



WILD
CHERRY
SCHOOL

For Waldorf/Steiner Education

Annual Report 2020

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

We acknowledge the Gunaikurnai people of East Gippsland, who have walked this country 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 the future.

About Wild Cherry

Our Story

Wild Cherry School for Waldorf/Steiner Education was established in 2013 by East Gippsland Steiner Education Group Inc. as an independent, non-denominational and co-educational primary school. The School is situated in Bairnsdale, commercial capital of East Gippsland and gateway to the Gippsland Lakes and Alpine Country, and leases an area of the iconic, heritage-listed original Bairnsdale Hospital surrounded by lovingly nurtured gardens and playgrounds.

Wild Cherry School offers a balanced and holistic education K-6 based on the educational principles developed by Austrian Anthroposophist Rudolf Steiner and is the only Steiner school between Dandenong Ranges and Bega in NSW.

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.

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 Waldorf/Steiner curriculum is broad and 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 imbued with creative, artistic, and rhythmic elements. Music, movement, performance, and a connection to the natural world play an important part every day and provide balance to the cognitive aspects of learning.

“The smallest things in its rightful place can lead to the highest goals.”

Rudolf Steiner



Photo by Rosie Broughton, 2020.

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.

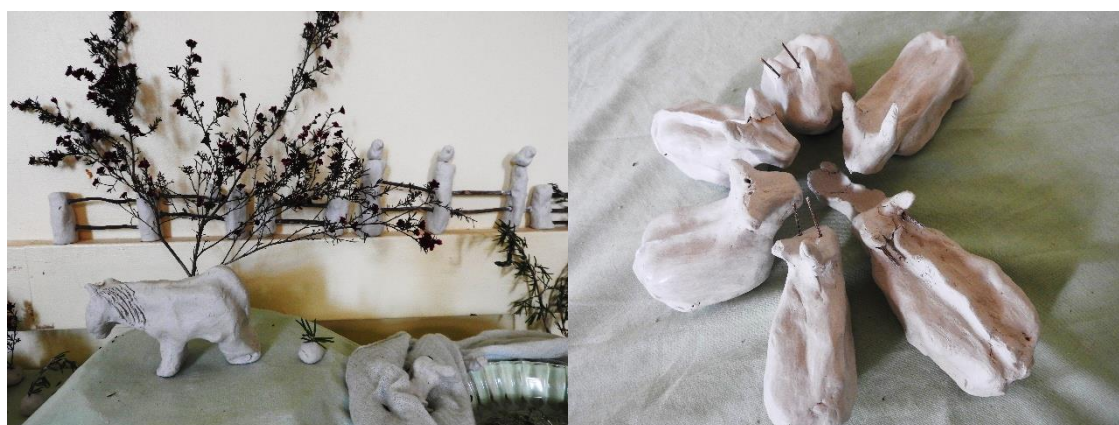
Our Values

- 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 children's trust and respect for themselves, each other, the broader community, and the earth.

Enrolments

Enrolment figures are taken from the annual census in March 2020 for kindergarten and in August 2020 for school.

	2013	2014	2015	2016	2017	2018	2019	2020
4yo Kinder	-	-	-	-	-	-	13	11
Prep	6	8	14	16	15	9	5	9
Class 1	9	3	11	10	13	11	5	6
Class 2	-	9	3	9	9	11	12	5
Class 3	-	-	10	5	5	2	10	11
Class 4	-	-	-	10	4	3	4	8
Class 5	-	-	-	-	7	3	2	3
Class 6	-	-	-	-	-	4	4	3
Total - School	15	20	38	50	53	43	42	45
Growth School	100%	33%	90%	31%	6%	-18%	-2%	6%
Total - Kinder	-	-	-	-	-	-	13	11
Growth Kinder	-	-	-	-	-	-	100%	-15%
TOTAL	15	20	38	50	53	43	55	56
Growth - Total	100%	33%	90%	31%	6%	-18%	28%	2%
Capacity					71	71	71	71
Capacity %					70%	60%	77%	79%
Indigenous School							1	4
Indigenous Kinder							1	0



Clay work. Farming Main Lesson, Class 3.

Chairperson's 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 Wild Cherry Families,

It is with great honour that I provide comment to the year's experiences from the perspective of the Board Chair for the 2020 Annual Report. Even though I have only recently joined the Wild Cherry Board as a new parent at Wild Cherry School, I have already come to appreciate the immense breadth of work the teachers and staff achieve every day especially during a year so tumultuous as 2020. From drought to devastating bushfires and then COVID-19, one cannot imagine a more challenging year. Yet staff, with the astute guidance of School Leader Uli Hasel, have risen above these challenges and ensured that children were nurtured during these most testing times and able to continue Wild Cherry's Waldorf/Steiner educational programs through remote as well as onsite learning. From a Board perspective this is a huge achievement and worthy of celebration.

Overview

Amongst the turmoil around bushfires and COVID-19, the Board signed off the 2019-2023 Strategic Plan even though work on achieving the goals had already commenced back in 2019. Our overall organisational goal for this period is to focus on stabilising and consolidating our existing Waldorf/Steiner programs and building one continuous service from early childhood to primary years with the long-term goal beyond 2023 to grow from K-6 to K-12.

In December of 2020, the Board re-appointed Uli Hasel to the School Leader position for a further five years. Over the past three years, Uli has demonstrated again and again that she is capable of leading Wild Cherry through many a storm with steady hands. As anyone who has ever been appointed or served as principal of a small school can attest, the role is more than

just that of school leader. The Board has benefited greatly from Uli's governance experience, wise leadership, knowledge of legislation and compliance matters, hands-on walking-the-talk can-do approach, as well as the deep anthroposophical insight she brings to Wild Cherry. I thank Uli for her outstanding efforts throughout these past three years and look forward to continuing our working together on achieving Wild Cherry's goals and dreams.

Governance

A positive outcome in 2020 has been the accessibility of professional development through online delivery. All Board members participated in Steiner Education Australia endorsed governance training over four consecutive sessions covering all aspects of school governance from a Waldorf/Steiner perspective. We were also fortunate to be selected for a Board mentor pilot program initiated by Steiner Education Australia. SEA consultant Jennifer West attended the governance training with us and sat in on two Board meetings to give feedback. The Board gained much from her sharing her observations. On behalf of the Board, I thank SEA CEO Virginia Moller and SEA Mentor Jennifer West for this opportunity.

We held our first online AGM in April with previous Board Chair Debra Herbertson retiring at the end of her two-year tenure and Sally Kendall renominating for the period of a term to assist the induction of newly appointed Board members Tyson Clague and Nicole Becker-Edwards. Bridie Cornall stayed on the Board for the second year of her tenure. Rachael Murphy joined the Board mid-year.

As was expected, Sally Kendall resigned mid-year to pursue the enormous challenge of standing for council election. In November Rachael Murphy resigned unexpectedly and Tyson Clague, who held the position of Board Chair since the AGM, resigned following the December Board meeting also for private reasons. Martin Poeder contributed as College Chair and non-voting member on the Board since 2017 until his resignation as College Chair in December. Johanna Camm and Sarah Connally will take over and share the College Chair role in 2021.

Serving on the Board is a huge task and takes enormous commitment. On behalf of everyone at Wild Cherry, I sincerely thank Debra, Sally, Tyson, Rachael, Nicole, Bridie, and Martin for their commitment to Wild Cherry's purpose, vision and values during their terms of office in support of Wild Cherry's growth and development. Your contributions have been invaluable.

We entered 2020 with a small operating surplus from the previous year, but over the course of the year, with sound financial management and due diligence from all staff, and a little help from the Government, the school has again been able to achieve a surplus, which is outstanding and unexpected considering the year's challenges. This outcome secures Wild Cherry's financial viability and puts us in a strong financial position for future endeavours.

Staying connected in times of adversity was a recurring theme throughout 2020. The Board has greatly valued the opportunities to do this through quarterly whole school community meetings. We also valued the feedback received through both formal surveys and informal comments.

Development Committee

Wild Cherry School aspires to the threefold social order for its organisational structure. This structure is comprised of the governance sphere (the Board or 'head' of 'head, heart and hands'), the pedagogical sphere (the faculty and college of teachers or 'heart'), and the

development sphere (the families or ‘the hands’) that ‘manifest the physical’ or in other words ensures that Wild Cherry has the resources and assets needed to operate as a school.

The Development Committee’s work to secure Wild Cherry’s forever home is in need of re-energising. We have not been able to reform the Development Committee in 2020 after the disappointment of 2019 when our attempts to secure a site on the Great Alpine Road failed. We have a new site in our sight in Johnsonville and encourage members of the community to put their hands and sleeves up and join the Development Committee to help us secure this location.

Concluding, I invite all families and staff to continue to hold the Wild Cherry spirit. The year 2021 will be Wild Cherry’s ninth year of offering Waldorf/Steiner education in East Gippsland.

The Board is committed to working collaboratively with School Leader Uli Hasel and all staff and families to ensure Wild Cherry has a long and prosperous future ahead offering the best possible Waldorf/Steiner learning experiences to prepare children growing up in the 21st Century.

Shanie Melbourne
Chair
East Gippsland Steiner Education Group Inc.

30 March 2021



Farewelling Sally Kendall in July 2020. From left to right: Rachael Murphy, Sally Kendall, Uli Hasel, Debra Herbertson, Tyson Clague.

Board Membership

Name	Role	Tenure	Qualifications and Experience	Professional Development 2020	# of Board meetings attended	Conflict of Interest
Debra Herbertson	Chair	2 years, started 22 February 2018, tenure ended 28 April 2020	Graduate Certificate in Education Administration, Bachelor of Education, Diploma of Teaching	-	3/3	-
Sally Kendall	Secretary	2 years, started 28 April 2018, renominated AGM 2020, resigned 7 July 2020	Post Graduate Certificate in Developmental Psychiatry, Bachelor of Special Education, Bachelor of Social Work, Diploma of Teaching Primary	-	5/5	-
Bridie Cornall	General Member	2 years, started 30 April 2019	Entrepreneur	SEA Governance Workshops with John Forman (4.5hrs)	7/8	Parent at School
Tyson Clague	Board Chair	2 years, started 28 April 2020, resigned 18 December 2020	IT Sales, Graduate Certificate in Marketing (commenced 2020)	SEA Governance Workshops with John Forman (6hrs)	6/6	-
Nicole Becker-Edwards	Secretary	2 years, started 28 April 2020	BA (fine art, painting); Natural Therapist, Entrepreneur	Mandatory Reporting Module Child Safe Standards (1hrs) SEA Governance Workshops with John Forman (6hrs)	6/6	Parent at School
Rachael Murphy	Board Chair	2 years, started 21 July 2020, resigned 21 November 2020	Project Co-ordinator, Gippsland East Local Learning Network	SEA Governance Workshops with John Forman (6hrs)	2/2	-

Uli Hasel	School Leader	Non-voting; started 8 January 2018, contract renewed December 2020	Master of Business Administration, Bachelor of Applied Management, Advance Diploma of Furniture Design Diploma of Art (Furniture Design), Sinology and Ethnology	Mandatory Reporting Module Child Safe Standards (1hrs) Provide First Aid (6hrs) Various ISV Member Briefings and PD including Leading through crisis, Strengthening Relationships (3hrs) SEA events including Governance with John Forman (30hrs)	8/8	-
Martin Poeder	College of Teachers Chair	Non-voting; Started 2017, resigned from COT Chair role 15 Dec 2020	Bachelor of Arts, Bachelor of Education, Certificate of Steiner Education	Graduate Certificate in Steiner Education (ongoing)	5/8	-

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 is committed to the child safe standards. All teaching staff, volunteers and members of the Board 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 concerned 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.*



Class 1/2 craft. Recorder bags and needle pouches.

School Leader Report

“Waldorf education is not a pedagogical system but an art – the art of awakening what is actually there within the human being.”

Rudolf Steiner

Dear Families,

Every once in a while, things happen that have the power to put us out of balance and let us question our purpose and being. Last year was one such year. Reflecting back on 2020, the extraordinary year that it was, makes me incredibly proud of what we, the staff, Board and families at Wild Cherry, have achieved together even in the most trialling circumstances.

Over the following paragraphs I will share with you the things we have achieved from an operational and educational perspective, the progress we have made, the challenges we faced, and the obstacles we have overcome.

2020 Highlights and Challenges

The highlight for 2020 was the rallying together of community during adversity.

We started the year with one of the worst bushfire seasons ever experienced in East Gippsland. Still reeling from the drought, we were unprepared for the devastation of forests and loss of homes and wildlife to fire. Before the fires were even out, we faced a new challenge, one no one saw coming, a pandemic so fierce it locked down the entire world for months on end and still affects us this this day.

As often happens with great challenges it opens the door for change. COVID-19 was a great catalyst for innovation and change forcing us to find new ways to connect with and support each other. Two terms were almost entirely delivered via remote learning. For a Steiner school this is a great feat. Almost overnight we became experts in using digital classrooms, social media, and running online meetings.

The remote learning kits we sent home to families contained the same richness of a Waldorf/Steiner curriculum as one expects in the classroom. Our teachers’ passion and

dedication for teaching shone throughout this time. It took enormous flexibility and perseverance on their part and this has been reflected in the feedback we received from families.

'Great job!'

'The staff at Wild Cherry are to be commended on the flexibility in their approaches to the year.'

'Thank you for the support the school has provided on this rollercoaster of a year.'

Educational

The year certainly tested us in our capacity to continue with offering a broad, relevant and flexible Waldorf/Steiner education when we had to move from onsite to remote to onsite to remote to onsite learning. What a rollercoaster that was. Yet, we continued using the Australian Steiner Curriculum Framework developed by Steiner Education Australia to inform our curriculum design and delivery. Work on our whole school curriculum and assessment plan progressed and is expected to be completed in 2021.

Our kindergarten program remained open throughout the pandemic. In addition, children from vulnerable families, because their parents work in essential services or have other reasons why their children could not participate in remote learning, were accommodated at school during the remote learning periods.

Back in February we hosted parenting author Lou Harvey-Zara who gave a talk on *Thriving Children* and presented her latest book *Growing Children, Thriving Children*. In early March, we delighted in a visit by Little Yarra Steiner School who brought their class 10 production of *Where the Wild Things are* to Wild Cherry. It was a very special treat for all our children. Our visitors stayed the night, and we shared a lovely evening and morning together.

Throughout the year our teachers participated in Waldorf/Steiner related professional development including the Curriculum Intensives in January at Glenaeon. SEA moved events scheduled after March online and staff were able to take advantage of the many online sessions on offer. Topics included *Caught in the Chaos* with Dr Tom Brunzell, and *Wellbeing* with Lisa Devine amongst many others.

We all rejoiced in term four to be back onsite with a flurry of excursions and camps. Class 1/2 enjoyed a sunny day at Nyerimilang Park, and Class 3 and Class 4/5/6 crossed paths at Camp Coolamatong.

Our music program was also interrupted in 2020. Inge de Koster, our strings teacher for the past two years, unexpectedly became ill in February and retired in June due to her health. We miss Inge and wish her well in her recovery and hope to stay connected. Melbourne violinist Xani Kolac filled in for Inge in terms 2 and 3. Martin Poeder took over in term four with Orff music (tuned and untuned percussion). A tremendous thank you to all three, Inge for setting up a strong foundation for our strings program, Xani for holding us all together in Inge's absence and Martin for his enthusiasm and passion in making music with marimbas. We look forward to welcoming Marianne Rothschild, our new strings teacher in 2021.



Class 4/5/6 on the marimbas with Class and Music Teacher Martin Poeder.

Organisational

COVID-19 certainly affected us from an organisational perspective. A COVID-19 Safe Plan provided the guidelines for managing the health of staff, students, and families. Hand sanitizers were placed in all rooms and our cleaning protocol had been refined.

Most disappointingly, all our seasonal festivals, Harvest Festival, Mid-Winter Festival and Lantern walk, Spring Festival, and our Open Day in June and our Spring Fair in October had to be cancelled in 2020 due to COVID-19 restrictions on gathering numbers. It was therefore especially pleasing to welcome everyone back to school at the end of the year for our end-of-year concert and celebration of graduating students. I take this opportunity to congratulate Tully Casement and Sam Warren once again on finishing their primary education. I know our teachers have given their all to set you on a path of success of your choosing. Well done!

Some changes to staff also occurred during the year. Admin Assistant Christine McCormack resigned in April to move closer to family. In May we welcomed Sophie Neate as School Support Officer and Heather Trewin joined us in August as Accounts Officer, a role that had been unfilled for almost 12 months. Both Sophie and Heather have embraced their respective roles with zest and became much valued team members within a short time.

Early in the year playgroup's popularity grew and we increased the offering to two sessions per week with Karen Graham taking on the second playgroup leader role, only to be shut down almost immediately for most of the year. We were pleased to be able to run one session in December to reconnect with families before the year's end.

In 2020 we again offered a four-year-old Waldorf/Steiner kindergarten service for 15.5 hours per week as part of a kinder/prep composite class. Also in 2020, the Victorian Government started its rollout schedule of three-year-old kindergarten as part of a ten-year initiative to provide two years of funded kindergarten for families. East Gippsland was not selected for the first stage of rollout.

Changes to the playgroup legislation and the rollout of 3yo kindergarten commencing prevented us from continuing with Busy Bee Playgroup, our program for three-year-olds. This leaves Wild Cherry again with a gap between playgroup and four-year-old kinder. We will be investigating the feasibility of adding a 3yo kindergarten program for 2022 in 2021.

A major investment in 2020 was the purchase and installation of monkey bars in the senior playground. It's been wonderful to see the children use them every day. Monkey bars build core and upper body strength but also increase fine motor strength and coordination. All of these play an important part for body posture and, most unexpectedly, handwriting!

Maintenance works were carried out on the main building and in the garden areas. We also purchased a new photocopier/printer and two new laptop computers for office use.

The majority of 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, particularly with the installation of the bamboo fence along Ross Street.

None of these achievements could have been realised without the absolute commitment and energy of the Wild Cherry team. Every single day, we work to strengthen our purpose providing a balanced and broad Waldorf/Steiner education that nurtures the whole child.

My heartfelt gratitude to the Board and staff for their support, collaboration, and unwavering passion for our collective vision and purpose to bring Waldorf/Steiner education to life in East Gippsland.

Last but not least: To all our families, friends, students, children, you are our inspiration and our teachers. Thank you for helping us make it through an extraordinary year.

With love and blessings

Uli Hasel
School Leader
Wild Cherry School

30 March 2021



Class Teacher Johanna Camm and Prac Placement Student Winsome Browne with Class 3 during book week.

Teacher Standards and Qualifications

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

Most of our teaching staff hold multiple qualifications and many are active artists:

- Advanced Diploma in Rudolf Steiner Education 1
- BA Commerce 1
- BA Education 1
- BA Youth Affairs 1
- BA (Hons) Geography 1
- B Biomedical Science 1
- B Education – Early Childhood 1
- B Education – Primary 3
- B Fine Arts 2
- Cert III Visual Arts 1
- Cert IV Anthroposophical Studies 1
- Dip Education – Primary 1
- Dip Teaching & Learning 1
- Grad Dip Education 1
- Grad Dip Fine Arts 1
- Grad Dip Special Education 1
- Grad Cert in Steiner Education 1
- Masters Nutrition & Dietetics 1

Teachers' performances are reviewed annually with performance measured against the Australian Professional Standards for Teachers¹ The seven Standards identify what is expected of teachers within three domains of teaching: professional knowledge, professional practice, professional engagement. Teachers' demonstration of the Standards occurs within their specific teaching context at their stage of expertise and reflect the learning requirements of the students they teach².

Standard 1: Know students and how they learn.

Standard 2: Know the content and how to teach it.

Standard 3: Plan for and implement effective teaching and learning.

Standard 4: Create and maintain supportive and safe learning environments.

Standard 5: Assess, provide feedback and report on student learning.

Standard 6: Engage in professional learning.

Standard 7: Engage professionally with colleagues, parents/carers and the community.

¹ https://www.vit.vic.edu.au/_data/assets/pdf_file/0014/35015/Australian-Professional-Standards-for-Teachers.pdf

² <https://www.aitsl.edu.au/docs/default-source/national-policy-framework/australian-professional-standards-for-teachers.pdf>

Staff Composition

In 2020 Wild Cherry School employed 8.6 FTE staff including 4.3 FTE teaching with an overall teacher to student ratio of 1:13 and a staff to student ratio of 1:6. The total number of staff at the end of the year was 15 including seven teaching staff and eight general staff with the string teacher position vacant (filled again for 2021).

Teaching Staff

- Early Childhood (Kindergarten/Prep) Teacher - Julieanne Bush
- Class 1/2 Teacher - Wendy Worner
- Class 3 Co-Teachers - Johanna Camm and Sarah Connally
- Class 4/5/6 Teacher and Music - Martin Poeder
- French and Craft - Ingrid Wimbury
- Health and Physical Education (Bothmer Gymnastics) - Daphne Yeo
- Strings - Inge de Koster (Term 1) and Xani Kolac (Term 2)

General Staff

- School Leader - Uli Hasel
- Accounts Officer - Heather Trewin
- School Support Officer - Sophie Neate
- Education Support Officer / Library and Early Childhood Co-Educator - Carolynne Balharrie
- Early Childhood Co-Educator and Education Support Officer - Clare River
- Playgroup Leaders - Karen Graham and Clare River
- Cleaning - Karen Waddell
- Mowing - Malcolm Bagnato



Whole School End-of-year Performance. December 2020.

Student Attendance

The year 2020 saw a higher-than-normal number of students absent due to COVID-19. All figures in %.

	2013	2014	2015	2016	2017	2018	2019	2020
Prep	n/a	91	98	91	89	90	86	85
Class 1	n/a	n/a	85	93	86	89	87	72
Class 2	-	n/a	94	92	93	90	87	74
Class 3	-	-	90	93	96	98	90	89
Class 4	-	-	-	92	88	94	90	76
Class 5	-	-	-	-	84	87	90	76
Class 6	-	-	-	-	-	88	90	65
Average	n/a	91	92	92	91	91	89	77

In accordance with the *Education and Training Reform Act 2006*, schooling is compulsory for children and young people aged 6–17 years unless an exemption has been granted. In normal circumstances, 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 families in ensuring children arrive on time for the start of each school day.

Non-attendance

- Families 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.

Attendance during Remote Learning

The Minister for Education issued a direction to afford schools to monitor attendance once rather than twice daily. The direction recognised the challenges Victorian schools faced during the delivery of remote learning. Importantly, as a school we continued to ensure the care, safety and welfare of students whether they learned at home or were in attendance at school.

National School Opinion Survey

In 2020 Wild Cherry School again participated in the National School Opinion Survey. All school and kindergarten families were invited to complete the survey. The 2020 response rate was 18, one up from 2019. In 2018 the response rate was 10, in 2017 18, in 2016 26 and in 2015 7.

In response to the 2019 survey feedback, changes were made to communication particularly during the remote learning periods. Our newsletters and important messages were concise and brief, but frequent. Teachers engaged with families through various communication channels, email, text messages, telephone conversations, facebook, and google classroom.

As always, the 2020 survey provided rich data. The results were very affirming that we are on the track with teaching and learning outcomes, communication, and connecting with families.

The survey also highlighted areas for improvement, including a call for more playgroup sessions (due to COVID-19 gathering restrictions the playgroup program had been on hold for most of the year), increased marketing and stronger online presence, Board membership and leadership, and consistency in class configurations.

Overall, the survey feedback was again positive with a net promoter score³ of +56 out of a range between -100 (all detractors) and +100 (all promoters) but lower than the 2019 score of +71 and the 2018 score of +67. In 2017 we had a NPS +21. Promoters are loyal enthusiasts who will keep referring others.

What did we do well in 2020?

- Community.
- Creative learning.
- Good communication.
- Great teaching.
- Craft, cooking, communication, teaching.
- A close, caring school.
- Taking healthy education seriously.
- Relaxed, yet structured playgroup sessions with great balance of indoor and outdoor activities.
- Non-denominational holistic education for children.
- Evidence-based teaching methods for early childhood development incorporating play-based learning.
- Mid-upper primary incorporating neuroscience methods of learning, meaning children understand and learn concepts to a deeper level.
- Learning to care about people, places and different environments we live in.
- Early integration of music program.
- Nurturing and educating the child for who they are.
- Delivering a syllabus that is well thought out, holistic and sensitive.

³ <https://www.netpromoter.com/know/>

- Providing a calm environment conducive to learning.
- Supporting the children to grow confidently.
- The teachers are great, the school grounds and classrooms are beautiful, the content taught is inspiring.
- The teachers.

What areas need attention?

- Leadership.
- More playgroup and kinder.
- Re-establishment of the music program.
- Continued commitment to dramatic performance.
- Some children's behaviour issues in the early years makes others feel uncomfortable.
- Stronger online presence.
- Marketing the school to the broader community to dispel myths about the curriculum and the attending students.
- Responding to parent feedback and concerns.
- Decisions being made seem to reflect the financial needs of the school rather than the needs of the classes or children or fulfilling Steiner ideas.
- Board members need to be sought and to be hardworking level-headed people.
- Keeping class combinations as they are.
- Each teacher should teach only one class level, in accordance with Steiner principles, not a composite, to minimise distractions and show the full potential of students and teachers.

Other Feedback

Also included in our survey were a few questions about our response to and the support offered through the school for drought, bushfire and COVID-19.

50% of respondents were very satisfied and 28% satisfied with the 2019 and 2020 Special Circumstances Funding (fee relief) for drought.

22% of respondents were very satisfied and 33% satisfied with the Bushfire fee relief for kindergarten.

33% were either very satisfied or satisfied with our camps and excursion program in 2020.

17% of respondents found our new mental health and wellbeing program very satisfactory, 22% satisfactory and 22% neutral.

Our remote learning program during COVID-19 received a 33% very satisfied, 39% satisfied, and 6% neutral rating.

Remote learning resources rated 28% very satisfactory, 50% satisfactory, and 6% neutral.

We also asked for feedback about the changes to the 2021 siblings discounts. 33% strongly agreed with the increased discounts, 33% agreed, and 11% were neutral about the changes being fair and equitable.

Lastly, we tested the interest in running a 3yo kindergarten program. 79% of respondents indicated they would enrol their child in 3yo kinder, and for 28% the program is very important.

Family, Child and Teacher Connections

Education is more effective when 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 in many Waldorf/Steiner schools the class teachers stay with their students from class one through to class six. During these years strong relationships are formed between the child, teacher and family.

In 2020 Wild Cherry offered four composite classes: Kinder/Prep, Class 1/2, Class 3, and Class 4/5/6. A decision was made mid-year that in 2021 class compositions will be K/P, 1/2, 3/4, and 5/6 with the class teachers staying with their class level and children moving up to new teachers every two years. This decision is based on the limited space that the McKean Street site has available for use as classrooms and to be able to offer a clear path of progress for children in the school as they journey along the curriculum.

Parent/teacher conversations occurred in many different shapes and formats in 2020 with remote learning intensifying the communication and connection between teachers and families. Parents could contact teachers at any time and through different channels to discuss learning progress or concerns of their children. Each class also had an assigned class carer that acted as liaison person for activities.

Throughout 2020, as challenging as the year was, families continued to support the school in many ways. We acknowledge that many families would have found their children having to learn at home a great challenge and huge commitment from everyone involved. Thank you for coming along with us on this new way of learning journey.



Painting Tuk the Musk Duck from the Gunaikurnai ancestors' story *Borun the Pelican and Tuk the Musk Duck*. Class 1/2.

National School Opinion Questions - Results in %.

	Strongly Disagree / Disagree				Neither Agree / Nor Disagree				Strongly Agree / Agree				Trend
	2017	2018	2019	2020	2017	2018	2019	2020	2017	2018	2019	2020	
Teachers at this school expect my child to do his or her best.	-	-	-	-	11	13	6	17	83	88	77	78	
Teachers at this school provide my child with useful feedback about his or her schoolwork.	6	13	-	6	17	-	12	17	72	88	70	66	
Teachers at this school treat students fairly.	-	13	-	-	11	-	6	-	83	88	89	100	
This school is well maintained.	39	25	-	-	28	13	6	22	33	63	94	78	
My child feels safe at this school.	17	-	-	-	6	13	-	-	72	88	83	94	
I can talk to my child's teachers about my concerns.	28	13	6	-	-	-	-	-	67	88	77	94	
Student behaviour is well managed at this school.	11	13	-	6	28	-	6	22	56	88	88	72	
My child likes being at this school.	-	-	-	-	17	13	-	-	73	88	83	84	
This school looks for ways to improve.	23	-	-	-	17	-	6	6	61	101	94	94	
This school takes parents' opinions seriously.	39	-	6	6	-	13	6	28	55	88	88	66	
Teachers at this school motivate my child to learn.	-	13	-	-	11	-	6	6	83	88	77	89	
My child is making good progress at this school.	6	-	-	-	11	13	-	-	77	88	83	94	
My child's learning needs are being met at this school.	6	13	-	-	22	-	6	6	66	88	77	89	
This school works with me to support my child's learning.	11	13	-	-	39	25	6	17	45	63	77	78	
Wild Cherry Leadership is approachable and competent.	-	-	-	17	-	-	-	6	-	-	-	78	
Wild Cherry Board has the required competencies to fulfil its duties.	-	-	-	11	-	-	-	28	-	-	-	61	

National Assessment Program

Every year the National Assessment Program – Literacy and Numeracy (NAPLAN) is offered in 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.

Due to the COVID-19 crisis in 2020 NAPLAN was not run in 2020.



Early Childhood Teacher Julieanne Bush with Prep children. *Koala in the gumtree* artwork in the making in kindergarten.

Finance Report

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 2020.

In 2020 the association generated an end-of-year result of \$247,641.

The previous year's end-of-year result was \$43,904. In 2018 we generated an end-of-year result of -\$96,098 and in 2017 an end-of-year result of -\$67,833.

Income in this reporting period totalled \$1,284,326 compared to \$1,003,134 in 2019, an increase of 28%.

Expenses totalled \$1,036,685 compared to \$959,230 in 2019, an increase of 8%.

Depreciation in 2020 amounted to \$39,435.

End of year equity in 2020 totalled \$548,610, up 82% from \$300,969 in 2019.

Total assets increased to \$724,554 up 59% from \$454,305 in 2019.

Total liabilities finished the year at \$175,944 compared to \$153,336 in 2019.

The statement of cashflows shows a beginning balance of \$400,286 and an end balance of \$693,498 resulting in a net cash increase of \$293,212 for 2020.

Heather Trewin
Accounts Officer
30 March 2021

Income by Funding Source	2020	2019
Grants		
Commonwealth Government Grants	704,998	545,222
State Government Grants	173,787	165,075
Kindergarten	79,003	62,629
Other Grants	17,684	5,237
Camp Sports and Excursion Fund	18,546	17,896
	<u>994,018</u>	<u>796,059</u>
Fees		
School	140,484	129,493
Kindergarten	29,700	26,590
Playgroup	709	10,295
	<u>170,893</u>	<u>166,378</u>
Donations		
Building Fund	6,909	12,709
Other Donations	446	2,366
Rent Income	8,116	7,957
Other Income	3,944	17,665
Cash Flow Boost	100,000	-
	<u>119,415</u>	<u>40,697</u>
	<u>1,284,326</u>	<u>1,003,134</u>



**WILD
CHERRY
SCHOOL**

For Waldorf/Steiner Education

Wild Cherry School K-6

28 McKean Street

Bairnsdale VIC 3875

T: 03 5152 1966

E: admin@wildcherry.vic.edu.au

W: www.wildcherry.vic.edu.au

East Gippsland Steiner Education Group Inc.

Financial Statements

For the Year Ended 31 December 2020

East Gippsland Steiner Education Group Inc.

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For the Year Ended 31 December 2020

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East Gippsland Steiner Education Group Inc.

Board of Governors' Report

31 December 2020

The governors present their report on East Gippsland Steiner Education Group Inc. for the financial year ended 31 December 2020.

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
Uli Hasel	School Leader	
Shanie Melbourne	Chair	Appointed 9 March 2021
Nicole Becker-Edwards	Secretary	Appointed 28 April 2020
Robyn Bourke	General member	Appointed 9 March 2020
Christine Bozkewycz	General member	Appointed 9 March 2020
Martin Poeder	COT Chair	Resigned 15 December 2020
Debra Herbertson	Chair	Retired 28 April 2020
Bridie Cornall	General member	Resigned 2 March 2020
Sally Kendall	Secretary/General Member	Resigned 7 July 2020
Tyson Clague	Chair	Appointed 28 April 2020, resigned 18 December 2020
Rachael Murphy	Vice Chair	Appointed 21 July 2020. resigned 21 November 2020

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 and kindergarten.

No significant changes in the nature of the Association's activity occurred during the financial year.

Operating result

The surplus of the Association for the financial year after providing for income tax amounted to \$ 247,641(2019: \$ 43,904).

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 2020

Auditor's independence declaration

The auditor's independence declaration for the year ended 31 December 2020 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: 
Chair, Shanie Melbourne

Director: 
Secretary, Robyn Bourke

Dated 06 April 2021

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 2020, 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

06 April 2021

East Gippsland Steiner Education Group Inc.

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 31 December 2020

	Note	2020 \$	2019 \$
Revenue	3	1,284,326	1,003,134
Class materials		(22,314)	(12,955)
Depreciation and amortisation expense		(39,435)	(63,753)
Employee benefits expense		(795,129)	(744,411)
Excursion and incursion expenses		(12,933)	(10,988)
Insurance		(15,368)	(11,256)
Occupancy expenses		(13,155)	(35,279)
Other expenses		(137,475)	(78,861)
Lease liability finance expenses		(876)	(1,727)
Surplus / (Deficit) before income tax		247,641	43,904
Income tax expense		-	-
Surplus / (Deficit) for the year		247,641	43,904
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		247,641	43,904

The accompanying notes form part of these financial statements.

East Gippsland Steiner Education Group Inc.

Statement of Financial Position

As At 31 December 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	693,498	400,286
Trade and other receivables	5	2,408	11,030
Other assets	7	3,639	-
TOTAL CURRENT ASSETS		699,545	411,316
NON-CURRENT ASSETS			
Property, plant and equipment	6	20,374	29,082
Right-of-use assets	9	4,635	13,906
TOTAL NON-CURRENT ASSETS		25,009	42,988
TOTAL ASSETS		724,554	454,304
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	62,909	71,886
Lease liabilities	9	5,872	22,456
Employee benefits	10	36,806	8,519
Other financial liabilities	11	24,928	13,360
TOTAL CURRENT LIABILITIES		130,515	116,221
NON-CURRENT LIABILITIES			
Employee benefits	10	45,429	37,114
TOTAL NON-CURRENT LIABILITIES		45,429	37,114
TOTAL LIABILITIES		175,944	153,335
NET ASSETS		548,610	300,969
EQUITY			
Retained surplus		548,610	300,969
TOTAL EQUITY		548,610	300,969

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 2020

2020

	Retained Surplus	Total
	\$	\$
Balance at 1 January 2020	300,969	300,969
Surplus attributable to registered entity	247,641	247,641
Balance at 31 December 2020	<u>548,610</u>	<u>548,610</u>

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	<u>300,969</u>	<u>300,969</u>

East Gippsland Steiner Education Group Inc.

Statement of Cash Flows

For the Year Ended 31 December 2020

	2020	2019
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from operations	1,427,435	1,098,109
Payments to suppliers and employees	(1,097,763)	(973,317)
Interest received	2,456	3,238
Net cash provided by/(used in) operating activities	<u>332,128</u>	<u>128,030</u>
	13	
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(21,456)</u>	<u>(11,891)</u>
Net cash provided by/(used in) investing activities	<u>(21,456)</u>	<u>(11,891)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of lease liabilities	<u>(17,460)</u>	<u>(17,150)</u>
Net cash provided by/(used in) financing activities	<u>(17,460)</u>	<u>(17,150)</u>
Net increase/(decrease) in cash and cash equivalents held	293,212	98,989
Cash and cash equivalents at beginning of year	<u>400,286</u>	<u>301,297</u>
Cash and cash equivalents at end of financial year	<u>693,498</u>	<u>400,286</u>
	4	

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 2020

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

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 2020

2 Summary of Significant Accounting Policies

(b) Revenue and other income

Revenue from contracts with customers

The revenue recognition policies for the principal revenue streams of the Association are:

Grant income

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

All current grants do not contain sufficiently specific performance obligations and as such are not captured under AASB 15. They are instead recognised under *AASB 1058: Income of not-for-profit entities*. Under this standard, revenue is recognised when the entity first recognises an asset in the transaction.

Fee income

Revenue from the provision of fees in respect of schooling is recognised under AASB 15. Revenue is recognised at the start of each term with this being considered the point that the customer receives the benefit.

A receivable in relation to these services is recognised when a bill has been invoiced, as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

(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.

Notes to the Financial Statements

For the Year Ended 31 December 2020

2 Summary of Significant Accounting Policies

(d) **Property, plant and equipment**

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.

(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**

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.

Notes to the Financial Statements

For the Year Ended 31 December 2020

2 Summary of Significant Accounting Policies

(g) Leases

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.

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

	2020	2019
	\$	\$
- Grant income		
- Commonwealth Government grants	704,998	545,222
- State Government grants	173,787	165,075
- Kindergarten	79,003	62,629
- Other grants	17,684	5,237
- Camp Sports and Excursion Fund	18,546	17,896
	994,018	796,059
- Fees		
- School	140,484	129,493
- Kindergarten	29,700	26,590
- Playgroup	709	10,295
	170,893	166,378
- Donations		
- Building Fund	6,909	12,709
- Other Donations	446	2,366
- Rent income	8,116	7,957
- Other income	3,944	17,665
- Cash Flow Boost	100,000	-
	1,284,326	1,003,134

East Gippsland Steiner Education Group Inc.

Notes to the Financial Statements

For the Year Ended 31 December 2020

4 Cash and Cash Equivalents

	2020	2019
	\$	\$
Cash on hand	200	129
Bank balances	693,298	400,157
	<u>693,498</u>	<u>400,286</u>

5 Trade and Other Receivables

	2020	2019
	\$	\$
CURRENT		
Trade receivables	2,408	10,686
Other receivables	-	344
Total current trade and other receivables	<u>2,408</u>	<u>11,030</u>

6 Property, plant and equipment

	2020	2019
	\$	\$
PLANT AND EQUIPMENT		
Furniture, fixtures and fittings		
At cost	97,735	89,562
Accumulated depreciation	(89,976)	(77,577)
Total furniture, fixtures and fittings	<u>7,759</u>	<u>11,985</u>
Capital improvements		
At cost	190,737	177,453
Accumulated depreciation	(178,122)	(160,356)
Total capital improvements	<u>12,615</u>	<u>17,097</u>
Total property, plant and equipment	<u>20,374</u>	<u>29,082</u>

7 Other Assets

	2020	2019
	\$	\$
CURRENT		
Prepayments	3,639	-
	<u>3,639</u>	<u>-</u>

East Gippsland Steiner Education Group Inc.

Notes to the Financial Statements

For the Year Ended 31 December 2020

8 Trade and Other Payables

	2020	2019
	\$	\$
CURRENT		
GST payable	19,658	18,008
Sundry payables and accrued expenses	43,251	53,878
	<u>62,909</u>	<u>71,886</u>

9 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.

Right-of-use assets

	Buildings	Total
	\$	\$
Year ended 31 December 2020		
Balance at beginning of year	13,906	13,906
Depreciation charge	(9,271)	(9,271)
Balance at end of year	<u>4,635</u>	<u>4,635</u>

	Buildings	Total
	\$	\$
Year ended 31 December 2019		
Balance at beginning of year	78,805	78,805
Depreciation charge	(64,899)	(64,899)
Balance at end of year	<u>13,906</u>	<u>13,906</u>

Notes to the Financial Statements

For the Year Ended 31 December 2020

9 Leases

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 \$
2020				
Lease liabilities	5,971	-	5,971	5,872
2019				
Lease liabilities	17,459	5,971	23,430	22,456

10 Employee Benefits

	2020 \$	2019 \$
CURRENT		
Provision for annual leave	36,806	8,519
NON-CURRENT		
Provision for long service leave	45,429	37,114

11 Other Financial Liabilities

	2020 \$	2019 \$
CURRENT		
Government grants	6,980	-
Fees received in advance	17,948	13,360
Total	24,928	13,360

12 Contingencies

In the opinion of the Board of Governors, the Association did not have any contingencies at 31 December 2020 (31 December 2019:None).

East Gippsland Steiner Education Group Inc.

Notes to the Financial Statements

For the Year Ended 31 December 2020

13 Cash Flow Information

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

	2020	2019
	\$	\$
Surplus / (Deficit) for the year	247,641	43,904
Non-cash flows in profit:		
- depreciation	39,435	63,753
- lease liability finance costs	876	1,727
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	4,983	(11,004)
- increase/(decrease) in income in advance	11,568	8,417
- increase/(decrease) in trade and other payables	(8,977)	28,648
- increase/(decrease) in employee benefits	36,602	(7,415)
Cashflows from operations	<u>332,128</u>	<u>128,030</u>

14 Events after the end of the Reporting Period

The financial report was authorised for issue on 06 April 2021 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.

15 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 
Chair, Shanie Melbourne

Secretary 
Secretary, Robyn Bourke

Dated 06 April 2021

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 2020, 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 2020 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.

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.

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.

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

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.

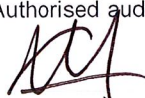
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 CA, Associate Partner
Registration number 507089

Melbourne, Australia
06 April 2021