



WILD CHERRY SCHOOL

For Waldorf/Steiner Education

Annual Report 2019

East Gippsland Steiner Education Group Inc.
ACN A0033601U
ABN 67 979 556 082

We acknowledge the Gunaikurnai people of East Gippsland, who have walked this land and cared for it for thousands of years as the traditional owners of the land on which Wild Cherry School stands today. We pay our deepest respect to their Elders past, present, and those who will come in future.



“To truly know the world, look deeply within your own being; to truly know yourself, take real interest in the world.”

Rudolf Steiner

About Wild Cherry

Our Purpose

Our purpose is to nurture the whole child through a holistic education that encourages curiosity, creativity, bold questioning, positive social consciousness, and a connection to the natural world.

Our Vision

At Wild Cherry School we continually strive to educate and support the development and potential of each individual child, whilst fostering a creative and ethical community.

Our Values

- Fostering a desire in our students to aim for academic and artistic excellence, by providing them with a rich, diverse, and integrated curriculum.
- Inspiring the children with a lifelong love of learning, a morality that strives for goodness, an appreciation of beauty, and a pursuit of truth.
- Developing trust and respect for themselves, each other, the broader community, and the earth.

Our Story

Established in 2013 by East Gippsland Steiner Education Group Inc., Wild Cherry School is an independent, non-denominational and co-educational school situated in Bairnsdale, commercial capital of East Gippsland and gateway to the Gippsland Lakes and Alpine Country, in an iconic, heritage-listed building surrounded by playgrounds and lovingly nurtured gardens.

Wild Cherry offers a balanced and holistic education based on the educational principles developed by Austrian Anthroposophist Rudolf Steiner.

In 2019 Wild Cherry introduced additional playgroup sessions and a single stream 15-hour per week four-year-old kindergarten service as part of a kinder/prep composite class. With this change, Wild Cherry now provides a continuous Waldorf/Steiner program and service from early childhood through to grade 6.

Wild Cherry uses the Australian Steiner Curriculum Framework (ACARA approved) for the delivery of a highly relevant and meaningful as well as flexible and adaptable curriculum that suits the needs of children growing up in the 21st century.

Wild Cherry teachers maintain a strong connection with families with whom they share the task of educating and nurturing the children. With families supporting the values and intentions of our teachers, we bring education to life. This bond is what makes us unique as a school and as a community.

One of the fundamental tasks of the Waldorf/Steiner teacher is to recognise the child as a spiritual being who brings his or her gifts into the world and to foster these gifts by helping the child become his or her true self.

As part of the world-wide Waldorf/Steiner education movement, we participated in the 100 Years Waldorf Education celebration “Learn to change the world”.

Wild Cherry provides an engaging learning environment, physical, emotional and intellectual, where not only thinking, but also willing, the striving towards a purposeful destiny, and feeling can grow and truly reflect the whole person.

Artistic and academic excellence continue to flourish in a non-competitive environment. The delivery of the curriculum reflects the developmental stages of the growing child on physical, emotional, intellectual, and spiritual levels.

Early years at Wild Cherry are dedicated to the development of physical gross and fine motor skills followed in primary years by high sensory learning through a focus in art, craft and music. The Wild Cherry curriculum engages the child’s imagination and strengthens his or her will, through balanced academic and artistic learning.

Children and students at Wild Cherry develop a deep and sequential knowledge base, which is imbued with creative, artistic, and rhythmic elements. Music, movement, performance, and seasonal festivals play an important part every day and provide balance to the cognitive aspects of learning.

Enrolments

Enrolment figures are taken from the annual census in March 2019 for kindergarten and for school in August 2019.

	2019	2018	2017	2016	2015	2014	2013
4yo Kinder	13	-	-	-	-	-	-
Prep	5	9	15	16	14	8	6
Class 1	5	11	13	10	11	3	9
Class 2	12	11	9	9	3	9	-
Class 3	10	2	5	5	10	-	-
Class 4	4	3	4	10	-	-	-
Class 5	2	3	7	-	-	-	-
Class 6	4	4	-	-	-	-	-
Total School	42	43	53	50	38	20	15
% Growth	-2%	-18%	6%	31%	90%	33%	100%
Total Kinder	13						
% Growth	100%						
TOTAL	55						
% Growth	28%	-18%	6%	31%	90%	33%	100%
Indigenous School	1						
Indigenous Kinder	1						



Chairperson Report

“It is only wholesome when in the mirror of the soul of humanity the whole community takes shape, and in the community the strength of the single soul lives.”

Rudolf Steiner

Dear Families,

It is with great pleasure that I provide a report for the 2019 Annual Report in my role as Board Chair.

Overview

Over the past year the Board has been very committed to support the school staff and community in its endeavour to provide a quality Steiner/Waldorf based education for the children of Wild Cherry School. We have celebrated the establishment of the Kindergarten on the current school site and have explored a wide range of options for a future school site.

The relocation of the Kindergarten was a significant amount of work for the committee and staff who had to establish a new management strategy, innumerable policies and procedures, modify learning spaces both inside and out and developing a teaching approach for a shared Kindergarten/Prep Class. As a Board we commend all those involved in achieving such a wonderful milestone and having an outstanding rating for the first year of operation.

In addition, we entered 2019 with an operating budget deficit but over the course of the year with sound financial management and due diligence from all staff, the school has been able to achieve a surplus, which is outstanding providing a sound financial position to save for a future school site.

The greatest asset in the school is the school staff and Wild Cherry has a team of exceptional staff who are dedicated to the children they serve. They have kept the child at the centre of all decisions they make and have delivered a highly regarded and quality Steiner/Waldorf program for their students. They have been supported and led by School Leader, Uli Hasel who has been incredibly dedicated to her role and has had to work through many changes and challenges that have presented throughout the year.

Our Board have greatly appreciated the input we have received from staff member Martin Poeder in his role as staff representative and College Chair, and Uli continues to deliver high quality reports and information to allow us to make informed decisions for good governance.

It is vital for us to connect with the school community and we have greatly valued the opportunities to do this through our Community Meetings. We also have valued the feedback received through both formal and informal surveys or comments.

Board Membership

I would like to take this opportunity to sincerely thank my fellow Board members for their dedication and contributions throughout the year and extend my thanks to those who vacated their positions during the year. All Board members contributed significantly to the services and programs of Wild Cherry and worked tirelessly to ensure all governance needs were met and staff were supported in their various roles. Our current Board members are Sally Kendall, Bridie Cornall, and Annette Wolfe. Retired have Hayden Diepeveen and Neil Crowther. At the AGM in April 2019 we warmly welcomed new Board Members Bridie Cornall, Annette Wolfe and Paul Stuart with Paul stepping back again from the role in October.

Whole School Community Meetings

The Board continued their commitment to regularly meet with the school community and five community meetings were held spread across the year. The meetings addressed current issues and concerns and sought feedback for future planning. The meetings were well attended and will continue in 2020. The Board values the opportunity to meet with members of the Wild Cherry community and the feedback gained from the meetings.

Governance

Two Board members participated in the governance training offered by Independent Schools Victoria and these training opportunities will continue in the future. We held one Special General Meeting in November 2019 to adopt changes to the East Gippsland Steiner Education Group constitution.

Late in 2019, the school run the annual National School Opinion Survey, which provided rich feedback and insights to improvement opportunities from the families of the children we are here to serve. This information will inform the future for our services and programs. We appreciate the time families have taken to provide their feedback.

Strategic Planning

Work on strategic planning is ongoing. In 2019, we realised a major part of our plan. We have been able to close the gap in early childhood services and programs by bringing the four-year-old kindergarten service, which was previously run off site and managed by Uniting, to the school site. Wild Cherry now offers an uninterrupted early childhood service from playgroup sessions, four-year-old kindergarten, through to primary years prep to grade six.

Future School Site

Much energy and time was invested in the first half of 2019 searching for and securing a suitable location for a future school site. A property on the Great Alpine Road was found and at first identified as having the right features. Alas by June, after much consultation with East Gippsland Shire Council and relevant planning consultants, it became clear that the site was not suitable for the development of an educational facility and we had to pull out from the project.

The Development Committee's work to secure a future site will resume in 2020. Members of the school community are encouraged to be on the committee. As of December 2019, there is the prospect of a site in Johnsonville that may meet our needs.

For the current school site in McKean Street, the Board has been able to establish that the current lease agreement permits the school to stay beyond April 2021 for as much as a further five years.

I encourage all community members to consider how our future school should look and contribute to the ideas board which is located near the school office even if you are not in a position to join the Development Committee.

In conclusion, I invite all families and staff to continue to hold the Wild Cherry spirit. The year 2020 we will be our eighth year of Waldorf/Steiner service and programs in East Gippsland and our second having all our early childhood and primary services on the one site.

The Board is committed to working in close partnership with the whole Wild Cherry community to ensure Wild Cherry has a long and prosperous future ahead offering the best possible learning experience for your children.

With warmest regards

Debra Herbertson
Chairperson
East Gippsland Steiner Education Group Inc.



Board Report

Name	Role	Tenure	Qualifications	Professional Development	# of Board meetings attended out of 11	Conflict of Interest
Debra Herbertson	Chair	2 years, started 22 February 2018	Graduate Certificate in Education Administration; Bachelor of Education; Diploma of Teaching	-	10	
Neil Crowther	Vice Chair	2 years, started 28 April 2018, resigned 17 November 2019	Certificates I and II in Accounting and Reports; Certificates I and II in Contract Law	Independent Schools Victoria Governance Workshop (15hrs)	10	Parent at School
Sally Kendall	Secretary	2 years, started 28 April 2018	Post Graduate Certificate in Developmental Psychiatry; Bachelor of Special Education; Bachelor of Social Work; Diploma of Teaching Primary	-	10	
Hayden Diepeveen	General Member	2 years, started 22 February 2018, resigned 30 April 2019	Member of Victoria Police	-	3	Parent at School
Cath Lanigan	General Member	Temporary, resigned 21 January 2019		-	1	
Bridie Cornall	General Member	2 years, started 30 April 2019		Independent Schools Victoria Governance Workshop (15hrs)	6	Parent at School
Annette Wolfe	General Member	2 years, started 30 April 2019	Master of Applied Law (Family Law)	-	6	

Paul Stuart	General Member	2 years, started 30 April 2019, resigned 2 October 2019	Corporate Lawyer	-	6	
Uli Hasel	School Leader	Non-voting; Started 8 January 2018 Three-year contract	MBA; Bachelor of Applied Management; Advance Diploma of Furniture Design Diploma of Art (Furniture Design); Sinology and Ethnology	SEA – Delegates Meeting (15hrs); SEA – Governance, Leadership and Management Conference (21hrs); SEA – Victorian Steiner Schools Business Manager Meeting (8hrs)	11	
Martin Poeder	College of Teachers Chair	Non-voting; Started 2017	Bachelor of Arts; Bachelor of Education; Certificate of Steiner Education	Graduate Certificate in Steiner Education (ongoing)	9	

Affiliations



Wild Cherry School is a developing member of Steiner Education Australia (SEA). SEA is the peak body for Waldorf/Steiner education representing member schools throughout the states and territories of Australia. SEA supports, advocates, promotes and represents the free and healthy development of Waldorf/Steiner education in Australia in contemporary, diverse contexts.

<https://www.steinereducation.edu.au/>



As an independent, non-government school, Wild Cherry School is a member of Independent Schools Victoria (ISV). ISV represents and supports the interests of Victorian independent schools and the students they teach, promotes choice in education and champions the values and autonomy of member schools.

<https://www.is.vic.edu.au/>



Child Safe Standards

Wild Cherry School continues its commitment to the child safe standards. All teaching staff, volunteers and Board of Governors undertake annual training in relation to these standards.

- *We want children to be safe, happy and empowered.*
- *We are committed to the safety, participation and empowerment of all children.*
- *We have zero tolerance of child abuse, and all allegations and safety concerns will be treated very seriously and consistently with our robust policies and procedures.*
- *We have legal and moral obligations to contact authorities when we are worried about a child's safety, which we follow rigorously.*
- *Our school is committed to preventing child abuse and identifying risks early and removing and reducing these risks.*
- *Our school has robust human resources and recruitment practices for all staff and volunteers.*
- *Our school is committed to regularly training and educating our staff and volunteers on child abuse risks.*
- *We support and respect all children, as well as our staff and volunteers. We are committed to the cultural safety of Aboriginal children, the cultural safety of children from culturally and/or linguistically diverse backgrounds, and to providing a safe environment for children with a disability.*
- *We have specific policies, procedures and training in place that supports our leadership team, staff and volunteers to achieve these commitments.*

“Our highest endeavour must be to develop free human beings who are able of themselves to impart purpose and direction to their lives. The need for imagination, a sense of truth, and a feeling of responsibility—these three forces are the very nerve of education.”

Rudolf Steiner

School Leader Report

Dear Families,

Putting pen to paper once a year to reflect back on what the past twelve months have been like for the team makes me incredibly proud to be part of Wild Cherry.

It gives me much pleasure to share with you some of the operational perspectives of the year, the progress we have made, the challenges we faced, and the obstacles we have overcome.

You will have witnessed with us that 2019 was again filled with many highlights and of course many challenges.

As I mentioned in last year’s reflection, Rudolf Steiner likened the growth or development of organisations to three phases, the chaotic phase at the beginning where many energies come together to start something new, then the finding order phase when all the different elements have to be laid like the bricks in a wall to strengthen the foundations, and finally, the blossoming phase, when everything is ready for growth. I believe our goals have become more defined during 2019 and there is a much clearer picture emerging of our future.

2019 Highlights

One uninterrupted early childhood and primary school service

In 2019, we realised one of Wild Cherry’s long-held dreams, that of bringing our kindergarten to the school site. For this we secured Julieanne Bush as early childhood teacher and Cyndie Bignell as co-educator, the dream team, as we called them. Much credit for setting up the kindergarten on the school site goes to those two. As a new service, Julieanne and Cyndie achieved ‘exceeding’ at the rating assessment. This result was beyond our expectations and I commend Julieanne and Cyndie for all the hard work they put in to achieving such a result.

We started the year with 13 kinder children in a kinder/prep composite class. Wendy Worner, our long-term prep teacher took the prep children on non-kinder days. This routine worked really well.

We thank Uniting, our previous partner, for delivering a Waldorf/Steiner kindergarten when the service was located in East Bairnsdale. This partnership had allowed us to maintain a connection between playgroup and school families for many years. Thank you for making the transition possible and for your support throughout this journey.

In addition to the kindergarten service, we also brought playgroup to the school site and increased our session to two per week, one for tiny tots and one for three-year-olds with Clare River continuing as playgroup leader.

Having those early years onsite meant some physical changes needed to be implemented to be compliant for the new service delivery. A new fence was built to secure the junior yard, and bathrooms were modified to suit the younger children in our care.

Staff

Our biggest asset continues to be our staff. Every one of our teachers is a dynamo in their field, much loved by the children in their care. One of the unique attributes of Waldorf/Steiner education is that the teacher moves with the class so a strong connection can develop between teacher and students. Johanna Camm and Sarah Connally continued co-teaching of the composite class 1/2. Martin Poeder taught class 3/4. Ingrid Wimbury taught class 5/6 and French for our LOTE program.

At the beginning of term two we welcomed Daphne Yeo as our new health and PE teacher. Daphne attended the Bothmer gymnastic training at the Mt Barker Waldorf School before she started with us and we now have this very unique form of Waldorf/Steiner exercise at Wild Cherry. Daphne has been a real rare find and the value she brings to our school is enormous. In term four she secured a cricket clinic for the students, which was much loved by the students.

Rachael Pollac continued as our craft facilitator and Inge de Koster as our strings teacher. Both, Rachael with her artistic and hand-craft skills, and Inge with her musical ability complete the sensory-rich curriculum for our students.

Classroom assistant and integration aide Winsome Browne left us at the beginning of the year to go off and study Steiner education at the Melbourne Rudolf Steiner Seminar. One day we look forward to perhaps welcoming her back as a teacher. Carolynne Balharrie was appointed as her successor and Carolynne has quickly established a warm connection with those students that require that little bit of extra help. Carolynne's cheerful nature and friendliness is a joy.

Admin assistant Kirsty Diepeveen and finance manager Christopher Axe left us during the year to pursue new opportunities; Kirsty at the beginning and Chris mid-year. Both have been great value to the team and are missed.

Christine McCormack joined our team as admin assistant at the beginning of the year. Christine brought school admin experience to Wild Cherry and has become the friendly face at our front desk window. She looks after admin tasks in the office, took on extra tasks after Chris left and generally helps where needed as we have all grown to appreciate.

Professional development was again much encouraged throughout the year. Most teachers have attended the annual Steiner education curriculum intensives in January at Glenaeon in Sydney. Others have attended various other PD including the SEA Governance, Leadership and Management conference at Lorien Novalis Steiner School in Sydney, and the Victorian Steiner Teacher day at Melbourne Rudolf Steiner School in Warranwood.

In retrospective 2019 was quite a challenging year for all staff. Resources had to be managed extremely wisely and carefully, yet each and every team member gave their very best. The professional knowledge and judgement of our staff, independently and collectively, is enormous and I thank them for their passion and commitment to bringing Waldorf/Steiner education to life at Wild Cherry.

Curriculum

Waldorf/Steiner is a holistic and balanced education. Our early years focus on building gross and fine motor skills through nature play. In primary years our focus shifts to developing feeling with a sensory-rich curriculum. Music, arts, craft, take up a big part of the daily rhythm.

This means all aspects of child development are considered when building a curriculum. The Wild Cherry curriculum is based on the Australian Steiner Curriculum Framework developed by Steiner Education Australia and fully compliant with meeting national standards.

In 2019 we have been fortunate to work with SEA consultant Jennifer West who assessed our teaching practice twice during the year with glowing reports.

VRQA have announced new minimum standards for schools at the beginning of the year which came into effect in July, therefore focus in 2019 has been on compliance. Teachers have started work on revising our whole school curriculum; work that is expected to be completed in 2020.

Camps, Excursions and Incursions

This year we have been able to increase our camps and excursion program, largely due to receiving additional special circumstances funding for our CSEF due to drought. It allowed us to invite for example the Chinese Museum from Melbourne to visit the school for presentations in traditional Chinese art, craft and technology. We also had a visit by the Flying Bookworm Theatre Company and sent the students on several excursions to the East Gippsland Art Gallery, Library, Nyerimilang Park, and more. Class 3/4 and class 5/6 went on overnight camps, one to Camp Coolamatong on the Banksia Peninsula for two nights and the other for three nights to Karoonda Park near Gelantipy. The swimming program for classes 1-6 took place in term 2. Eurythmy was part of terms 1 and 4.



Festivals and Events

Festivals play an integral part at Wild Cherry School. Each term culminates with a seasonal celebration. Harvest festival in autumn, lantern walk in mid-winter, Spring Fair, and summer picnic are firmly embedded in our yearly calendar. A mid-year concert and an end-of-year concert complete our annual festival program. Each of them more special than the other and wonderful celebrations of our community spirit.

Maintenance

Maintenance works were carried out in the main building and in the garden areas. The floors in hallway, bathroom and prep room were repainted. Softfall and sand were regularly topped up to maintain safe play areas.

Due to the kindergarten moving to our school site, a new picket fence was erected to make the junior yard secure for our new young charges.

Many maintenance tasks were carried out by volunteers from our community. A big thank you to all those that have lent a helping hand during the year.

Parent Engagement

Wild Cherry has a very committed and involved parent body that keeps our community spirit alive. The group runs weekly produce sharing and coffee and cake mornings and organises our Spring Fair, which is our biggest fundraiser each year. Held every October, it is truly a family feast, from magical children's tent to fine foods and fine things for sale, a traditional maypole dance that really impressed this year and live music performances. The fair raised a few cents short of \$2,700 net for the Building Fund which will be used for the purchase of land. A big thank you to the many families and other contributors that helped make it such a huge success.

Grade 6 Graduation

In 2019 we sent off our graduating students with a pompous medieval feast and concert. I take this opportunity to once again congratulate our graduates on finishing their primary education. I know their teachers have given their all to set them on a path of success of their choosing. Well done!

None of these events and achievements could have been realised without the absolute commitment and energy of the Wild Cherry Team. Every single day, they work to strengthen our purpose, whilst also enabling Wild Cherry to provide a different kind of education in East Gippsland, that is balanced and holistic and looks at the whole child.

I would like to congratulate everyone on a successful year and especially thank the Board, Chairperson Debra Herbertson, Vice Chair Neil Crowther, Secretary Sally Kendall, Parent Representatives Bridie Cornall and Hayden Diepeveen, General Members Annette Wolfe, Cath Lanigan and Paul Stuart, as well as College of Teachers' Chair Martin Poeder for their support and guidance and unwavering dedication to our collective vision and purpose.

Thank you!

Uli Hasel
School Leader
Wild Cherry School



Teacher Standards and Qualifications

All our teachers were registered with the Victorian Institute of Teaching. Full details of annual registration for teachers at Wild Cherry are set out in the Victorian Institute of teaching record of Annual Registration 2018 and are available from <https://www.vit.vic.edu.au/> .

Many of our staff members hold multiple qualifications and many are active artists, performers and musicians.

- Advanced Diploma in Rudolf Steiner Education 1
- Bachelor of Arts 1
- B Fine Arts – Painting 2
- B Applied Art & Design 1
- B Applied Science 1
- B Education – Early Childhood 2
- B Education – Primary 5
- B Education – Music & Drama 1
- B Visual Arts 1
- Certificate in Rudolf Steiner Education 2
- Grad Dip Education 1
- Grad Dip Primary Education 1
- Grad Dip Fine Arts 1
- Grad Cert in Education – Primary 1

Workforce Composition

In 2019 Wild Cherry School had an equivalent of 7.1 full-time staff, seven teachers including one early childhood and one EC co-educator, four general staff, one classroom support, one playgroup leader and three specialists.

Student Attendance

The year 2019 saw a higher than normal number of students absent due to illness or accident. All figures in %.

	2019	2018	2017	2016	2015	2014	2013
Prep	86	90	89	91	98	91	n/a
Class 1	87	89	86	93	85	n/a	n/a
Class 2	87	90	93	92	94	n/a	-
Class 3	90	98	96	93	90	-	-
Class 4	90	94	88	92	-	-	-
Class 5	90	87	84	-	-	-	-
Class 6	90	88	-	-	-	-	-
Average	89	91	91	92	92	91	n/a

In accordance with the Education and Training Reform Act 2006, schooling is compulsory for children and young people aged from 6 – 17 years unless an exemption has been granted. All students are expected to attend school during normal school hours every day of each term, unless their parents/guardians have sought an approved exemption from the school. Approved exemptions include doctors' certificates and special requests. Wild Cherry actively promotes attitudes and habits that lead to punctuality and responsibility. Arriving at school late disrupts classroom routines and lessons. For this reason, we seek the support of all parents in ensuring their children arrive on time for the start of each school day.

Non-attendance

- Parents are asked to notify the school with a phone call or text message if a child will be absent and provide an explanation for the absence.
- Teachers record attendance twice daily and relay this information to the school office.
- If a child is recorded as absent and the parent has not notified the school, we follow up with a phone call to ensure the child's safety.
- Voluntary absences, e.g. family holidays, are discussed with the class teacher in advance so the impact of the absence on the child's learning progress can be considered and a learning plan developed.
- When a student's attendance falls below 90%, the school initiates a conversation with the family to develop a suitable student attendance strategy.

National School Opinion Survey

In 2019 Wild Cherry School again participated in the National School Opinion Survey. All families were invited to complete the survey. We had a response rate of 17 compared to 10 in 2018, 18 in 2017, 26 in 2016 and 7 in 2015.

As always, the survey provided rich data. The results were very affirming that we are on the right track with teaching and connecting with our community. It also highlighted areas for improvement, including more work in how we communicate with families, grow enrolments, and securing a future site for the school.

In response to the 2018 survey, changes were made to camps and excursions (increase in program and delivery), capital works and maintenance (kindergarten compliance works, hallway floor painting), and an increase in individual learning sessions for students with specific learning needs.

Overall, the survey feedback was primarily positive with a net promoter score¹ of +71 out of a range between -100 and +100. In 2018 we had a NPS of +67 and in 2017 +21.

What are the things we do well?

- Holistic education; dedicated and caring teachers; strong curriculum.
- Deep and holistic knowledge of individual children, arts, music; healthy and wholesome atmosphere and surroundings.
- Nurture.
- Encouragement to explore the natural world without unnecessary boundaries.
- Excellent teaching staff.
- The school has wonderful festivals throughout the year. Each festival is evaluated and improved upon the next year. Provision of opportunities for teacher professional development. A friendly atmosphere.
- The way the school treats individual students and cares for them.
- Teachers are great. The school has a good environment. The hello song helps get to know the names of other parents and kids.
- Relationships between teachers and students; new ideas that children really enjoy.
- Learning subjects thoroughly (not just skimming over ideas). The teachers seem to love teaching and being responsible and proud of their students – a lovely connection. The music program, etc.
- Excellent kinder program; wonderful grounds and gardens; expert early childhood teachers; respect for children.
- Understanding children.
- Community spirit and engagement, music program, creative hands-on learning.
- Teaching.
- The wonderful attention and care of teaching staff.

¹ <https://www.netpromoter.com/know/>

What are things that need immediate attention?

- School site and growth.
- Securing the school's future; enrolment numbers, image.
- Acquire capital for owning a school site.
- Enrolment numbers.
- Early enrolment for following year. Teacher and staff recognition for their work. Tidy verandas. Parent involvement in supporting the school via working bees and craft.
- Communication with school community could be better.
- How the school communicates with parents. On some occasion the written information was convoluted and too hard to read. The way parent dissatisfaction is handled is terrible.
- Timely communication.
- Finance to cater to high service low enrolment numbers.
- Some staff need to improve their interpersonal skills and friendliness to parents. Critically important for the 'PR', culture and trust in the school.

Other Feedback

Also included in our survey were a few questions about any potential future site. 15% of respondents would like to school to stay in Bairnsdale, 15% would travel up to 10km, 45% would travel 25km, and 20% would travel up to 50km.

If the school moved to a location outside Bairnsdale, 24% of families would support a move if there was a bus service or car-pooling, 34% even if there was a cost to transport, and 21% if the school would grow to offer secondary year levels.

Family, Child and Teacher Connection

Education cannot be effective unless the relationship between all members of the school community, children, teachers and parents/carers, are real and meaningful. This is one of the reasons why our teachers stay with their class from class 1 to class 6, if possible. During these years strong relationships are formed between the child, teacher and family.

In 2019 we offered four composite classes: Kinder/Prep with Julieanne Bush and Cyndie Bignell, Class 1/2 with Johanna Camm and Sarah Connally, Class 3/4 with Martin Poeder, and Class 5/6 with Ingrid Wimbury.

Parent/teacher conversations were held several times per year to share the children's progress in class. In addition, parents could contact teachers at any time to discuss learning progress or concerns. Each class had an assigned class carer that acted as liaison person for class or community activities.

Our families support the school in many ways, and we value their contribution greatly. We have a very active Parent Engagement Group that meets regularly and assists the school where needed. The group is involved in working bees, small maintenance jobs, weekly craft sessions, fundraising activities, making items for the school shop, organising talks and workshops as well as plan and manage the annual Spring Fair and help with other festivals and events.

Comparison table of national questions – in %

	Strongly Disagree / Disagree			Neither Agree Nor Disagree			Agree / Strongly Agree		
	2019	2018	2017	2019	2018	2017	2019	2018	2017
Teachers at this school expect my child to do his or her best.	-	-	-	6	13	11	77	88	83
Teachers at this school provide my child with useful feedback about his or her schoolwork.	-	13	6	12	-	17	70	88	72
Teachers at this school treat students fairly.	-	13	-	6	-	11	89	88	83
This school is well maintained.	-	25	39	6	13	28	94	63	33
My child feels safe at this school.	-	-	17	-	13	6	83	88	72
I can talk to my child's teachers about my concerns.	6	13	28	-	-	-	77	88	67
Student Behaviour is well managed at this school.	-	13	11	6	-	28	88	88	56
My child likes being at this school.	-	-	-	-	13	17	83	88	73
This school looks for ways to improve.	-	-	23	6	-	17	94	101	61
This school takes parents' opinions seriously.	6	-	39	6	13	-	88	88	55
Teachers at this school motivate my child to learn.	-	13	-	6	-	11	77	88	83
My child is making good progress at this school.	-	-	6	-	13	11	83	88	77
My child's learning needs are being met at this school.	-	13	6	6	-	22	77	88	66
This school works with me to support my child's learning.	-	13	11	6	25	39	77	63	45



National Assessment Program

Every year the National Assessment Program – Literacy and Numeracy (NAPLAN) is offered in all government and non-government schools for students in years 3, 5, 7, and 9. This program, which is run at the direction of the Education Council, is intended to assess the literacy and numeracy learning of students in all Australian schools.

As major funding contributor, the government expects all students in years 3, 5, 7, and 9 to participate in NAPLAN tests. All children in those grades, whether they will sit the test or not, must be registered for NAPLAN.

The test is designed to be a snapshot in time; therefore, results are not a comprehensive assessment of the children's abilities, but rather how they perform in a test environment when compared with children from the same year level at other schools. Discussions around comparability are ongoing.

No children at Wild Cherry School participated in 2019 in NAPLAN. Eligible families chose to withdraw their children from the test. Test results are therefore not available.



Finance Report

	Income by Funding Source	2019	2018
	Grants	\$	\$
	Commonwealth Government Grants	545,222	519,727
	State Government Grants	165,075	139,098
	Kindergarten Grants	62,629	-
	Other Grants	5,237	1,826
	Camp Sports and Excursion Fund	17,896	-
		<u>796,059</u>	<u>660,651</u>
	Fees		
	School	129,493	139,254
	Kindergarten	26,590	-
	Playgroup	10,295	5,293
		<u>166,378</u>	<u>144,547</u>
	Donations		
	Building Fund	12,709	3,013
	Other Donations	2,366	4,816
	Rent Income	7,957	9,566
	Other Income	17,665	18,457
		<u>40,697</u>	<u>35,852</u>
		<u>1,003,134</u>	<u>841,050</u>

The statement of financial position on the following pages reflects the results of East Gippsland Steiner Education Group Inc. trading as Wild Cherry School and Wild Cherry Kindergarten for the year 2019.

New for 2019 is the inclusion of AASB16 lease liability and right of use asset.

In 2019 the association generated a surplus of \$43,904.

The previous year it generated a deficit of \$96,098 and in 2017a deficit of \$67,833. The last preceding surplus was recorded in 2016 with \$62,672.

Revenue in this reporting period totalled \$1,003,134 compared to \$841,050 in 2018, an increase of 19.3%.

Expenses totalled \$959,230 compared to \$937,148 in 2018, an increase of 2.4%.

Depreciation in 2019 amounted to \$63,753.

End of year equity amounted to \$300,969, up from \$271,767 in 2018.

Total assets increased to \$454,305 up from \$372,996 in 2018.

Total liabilities finished the year at \$153,336 compared to \$101,229 in 2018.

The statement of cashflows shows a beginning balance of \$301,297 and an end balance of \$400,286 resulting in a net cash increase of \$98,989 for 2019.

Uli Hasel
School Leader
21 April 2020



**WILD
CHERRY
SCHOOL**

For Waldorf/Steiner Education

Wild Cherry School K-6

28 McKean Street

Bairnsdale VIC 3875

T: 03 5152 1966

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W: www.wildcherry.vic.edu.au

East Gippsland Steiner Education Group Inc.

Financial Statements

For the Year Ended 31 December 2019

East Gippsland Steiner Education Group Inc.

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For the Year Ended 31 December 2019

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East Gippsland Steiner Education Group Inc.

Board of Governors' Report

31 December 2019

The governors present their report on East Gippsland Steiner Education Group Inc. for the financial year ended 31 December 2019.

General information

Governors

The names of the governors in office at any time during, or since the end of, the year are:

Names	Position	Appointed/Resigned
Debra Herbertson	Chair	
Neil Crowther	Vice Chair	Resigned 17 November 2019
Sally Kendall	Secretary	
Hayden Diepeveen	General member	Resigned 30 April 2019
Cath Lanigan	General member	Resigned 21 January 2019
Uli Hasel	School Leader	
Martin Poeder	COT Chair	
Bridie Cornall	General member	Appointed 30 April 2019
Annette Wolfe	General member	Appointed 30 April 2019
Paul Stuart	General member	Appointed 30 April 2019 - Resigned 2 October 2019

Governors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activity of East Gippsland Steiner Education Group Inc. during the financial year was operating as an educational institution for years Prep to Year 6.

The following significant changes in the nature of the principal activities occurred during the financial year:

- Introduction of four-year-old kindergarten and additional playgroup services to early childhood and primary education services.

Operating result

The surplus of the Association for the financial year after providing for income tax amounted to \$ 43,904(2018: deficit \$ (96,098)).

Review of operations

A review of the operations of the Association during the financial year and the results of those operations are disclosed in the financial statements below.

East Gippsland Steiner Education Group Inc.

Board of Governors' Report
31 December 2019

Auditor's independence declaration

The auditor's independence declaration for the year ended 31 December 2019 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Board of Governors:

Director: 
Debra Herbertson

Director: 
Sally Kendall

Dated 24 April 2020

East Gippsland Steiner Education Group Inc.

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Board of Governors of East Gippsland Steiner Education Group Inc.

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2019, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Jaco Vorster CA, Associate Partner (auditor registration number 507089) on behalf of
Banks Group Assurance Pty Ltd, Chartered Accountants
Authorised audit company registration number 294178 (ACN 115 749 598)

Melbourne, Australia

24 April 2020

East Gippsland Steiner Education Group Inc.

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 31 December 2019

	Note	2019 \$	2018 \$
Revenue	3	1,003,134	841,050
Class materials		(12,955)	(13,079)
Depreciation and amortisation expense		(63,753)	(51,466)
Employee benefits expense		(744,411)	(765,490)
Excursion and incursion expenses		(10,988)	(7,579)
Insurance		(11,256)	(10,732)
Occupancy expenses		(35,279)	(41,202)
Other expenses		(78,861)	(47,600)
Lease liability finance expenses		(1,727)	-
Surplus / (Deficit) before income tax		43,904	(96,098)
Income tax expense		-	-
Surplus / (Deficit) for the year		43,904	(96,098)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		43,904	(96,098)

The accompanying notes form part of these financial statements.

East Gippsland Steiner Education Group Inc.

Statement of Financial Position

As At 31 December 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	400,286	301,297
Trade and other receivables	5	11,030	26
TOTAL CURRENT ASSETS		411,316	301,323
NON-CURRENT ASSETS			
Property, plant and equipment	6	29,082	71,673
Right-of-use assets	7	13,907	-
TOTAL NON-CURRENT ASSETS		42,989	71,673
TOTAL ASSETS		454,305	372,996
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	71,887	43,238
Lease liabilities	7	22,456	-
Employee benefits	9	8,519	23,506
Other financial liabilities	10	13,360	4,943
TOTAL CURRENT LIABILITIES		116,222	71,687
NON-CURRENT LIABILITIES			
Employee benefits	9	37,114	29,542
TOTAL NON-CURRENT LIABILITIES		37,114	29,542
TOTAL LIABILITIES		153,336	101,229
NET ASSETS		300,969	271,767
EQUITY			
Retained surplus		300,969	271,767
TOTAL EQUITY		300,969	271,767

The accompanying notes form part of these financial statements.

East Gippsland Steiner Education Group Inc.

Statement of Changes in Equity

For the Year Ended 31 December 2019

2019

	Retained Surplus	Total
	\$	\$
Balance at 1 January 2019	271,767	271,767
Surplus attributable to registered entity	43,904	43,904
Retrospective adjustment upon recognition of AASB16 leases	(14,702)	(14,702)
Balance at 31 December 2019	300,969	300,969

2018

	Retained Surplus	Total
	\$	\$
Balance at 1 January 2018	367,865	367,865
Deficit attributable to registered entity	(96,098)	(96,098)
Balance at 31 December 2018	271,767	271,767

The accompanying notes form part of these financial statements.

East Gippsland Steiner Education Group Inc.

Statement of Cash Flows

For the Year Ended 31 December 2019

	2019	2018
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from operations	1,098,109	916,671
Payments to suppliers and employees	(973,317)	(972,056)
Interest received	3,238	2,210
Net cash provided by/(used in) operating activities	12	(53,175)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(11,891)	-
Net cash provided by/(used in) investing activities	(11,891)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of lease liabilities	(17,150)	-
Net cash provided by/(used in) financing activities	(17,150)	-
Net increase/(decrease) in cash and cash equivalents held	98,989	(53,175)
Cash and cash equivalents at beginning of year	301,297	354,472
Cash and cash equivalents at end of financial year	4	301,297

The accompanying notes form part of these financial statements.

East Gippsland Steiner Education Group Inc.

Notes to the Financial Statements

For the Year Ended 31 December 2019

The financial report covers East Gippsland Steiner Education Group Inc. as an individual entity. East Gippsland Steiner Education Group Inc. is a not-for-profit Incorporated Association, registered and domiciled in Australia.

The functional and presentation currency of East Gippsland Steiner Education Group Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of the Board of Governors the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Revenue and other income

Revenue from contracts with customers

For current year

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Notes to the Financial Statements

For the Year Ended 31 December 2019

2 Summary of Significant Accounting Policies

(b) Revenue and other income

For comparative year

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

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

(d) Property, plant and equipment

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Notes to the Financial Statements

For the Year Ended 31 December 2019

2 Summary of Significant Accounting Policies

(e) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets. Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss. Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand and demand deposits.

(g) Leases

For current year

At inception of a contract, the Association assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Notes to the Financial Statements

For the Year Ended 31 December 2019

2 Summary of Significant Accounting Policies

(g) Leases

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

(h) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

3 Revenue

	2019	2018
	\$	\$
- Grant income		
- Commonwealth Government grants	545,222	519,727
- State Government grants	165,075	139,098
- Kindergarten	62,629	-
- Other grants	5,237	1,826
- Camp Sports and Excursion Fund	17,896	-
	<u>796,059</u>	<u>660,651</u>
- Fees		
- School	129,493	139,254
- Kindergarten	26,590	-
- Playgroup	10,295	5,293
	<u>166,378</u>	<u>144,547</u>
- Donations		
- Building Fund	12,709	3,013
- Other Donations	2,366	4,816
- Rent income	7,957	9,566
- Other income	17,665	18,457
	<u>1,003,134</u>	<u>841,050</u>

4 Cash and Cash Equivalents

	2019	2018
	\$	\$
Cash on hand	129	200
Bank balances	400,157	262,426
Deposits at call	-	38,671
	<u>400,286</u>	<u>301,297</u>

Notes to the Financial Statements
For the Year Ended 31 December 2019

5 Trade and Other Receivables

	2019	2018
	\$	\$
CURRENT		
Trade receivables	10,686	-
Other receivables	344	26
Total current trade and other receivables	<u>11,030</u>	<u>26</u>

6 Property, plant and equipment

	2019	2018
	\$	\$
PLANT AND EQUIPMENT		
Furniture, fixtures and fittings		
At cost	89,562	88,599
Accumulated depreciation	(77,577)	(60,694)
Total furniture, fixtures and fittings	<u>11,985</u>	<u>27,905</u>
Capital improvements		
At cost	177,453	166,527
Accumulated depreciation	(160,356)	(122,759)
Total capital improvements	<u>17,097</u>	<u>43,768</u>
Total property, plant and equipment	<u>29,082</u>	<u>71,673</u>

7 Leases

The Association has applied AASB 16 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 117 and related Interpretations.

Association as a lessee

Information relating to the leases in place and associated balances and transactions are provided below.

Terms and conditions of leases

Buildings

The Association leases buildings for their corporate office and school operations, the lease is generally 8 years and contains an annual pricing mechanism based on CPI movements at each anniversary of the lease inception.

Notes to the Financial Statements
For the Year Ended 31 December 2019

7 Leases

Right-of-use assets

	Buildings	Total
	\$	\$
Year ended 31 December 2019		
Balance at beginning of year	-	-
Additions due to initial recognition	23,178	23,178
Depreciation charge	(9,271)	(9,271)
Balance at end of year	<u>13,907</u>	<u>13,907</u>

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$
2019				
Lease liabilities	17,459	5,971	23,430	22,456

8 Trade and Other Payables

	2019	2018
	\$	\$
CURRENT		
GST payable	18,008	1,299
Sundry payables and accrued expenses	53,879	41,939
	<u>71,887</u>	<u>43,238</u>

9 Employee Benefits

	2019	2018
	\$	\$
CURRENT		
Provision for annual leave	8,519	23,506
NON-CURRENT		
Provision for long service leave	37,114	29,542

10 Other Financial Liabilities

	2019	2018
	\$	\$
CURRENT		
Fees received in advance	13,360	4,943

Notes to the Financial Statements

For the Year Ended 31 December 2019

11 Contingencies

In the opinion of the Board of Governors, the Association did not have any contingencies at 31 December 2019 (31 December 2018:None).

12 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

	2019	2018
	\$	\$
Surplus / (Deficit) for the year	43,904	(96,098)
Non-cash flows in profit:		
- depreciation	63,753	51,466
- lease liability finance costs	1,727	-
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(11,004)	(26)
- increase/(decrease) in income in advance	8,417	(5,477)
- increase/(decrease) in trade and other payables	28,648	(3,580)
- increase/(decrease) in employee benefits	(7,415)	539
Cashflows from operations	<u>128,030</u>	<u>(53,176)</u>

13 Events after the end of the Reporting Period

The financial report was authorised for issue on 24 April 2020 by the Board of Governors.

The rapid outbreak of the coronavirus (COVID-19) presents an alarming health crisis and has a significant impact on the economies of the affected countries. The extent of the impact of COVID-19 on the Association's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on its members, employees and vendors all of which are uncertain and cannot be predicted.

This event will not individually or collectively cast a significant doubt on the Association's ability to continue as a going concern and all the going concern assumptions are still appropriate as a basis for the preparation of the Association's financial statements.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

14 Statutory Information

The registered office and principal place of business of the association is:

East Gippsland Steiner Education Group Inc.
28 Mckean Street
Bairnsdale VIC 3875

East Gippsland Steiner Education Group Inc.

Board of Governors' Declaration

The board of governors declare that in the board of governors' 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*.

Chair
Debra Herbertson

Secretary
Sally Kendall

Dated 24 April 2020

Independent Audit Report to the members of East Gippsland Steiner Education Group Inc.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of East Gippsland Steiner Education Group Inc.the (Association), which comprises the statement of financial position as at 31 December 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the board of governors' declaration.

In our opinion the financial report of East Gippsland Steiner Education Group Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Association's financial position as at 31 December 2019 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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

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

Emphasis of Matter - Basis of Accounting

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

Emphasis of Matter

We also draw attention to Note 19 of the financial report, which describes the events occurring after the reporting date. Our opinion is not modified in respect of this matter.

Responsibilities of Responsible Entities for the Financial Report

The responsible entities of the Association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Independent Audit Report to the members of East Gippsland Steiner Education Group Inc.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Banks Group Assurance Pty Ltd

Banks Group Assurance Pty Ltd, Chartered Accountants
Authorised audit company number 294178 (ACN 115 749 598)

Jaco Vorster

Jaco Vorster CA, Associate Partner
Registration number 507089

Melbourne, Australia
24 April 2020