



Annual Report 2023-24

ABN: 736 670 57590

ACN: 652 000 149

Approved Provider ID- PR—00003911

Operating from 360-370 Whitelock St

Deniliquin, 2710

River Region Early Education acknowledges and pays respect to the original custodians of this land and recognises their continuing connection to lands, water and communities.



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Executive Summary 2024

River Region Early Education Limited

ABN 73667057590

A company Limited by Guarantee. Australian Company Number 652000149

A community managed early childhood service provider # PR-00003911

Locations

| | |
|---|-------------------------------|
| 362-370 Whitelock St Deniliquin 2710 | 49 Noorong St, 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

71 active staff members (not including those on extended leave). 33 Full Time, 38 Part time, with 56 FTE across the organisation.

Children

56 Deniliquin Mobile Service,
128 Deniliquin Preschool,
116 Deniliquin Childcare Centre,
108 Barham Early Learning-(57 childcare, 51 preschool)

Total 408 children

Utilisation rates

Deniliquin Mobile Children's Service- 61% of 25

Deniliquin Preschool 98% of 44

Deniliquin Childcare Centre 100% of 55

Barham Early Learning Service 77% of 62

2023-2024 Board of Management

Chair- Emily Small (GM review steering committee)

Vice Chair- Melanie Kennedy

Secretary - Emma Fisher (GM review steering committee)

Treasurer- Ben Chartres

Emily Leech

Zara Durnan-(GM review steering committee)

Jessica Donaldson

Johanna Murphy

Sarah Lahy

Sarah Hooke

Welcome to River Region Early Education

Our Vision, Mission, and Values

Our Vision

Educating rural children from the mind and heart

Our Mission

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

Our Values

Nuturing

We care for and help the development of children, families and educators in our Centre

Inclusion

A diversity of people feel valued and respected, have access to opportunities and can contribute their perspectives and talents at our Centre

Empathy

We have the ability to understand and share the feelings of others

Integrity

We are honest and have strong principals

Joy

To be in our Centre creates feelings of great pleasure and happiness

Passion

We have an intense enthusiasm for the work of early childhood education

Our Philosophy, Vision, Mission and Values were developed in active collaboration with our entire community in 2017. They underpin all of our practices and are a reference point for policy and practice review, as well as tools for critical reflection.



**River
Region**
EARLY EDUCATION

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.

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

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

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



**River
Region**
EARLY EDUCATION

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



Report of the Board Chair

Completed by- Emily Small- Board Chair

Thank you for the opportunity to be chair of River Region Early Education for a third year. This year has been another fantastic year for the organisation with plenty of highlights. There have still been a few challenges this year, especially around waitlists and availability of early education, but, as always, the team has been working tirelessly with the same determination we have always seen. We are so lucky to have a professional, caring, and hard-working team and we are thankful our children are in your capable hands.

One of the major changes for the organisation has been the name change to River Region Early Education. When Barham was brought into the organisation the board and staff decided we needed to have a name that encompassed all the wonderful communities that we work within. We all thought that this name really highlighted that. We hope you love the name as much as we all do.

Barham has officially been with us for over a year now and the staff have really embraced working with River Region Early Education under the wonderful leadership of Amy Sturman. It has been wonderful to see the centre thriving and see all the staff adapt to such a significant change.

We have also seen major improvements to the physical environments with the centres. Barham has had renovations to their bathroom facilities as well as a bike track installed at the Deniliquin childcare centre. The kids have been enjoying all the extra activities and it is so lovely to hear them all having such a great time in the outdoor environments.

The board commissioned a carbon footprint report for the entire organisation. This was done to benchmark our carbon footprint and then work out strategies as to how we can reduce our footprint going forward. We commissioned this report to align with our strategic goal of sustainability. The action plan developed has already seen some changes within the organisation including installation of solar panels. The children and staff have really been embracing this goal and it's great to see all the initiatives being done around the services.

The Board recognise the unprecedented demand for early childhood education places and have committed to investigating ways of supporting the community by reducing this. The desperation and frustration within the community is very tough and we are working with the council and several different organisations to try and find options to alleviate the demand.

I would like to acknowledge the administration team around this specific point. They deal with the stress from the community on a daily basis. Your professionalism and hard work does not go unnoticed and we appreciate everything you are doing for our community under very difficult circumstances.

Whilst on this topic Claire Nolan our Business Service Manager was nominated as a regional finalist in the Business Awards. It's great that Claire has been acknowledged for the incredible work she does. We would honestly be lost without her. Congratulations Claire!

The board and management continue to focus on our work force strategy centring on training, leadership and development and retention of our valuable staff. We recently made a value proposition video to attract staff to our area and our organisation by promoting the benefits of working with us. It is a fantastic video which highlights the beautiful region we live in along with the great organisation that is River Region early education. Thank you to everyone who participated in the video.

River Region Early Education has partnered with Yarkuwa to implement an indigenous language program at both Deniliquin childcare and preschool. We have also partnered with Orana Southern Cross Homes and Deniliquin Highschool for an intergenerational program that sees the Wombat's room go for weekly visits to Orana. This is a fantastic program that was recognised by an Innovation Award from Murrumbidgee Public Health Network. Both the children and the residents get a lot out of the weekly visits.

An Asset Management Plan has been developed for the entire organisation. It includes a description of all assets, the level of service, critical assessment, highlights gaps or issues as well as a lifecycle strategy for these assets. This will guide the maintenance and replacement of assets to ensure that they meet the needs of services, employees and our community for the future. It is an enormous amount of work that is vital to the future planning for the organisation.

Thank you to our incredibly talented staff their hard work, commitment and diligence are what make River Region Early Education such a great organisation to be part of. A special mention to the leadership team, Nominated Supervisors Heidi Plant, Tammy Cairnduff, Andrew Mills and Amy Sturman, Business Services Manager Claire Nolan and Quality Coordinator Kate Butler. Thank you to Dimity Bloomfield who has supported the childcare centre team through the leadership transition this year. They have all gone above and beyond to keep the organisation running at the high standard the community has come to expect.

Thank you to the board members for their hard work and dedication to River Region Early Education. It has been a great year with a few new faces on the board.

We are unfortunately farewelling Emma Arthur who has served on the board for the last 6 years. We are going to miss her perspective and input. Thanks to Emma for all the time she has dedicated to this role.

I am looking forward to another year with the organisation and can't wait to see what this year brings.

Thank you, Emily Small.



General Manager's Report

Completed by Felicity Michael

Progress in Strategic Goal Areas- Operational Plan



Strategic Focus for the year (2023-24)

Strategic Goal 1- Sustainability-*To educate children to care for our environment and implement strategies to reduce the impact of climate change on the organisation.*

A carbon Inventory and Emissions reduction Plan was completed by CRESS. Analysis of each service was also undertaken. From this a Carbon Reduction Action plan was developed, and this formed part of the 2024 Operational Plan.

Baseline measure 2022-23- Carbon emissions was 278.6tCO₂-e.

Strategic Goal 2- 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.*

One area for improvement was communication with families on child development and services to support this. A communication plan was implemented to address this.

The implementation of Version2 of the national curriculum- the Early Years Learning Framework was a priority for the Educational Leadership with training and resources provided to employees

Measure- 2023 Family Satisfaction Surveys (96 respondents) indicated an overall Net Promoter Score of 78%, 2024 Family Satisfaction Surveys (79 respondents) indicated an overall Net Promoter Score of 79%.

Strategic Goal 3- Workforce-*To be a career of choice that supports, sustains, and grows a skilled and engaged team to ensure continuity of quality education.*

Measures-

Employee Engagement Survey June 2023- Net promoter Score 42%. Of note was the variation between services. An action plan to address areas of concern was developed by the Leadership Team and this formed part of the 2024 operational plan. This included strategies for educator wellbeing.

Employee Engagement Surveys 2024- Net promoter Score- 74% showing marked improvement in all areas.

Implementation of new HR software in 2024 has increased efficiency and reduced risk. It will be built upon in coming operational plan.

Wellbeing has been a focus of the 2024 Operational Plan and the Work Health & Safety Committee. Wellbeing programs through Be You have been implemented across the organisation. 2024 employee wellbeing surveys indicate an improvement in wellbeing from 2023.

In 2023 we were supporting 25 students to undertake study through traineeships (Certificate III & Diploma) with 5 completing Certificate III. We were supporting 3 students undertaking Early Childhood Teaching qualification Studies, with 1 completing a Bachelor.

In 2024 we are supporting 18 students to undertake study through Traineeships (Certificate III and Diploma). We are supporting 3 students undertaking Early Childhood Teaching qualification Studies.

Strategic Goal 4- Governance.*To be a financially viable organisation which advocates for quality rural early childhood education to ensure ongoing access for children in our community.*

Focus in 2023-24 has been the change of organisation name and rebranding to be inclusive of all communities in our footprint.

Governance training was undertaken by Board in 2023 and 2024.

The development of an Asset Management Plan was a major project of the 2024 Operational Plan.

| Service | Occupancy July 2023 | Occupancy June 2024 |
|-------------------------------|---------------------|---------------------|
| Deniliquin Preschool | 100% | 98% |
| Deniliquin Childcare Centre | 98% | 100% |
| Deniliquin Mobile Service | 55% | 58% |
| Barham Early Learning Service | 73% | 78% |

Strategic Goal 5- Partnerships. *To build collaborative partnerships with external organisations for the benefit of children and the centre.*

A plan for the implementation of our Organisation Philosophy developed by the educational leadership.

Every service has projects with community groups. These include aged care facilities, language program through the Local Indigenous Knowledge Centre, schools and emergency services. These partnerships take the form of incursions and excursions.

Acknowledgments

River Region Early Education could not operate without the generous contribution of the Board members who donate their time to ensuring the governance and the strategic direction of the organisation. The RREE leadership team is comprised of our Managers, Nominated Supervisors and Educational Leaders. Their commitment to continual quality improvement and supporting their team members is truly inspiring and very much appreciated.



Quality Coordinator Report

Completed by Kate Butler

Role Overview

The Quality Coordinator and Grants Officer is responsible for coordinating organisation-wide quality improvement programs to support the delivery of safe, efficient, effective, accessible and appropriate early childhood education services. The Quality Coordinator oversees the development and review of policy and procedure, systems, tools and resources that support individuals and services to meet regulatory and legislative requirements and deliver a quality service. The Quality Coordinator works with nominated supervisors, educational leaders, Workplace Health and Safety representatives, administration staff and the Business Services Manager and General Manager to achieve outcomes.



Focus for the year (2023-24)

2023

Policy and procedure review

The format and content of policy and procedure was reviewed to include scope and responsibilities and to separate out procedures, which allows them to be updated more easily outside of the three-year policy review cycle. Assessment against the Child Safe Standards prompted reference to them in the policy template and changes to policy were made due to updates to the National Regulations in July and October 2023. Story Park has been used to invite policy feedback from educators and families. Nominated Supervisors and educators have reported that policies are easier to read, and regulatory information is clearer.

Risk management structure

The clarity and content of organisational risk assessment was reviewed to create a cascading structure from strategic through to single activity risk. The Organisational Risk Register was refocused on strategic risks and separate organisational Child and Workplace Health and Safety Risk Assessments were developed to provide more detail on two key risk areas. With new regulatory requirements for risk assessments for sleep and rest, safe transport, and safe arrival, all risk assessment templates were reviewed to better reflect specific requirements in regulation and support compliance. Support was provided to the Leadership Team around undertaking and documenting risk assessments.

Family and employee feedback

The annual Family Satisfaction Survey and Employee Engagement Survey were redeveloped with questions and format meeting best practice guidelines for surveys. The family survey focused on questions related to the quality standards that parents are most likely to interact with. The employee survey focused on retention and employee wellbeing, with a shorter follow up survey later in the year to track change in wellbeing. Results from surveys can now be tracked each year to identify trends and inform reports to services and the Board and actions plans implemented through the Leadership Team or WHS Committee or by individual services.

2024

Workplace Health and Safety

As is common in early childhood, workplace health and safety can be overshadowed by child health and safety. Inroads have been made to separate out the two key areas to ensure compliance with WHS and HR legislation and maintain employee retention. The WHS Committee increased its frequency of meetings to bi-monthly, the WHS Policy was significantly reviewed and moved to Quality Area 4 and new policies for return-to-work and bullying, harassment and discrimination were developed. The WHS Committee has a standing agenda item for wellbeing, which has resulted in the Beyond Blue Be You program being implemented across services.

Educational Leadership Team

Attendance at the Educational Leadership Conference in late 2023 increased my knowledge of educational program and practice and collegiality with NSs and ELs around the implementation of EYLF 2.0. From this came the establishment of the Educational Leadership Team, that meets monthly to oversee the long-term

implementation of EYLF changes. So far, the team has reviewed various tools and checklists and reported on service-based actions related to play and intentionality stemming from the 2024 organisational training day.

Supporting services to improve systems and tools

NSs, ELs, 2ICs and WHS Reps are increasingly comfortable with approaching me about improving the effectiveness of tools and systems. Sometimes this has been done with policy review, for example the tools for excursion planning, risk assessment, checklists and evaluation simplified to make it more likely for excursions to be suggested and planned, or as issues arise. It is a great example of a culture of continuous improvement and has included new and improved tools for incident reporting and safety checklists, and, in response to feedback from families, more tools and forms that can be completed online.

Acknowledgements

I appreciate being part of the Administration team and the support I receive from them, in particular from the Business Services Manager Claire Nolan who is a great sounding board for new ideas and systems. The Nominated Supervisors and Educational Leaders have been a source of significant expertise that has helped shape my understanding of best practice in early childhood. Felicity Michael and the Leadership Team are generous with their time and knowledge and unfailingly supportive, making this a rewarding job and a great place to work.



Business Services Report

Completed by: Claire Nolan

Role Overview

The Business Services Manager is employed to assist the General Manager with the financial management of the River Region Early Education. They are also responsible for the planning and coordination of the administrative functions of the business. They lead, develop, and manage the Administration Team, including the Toy Library, to ensure smooth operations for the facility.



There are 5 dedicated members of the Administration Team including: Business Services Manager, Administration Officer, Accounts and Enrolment Officer, Payroll and HR Records Officer and the Toy Library Coordinator. This team also includes the Support Staff and independent contractors.

Focus for the year (2023-24)

2023

Focus 1

A successful end of financial year and audit process was completed with the auditor finding no areas of concern throughout the organisation. They found all policies and procedures, internal audits and compliance of regulations to be in order.

Focus 2

Due to the size of the organisation and the Barham transition it was highlighted that a new payroll system that incorporated award rules would be advantageous. Investigations started September 2023 and by February 2024 we had done our first payroll in Tanda. The automation of payroll now means that the process has been halved.

2024

Focus 1

With the payroll set up complete we have now changed our focus to other features in Tanda. This has included tracking staff qualifications and expiry dates, performance reviews and 3 monthly reviews and the onboarding process. Again, this has been a time saving measure as it means that it can all be automated for a certain date instead of manual forms and records being kept. More features will be set up the second half of 2024.

Focus 2

A new system for enrolments has been developed. The Quality Coordinator has designed forms in the Xplor program which has allowed parents to complete and upload enrolment documentation. Prior to this it was a manual paper-based process. This has been hugely successful from both a parent and staff perspective. This process has reduced the data entry time and the follow up time that admin would need to enter and chase up incomplete forms.

Focus 3

Over the past 12 months we have seen an increase in memberships and revenue due to the promotion of the Toy Library, going from 56 financial members to 78 at the end of June 2024, which has also seen an increase in revenue from \$3766 to \$4169 per year. Toy Library continues to attend New Parents Groups each term and supplies vouchers for the New Parent packs. Toy Library has also used the Deniliquin Show as an opportunity to promote Toy Library supplying toys and staff for the play corner. Posts on Facebook currently done monthly are also part of our promotional plan.

Acknowledgments

Thank you to the Administration Team who have been very open to changes this year and have approached everything with a positive attitude. Thank you also to the Quality Coordinator who has helped with the automation of several processes.



Service Report: Deniliquin Preschool Service

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

Service Overview

The Deniliquin Preschool is a part of the River Region Early Education, 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.



Program- The Early Years Learning Framework (V2, 2022) principles, practices and outcomes continue to underpin the high quality preschool programs for children, valuing relationships, play and intentional teaching.

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.

Number children permanently enrolled June 2024: 128 children , 42 permanent APSC enrolled places across the week.

Our service partners with Dysons Bus service to support isolated families/children with access to our service- in 2024 this is utilised by 8 children/families.

In 2023/2024 the NSW Government start strong funding continued to provide 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. In 2024 due to the high demand for enrolments, our third day option became a stand alone group for children aged 4& 5 years. This has increased the number of children and families utilising the service.

Our enrolment pattern and roster provide 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. Each unit's program is delivered by a 4-year trained early childhood teacher, a diploma qualified educator, and one assistant educator, with one other assistant educator at times funded to support the inclusion of children with High Learning Needs in the programs.

Number of educators- 13 total and 8 full time equivalent in June 2024. Two support staff.

Number of educators studying Two educators studying – one studying Diploma Qualification, one studying Bachelor of Early Childhood Education,

Leadership structure of the service The Preschool leadership structure was reviewed in 2024- to incorporate a separate Nominated Supervisor & Educational Leader role with the intention of increasing sustainability and enhancing collaboration and empowerment. A 2IC, WHS rep, Outdoor champions and Resource warrior are other roles for leadership opportunities within the service currently.

Service focus for the year (2023-24)-

2023-

QA 4 & 1 Enhance and Empower Educator knowledge and skills in Educational program and practice using the RREE tools

This project involved Org training day with Catherine Hydon, We updated resource folders with relevant tools – in network and hard copy for programming room. EL developed tracking tools to suit different Lead educator styles and the leadership team developed some mock tools to use as learning materials. This was about Enabling educators to complete tools themselves. All educators PPP goals linked to this QIP goal. Empowering and-creating capacity to have a go- growth mindset and Empower celebrate success -provide Positive and Enhance with constructive feedback to educators. PS team indicated they felt more confident to use the tools, had increased understanding of the tools intention or were thinking about them in a different way/experimenting with them.

QA 6 Connect with community through incursions and excursions to support our 21st Century learners to develop literacy, numeracy and wellbeing. NS/EL conducted Research which showed that early literacy and numeracy is a social process. Connections also increase wellbeing. This goal gave us great intentions about how we engaged with our community around incursions and excursions. We were successful

in obtaining a grant to support some of the ongoing initiatives in this goal. The children (and Educators) enjoyed and learnt from the experiences in the program including- read to me week visitors, excursion to the South West Music Easter show, ongoing music sessions with Delena Gaffney, Relaxation and Movement sessions with Brendan O'Hara, reading groups with St Michaels Mini Vinnies, play visits with Edward school, excursion to South School celebrating NAIDOC Week, excursion to Edward School to enjoy their production, library reading and author readings, South School play and reading visit, Yarkuwa language project commenced with one group and we being to learn Wamba Wamba language.

QA4 Team will be familiar with the reviewed philosophy of the service and have reflected on their own personal philosophy and theorist informed pedagogies Educators have spent time reviewing or establishing their own personal philosophies. These have been collated into a folder. There are a few more to be finalised and the folder will be on display in the foyer, Leadership team developed key practice tool EL updated Storypark philosophy and philosophy tags The team spent time familiarising with the philosophy- Reading in the weekly ripple Piecing together parts of the philosophy with what key practices might look like .Highlighting current key practices and practices we would like to improve as a service Leadership team developed key practice tool Made a commitment to start with an acknowledgement of country in each program. An Acknowledgement of country has commenced in meaningful ways- one through our connection with Yarkuwa (Magpies) another stemming from a discussion with children about how different groups show respect (Pelicans)

QA3 The outdoor area will have improved defined play spaces and resources New indoor resources- blocks and construction materials to support children's early numeracy/mathematical skills. EL developed a tracking tool to reflect on resource requirements to support the ongoing children's programs. Outdoor resources were purchased to meet the children's learning needs in the program such as water play trough, art craft trolley and supplies, buckets and spades. Our bread bag points contributed to more outdoor active play resources (due to arrive soon). A new tap and hose was installed in the digging patch to increase safe, sustainable water access - Outdoor champions discussed a vision for the outdoor space. This space was brainstormed and planned with the children in a project book and using technology and magazines to source some ideas. This goal is still in progress.



2024

QA1: Educators will act with intentionality in play based learning, and this will be evident in their educational program and planning cycle This goal is being driven by the Educational Leader. It began with an organizational training day with Catharine Hydon around the EYLF v2 practice of Play and Intentionality. All educators have a ppp goal linked to this goal and training has been undertaken. Reflections around play and the importance of play based learning took place and how we document our intentionality in play (and collaborated on these in a team meeting. We celebrated International Day of Play. We continue our work on this goal for the remainder for 2024 with training on floor books, trialing other ways of documenting intentions in the planning cycle and child led play.

QA2&7: By end June, educators will have increased knowledge on their roles and responsibilities in relation to children's health and safety and our service policies, procedures and tools/systems to support this All educators partook in the mandatory training plan and reflected on trainings. 5 Educators undertook child protection modules to update their child protection knowledge. We streamlined policy and procedure reviews and we implemented new procedures around risk assessments, supervision, daily safety checks, accounting for children, medication labelling and head injuries through consultation with our community and critical reflections.

Highlights for the year

Highlight 1

Brighter Beginnings – we opted in to the delivery of this program to support our children's growth, learning and development. This had lead to developing stronger partnerships to benefit our children and families in our programs.

Highlight 2

A successful grant through TransGrid meant we were able to purchase an all-weather stem wall-that supports children's creativity, coordination and thinking skills. It's proving to be a very popular instalment in our environment!

Highlight 3

Online self-assessment portal- Our service has completed information in the online self-assessment portal. When working with the continuous improvement team, they have been impressed by our self-assessment processes and initiative.

Highlight 4

Professional Development- Educational Leaders conference- this provided an opportunity for Educational Leaders to gain knowledge, network and promote vision. A working party was formed to ensure improvements are implemented as a collective. We were fortunate to host KU Children's Services and Marc Armytage for opportunities to expand educator knowledge around play and inclusion. This has resulted in educators creating more opportunities for children to be adventurous and assess risks in their play and conducting reflections to support children's self-regulation and managing transitions.

Highlight 5

Excursion to South West Music, the Library for Reptile encounters, and catching the Dysons bus to Edward Public School Production. These excursions were enjoyed by all involved!

Community Involvement

Special Events- Our Families and Special visitors are back to full capacity- they are very popular and we have positive feedback from our community who attend- our visitors came to celebrate: Mother's Day, Father's Day , Harmony Day and End of Year Celebrations.

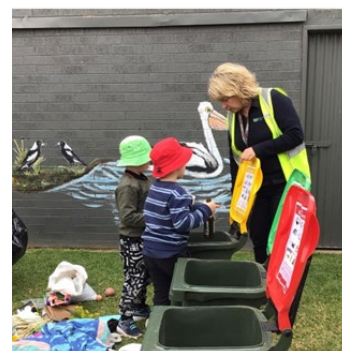
Partnerships with Schools- We continue to have ongoing incursions and excursions with our local schools to support children's transition to school. Our service also undertook the digital transition to school statements in 2023 and will continue to complete these.

Partnerships with the Deniliquin Inaugural Show- we continue to provide an area for children to play and connect with our community. Our preschool children partook in the crafts exhibition, displaying group murals tied to the show theme- Produce.

We welcomed Anna from Edward River council who shared with us everything waste and recycling to help us learn about the new systems coming in. Families gave positive feedback that their child was informing them how to do it at home!

Acknowledgments

Leading through challenging times (floods, covid etc) builds resilience and grit- but only through the Integruous and nurturing support of the General Manager, Felicity and passionate and supportive Leadership team at RREE. I would like to take this opportunity to thank the Preschool team, admin team and support staff for their continued commitment and passion in delivering a high-quality service to our children, families and community. And finally thank you to the children, families and community- for who we all show up for each day- because you are important and the very essence of what we do- strong communities, include supported families and nurtured children who thrive!





Service Report: Deniliquin Child Care Centre

Completed by: Andrew Mills (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) up to 11 children each day with 5 rotating educators
- Possums (1-2) up to 12 children each day with 5 Rotating educators
- Joeys (2-3) up to 15 children each day with 5 rotating educators
- Wombats (3-4) up to 20 children each day with 5 rotating educators

We currently have 125 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 33 Educators at the service and 5 support staff. Currently we are supporting educators to increase their knowledge and skills through career development

- 1 School based trainee
- 4 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 (2023-24)-

QA1 reflections: We have introduced monthly programming where the staff have slowed down with their pedagogy and really leaned into children's interests. We have been focusing on reflections not just in the rooms but also outside with our programs to be constantly improving our learnings.

QA3 Outdoors: We have been working together as a team this year to improve the overall quality of our outdoor program. Each month we have four educators who get a zone to program for and each educator puts their own thoughts into making a new play experience for the children to enjoy in that area. We also have our new shade sails start to be installed, the poles have been put in now we are just waiting for our sails to be made up which will be great.

QA 6 Community engagement: The community engagement has been great again this year with the children from all age groups getting out into the community going to parks, markets and just walking around the block. We also had families from the service come in and run a yoga lesson with the children in the Joey's room which they enjoyed.

Highlights for the year

Organisational training day

The organisational training day this year was a positive experience for all staff that attended with opportunities to collaborate with educators from other services. We looked at the analogy that we are performers on a stage as educators and we shared ideas on what we need to be our best. As room teams we created implementation plans for the new version of the EYLF with focus' on either children's agency, active engagement or internationality.

Nominated Supervisor

This year we have also seen a change in leadership with Molly Henderson leaving us and Andrew Mills coming on board to help run the service. Andrew has been with us for just over two months now and is settling into his new role well getting to know families and educators as he continues to learn more about the service and our community.

Family Engagement

We have also seen a big amount of family engagement in the service over the last year with some events for the special people in our local community to come and be involved we had an Easter hat parade, Mother's Day and Father's Day/ Special Person's Day events, Australia's biggest morning tea, Grandparents week, the Possums had a Teddy Bear Picnic and there was also our Christmas concert and art show. All had a great attendance with families connecting with other families and educators

Bike Track was built

During September and October, we had our bike track built and the children are enjoying this addition to the yard. Most days you will see the children zooming around on the bikes and enjoying this part of our outdoor play.

Deniliquin High School Intergenerational Program

Joining forces with the High Schools child studies program and Orana, we commenced our second year of the Intergenerational program where the children get to interact with the residents. The program also won the Innovation award in the 2023 Primary Healthcare Awards.

Community involvement

With a focus on fostering community connections, the childcare service has been out and about in the community this year with some excursions to the dentist, post office the Wombats attended the ANZAC Cenotaph and did their own ANZAC service. The Wombats and Joeys did an Easter Concert as well as the Possums and Puggles have been getting out in the four-seater prams going for walks around the block and going to the library. In service we have started a community pantry and recycling station, as well as a parent of one of Joey's children came in to do Yoga with the children the Wombats had a visit from the police and Wombats and Joey's had a dental show.

Acknowledgements

With everything that has been going on in the past year, including some of our team members leaving and new ones joining, I want to express my deep gratitude to the childcare team for their unwavering dedication and hard work. Despite the challenges, they have stuck together and ensured that the children remained safe and happy during these tough times, especially with all the maintenance works in the yard. I also want to extend my heartfelt thanks to the admin team for their continuous support. Whenever we need assistance, Felicity and her team are always there for us without hesitation. Their help has been invaluable. Your support and commitment have been truly remarkable, and I am grateful for everything you have done.



Service Report: Deniliquin Mobile Service

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

Service Overview

The River Region Early Education 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, at the time of writing this report (with Conargo starting 25th July 2024) providing childcare and preschool, running four days a week at venues and one day a week at office to meet the needs of families in rural communities.



Our staff comprises of an Early Childhood Teacher (full time) also a part time working 2 days a week, a Diploma Educator, a Certificate 3 Educator who is studying Diploma and 2 Cert III trainee's. 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.

Pretty Pine- 13 children with 4 educators
Tuesday- Blighty- 19 children with 4 educators
Wanganella- 11 children with 3 educators
Bunnaloo- 15 children with 4 educators.

Our Mobile community consists of 58 permanently booked places across all venues from 34 families. We are funded through –

- NSW Department of Education Start Strong Preschool funding
- Department of Education and Training (Commonwealth) Community Childcare Fund viability Funding
- Department of Education and Training (Commonwealth) Childcare Subsidy Service

Our leadership structure is Tammy, Nominated Supervisor, Educational Leader, WHS Officer, Lead ECT, and our 2IC is Katie Nilsson. Tammy, Katie and Mellie are Responsible Persons at venues.

Service focus for the year (2023-24)-

2023-

QA 1- 1.1 The educational program enhances each child's learning and development.

QA 1-to make our philosophy visible on Mobiles program by end of 2023.

From reviewing our Organisational Philosophy, that went over all services with each educator having their ideas considered, we changed wording and phrases to a line with educators changing teaching practices and their own philosophy's, which then we translated into our own day to day programming for our children's learning.

- Story Park revamp of Learning Tags and phrases of new organisational philosophy.
- Educators reflecting on practice and educational beliefs through completing trainings.
- All educators review/changed their personal philosophy.
- All documentation for children's learning is referenced to phrases of our Organisational Philosophy which in turn is staying true to Mobile educators own personal philosophy.

QA 6- 6.2 Collaborative partnerships enhance children's inclusion, learning and wellbeing.

QA 6- To engage our children's and communities' culture throughout the second half of the of 2023.

- Educators got so involved with this goal that they used their opportunities for their own practice goals to extend their knowledge and learning for cultural experiences by engaging in training and bringing back to the team through presentations at staff meetings.
- Every program educators programmed an indigenous experience, sharing with educators, families and children the benefits of these experiences.
- As we know Mobile culture and inclusion takes on many meanings and avenues, supporting our farming community is very important to us, helping other people by fundraising and providing spaces for our

community to come together has been a big part of our culture, and a rewarding time for the Mobile educators.

2024-

QA 6-6.2.3 The Service builds relationships and engages with its community.

QA 6- For each service at Mobile to partake in 1 Excursion or Incursion by 30 June 2024.

- -Educators have engaged in training to see how we can use different interests for children to enhance their learning through excursions and incursions.
- -They have been out in their communities' building relationships with different services and community organisations, with the hope that they may want to come and engage with our children sharing knowledge and learning experiences with them.
- -We have had Bunnaloo Rural Fire Service come and do a Training Day with our children, exploring and investigating the trucks and learning about safety.
- -We have had a weekend picnic day at Kyabram Park with our families, tying in with our learning of Australian Animals and Dinosaurs.
- (we are extending this goal for the rest of the year as we think we can find more opportunities for our children)

QA 1-1.2.1. Educators are deliberate, purposeful, and thoughtful in their decisions and actions.

QA 1-For each educator to consistently/every program implement play-based learning experiences with intentionality by 30th June 2024.

- After attending our fantastic organisational training with Katherine, the team were incredibly motivated to learn more about play base with intentionality. We have started an ongoing project all about a cassette player, which has provided much inquiry, investigation and learning and continues to do so.
- We have had opportunity to review and reflect expectations for our job descriptions, the way we do learning cycles, documentation, programming, to evaluate our practices.
- Educators have participated in further training for exploring Intentional teaching to help with our developmental checklists.

Highlights for the year

Our weekend picnic day at **Kyabram Fauna Park** with our families, tying in with our learning of Australian Animals and Dinosaurs, was a fantastic day. We had enormous fun and learnt a lot about our native fauna animals. Our dinosaur encounter was met with anticipation, a touch of uncertainty and a great deal of excitement. We had some very tired children as they exited via the Meerkat's, saying goodbye to their new best friends.



Celebrating Father's Day, Mother's Day and Special Persons Day is always a highlight on Mobile. This year the children have had lovely times with making clay sculptures, having craft mornings, and sharing with each other a little about their own family cultures and things that they do on certain celebration days.

Attending the **Bunnaloo Rural Fire Service Training Day** to have a look at some of their equipment was a great opportunity and a highlight for the children to explore and investigate the trucks, seeing them in action during their training day. We discussed fire safety and emergency services with the children. The children learnt how important our Fire Brigades are to the community, and they also had a great deal fun getting wet from the hoses.



Community Involvement

Over the previous twelve months of Mobile the team has participated and hosted a range of gatherings with particular interest in raising monies for childhood cancer as it has touched our hearts deeply. Our rainbow colours week seen the children having a lovely time celebrating colours and decorating cup cakes as they raised money in dedication to their friend. Following on we organised a gathering that was attended by over 60 people showing support and friendship as the children were entertained by the man from science works who was a professional bubble blower, which they fell in love with.

Throughout the year we have continued on with our annual gatherings of 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.



Acknowledgments

The Mobile team has had a busy and very fulfilling year, I am privileged to work alongside this team who are dedicated and passionate about delivering the best possible care and education to our Mobile community. Thankyou

Administration team, Mobile can't thank you all enough, you keep us supported and running smoothly while we are out in the field, and we would be lost without you. Our Quality Co Ordinator along with the leadership team, thankyou for sharing your knowledge, ideas, and guidance, this has been invaluable to our teams achievements.

Thankyou to our General Manager for your leadership and support. Your approachability, guidance, mentorship, and dedication have made us all better professionals.



Service Report: Barham Early Learning Service

Completed by: Amy Sturman – Nominated Supervisor



Service Overview

Service type: We are a preschool and long daycare service which is funded by CCS, ACCS, Start Strong Fee Relief and parent GAP Fees. Our preschool sessions are 8:15am-3:45pm with both BPSC and APSC available to families – ran from the daycare room. Long daycare sessions are 8:00am – 6:00pm. Casual day requests are taken.

Licenced number: 73

Rooms: 2 preschool rooms & 1 multi-age group long daycare room
Possums 3- & 4-year-olds: 18 children daily with 3 educators
Kookaburras 4-5 year-olds: 20 children daily with 3 educators
Dragonflies: 24 children daily with 6 educators
Total children across the service and families: 98 children and 75 families

Leadership structure of the service:

A Nominated Supervisor who is also the educational Leader with a second in charge educator, a part time educational leader and four early childhood teachers

Service focus for the year (2023-24)-

2023-

QA 1.3.1, Assessment and planning cycle –

- All educators to become confident when completing observations and using the new tools.
- -The program to be reflected on and updated fortnightly on a consistent basis.
- Outcomes: -The service's program has become consistent – being completed fortnightly.
- -All educators are a participant in the planning process, including extension to children's learning, interest, and experiences.
- -The Dragonfly leads all complete their focus age groups part of the program and reflections.
- -All educators are encouraged to write a reflection to the program.
- -BELS are now confident with the programming and tracking tools; this has been extended into a Storypark template for LDC.
- -We have achieved confidence in educators' contributions to the program, this is through completion as well as reflection.
- -EL's and NS have achieved clarity of EL role and expectations.
- -Time management regarding tracking tool.
- -We have achieved knowledge and understanding towards the purpose of programming.
- -Lead educators are confident when relating child goals to the fortnightly program and planning intentional teaching to support this.

QA 2.2.1 Supervision -

Constant safe and adequate supervision from educators, including headcounts being completed frequently and always recorded both on Xplor and the communication book.

- Nominated supervisor checks the Xplor and communication diary daily for headcount recording.
- Regular headcounts are conducted daily.
- -Number of serious incident reports have decreased.
- -High risk experiences and play areas are always supervised and prioritised when being occupied by children.
- -Engagement and meaningful interactions with children have increased.
- -A better understanding of what adequate supervision is from trainee's to ECT's.
- -This is supported the development of lead educator delegation and leadership.

- -Reflection of setting experiences that provide a safe environment.

2024

QA 1.3.2 Critical reflection - By the end of learning cycle 1, our program will reflect extension of learning for all children. (Reviewed in June and extended to the end of learning cycle 2).

Story park program template created, this is easily accessible for ALL educators to contribute their reflections. Educators are allocated a 'box' on the template e.g., 'educator 1' to write their reflections.

- -EL allocated time to work directly with educators when implementing the program.
- -Team meeting training on 'what is scaffolding' and 'the zone of proximal development'.
- -Educators match the definitions of scaffolding strategies to the title.
- -KU came for team meeting workshop around outdoor environment action plan. Teams discussed what is and what could be on butchers paper that all can contribute to. Focus on intentionality of inclusiveness. Talked about 'taking indoors outdoors' and not having separate programming, emergency services and connecting indoor activities to outdoors and vice versa. KU has been very helpful (Bec) and very efficient in providing ideas and support. Still using the same template for outdoor programming but thought process behind it has changed and observations and ideas consider both environments
- -LE implementing strategies to support less experienced/confident educators with when writing their reflections. 1. Prompting questions 2. Notes 3. Get them to give the LE the reflection and support to copy information into Storypark.

QA 6.2.3 Community engagement - Each age group will experience at least 2 excursions within our community, by the end of June (1 per quarter) (Reviewed in June and extended to the end of service 2024)

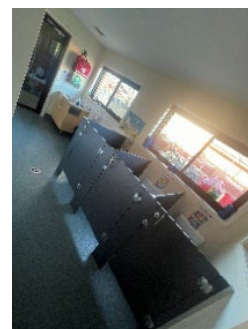
Outcomes: -

- Possums visit to the bakery & park at the end of 2023.
- -Regular excursion compliance organised for enrolment update.
- -Dragonflies participated in their first excursion to the Riverside Park in January.
- -NS met with Murray Haven to begin the process of an intergenerational program.
- -NS connected with the high school to do a careers talk with their year 9/10 students.
- -Kids and Traffic incursion on 09/04 with both Preschool rooms and the Dragonfly 3 year-olds.
- -NS/EL organised for Kookaburras (4-5 year-olds) to visit the primary school to participate in the Healthy Harold Program 16/05.
- -Excursion to Riverside Park to participate in the Bush Bus - Dragonfly's 01/05.
- -ECT & NS met with primary school principal to discuss 2024 collaboration. Focus area, fortnightly visit, intentionally programmed.
- -Fire engine visited service 03/06.
- -Moove and groove program at the local library.
- Possums visited Barham library 18/06
- -Incursion - Koondrook CFA visited the service and ran a small session with all age groups 20/06
- -Possums visited Barham police station 02/07 & 04/07

Highlights for the year

Highlight 1

The bathroom in both the Preschool and the Dragonflies were renovated in Sep/Oct 2023. This has made huge improvements to our toileting/nappy change procedures, supervision, supporting children's independence and privacy.



Highlight 2

We received a grant from Club Barham as part of their Community Support Program 2023-2024 donation. BELS received \$2,800 which we would like to support the purchase of an outdoor sensory tray as well as a gazebo shading for the front yard area.



Highlight 3

2023-2024 our team morale and cohesive approach has been a huge highlight over the past year. Sharing events together, clear and consistent collegiality and achieving continuity in our educators for children, families and the team. The team are nurturing, empathetic, driven and have participated in events together, showing dedication to continuous building/strengthening of relationships.

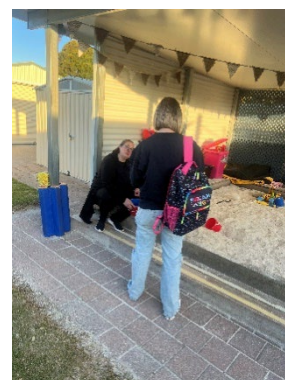
Highlight 4

There were multiple projects over the past year that were of achievement, including: The SAFE Series, Kimochis, Kids 'n' Traffic, a herb garden at the service, child's voice, service budgies and stick insect. This is excluding all excursions/incursion mentioned as progress for one the 2024 QIP goal.



Highlight 5

A highlight has been the communication strategies and training the team have implemented when communicating with families - the language and strategies they use. Example: when children are taken to APSC in the Dragonfly Room, the educator supporting the transition will write on the whiteboard next to the children's names prompts to support the handover by Dragonfly educators. They will communicate the children's highlights from the day.



Community Involvement

- High school focus program and sharing the space. Supporting children to become familiar with the school environment leading up to their school transition
- Intergenerational program with the local residential home (Murray Haven)
- Police station
- Library
- Donations of resources from the vets, doctors, hospital, and op shops
- Koondrook CFA
- Special persons celebrations
- Joey visit
- KU visits and workshops internal and external (Wakool)
- Educators networking at Deni services

Acknowledgments

Barham would like to acknowledge and express our gratitude to the board and particularly Felicity and the Admin team for their unwavering support over the past 12 months and continuing. It goes without saying Barham strives for continuous improvement and feels validated because of the foundation that is set by the board, Felicity, and Admin. We focus daily on the children and providing a safe environment for them to have fun and develop in because of the day to day hard work they put in. THANK YOU!



Service Report: Deniliquin Toy Library

Completed by: Penny Gallpen

Service Overview

The Toy Library is a toy lending service for River Region Early Education and the local community.

We currently have 1496 toys in our collection with a replacement value of \$86,750.

70 toys were withdrawn over the year – 18 missing, 37 retired or broken toys and 15 combined with other toys to make sets, or to add to a similar toy. For example, David took the 3 damaged ride-on plasma cars and salvaged one good one from the parts.

There were 24 new toys purchased for \$1157 + \$183 freight. Funding was from RREE budget.

40 toy donations were accepted and accessioned. This included 21 as-new puzzles from one donor.

There are 136 memberships on our mailing list in the following categories:

- Duty Members 28
- Non-Duty Members 25
- Group Members 8
- Trial Members 1
- New Parent's Group 74
- RREE Services 11

Over the year there have been 925 member visits resulting in 2493 toys loaned and 2513 returns

Highlights for the year

I completed my second stocktake in April. This one took just under 2 years. It is a rolling stocktake where all toys are locked and as they are borrowed, I unlock them. Anything not borrowed I check as time allows. This includes checking pieces and condition of toys, bag condition and label details. With some toys I have been adding a description on the label which members can view online. The developmental value of a toy or how the toy can be used is often appreciated. Some toys are combined into one toy if some pieces are missing or damaged or combining multiple pieces into a set.

The bag label has been updated to incorporate the new RREE logo. This will change gradually over time as new labels are required.

The goal is to get to an annual stocktake which will be easier once all labels are updated from the original handwritten ones.

Toy Libraries Australia had difficulty sourcing insurance this year for those libraries who utilise this option. Although not applicable to us, I have been keeping updated on the changing requirements around toy safety. This has included updated warnings on toys for batteries and small parts as well as including a helmet waiver as part of our membership form.

The \$ value for all toys is now complete. Members can now view an accurate description for the collective value of toys borrowed. This is a useful tool in promoting the service.

One of our long-time members has borrowed \$44,000 worth of toys, while a Family Day Care member is at \$63,000.

I attend Intereach once a term to meet with the New Parents Group to explain how the Toy Library works and discuss the benefits and importance of play.

There were 28 new mums in attendance over the year. There were 15 new memberships over the year from past New Parents Groups. There are now 6 emails sent out over 4 years to keep us in mind as their family grows. Those that don't join sometimes just pay a Trial membership for a birthday party.

Information and a voucher are also given to Deniliquin Hospital for the New Parent packs.

The Casual membership (\$10 for one borrow) was abolished this year. The new Trial membership option (\$20 for 2 months) has been well received and will now replace the Casual option.



There have been 17 Trial memberships purchased over the year. This includes grandparents and visiting families or one-off party borrowing. Of those, five have decided to upgrade to an annual membership.

Preschool once again ran a play corner at the Deni show. We used the opportunity to supply the toys and display a poster with a QR code to promote the Toy Library.

Updated posters with QR codes have also replaced the ones in relevant businesses around town.



Acknowledgments

As always, a big thankyou to the admin staff who are a positive and supportive team to work with. Also, for allowing the Toy Library to be accessible outside of my hours. I believe this plays an important role in attracting more members by not having a limited window for borrowing.

Penny Gallpen

Toy Library Coordinator



Financial Statements

River Region Early Education Limited

ABN 73 667 057 590

For the year ended 30 June 2024

Prepared by Brian McCleary & Co Accountants



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Directors' Report

River Region Early Education Limited For the year ended 30 June 2024

Directors' Report

Your Board members submit the financial report of River Region Early Education Ltd (the Company) for the financial year ended 30 June 2024.

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. | - |
| Ben Chartres | Treasurer | 2021 | Experienced as an assistant adviser, providing financial strategies and assistance to families. | - Bachelor of Psychology & Management - Diploma of Financial Planning |
| Emily Leech (resigned October 2023) | Assistant Treasurer | 2023 | Experienced in property valuation of commercial grade properties. | - Master of Applied Finance - Bachelor of Business (Property) |
| 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 | - Masters of Sports Physiotherapy - Graduate Certificate of Sports Physiotherapy - Bachelor of Physiotherapy |
| Sarah Hooke (appointed October 2023) | Board Member | 2024 | Experienced in finance, governance and policy | - Bachelor of International Business Management - Certificate IV in Government (project management) |



| | | | | |
|-------------------------------------|--------------|------|---|---------------------------------|
| Sarah Lahy (appointed October 2023) | Board Member | 2024 | Experienced in Speech Pathology including owning and managing own Speech Pathology business | - Masters of Teaching (Primary) |
|-------------------------------------|--------------|------|---|---------------------------------|

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 | 8 |
| Melanie Kennedy | 11 | 10 |
| Emma Fisher | 11 | 10 |
| Ben Chartres | 11 | 10 |
| Emily Leech | 4 | 3 |
| Zara Durnan | 11 | 8 |
| Jessica Donaldson (Collins) | 11 | 9 |
| Johanna Murphy | 11 | 8 |
| Sarah Hooke | 8 | 5 |
| Sarah Lahy | 8 | 8 |



Principal Activities

During the year, the principal activities of the Company 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 31 August 2023, BELS appointed Steven Priest from Chamberlain's SBR as the liquidator to finalise the winding up of its affairs. As a result of the special resolution passed by the members of BELS to distribute all the remaining assets as in-specie dividends to the Company (formerly known as Deniliquin Children's Centre Ltd). The Company received the first liquidator's cash distribution of \$396,820 on 5 April 2024 and the final liquidator's cash distribution of \$125,300 on 18 April 2024. These funds are one-off transactions that have been recorded as Other Income in the Statement of Profit or Loss and Other Comprehensive Income.

Change of Company Name

With effect from 20 October 2023, the name of the Company was changed from Deniliquin Children's Centre Limited to River Region Early Education Ltd.

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 \$428,274 (2023: \$960,972).

The operating result reflects \$522,120 in Other Income which is a result of the transfer of cash in the form of liquidator's distribution. This is a one-off transaction event and the amount has not been earned as a result of trading by the Company.

Events subsequent to reporting date

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

Likely developments

Likely developments in the operations of the Company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Company.



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 2024 and since the financial year, the Company has paid premiums in respect of such insurance contracts for the year ending 30 June 2024. 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 2024.

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:

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

Emily Small (President)

Dated:

A handwritten signature in black ink, appearing to read 'B Chartres', written over a horizontal line.

Ben Chartres (Treasurer)

Dated:



Statement of Profit or Loss and Other Comprehensive Income

River Region Early Education Limited
For the year ended 30 June 2024

| | 2024 | 2023 |
|--|------------------|------------------|
| Income | | |
| Fee Revenue | 3,315,838 | 1,784,292 |
| Fundraising | 7,866 | 6,887 |
| Staff uniform income | 729 | - |
| Funding Income | | |
| NSW Department of Education | 2,226,188 | 1,878,948 |
| Department of Education, Skills and Employment | 116,252 | 113,973 |
| ISS funding | - | 5,292 |
| Transgrid Grant | 3,311 | - |
| Total Funding Income | 2,345,751 | 1,998,214 |
| Memberships constitution | 147 | 214 |
| BELS Service Level Agreement | - | 88,551 |
| Total Income | 5,670,331 | 3,878,158 |
| Operational Income | 5,670,331 | 3,878,158 |
| Other Income | | |
| BELS Consideration | 522,120 | 1,051,415 |
| Subsidies and rebates | 88,834 | 71,907 |
| Sundry Income | 3,073 | - |
| Insurance Recoveries | 1,424 | 1,992 |
| Training Revenue | 834 | 227 |
| Interest Income | 42,975 | 2,656 |
| Total Other Income | 659,260 | 1,128,197 |
| Expenditure | | |
| Acquisition costs - BELS | 16,044 | 31,896 |
| Administration | 42,631 | 39,503 |
| Auditors fees | 4,135 | 3,865 |
| Book Keeping and Accounting Services | 8,503 | 2,500 |
| Depreciation | 151,742 | 132,089 |

The accompanying notes form part of these financial statements.



| | 2024 | 2023 |
|--------------------------|------------------|------------------|
| Employee Benefits | 4,082,825 | 3,173,749 |
| Fee relief applied | 675,721 | - |
| Fundraising | 1,188 | 7,221 |
| Program | 410,283 | 351,812 |
| Other expenses | 314 | 101 |
| Special Projects | 64,354 | 19,412 |
| Staff Uniform expenses | 26,624 | 3,550 |
| Superannuation | 416,953 | 279,685 |
| Total Expenditure | 5,901,318 | 4,045,383 |
| Net Profit/(Loss) | 428,274 | 960,972 |

The accompanying notes form part of these financial statements.



Statement of Financial Position

River Region Early Education Limited

As at 30 June 2024

| | NOTES | 30 JUNE 2024 | 30 JUNE 2023 |
|----------------------------------|-------|------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | 3 | 2,010,709 | 1,450,400 |
| Trade and Other Receivables | 4 | 46,112 | 16,130 |
| Inventories | 5 | 4,425 | 5,613 |
| Total Current Assets | | 2,061,245 | 1,472,144 |
| Non-Current Assets | | | |
| Property, Plant & Equipment | 6 | 2,503,937 | 2,545,398 |
| Total Non-Current Assets | | 2,503,937 | 2,545,398 |
| Total Assets | | 4,565,182 | 4,017,542 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and Other Payables | 7 | 241,948 | 254,478 |
| Contract Liabilities | 8 | 116,995 | 49,034 |
| Employee Entitlements | 9 | 628,235 | 564,299 |
| Total Current Liabilities | | 987,178 | 867,811 |
| Total Liabilities | | 987,178 | 867,811 |
| Net Assets | | 3,578,004 | 3,149,731 |
| Equity | | | |
| Retained Earnings | | 1,707,044 | 1,800,891 |
| Reserves | | 1,870,960 | 1,348,840 |
| Total Equity | | 3,578,004 | 3,149,731 |

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 2024

| Account | Notes | Centre Development Reserve | Childcare Reserve | Fundraising Reserve | Mobile Reserve | Preschool Reserve | BELS Reserve | BCVR - BELS Employee Provisions | BCVR - BELS Land | BCVR - BELS Buildings & Plant | Retained Earnings | Total |
|----------------------------|-------|----------------------------------|----------------------|------------------------|-------------------|----------------------|-----------------|--|---------------------|-------------------------------------|----------------------|-----------|
| Balance at 1st July 2022 | | 165,889 | - | 14,926 | 91,610 | 25,000 | - | - | - | - | 1,891,334 | 2,188,759 |
| Profit/(loss) for the year | | | | | | | | | | | 960,972 | 960,972 |
| Transfer to Reserves | | - | - | - | - | - | - | 133,415 | 150,000 | 768,000 | (1,051,415) | - |
| Balance at 30th June 2023 | | 165,889 | - | 14,926 | 91,610 | 25,000 | - | 133,415 | 150,000 | 768,000 | 1,800,891 | 3,149,731 |
| Profit/(loss) for the year | | | | | | | | | | | 428,273 | 428,273 |
| Transfer to Reserves | | - | - | - | - | - | 522,120 | - | - | - | (522,120) | - |
| Balance at 30 June 2024 | | 165,889 | - | 14,926 | 91,610 | 25,000 | 522,120 | 133,415 | 150,000 | 768,000 | 1,707,044 | 3,578,004 |



Statement of Cash Flows

River Region Early Education Limited
For the year ended 30 June 2024

| | NOTES | 2024 | 2023 |
|--|-------|----------------|----------------|
| Operating Activities | | | |
| Receipts from grants | | 5,095,015 | 4,461,822 |
| Receipts from customers | | 1,471,818 | 744,112 |
| Payments to suppliers and employees | | (5,942,187) | (4,890,986) |
| Interest received | | 47,239 | 2,889 |
| Finance costs | | (1,295) | (965) |
| Net Cash Flows from Operating Activities | 10 | 670,589 | 316,871 |
| Investing Activities | | | |
| Payment for property, plant and equipment | | (74,109) | (29,449) |
| Acquisition of BELS | | (36,172) | 133,415 |
| Net Cash Flows from Investing Activities | | (110,281) | 103,966 |
| Net Cash Flows | | 560,309 | 420,837 |
| Cash and Cash Equivalents | | | |
| Cash and cash equivalents at beginning of period | | 1,450,400 | 1,029,563 |
| Net change in cash for period | | 560,309 | 420,837 |
| Cash and cash equivalents at end of period | 3 | 2,010,709 | 1,450,400 |



Notes to the Financial Statements

River Region Early Education Limited For the year ended 30 June 2024

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*. With effect from 20 October 2023, the name of the Company was changed from Deniliquin Children's Centre Limited to River Region Early Education Ltd.

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 material accounting policies

Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time at 30 June 2024, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company.

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. Land acquired from BELS is measured at its deemed cost being the fair value of \$150,000 at 1 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

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

These notes form part of the financial statements.



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.



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



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.



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.

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 | 2024 | 2023 |
|--|-------|------------------|------------------|
| 3. Cash and Cash Equivalents | | | |
| Cash at bank | | | |
| Bendigo Leave Provisions | | 543,148 | 420,978 |
| Bendigo Main trading account | | 352,858 | 450,668 |
| Bendigo Fundraising Account | | 109,545 | 108,671 |
| Bendigo Statement Account | | 116,244 | 115,317 |
| Bendigo Debit Card Account | | 641 | 4,566 |
| Term Deposit | | 888,072 | 350,000 |
| Total Cash at bank | | 2,010,509 | 1,450,200 |
| Cash on hand | | | |
| Petty Cash Float | | 200 | 200 |
| Total Cash on hand | | 200 | 200 |
| Total Cash and Cash Equivalents | | 2,010,709 | 1,450,400 |
| | NOTES | 2024 | 2023 |
| 4. Trade and Other Receivables | | | |
| Trade Receivables | | 41,811 | 8,591 |
| Other Receivables | | 4,300 | 7,539 |
| Total Trade and Other Receivables | | 46,112 | 16,130 |
| | NOTES | 2024 | 2023 |
| 5. Inventories | | | |
| Stock on Hand - Uniforms | | 4,425 | 5,613 |
| Total Inventories | | 4,425 | 5,613 |

These notes form part of the financial statements.



| | NOTES | 2024 | 2023 |
|--|-------|------------------|------------------|
| 6. Property, Plant & Equipment | | | |
| Motor Vehicles | | 29,716 | 39,621 |
| Plant & Equipment | | 146,511 | 102,220 |
| Land | | 150,000 | 150,000 |
| Buildings | | 2,168,941 | 2,243,650 |
| Leasehold Improvements | | 8,769 | 9,907 |
| Total Property, Plant & Equipment | | 2,503,937 | 2,545,398 |

Movement in Carrying Amounts

| | Motor Vehicles | Plant & Equipment | Buildings | Leasehold Improvements | Land | Total |
|---|----------------|-------------------|------------------|------------------------|----------------|------------------|
| Balance at 1 July 2023 | 39,621 | 102,220 | 2,243,650 | 9,907 | 150,000 | 2,545,398 |
| Additions | - | 74,109 | 36,172 | - | - | 110,281 |
| Disposals | - | - | - | - | - | - |
| Depreciation expense | (9,905) | (29,818) | (110,881) | (1,138) | - | (151,742) |
| Carrying amounts at 30 June 2024 | 29,716 | 146,511 | 2,168,941 | 8,769 | 150,000 | 2,503,937 |

| | NOTES | 2024 | 2023 |
|---------------------------------------|-------|----------------|----------------|
| 7. Trade and Other Payables | | | |
| Wages Payable | | | |
| Accrued Wages | | 168,141 | 149,970 |
| Wages Payable | | - | 47 |
| Total Wages Payable | | 168,141 | 150,017 |
| Trade and Other Payables | | | |
| Trade Payables | | 14,981 | 52,145 |
| Superannuation Liability Account | | - | 6 |
| PAYG Liability Account | | 58,826 | 52,310 |
| Total Trade and Other Payables | | 73,807 | 104,462 |
| Total Trade and Other Payables | | 241,948 | 254,479 |

| | NOTES | 2024 | 2023 |
|--------------------------------|-------|-------|--------|
| 8. Contract Liabilities | | | |
| Current | | | |
| Fees received in Advance | | 9,605 | 32,379 |

These notes form part of the financial statements.



| | | |
|---|----------------|---------------|
| Grants to be expended - Start Strong Fee Relief | 107,389 | 16,655 |
| Total Current | 116,995 | 49,034 |
| Total Contract Liabilities | 116,995 | 49,034 |
| | NOTES | 2024 |
| | | 2023 |

9. Employee Entitlements

| | | |
|------------------------------------|----------------|----------------|
| Provision - Annual Leave | 221,034 | 157,483 |
| Provision - Long Service Leave | 264,256 | 257,777 |
| Provision - Personal Leave | 142,945 | 149,039 |
| Total Employee Entitlements | 628,235 | 564,299 |

10. Cash Flow Reconciliation

Reconciliation of cashflows from operating activities:

| | 2024 \$ | 2023 \$ |
|--|--------------------------|--------------------------|
| (Loss) / Profit for the period | 428,274 | 960,972 |
| Non-cashflow items in profit/(loss): | | |
| - Depreciation expense | 151,742 | 132,089 |
| - Gain/(Loss) on disposal of fixed assets | - | - |
| - BELS Consideration | - | (1,051,415) |
| Changes in assets and liabilities: | | |
| - (Increase)/Decrease in Trade and other receivables | (29,981) | (8,322) |
| - (Increase)/Decrease in Inventories | 1,188 | 2,170 |
| - Increase/(Decrease) in trade and other payables | (12,530) | 121,072 |
| - Increase/(Decrease) in Contract Liabilities | 67,961 | 10,700 |
| - Increase in Employee entitlements | 63,937 | 149,605 |
| Cash used in operations | 670,589 | 316,871 |

These notes form part of the financial statements.



| | NOTES | 2024 | 2023 |
|---|-------|------------------|------------------|
| 11. Financial instruments | | | |
| Financial assets measured at amortised cost | | | |
| Cash and cash equivalents | | 2,010,709 | 1,450,400 |
| Trade and other receivables | | 46,112 | 16,130 |
| Total Financial assets measured at amortised cost | | 2,056,821 | 1,466,531 |
| Financial liabilities measured at amortised cost | | | |
| Trade and other payables | | (241,948) | (254,479) |
| Total Financial liabilities measured at amortised cost | | (241,948) | (254,479) |
| Total Financial instruments | | 1,814,872 | 1,212,052 |

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

| | NOTES | 2024 | 2023 |
|--|-------|--------------|--------------|
| 12. Auditors Remuneration | | | |
| Audit and review of financial statements | | 4,135 | 3,865 |
| Total Auditors Remuneration | | 4,135 | 3,865 |

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

There has been a restructure to the business management with Kate Butler being appointed as Quality Coordinator. Total key management personnel compensation for 2024 is \$301,381 (2023: \$194,343).

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.



Financial Declaration for Responsible Person

River Region Early Education Limited
For the year ended 30 June 2024

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 black ink, appearing to read 'E Small', written over a horizontal line.

Emily Small (President)

Dated:

A handwritten signature in black ink, appearing to read 'B Chartres', written over a horizontal line.

Ben Chartres (Treasurer)

Dated:



Compilation Report

River Region Early Education Limited For the year ended 30 June 2024

I 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 2024, 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 directors I 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*.

I 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. I 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, I am not required to verify the reliability, accuracy or completeness of the information provided to me by management to compile these financial statements. Accordingly, I 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 Board who are responsible for the reliability, accuracy and completeness of the information used to compile them. I do not accept responsibility for the contents of the special purpose financial statements.

A handwritten signature in black ink, appearing to read 'Adam Menadue', written over a horizontal line.

BMC Accountants Pty Ltd

Adam Menadue
FCPA, CA

Dated: 27th September 2024



Directors Declaration

River Region Early Education Limited For the year ended 30 June 2024

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 2 to the financial statements.

In the opinion of the directors of Deniliquin Children's Centre Limited ('the Company'):

(a) the Company is not publicly accountable;

(b) the financial statements and notes that are set out on pages 12 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 2024 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 *ASIC Corporations (Wholly-owned Companies) Instrument 2016/785*.

Signed in accordance with a resolution of the directors:

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

Director: Emily Small

Dated:

A handwritten signature in black ink, appearing to read 'B Chartres', written over a horizontal line.

Director: Ben Chartres

Dated:



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

River Region Early Education Limited
For the year ended 30 June 2024

| | 2024 | 2023 |
|--------------------------------------|------------------|------------------|
| Income | | |
| Fee Revenue | 1,677,693 | 1,422,218 |
| Funding Income | | |
| NSW Department of Education | 108,932 | 148,284 |
| Inclusion Support Subsidy | - | 5,292 |
| Total Funding Income | 108,932 | 153,577 |
| Total Income | 1,786,625 | 1,575,795 |
| Operational Income | 1,786,625 | 1,575,795 |
| Other Income | | |
| Subsidies and rebates | 53,056 | 42,499 |
| Donations | - | 30 |
| Fundraising | - | 108 |
| Insurance Recoveries | 297 | 1,517 |
| Interest Income | 8,591 | 1,680 |
| Total Other Income | 61,944 | 45,833 |
| Expenditure | | |
| Administration | 11,332 | 12,234 |
| Auditors fees | 992 | 1,288 |
| Book Keeping and Accounting Services | 2,041 | - |
| Depreciation | 82,825 | 79,275 |
| Employee Benefits | 1,495,435 | 1,308,514 |
| Fee relief applied | 8,223 | - |
| Program | 157,946 | 164,236 |
| Other expenses | 75 | - |
| Special Projects | 31,796 | 9,183 |
| Superannuation | 148,320 | 124,139 |
| Total Expenditure | 1,938,985 | 1,698,869 |
| Net Profit/(Loss) | (90,416) | (77,242) |

The accompanying notes form part of these financial statements.



Statement of Profit or Loss and Other Comprehensive Income - Mobile

River Region Early Education Limited
For the year ended 30 June 2024

| | 2024 | 2023 |
|--|----------------|----------------|
| Income | | |
| Fee Revenue | 167,572 | 124,930 |
| Funding Income | | |
| NSW Department of Education | 341,248 | 406,018 |
| Department of Education, Skills and Employment | 116,252 | 113,973 |
| Total Funding Income | 457,500 | 519,991 |
| Fundraising | - | 27 |
| Total Income | 625,072 | 644,948 |
| Operational Income | 625,072 | 644,948 |
| Other Income | | |
| Subsidies and rebates | 5,000 | 9,500 |
| Insurance Recoveries | - | 277 |
| Sundry Income | 3,073 | - |
| Donations | - | 30 |
| Interest Income | 8,591 | 352 |
| Total Other Income | 16,664 | 10,159 |
| Expenditure | | |
| Administration | 6,493 | 9,855 |
| Auditors fees | 662 | 1,288 |
| Book Keeping and Accounting Services | 1,360 | - |
| Depreciation | 23,891 | 20,588 |
| Employee Benefits | 425,922 | 495,683 |
| Fee relief applied | 55,845 | - |
| Program | 44,884 | 49,473 |
| Other expenses | 50 | - |
| Special Projects | 8,412 | 407 |
| Superannuation | 45,013 | 43,236 |
| Total Expenditure | 612,531 | 620,531 |
| Net Profit/(Loss) | 29,204 | 34,577 |

The accompanying notes form part of these financial statements.



Statement of Profit or Loss and Other Comprehensive Income - Preschool

River Region Early Education Limited

For the year ended 30 June 2024

| | 2024 | 2023 |
|--------------------------------------|------------------|------------------|
| Income | | |
| Fee Revenue | 515,748 | 56,666 |
| Funding Income | | |
| NSW Department of Education | 1,141,249 | 1,097,145 |
| Transgrid Grant | 3,311 | - |
| Total Funding Income | 1,144,560 | 1,097,145 |
| Total Income | 1,660,308 | 1,153,812 |
| Operational Income | 1,660,308 | 1,153,812 |
| Other Income | | |
| Subsidies and rebates | 2,500 | 19,909 |
| Insurance Recoveries | 1,127 | - |
| Donations | - | 30 |
| Training Revenue | 91 | 227 |
| Interest Income | 12,886 | 624 |
| Total Other Income | 16,604 | 20,790 |
| Expenditure | | |
| Administration | 12,403 | 13,878 |
| Auditors fees | 1,241 | 1,288 |
| Book Keeping and Accounting Services | 2,551 | - |
| Depreciation | 18,456 | 18,155 |
| Employee Benefits | 1,028,829 | 876,931 |
| Fee relief applied | 406,203 | - |
| Program | 86,196 | 88,563 |
| Other expenses | 94 | - |
| Special Projects | 12,766 | 275 |
| Superannuation | 102,867 | 83,052 |
| Total Expenditure | 1,671,606 | 1,082,142 |
| Net Profit/(Loss) | 5,307 | 92,459 |

The accompanying notes form part of these financial statements.



Statement of Profit or Loss and Other Comprehensive Income - Fundraising

River Region Early Education Limited

For the year ended 30 June 2024

| | 2024 | 2023 |
|----------------------------|-----------------|-----------------|
| Income | | |
| Staff uniform income | 729 | - |
| Fundraising | 7,866 | 6,662 |
| Memberships constitution | 147 | 214 |
| Total Income | 8,742 | 6,876 |
| Cost of Sales | | |
| Opening Stock | 5,613 | 7,783 |
| Closing Stock | (4,425) | (5,613) |
| Total Cost of Sales | 1,188 | 2,170 |
| Operational Income | 7,553 | 4,705 |
| Other Income | | |
| Interest Income | 21 | - |
| Total Other Income | 21 | - |
| Expenditure | | |
| Acquisition costs - BELS | - | 5,408 |
| Employee Benefits | 1,055 | - |
| Fundraising | - | 5,051 |
| Other expenses | - | 101 |
| Special Projects | 6,125 | 6,475 |
| Staff Uniform expenses | 26,624 | 3,550 |
| Total Expenditure | 33,803 | 20,584 |
| Net Profit/(Loss) | (26,229) | (15,879) |

The accompanying notes form part of these financial statements.



Statement of Profit or loss and Other Comprehensive Income - BELS

River Region Early Education Limited
For the year ended 30 June 2024

Service is Barham Early Learning.

| | 2024 | 2023 |
|--------------------------------------|------------------|------------------|
| Income | | |
| Fee Revenue | 954,826 | 180,478 |
| Funding Income | | |
| NSW Department of Education | 634,759 | 227,500 |
| Total Funding Income | 634,759 | 227,500 |
| BELS Service Level Agreement | - | 88,551 |
| Total Income | 1,589,585 | 496,529 |
| Other Income | | |
| BELS Consideration | 522,120 | 1,051,415 |
| Subsidies and rebates | 28,278 | - |
| Training Revenue | 743 | - |
| Interest Income | 12,886 | - |
| Insurance Recoveries | - | 198 |
| Total Other Income | 564,027 | 1,051,613 |
| Total Income | 2,153,612 | 1,548,142 |
| Expenses | | |
| Acquisition costs - BELS | 16,044 | 26,489 |
| Administration | 12,403 | 3,535 |
| Auditors fees | 1,241 | - |
| Book Keeping and Accounting Services | 2,551 | 2,500 |
| Depreciation | 26,571 | 14,071 |
| Employee Benefits | 1,131,584 | 492,621 |
| Fee relief applied | 205,450 | - |
| Program | 121,257 | 49,540 |
| Other expenses | 94 | - |
| Special projects | 5,255 | 3,072 |
| Superannuation | 120,754 | 29,257 |
| Total Expenses | 1,643,204 | 621,086 |
| Net Profit/(Loss) | 510,408 | 927,056 |

