of Applied Finance - Bachelor of Business (Property)
Jennifer Laird (resigned October 2022)	Board Member	2018	Experienced working the aviation industry. Owns and operates own farming business.	- Diploma Management - Diploma of Aviation - Certificate IV in Training & Assessment
Katie Gordon (resigned October 2022)	Board Member	2020	Experienced in financial role in banking, experience as a board member and owning and operating family farming business.	- Bachelor Business in Accounting
Airlie Landale	Board Member	2021	Experienced business owner, agricultural analyst, and Economic & policy consultant.	- Master in Food & Economics - Bachelor of Economics/Bachelor of Arts - Foundations Governance Course - Marcus Oldham Leadership Course
Ben Chartres	Board Member	2021	Experienced as an assistant adviser, providing financial strategies and assistance to families.	- Bachelor of Psychology & Management - Diploma of Financial Planning



Zara Durnan	Board Member	2022	Experienced in business and infrastructure strategy, policy, investment and planning. Formerly a commercial litigator.	- Bachelor of Laws/Bachelor of Arts
Jessica Donaldson (Collins)	Board Member	2022	Experienced in nursing including critical care and after hours in charge of hospital roles	- Bachelor of Nursing/Bachelor of Applied Science (Psychology) - Graduate Certificate of Nursing Management (Critical Care) - Certificate IV in Training and Assessment
Johanna Murphy	Board Member	2022	Experienced in sports physiotherapy including owning and managing own physiotherapy business	- Graduate Certificate in Sports Physiotherapy

Meetings of Board Members

During the financial year, a number of board meetings were held. Attendances by each of board member during the year were as follows:

Board Members Name	Number Eligible to Attend	Number Attended
Emily Small	11	9
Melanie Kennedy	11	10
Emma Fisher	11	11
Sophie Pisasale	11	11
Emily Leech	9	5
Jennifer Laird	3	3
Katie Gordon	2	1
Airlie Landale	2	1
Ben Chartres	11	9
Zara Durnan	9	8
Jessica Donaldson (Collins)	9	8
Johanna Murphy	9	7



Principal Activities

During the year, the principal activities of Deniliquin Children's Centre were to provide Childcare services to kids aged below 6 years, including:

- Deniliquin Preschool - children aged 3 to 5 years.
- Deniliquin Childcare Centre - children aged 0-6 years.
- Deniliquin Mobile Preschool and Childcare - children aged 0-6 years.
- Deniliquin Toy Library - toy borrowing service.
- Barham Early Learning Service - children aged 0-6 years.

Significant Changes in the state of affairs

Acquisition of Barham Early Learning Services Association Incorporated (BELS)

On 14 March 2023, the Company completed the acquisition of BELS which included the transfer of ownership of the land title Lot 18 in DP1173831 to Deniliquin Children's Centre Limited (the Company) for a NIL consideration. Under the acquisition, the Company has acquired the land situated at 49 Noorong Street, Barham NSW and improvements to the land. The Company has obtained fair valuation of the land and improvements at 12 December 2022 to be \$150,000 and \$768,000, respectively. As part of the acquisition, leave entitlements valued at \$164,870 were transferred, for which the Company received \$133,415. These amounts are reflected in this report to meet the reporting obligations of the Company which are different to BELS.

Impacts of the COVID-19 pandemic on the operations

The Board is closely monitoring the situation and will be working to assist members through this unprecedented time and to ensure the Centre is in a strong and viable financial position.

Impact of floods on the operations

The Company's operations had been slightly impacted by the floods during the year.

Operating Result

The operating profit/(loss) of the Company after providing for income tax for the financial year amounted to \$960,972 (2022: \$157,684).

The operating result reflects \$1,051,415 in Other Income which is a result of the transfer of assets and liabilities from BELS. This amount has not been earned as a result of trading by the Company.

Events subsequent to reporting date

There has been some expenditure related to the acquisition incurred during the 2023 year, totaling \$29,010 which will be disclosed separately in the financial statements. As part of the integration agreement, BELS has transferred \$133,415 on 05 April 2023 for the leave entitlements to the Company at ownership. The Company's management team is currently working with BELS management in finalising the BELS integration process which will result in further cash being transferred. The dollar value of this consideration is unknown as at 30 June 2023 and will be finalised after the Company's AGM in October 2023.

Likely developments

After the successful acquisition of BELS, the Company will be making some investments in BELS' infrastructure along with some changes to BELS' operating systems. These investments will be considered as part of the BELS' acquisition and management of the reserves following its winding up.

**Indemnification and insurance of officers and auditors****Indemnification**

Since the end of the previous financial year, the Company has not indemnified or made a relevant agreement for indemnifying against a liability any person who is or has been an officer or auditor of the Company.

Insurance premiums

During the financial year the Company has paid premiums in respect of directors' and officers' liability and legal expenses insurance contracts for the year ended 30 June 2023 and since the financial year, the Company has paid premiums in respect of such insurance contracts for the year ending 30 June 2023. Such insurance contracts insure against certain liability (subject to specific exclusions) persons who are or have been directors or executive officers of the Company. The directors have not included details of the nature of the liabilities covered or the amount of the premiums paid in respect of the directors' and officers' liability and legal expenses insurance contracts, as such disclosure is prohibited under the terms of the contract.

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the Company to continue to operate as a going concern is dependent upon the ability of the Company to generate sufficient cashflows from operations and grant funding to meet its liabilities. The members of the Company believe that the going concern assumption is appropriate.

Lead auditor's independence declaration

The Lead auditor's independence declaration is set out on page 7 and forms part of the directors' report for the financial year ended 30 June 2023.

Rounding off

The Company is of a kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191* and in accordance with that instrument, amounts in the financial report and directors' report have been rounded off to the nearest dollar, unless otherwise stated.

Signed in accordance with a resolution of the Members of the Board on:

Handwritten signature of Emily Small in black ink, written over a horizontal line.

Emily Small (President)

Dated 19/9/23

Handwritten signature of Sophie Pisasale in black ink, written over a horizontal line.

Sophie Pisasale (Treasurer)

Dated 19/9/23



**AUDITOR'S INDEPENDENCE DECLARATION UNDER
SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF
DENILQUIN CHILDREN'S CENTRE LIMITED**

ABN 73 667 057 590

FOR THE YEAR ENDED 30 JUNE 2023

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

- i. No contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii. No contraventions of any applicable code of professional conduct in relation to the audit.

Adam Purtil RCA 419507

Date: 19 September 2023

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Finley
Denilquin

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Statement of Profit or Loss and Other Comprehensive Income

Deniliquin Children's Centre Limited
For the year ended 30 June 2023

	2023	2022
Income		
Fee Revenue	1,784,292	1,575,533
Fundraising	6,887	16,022
Staff uniform income	-	1,304
Funding Income		
NSW Department of Education	1,878,948	1,341,039
Department of Education, Skills and Employment	113,973	98,689
ISS funding	5,292	-
Total Funding Income	1,998,214	1,439,728
Memberships constitution	214	167
BELS Service Level Agreement	88,551	11,916
BELS Consideration	1,051,415	-
Total Income	4,929,573	3,044,669
Operational Income	4,929,573	3,044,669
Other Income		
Subsidies and rebates	71,907	106,991
Gain on Disposal of Fixed Asset	-	15,884
Insurance Recoveries	1,992	9,524
Training Revenue	227	-
Interest Income	2,656	1,605
Total Other Income	76,782	134,004
Expenditure		
Acquisition costs - BELS	31,896	32,758
Administration	39,503	33,814
Auditors fees	3,865	4,125
Book Keeping and Accounting Services	2,500	-
Depreciation	132,089	112,254
Employee Benefits	3,173,749	2,318,185
Fundraising	(562)	11,916
Program	351,812	263,662
Other expenses	101	570
Special Projects	19,412	24,002
Staff Uniform expenses	3,550	1,762
Superannuation	279,685	217,941
Opening Stock - Uniforms	7,783	-
Total Expenditure	4,045,383	3,020,989
Net Profit/(Loss)	960,972	157,684

The accompanying notes form part of these financial statements.



Statement of Financial Position

Deniliquin Children's Centre Limited As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and Cash Equivalents	3	1,450,400	1,029,563
Trade and Other Receivables	4	16,130	7,808
Inventories	5	5,613	7,783
Total Current Assets		1,472,144	1,045,154
Non-Current Assets			
Property, Plant & Equipment	6	2,545,398	1,730,038
Total Non-Current Assets		2,545,398	1,730,038
Total Assets		4,017,542	2,775,192
Liabilities			
Current Liabilities			
Trade and Other Payables	7	254,478	133,405
Contract Liabilities	8	49,034	38,334
Employee Entitlements	9	564,299	414,694
Total Current Liabilities		867,811	586,433
Total Liabilities		867,811	586,433
Net Assets		3,149,731	2,188,759
Equity			
Retained Earnings		1,800,891	1,891,334
Reserves		1,348,840	297,426
Total Equity		3,149,731	2,188,759

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

Deniliquin Children's Centre Limited

For the year ended 30 June 2023

Account	Notes	Centre Development Reserve	Childcare Reserve	Fundraising Reserve	Mobile Reserve	Preschool Reserve	BCVR - BELS Employee Provisions	BCVR - BELS Land	BCVR - BELS Buildings & Plant	Retained Earnings	Total
Balance at 1st July 2021		165,889	-	14,926	91,610	25,000	-	-	-	1,733,650	2,031,075
Profit for the year										157,684	157,684
Balance at 30th June 2022		165,889	-	14,926	91,610	25,000	-	-	-	1,891,334	2,188,759
Loss for the year										(90,443)	(90,443)
Transfer to Reserves		-	-	-	-	-	133,415	150,000	768,000	-	1,051,415
Balance at 30 June 2023		165,889	-	14,926	91,610	25,000	133,415	150,000	768,000	1,800,891	3,149,731



Statement of Cash Flows

Deniliquin Children's Centre Limited For the year ended 30 June 2023

	NOTES	2023	2022
Operating Activities			
Receipts from grants		4,461,822	2,599,358
Receipts from customers		744,112	713,799
Payments to suppliers and employees		(4,890,986)	(3,075,706)
Interest received		2,889	1,745
Finance costs		(965)	(718)
Net Cash Flows from Operating Activities	10	316,871	238,480
Investing Activities			
Payment for property, plant and equipment		(29,449)	(47,281)
Acquisition of BELS		133,415	-
Net Cash Flows from Investing Activities		103,966	(47,281)
Net Cash Flows		420,837	191,199
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period		1,029,563	838,364
Net change in cash for period	3	420,837	191,199
Cash and cash equivalents at end of period		1,450,400	1,029,563



Notes to the Financial Statements

Deniliquin Children's Centre Limited For the year ended 30 June 2023

1. Basis of preparation

The financial statements are general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. The Company is a Tier 2 not-for-profit entity for financial reporting purposes, required to report as per the *Corporations Act 2001*.

The financial statements, except for the cash flow information, 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 amounts presented in the financial statements have been rounded to the nearest dollar.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

2. Summary of significant accounting policies

New and Amended Accounting Policies Adopted by the Entity

AASB 2022-2: Amendments to Australian Accounting Standards – Extending Transition Relief under AASB 1

The above amendment did not have any impact on the amounts recognised in prior periods and is not expected to significantly affect the current or future periods. A number of other standards and amendments previously adopted and are also effective from 01 July 2022 with no material effect on the Company's financial statements.

Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Buildings are depreciated over their useful lives. Buildings and plant acquired from BELS are measured at deemed cost being the fair values of \$728,000 and \$40,000, respectively at 01 December 2022 and depreciated based on their effective lives.

Land acquired from BELS is measured at its deemed cost being the fair value of \$150,000 at 01 December 2022 and is not depreciated.

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset.

The effective lives for property, plant & equipment are:

- Motor Vehicles - 8 years
- Plant & Equipment - 2 to 40 years
- Buildings - 10 to 50 years
- Leasehold Improvements - 12 to 40 years

These notes form part of the financial statements.



The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Right-of-use assets

The Company has chosen to adopt the temporary relief measures available to charities. The right-of-use assets occupied by the Company have no cost, and as a peppercorn lease remain of no value to report on these financial statements.

The Crown Land occupied by the Company as reserve trust manager is Lot 6/98089 (the Preschool and admin hub/ toy library) and Lot 7/97595 (Childcare Centre). There is no end date listed on these two lots.

Leasehold land from Edward River Council for Part Lot 8/390335 (Childcare Playground). This is an annual lease.

Leasehold of Crown Land from Edward River Council for Part Reserve 555031. Edward River Council is the trust manager. This is a short term lease.

Impairment of Assets

At the end of each reporting period, the board reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the Statement of Profit and Loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the board estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Employee Provisions

Short-term employee provisions

Provision is made for the association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, sick leave and annual leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Other long-term employee provisions

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee provisions expense.

The Company's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current employee provisions.

Employee provisions of \$164,870 were acquired from BELS. The cash consideration received was \$133,415. This is less than the balance carried in the financial statements due to BELS having different accounting standards and policies.

These notes form part of the financial statements.



Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Financial Instruments

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through Profit or Loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15.63.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of twelve months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from government bodies as well as amounts receivable from customers for goods sold. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Inventories

Inventories comprise merchandise and uniforms held for fulfilling the fundraising activity of the Association. The expenses for the cost of sales are reported as fundraising expense. Inventories are measured at the lower of cost and net realisable value.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Fee Revenue

Fee Revenue is comprised of fees received from parents for children enrolled in the Company's services and toy library memberships. The Company also receives Child Care Subsidy payments to pass it on to the families as a reduction in parent fees. These payments are treated as revenue as these relate to the contracts with customers.

Interest Income

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Contributed Assets

Grant and donation income is recognised in accordance with the recognition requirements of AASB 1058: *Income of Not-for-Profit Entities* when the entity obtains control over the funds, which is generally at the time of receipt. The Company recognises any fees received in advance as a liability in accordance with AASB 1058 and recognises as revenue when the revenue is earned. If

These notes form part of the financial statements.



conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

Capital Grants

When the Company receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards. The Company recognises income in profit or loss when or as the Company satisfies its obligations under the terms of the grant.

Operating Grants, Donations and Bequests

When the entity received operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15: *Revenue from Contracts with Customers*.

Volunteer Services

The value of volunteer services have not been calculated or recognised as revenue in these financial statements.

All revenue is stated net of the amount of goods and services tax.

Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the Company, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Initial adoption of AASB 2020-04: Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions

The Company continues to adopt the AASB 2020-4 *Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions* which amends AASB 16: *Leases* by providing a practical expedient that permits lessees to assess whether rent concessions that occur as a direct consequence of the COVID-19 pandemic and, if certain conditions are met, account for those rent concessions as if they were not lease modifications.

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 Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

These notes form part of the financial statements.



Financial Instruments

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Trade and other receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through provision of goods and services to customers.

After initial recognition these are measured at amortised cost, less provision for impairment. Any change in their values is recognised in the statement of profit or loss.

The Company's trade and other receivables fall into this category of financial instruments.

Receivables are considered for impairment when they are past due or when evidence is received that a specific counter party will default. The amount of the impairment is the difference between the net carrying amount, and the present value of expected future cashflows associated with the receivable.

Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of profit or loss.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Critical Accounting Estimates and Judgements

Key Estimates

Useful lives of property, plant and equipment

The Company reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

Key Judgements

Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer related to the goods or services promised.

Employee Benefits

For the purpose of measurement, AASB 119: *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. The company expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

These notes form part of the financial statements.



Economic Dependence

Funding : The Company, as a charity, is dependent on funding from the Federal and State Government Departments ('Department') for the majority of its revenue used to operate the business. The Company's going concern assessment is based on this funding. At the date of this report, the Committee has no reason to believe the Department will not continue to support the Company but, in the event of funding being withdrawn, it would no longer trade as a going concern.

Right-of-use assets: The Company is dependent on the concessionary leases in place on the property occupied to continue operations in the ordinary course of its business and pursuing its charitable purpose.

	NOTES	2023	2022
3. Cash and Cash Equivalents			
Cash at bank			
Bendigo Leave Provisions		420,978	419,993
Bendigo Main trading account		450,668	385,851
Bendigo Fundraising Account		108,671	107,515
Bendigo Statement Account		115,317	114,504
Bendigo Debit Card Account		4,566	1,587
Term Deposit		350,000	-
Total Cash at bank		1,450,200	1,029,449
Cash on hand			
Petty Cash Float		200	114
Total Cash on hand		200	114
Total Cash and Cash Equivalents		1,450,400	1,029,563
	NOTES	2023	2022

4. Trade and Other Receivables

Trade Receivables		8,591	5,026
Other Receivables		7,539	2,781
Total Trade and Other Receivables		16,130	7,808
	NOTES	2023	2022

5. Inventories

Stock on Hand - Uniforms		5,613	7,783
Total Inventories		5,613	7,783

These notes form part of the financial statements.



	NOTES	2023	2022
6. Property, Plant & Equipment			
Motor Vehicles		39,621	52,829
Plant & Equipment		102,220	49,882
Land		150,000	-
Buildings		2,243,650	1,616,283
Leasehold Improvements		9,907	11,045
Total Property, Plant & Equipment		2,545,398	1,730,038

Movement in Carrying Amounts

	Motor Vehicles	Plant & Equipment	Buildings	Leasehold Improvements	Land	Total
Balance at 1 July 2022	52,829	49,882	1,616,283	11,045	-	1,730,038
Additions	-	69,449	728,000	-	150,000	947,449
Disposals	-	-	-	-	-	-
Depreciation expense	(13,207)	(17,111)	(100,633)	(1,138)	-	(132,089)
Carrying amounts at 30 June 2023	39,621	102,220	2,243,650	9,907	150,000	2,545,398

	NOTES	2023	2022
7. Trade and Other Payables			
Wages Payable			
Accrued Wages		149,970	89,467
Wages Payable		47	-
Total Wages Payable		150,017	89,467
Trade and Other Payables			
Trade Payables		52,145	13,177
Superannuation Liability Account		6	-
PAYG Liability Account		52,310	30,761
Total Trade and Other Payables		104,462	43,938
Total Trade and Other Payables		254,479	133,405

	NOTES	2023	2022
8. Contract Liabilities			
Current			
Fees received in Advance		32,379	29,558
Grants to be expended- QLE/ QAP		16,655	8,775
Total Current		49,034	38,334
Total Contract Liabilities		49,034	38,334

These notes form part of the financial statements.



	NOTES	2023	2022
9. Employee Entitlements			
Provision - Annual Leave		157,483	119,705
Provision - Long Service Leave		257,777	174,378
Provision - Personal Leave		149,039	119,499
Provision - Time in Lieu		-	1,112
Total Employee Entitlements		564,299	414,694

Movement in Carrying Amounts

	Annual Leave	Long Service Leave	Personal Leave	Time in Lieu	Total
Balance at 01 July 2022	119,705	174,378	119,499	1,112	414,694
Movement	17,443	48,750	53,068	(1,112)	118,149
Leave acquired from BELS	44,805	72,178	47,887	-	164,870
Cash consideration from BELS	(24,470)	(37,529)	(71,415)	-	(133,415)
Balance at 30 June 2023	157,483	257,777	149,039	-	564,299

10. Cash Flow Reconciliation

Reconciliation of cashflows from operating activities:

	2023 \$	2022 \$
(Loss) / Profit for the period	960,972	157,684
Non-cashflow items in profit/(loss):		
- Depreciation expense	132,089	112,254
- Gain/(Loss) on disposal of fixed assets	-	(15,884)
- BELS Consideration	(1,051,415)	
Changes in assets and liabilities:		
- (Increase) in Trade and other receivables	(8,322)	770
- Decrease in Inventories	2,170	1,467
- Increase in trade and other payables	121,072	6,912
- (Decrease) in Contract Liabilities	10,700	(6,956)
- Increase in Employee entitlements	149,605	(17,767)
Cash used in operations	316,871	238,480

These notes form part of the financial statements.



	NOTES	2023	2022
11. Financial instruments			
Financial assets measured at amortised cost			
Cash and cash equivalents		1,450,400	1,029,563
Trade and other receivables		16,010	7,688
Total Financial assets measured at amortised cost		1,466,411	1,037,250
Financial liabilities measured at amortised cost			
Trade and other payables		254,479	133,405
Total Financial liabilities measured at amortised cost		254,479	133,405
Total Financial instruments		1,211,932	903,845

The above table shows the carrying amounts of financial assets and financial liabilities

	NOTES	2023	2022
12. Auditors Remuneration			
Audit and review of financial statements		3,865	4,125
Total Auditors Remuneration		3,865	4,125

13. Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Key Management Personnel

Total key management personnel compensation for 2023 is:

Felicity Michael - \$126,743 (2022: \$126,743)

Claire Nolan - \$67,600 (2022: \$52,665)

Board members - the Board members are volunteers, and the Constitution of the Company limited by Guarantee prevents them from being remunerated for services provided in their capacity as a board member. The Company will reimburse expenses for reasonable costs incurred if travelling on behalf of the Company.

14. Capital Commitments

In 2023, the Company entered into a contract with the Department of NSW to carry out some capital improvements to the Deniliquin Child Care Centre and Deniliquin Preschool under the Quality and Participation Grants Program. The contract total is \$29,900 (excl GST). This project is expected to be finished by Dec 2023. As per the AASB 1058 *Income of Not-for-Profit Entities*, portion of the grant funding being \$16,655 has been presented as deferred income which will be brought in 2024 financials year as income when the Company fulfills its obligations under the funding contract.

15. Contingent Assets and Liabilities

There were no contingent assets or liabilities as the date of this report.

16. Events subsequent to balance date

There has been some expenditure related to the acquisition incurred during the 2023 year, totaling \$29,010 which will be disclosed separately in the financial statements. As part of the integration agreement, BELS has transferred \$133,415 on 05 April

These notes form part of the financial statements.



2023 for the leave entitlements to the Company at ownership. The Company's management team is currently working with BELS management in finalising the BELS integration process which will result in further cash being transferred. The dollar value of this consideration is unknown as at 30 June 2023 and will be finalised after the Company's AGM in October 2023.

17. Entity Details

The registered office of the company is 364-370 Whitelock St, Deniliquin NSW 2710.

The principal place of business is 364-370 Whitelock St, Deniliquin NSW 2710.



Financial Declaration for Responsible Person

Deniliquin Children's Centre Limited
For the year ended 30 June 2023

Per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The Responsible Persons declare that in the Responsible Persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

A handwritten signature in cursive script, appearing to read 'E Small', written over a horizontal line.

Emily Small (President)

Dated: 19/06/23

A handwritten signature in cursive script, appearing to read 'S Pissale', written over a horizontal line.

Sophie Pissale (Treasurer)

Dated: 19/06/23



Compilation Report

Deniliquin Children's Centre Limited For the year ended 30 June 2023

We have compiled the accompanying general purpose financial statements of Deniliquin Children's Centre Limited, which comprise the Statement of Financial Position as at 30 June 2023, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the general purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Board Members

The Board of Deniliquin Children's Centre Limited are solely responsible for the information contained in the general purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying general purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The general purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Brian McCleary & Co

Adam Menadue
FCPA

Dated: 19/9/23



Directors Declaration

Deniliquin Children's Centre Limited

For the year ended 30 June 2023

The directors have determined that the company is not a reporting entity and that this general purpose financial report should be prepared in accordance with the accounting policies outlined in note to the financial statements

In the opinion of the directors of Deniliquin Children's Centre Limited the Company
a) the Company is not a public entity;

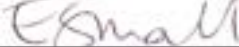
b) the financial statements and notes that are set out on pages 7 to 20 are in accordance with the *Corporations Act 2001* including;

- giving a true and fair view of the Company's financial position as at 30 June 2023 and of its performance, for the financial year ended on that date; and
- complying with Australian Accounting Standards - Simplified Disclosure Requirements and the *Corporations Regulations 2001*; and

c) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable

There are reasonable grounds to believe that the Company will be able to meet any obligations or liabilities to which they are or may become subject to by virtue of the deed of Cross Guarantee between the Company and *CC Corporation (all of them)* *Companies Act 2001*

Signed in accordance with a resolution of the directors



Director Emily Small

Sign date



Director Sophie Sasale

Sign date: 19/9/23



INDEPENDENT AUDITOR'S REPORT

To the Members of Deniliquin Children's Centre Limited

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Deniliquin Children's Centre Limited, which comprises the statement of financial position as at 30 June 2023, the income statement, 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 responsible entities' declaration.

In my opinion the financial report of Deniliquin Children's Centre Limited has been prepared 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 registered entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Information Other than the Financial Report and Auditor's Report Thereon

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

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

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

Shepparton
Finley
Deniliquin

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ABN 87 650 289 286



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

Responsibilities of Responsible Entities for the Financial Report

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

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

The responsible entities are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial reports as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, 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 the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of the responsible entities' 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My 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 registered entity 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.

I communicate with the responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Adam Purtill RCA 419507

Date: 19 September 2023

160 Welsford Street Shepparton, VIC 3630



DENILIQVIN CHILDREN'S CENTRE LIMITED

ABN 73 667 057 590

INFORMATION OTHER THAN THE FINANCIAL REPORT - DISCLAIMER
FOR THE YEAR ENDED 30 JUNE 2023

The additional information following, being the four Departmental Statement of Profit or Loss and Other Comprehensive Income reports are in accordance with the books and records of the client which have been subjected to the auditing procedures applied in our statutory audit of the client for the financial year ended 30 June 2023.

It will be appreciated that our statutory audit did not cover all details of the additional financial information.

Accordingly, we do not express an opinion on such financial information and we give no warranty of accuracy or reliability in respect of the information provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Deniliquin Children's Centre Incorporated) in respect of such information, including any errors or omissions therein however caused.

Adam Purtill RCA 419507
Date: 19 September 2023
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Shepparton
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Deniliquin

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ABN 87 650 289 286





Statement of Profit or Loss and Other Comprehensive Income - Child Care

Deniliquin Children's Centre Limited
For the year ended 30 June 2023

	2023	2022
Income		
NSW Department of Education	78,532	29,182
Fee Revenue	1,422,218	1,394,188
Total Income	1,500,751	1,423,369
Operational Income	1,500,751	1,423,369
Other Income		
Subsidies and rebates	117,543	58,722
Donations	30	-
Fundraising	108	-
Insurance Recoveries	1,517	7,664
Interest Income	1,680	762
Total Other Income	120,877	67,148
Expenditure		
Administration	12,234	11,828
Auditors fees	1,288	1,375
Depreciation	79,275	79,036
Employee Benefits	1,308,514	1,098,890
Program	164,236	140,947
Special Projects	9,183	13,206
Superannuation	124,139	104,343
Total Expenditure	1,698,870	1,449,624
Net Profit/(Loss)	(77,242)	40,893

The accompanying notes form part of these financial statements.



Statement of Profit or Loss and Other Comprehensive Income - Mobile

Deniliquin Children's Centre Limited
For the year ended 30 June 2023

	2023	2022
Income		
Department of Education, Skills and Employment	113,973	98,689
NSW Department of Education	395,844	358,276
Fee Revenue	124,930	148,021
Donations	10,175	-
Fundraising	27	-
Total Income	644,948	604,986
Operational Income	644,948	604,986
Other Income		
Subsidies and rebates	9,500	31,111
Insurance Recoveries	277	1,860
Gain on Disposal of Fixed Asset	-	15,884
Donations	30	-
Interest Income	352	321
Total Other Income	10,159	49,176
Expenditure		
Administration	9,855	8,823
Auditors fees	1,288	1,375
Depreciation	20,588	12,832
Employee Benefits	495,683	462,591
Program	46,296	50,919
Special Projects	3,583	2,306
Superannuation	43,236	45,921
Total Expenditure	620,531	584,767
Net Profit/(Loss)	34,577	69,394

The accompanying notes form part of these financial statements.



Statement of Profit or Loss and Other Comprehensive Income - Preschool

Deniliquin Children's Centre Limited
For the year ended 30 June 2023

	2023	2022
Income		
NSW Department of Education	1,062,628	953,581
Fee Revenue	56,666	33,324
Total Income	1,119,294	986,905
Operational Income	1,119,294	986,905
Other Income		
Subsidies and rebates	54,426	17,158
Donations	30	-
Training Revenue	227	-
Interest Income	624	522
Total Other Income	55,307	17,680
Expenditure		
Administration	13,878	10,928
Auditors fees	1,288	1,375
Depreciation	18,155	20,387
Employee Benefits	876,931	755,102
Program	76,533	52,722
Other expenses	-	570
Special Projects	12,306	8,490
Superannuation	83,052	67,677
Total Expenditure	1,082,142	917,251
Net Profit/(Loss)	92,459	87,335

The accompanying notes form part of these financial statements.



Statement of Profit or Loss and Other Comprehensive Income - Fundraising

Deniliquin Children's Centre Limited
For the year ended 30 June 2023

	2023	2022
Income		
Staff uniform income	-	1,304
Fundraising	6,662	16,022
Memberships constitution	214	167
Total Income	6,876	17,493
Cost of Sales		
Opening Stock	7,783	-
Closing Stock	(5,613)	1,467
Total Cost of Sales	2,170	1,467
Operational Income	4,705	16,026
Expenditure		
Acquisition costs - BELS	5,408	31,945
Fundraising	5,051	10,449
Other expenses	101	-
Program	-	85
Special Projects	6,475	-
Staff Uniform expenses	3,550	1,762
Total Expenditure	20,584	44,240
Net Profit/(Loss)	(15,879)	(28,214)

The accompanying notes form part of these financial statements.



Statement of Profit or loss and Other Comprehensive Income - BELS

Deniliquin Children's Centre Limited
For the year ended 30 June 2023

Service is Barham Early Learning.

	2023	2022
Income		
NSW Department of Education	227,076	-
BELS Service Level Agreement	88,551	11,916
Fee Revenue	180,478	-
Total Income	496,105	11,916
Other Income		
BELS Consideration	1,051,415	-
Subsidies and rebates	424	-
Insurance Recoveries	198	-
Total Other Income	1,052,037	-
Total Income	1,548,142	11,916
Expenses		
Acquisition costs - BELS	26,489	814
Administration	3,535	2,235
Book Keeping and Accounting Services	2,500	-
Depreciation	14,071	-
Employee Benefits	492,621	1,602
Program	49,540	18,989
Special projects	3,072	-
Superannuation	29,257	-
Total Expenses	621,086	23,640
Net Profit/(Loss)	927,056	(11,724)