ECA Victorian Branch President’s Report

As Early Childhood Australia celebrates 80 years, I wonder what its founders would think of the organisation in 2018. In some ways the rights of children have progressed but in others I am not sure how far we have come. Our CEO, Sam Page, recently made an impassioned plea to get the “Kids off Nauru”. She said we are denying those children the opportunity to thrive and develop and in doing so we don’t just fail them, we fail to live up to the nation we want to be. I am sure our founders could not have envisaged that in 2018 Australia would be detaining young children. And so our advocacy work continues.

The Branch has had a busy year with many highlights. Again, we held our annual planning day in February at Abbotsford Convent.
We committed to fostering expansion in the regional areas and to liaise with our colleagues in the welfare sector, such as Berry Street, Tweddle Child and Family Services and Uniting, in advocating for young children. Most often our advocacy centres round government policy relating to children in centre-based care but the net is much wider than that.

This was recognised by the Department of Education and Training (DET) by holding a state-wide forum, Realising the Potential, on 8 June. ECA Vic Branch was delighted to be asked to partner with DET, ECIA, ELAA, MAV, Parenting Research Centre, the Front Project, VAEAI to bring together over 1500 delegates from all parts of the Victorian early childhood sector: early childhood educators, Maternal and Child Health, Early Parenting Centres, Parenting and health professionals, to name a few.

**Integrity** – we ensure informed, ethical, authentic and transparent behaviour and our conviction guides what we do and how we do it every day.

Our other major forum was the Election Forum held on 11 October in partnership with Community Child Care and ELAA. We invited Minister Mikakos, current Minister for Early Childhood, Georgie Crozier, opposition spokesperson for early childhood and Nina Springle, the Greens representative, to address our audience about their vision for early childhood in Victoria. An Election Submission had been prepared by the three organisations and the speakers were asked to respond to that document. A great success and an example of great collaboration and partnership between like-minded organisations. We await the outcome of the state election on 24 November.
The Regional Network Group ventured to Ballarat this year to a well-attended meeting of interested members.

The Special Interest Groups (SIG’s), Reconciliation and Let’s Reflect go from strength to strength with special congratulations to the Reconciliation Group who celebrated with Pope Road Kindergarten, the launch of their Reconciliation Action Plan.

Collaboration – we share knowledge, establish and maintain respectful and trusting relationships with others to support the achievement of positive outcomes for children.
Many Victorian ECA members attended the National Conference in Sydney in September where a record 2049 delegates were registered. The Branch was able to offer six scholarships to attend the conference through the generosity of the Warrawong Foundation. There were celebrations of ECA’s 80 years including a morning tea hosted at Admiralty House by the Governor General, Sir Peter Cosgrave and Lady Cosgrave, and a cocktail reception at the Sydney Town Hall put on by the Sydney Lord Mayor. The conference was a great success with many high-quality workshops and outstanding key note addresses from both National and International speakers.

Inclusiveness – we value and promote acceptance of diversity in our work and that of the broader community.
Sustainability is always a challenge for small not for profit organisations, so the Branch was thrilled to recently sign a Service Agreement with DET to administer the early childhood scholarship program on behalf of the state government. $7M worth of scholarships will be rolled out over four years to undergraduate and post graduate students. We are delighted to continue our relationship with DET to deliver this most important initiative and at the same time ensure the longevity of the organisation.

Thank you to Caroline Woods and the committee members who make a great team to bring to our members the work of the Branch. The commitment of the volunteer committee is truly remarkable and many put their hands up to represent ECA in a plethora of different ways. That would not be possible without the consent of our employers who are listed later in the report. Thanks to the outgoing committee members and I look forward to
another busy and productive year ahead as we work together to ensure that every young child is thriving and learning.

Marie Howard
Branch President

National Director Report

It’s been a busy and exciting year for ECA National Office in activity, advocacy and governance. With some key changes to policy and funding in the sector coming into play this year, ECA has worked hard to ensure the best interests of children remain paramount in its advocacy and activity.

Activity

There have been a number of key activities and projects this year that have enhanced ECA’s reach and depth. Below are some of the highlights.

The release of the **ECA Stretch RAP** that was activated in January 2018 and will run through to December 2020 was a fantastic start to the year.

ECA also commissioned a team of early childhood academics and experts to develop an ECA **Statement on Young Children and Digital Technology** that was successfully launched at this year’s National Conference.

The **AJEC Conference** was a huge hit this year and has now been locked in for a second year, running in Melbourne in February. ECA made the decision this year to outsource the publishing of
AJEC to SAGE which will enhance the circulation and reach whilst remaining ECA’s academic journal.

The Kids Matter team have worked tirelessly this year in developing the partnership with Beyondblue and Headspace to form the National Education Initiative. This initiative was officially launched in Melbourne in November with the new name “Be You”. This year the team recruited five state and territory managers and over 30 early childhood consultants and are well on their way to meeting their national targets in on-boarding early childhood services with the revised programs, training and resources to support mental health and wellbeing in young children.

Leadership – we acknowledge that strong pedagogical and courageous leadership is essential to support and promote the rights and voice of children.

The ECA Board have also approved the development of an Ethical Leadership Colloquial with the aim of providing a forum for senior practitioners, thinkers, advocates and strategists an opportunity to come together and consider some of the philosophical and ethical issues in early childhood in relation to what the future holds for our children and examine some of the key elements influencing the way we raise our children. ECA have commenced searching for content writers and facilitators and hope to see the inaugural colloquia happening mid-2019.

The Early Learning Everyone Benefits Campaign launched Early Learning Matters Week in August this year that was a huge success. In this week ECA activated the sector to get national politicians to visit early childhood services to raise awareness of
the importance of early childhood education. Over 30 parliamentarians went out into their constituencies to raise the profile of early learning.

Finally, the **ECA National Conference** in Sydney in September was a HUGE success seeing over 2000 participants with a strong focus on and engaging educators. The venue, keynotes and presentations were outstanding. We are now preparing for Hobart next year. The decision to undertake annual conferences to enable more early childhood professionals to access the conference seems to be popular given the attendance at this year’s conference.

**Advocacy**

As we are all aware, it’s been a challenging year in relation to the Federal politics of early childhood. This year saw the introduction of the ‘**Jobs for Families Child Care Package’** which challenged the sector to join forces and advocate for the rights of young children to access, participate and learn in early childhood settings despite their circumstances or the activities of their parents. Unfortunately we did not land where we had hoped to despite tireless and strong advocacy from our members, our Board and in particular our CEO. The new **Child Care Subsidy** was rolled out in July this year that saw the introduction of the Activity Test, the reduction of two days of care and education cut back from 24 hours to just 12 and a tightening of the structures for vulnerable children and families to seek Additional Child Care Subsidy to support children at risk. There is much to do in the coming election year as we continue to advocate.

The second challenge in the politics of early childhood came in the announcement of the **National Partnership Agreements** coming to an end at the end of 2019. The NPA’s have seen the
introduction and implementation of a **National Quality Framework** that could be destabilised by the ceasing of the partnership agreement. We will also see the rolling back of the commonwealth government’s commitment to 15 hours of early learning for all four year olds in the year before school.

**Quality** – we strive to ensure that everything we do is high quality and demonstrates commitment to our advocacy role.

On a more positive note, we have seen some significant moves from a number of our state governments to announce investments in two years of early learning. New South Wales, the ACT and Victorian governments have made commitments to funding three year olds.

**Governance**

In June this year the ECA Board approved a Governance and Leadership Review of the organisation and engaged Randall Pierce to commence a desktop review. Next year ECA, with Randall’s input will be engaging with Branch Committees to undertake a full governance review.

This is timely as ECA farewelled the longstanding Board member and Chair, Ros Cornish. Ros has been on the ECA Board in various roles for many years and in September Ros’s term was up and Christine Legg was elected into the Chair. The Board are currently in the process of electing a Vice President.

**Janet Williams-Smith**

National Director
The ECA National Council meeting for 2018 took place on Tuesday 18th September 2018. Representing the ECA Victorian branch at the meeting this year were Victorian ECA President Marie Howard, Vice President Louise Hennessy, Secretary Rukmini Bose-Rahman, Treasurer Sharon Jordan and Victorian National Director Janet William-Smith. The participation of the Victorian branch in this annual event provides us with the opportunity to contribute to discussion and decision making from an ECA National perspective. It also provides us with an opportunity to hear from our ECA colleagues from around Australia exchanging ideas and innovation, creating a shared vision for our ongoing work advocating for young children across the country. In addition, it gives the representatives of the Victorian Branch an opportunity to showcase the advocacy work of all our members across the state over the last 12 months.

Caption – 2018 National Council: Victorian branch delegates

At the meeting this year, we were provided with an update from the Reconciliation Advisory Group (Geraldine Atkinson & Catharine Hydon) and Sam Page ECA CEO provided us with an overview of the Everyone Benefits Campaign, the Digital Policy
Statement, Preschool Policy Paper and the Indigenous Preschool Paper. In addition, the National Office updated us on ECA National professional learning, conference and events, publication and member engagement activities. At the end of the meeting we had an opportunity to divide into small groups led by the Board Directors to dive deeper into some critical issues in early childhood currently. The purpose of these groups were to brainstorm possible directions for future advocacy work and to ratify work that had already been undertaken. The results of these discussions will feed into ongoing advocacy work over the next 12 months until we met again in 2019.

**Talking Reconciliation SIG—Susan Werner & Leanne Mits**

Talking Reconciliation has now been running for just over three years. Under the guidance of the updated Special Interest Group policy (2017) participants re-register annually to be a part of this network. The re-registration process at commencement of 2018 maintained 22 on-going participants and brought 27 new participants to the group: a total of 49 participants for 2018. Each participant brings their own story to the group: some are looking for the best way to begin reflecting Aboriginal and Torres Strait Islander cultures within their services, others, especially on-going participants, have developed sound foundations in their knowledge of history and culture and are able to support newcomers with resources, contacts and strategies. The connections developed within this network provide a forum for rigorous professional dialogue that remind us of our intent to develop ethical, authentic, meaningful experiences within our curriculums.

Over the past twelve months the SIG has arranged a number of opportunities that reflect our vision and mission statement:
Our Vision:
Every Australian child is strong in their understanding of history and connection with Country.

Our Mission:
Early Childhood Australia's Special Interest Group: ‘Talking Reconciliation’ will:
• Provide regular opportunities for networking, on-going relationships and dialogue
• Develop awareness and knowledge to inform practice
• Walk in solidarity to action change

In September 2017 we were lucky to secure an evening with Catharine Hydon who shared with us the work that ECA (National) has been doing to formulate the organisation’s new "stretch" Reconciliation Action Plan. Catharine shared the draft copy of this RAP with the group and discussed elements that would provide opportunities for the SIG to work with ECA (National and Vic Branches) in expressing this new document.

In October a group made their way to Federation Square to participate in Tanderrum 2017. Tanderrum is the ceremony that features members from all five clans of the Kulin Nation. For those who were able to make it we were overwhelmed to witness the richness of culture exhibited through dance and song: each clan expressing their own individual perspective. It was an honour to share in the energy of this event and see the faces of the Elders glowing with pride as they watched their people performing in ways that have been handed down through many generations.

In December we gathered for a shared meal to celebrate our connections and shared learning throughout the year: a reflection of the value placed on the relationships established within this network.

2018 has brought the work of members from the group into focus with three presentations from three participants during the year:
1. Michelle Woods (KU Children’s Services: Inclusion) shared with us her experience of living and working remotely in the small community of Laramba in the Northern Territory. This honest, organic and insightful account of an experience few of us will match was enlightening and gave us much to consider in terms of the juxtaposition of Indigenous ways of knowing and being and our interpretation of best practice in relation to curriculum frameworks. I think we all came away a little wiser from reflecting on how Michelle navigated her role within a small remote community with respect and willingness to listen, observe and learn.

2. Mim Brown (Clare Court Children’s Service. Yarraville) presented on her research thesis titled: ‘How can non-Aboriginal early childhood teachers respectfully embed Aboriginal perspectives in the pedagogy and practice?’ This conversation challenged all of us, as non-Indigenous educators, to consider the complexities of social justice for Aboriginal and Torres Strait Islander people in an early years setting.

3. Leanne Mits (Pope Road Kindergarten) shared the story of the development of the Kindergarten’s Reconciliation Action Plan. Leanne described the collaborations, deliberations and consolidation of knowledge and strategy that went into this three-year journey. An insightful presentation that informed the thinking of many within the group who are engaged in the development of a RAP for their own service.

Alongside these planned events the network continues to distribute information of local events, opportunities and resources that individual participants feel may benefit from. These include:

- Sorry Day, Reconciliation Week, Aboriginal and Torres Strait Islander Children’s day events
• Art, Theatre and Exhibitions
• Book launches
• Local Reconciliation Action Group events
• Web-sites.

With the guidance of our vision and mission and Early Childhood Australia’s stretch RAP it is our hope to explore Reconciliation Australia’s dimensions of reconciliation in the coming year to identify ways in which our services are or can express these.

**Let’s Reflect SIG—Melissa Lee-Simone & Rose Kelly**

A relatively new SIG facilitated by ECA members, Melissa and Rose, who were striving to find a safe shared space where educators could come together to reflect on common topics, share insights, connect with other professionals and generally feel less alone in their practice.

Windsor Community Children’s Centre hosted our last forum for the year on September 17th, bringing together various individuals and small groups to collaborate and to understand Outdoors and Risk Benefit Play.

Jen Reed from Urban Design was on hand to explain and explore the outdoor project that she had been developing at Windsor. We explored how the environment becomes the facilitator and provokes learning through healthy risks, expansion of creative endeavours and undiscovered play. Jen shared with us her wisdom and through this, participants could question their own use of the natural environment, how educators feel about the space and how children perceive and create from a natural stand point.

What was really inspiring was the open dialogue regarding Country and how we celebrate and acknowledge our first people.
We began by sharing acknowledgement to country in the outdoor environment and discussions continued in relation to how we can further empower ourselves and our colleagues to promote stronger connection to place and country.

This year also saw us explore the following topics;

**What is holding you back?! - PART 2**

We have a legacy of niceness...of being concerned with taking risk and being seen as too radical for children. But times are changing! We discussed how we break down barriers and uncover what is holding us back. Our second instalment to ‘What is holding you back’ involved a deeper reflection on the barriers which are holding us back, whether these are your own barriers or barriers of those around us.

**Mentoring**

We welcomed Mentor’s and Mentee’s to share their experiences and context. Discussion points were around how to find a mentor; How to mentor colleagues; VIT registration; and students on placement. This was a great opportunity for attendees to gain perspective on the process and hear from others who have gone through it from both sides themselves.

**Documentation: Assessing and reporting on children’s learning**

This forum was an opportunity to discuss the challenges, myths, expectations and success around documentation, specifically on how we assess and report on children’s learning. We discussed what is the purpose of documentation, who are we doing it for and are we being effective? There were some great insights from a broad range of Early Childhood perspectives with some examples of documentation shared with the group.
We would like to take this opportunity to acknowledge and thank the following services for their support in hosting these forums.

- Clarendon’s Children’s Centre
- North Carlton Children’s Centre
- King David School
- Windsor Community Children’s Centre.

We have been inspired by the generosity of time, space and catering these services have provided. This has also been a great opportunity for educators at these services to showcase their programs and share their expertise and context. Often the educators at these services or the centre cook provide yummy catering. This is testament to the spirit of sharing and community that bringing all these people together provides.

We would also like to thank Caroline Woods from ECA who provides us with much needed administration support through registration and distributing flyers to ECA members. Also thank you to Alistair Gibbs ECA Committee member and SIG liaison officer who supports and attends our meetings. Lastly thank you those of you who attend, either regularly or as a one off, and for sharing your thoughts, success and challenges.

*Let’s Reflect will continue to inspire and to explore creating opportunities for professionals in the Early Childhood Sector to come together in collaboration to bring about change and reflection openness. We look forward to continuing reflecting with you in 2019. If you have, or know of a service that would like to host a forum please e-mail* [mailto:sigletsreflect@gmail.com](mailto:sigletsreflect@gmail.com)

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**Awards 2018**
The Victorian Branch of Early Childhood Australia offers four awards:

- The **Agnes Farrance Conference Award** (support to attend a professional conference up to $1000)
- The **Diane Chandler Memorial Award** (support to attend professional development of awardee’s choosing up to $1500)
- The **Doctoral Thesis Award** (recognition of excellence in completing a doctoral thesis)
- **Student Excellence Awards** (recognises the accomplishments of early childhood graduates)

**Congratulations to the following 2017-2018 Award Recipients:**

**2017 Doctoral Thesis Award:** Dr Susan Mentha for her thesis on *Being, Becoming and Potential: Thinking coexistence and coproduction in early childhood education.*

**Warrawong Awards**

From time-to-time, the Victorian Branch of Early Childhood Australia secures funding from the Trustees of the Foundation of Graduates in Early Childhood Studies and the Warrawong Foundation to financially support staff from rural and remote, Aboriginal and Torres Strait Islander, vulnerable and/or high needs services to attend professional development.

**2018 Warrawong Awardees:**

- Emily Edgar
- Kate O’Leary
- Linda Price
- Michelle Thomas
Early Childhood Australia – National Award

Barbara Creaser Young Advocate Award: It gives us great pleasure in announcing Cynthia Salim of Albert Park Pre-School in Victoria, as the recipient of the Early Childhood Australia’s National Award: the Barbara Creaser Young Advocate Award for 2018. The purpose of this award is to support the development of a young early childhood advocate and to encourage them to participate in ECA’s advocacy work.

ECA Victoria Branch strongly encourages its members to nominate for an award in 2019. Information about the awards is available on the Early Childhood Australia Victorian Branch http://www.earlychildhoodaustralia.org.au/state-territory-branches/victoria/

Spread the word about the Victorian Branch awards and encourage applications!

Sue Grieshaber

Stakeholder Engagement

Early Childhood Australia Victoria advocates to ensure quality, social justice and equity in all issues relating to the education and care of children from birth to eight years.

The branch achieves this through speaking on behalf of young children to parents, governments, educators, carers and the community. We are committed to promoting high standards of
practice in the early childhood sector and contribute to and comment on policy that effect young children and their families.

Throughout the year ECA Victorian Branch has been involved in the following:

- Department of Education and Training: Early Childhood Strategic Communications Workshop
- Bastow Institute of Educational Leadership: Continuity of Early Learning – Design Summit
- Department of Education and Training: Early Childhood Development Advisory Group
- Department of Education and Training: Kinder Reform Design Subgroup
- Victorian Inclusion Agency: VIA Expo
- Box Hill Institute: Early Childhood Course Advisory Committee Meeting
- Early Childhood Management Service’s (ECMS): Stakeholder Meeting (in response to Federal Budget)
- Australian Institute for Teaching and School Leadership (AITSL): – Consultation Forum
- ELAA and Gowrie Victoria: Together We Grow Conference
- VCOSS: Closing the Gap Consultation
- Department of Education and Training: Portable Long Service Benefits Scheme
- Victorian Institute of Teaching (VIT): ECT Stakeholder Reference Group
- Department of Education and Training: No Jab No Play Consultation Forum
- Early Childhood Australia (ECA): Early Learning Everyone Benefits Campaign
- Early Childhood Australia (ECA): National Council & AGM
- Early Childhood Australia (ECA): National Conference
- Pope Road Kindergarten: RAP Launch
- Brotherhood of St Laurence: Early childhood education certificate Steering Committee
• Department of Education and Training: 2017 Victorian Early Years Awards
• Department of Education and Training: 2018 Victorian Early Years Awards
• Department of Education and Training: Early Childhood Effective Mentoring Program Design Summit
• Monash University: Faculty of Education Stakeholder meeting
• Department of Education and Training: Australian Early Development Census Study: Child Development Expert Workshop
• Department of Education and Training: Biannual Stakeholder Forum
• Early Childhood Australia: Live Wires Forum
• RMIT University: Program Advisory Committee Meeting
• Deakin University: Bachelor of Education (Early Years) Advisory Board.

Presentation of 2017 / 2018 Financial Statement

As with previous years, the majority of the Branch’s annual income is from the Department of Education and Training (DET) to administer the Early Childhood Qualifications Fund (ECQF). ECA Victorian Branch (ECA Vic) has been delivering this project on behalf of DET since 2013. There are two funding streams - Scholarships funding and Administration funding. The Scholarships funding is kept in a separate account and is used solely to fund Scholarship recipients. This past financial year the Branch received $792,000 from DET with $871,000 being dispersed to recipients to upgrade their early childhood qualifications. The Administration funding from DET is utilised to deliver and monitor the ECQF. This equates to 75% of
the staffing and the infrastructure costs. The remaining 25% of costs are covered by the Membership fees and as required, a small amount from our reserves.

This year the Branch received $51,000 in funding from National Office which is a percentage of total Victorian membership revenue. This is well up from the previous year’s result of just under $39,000. The Committee continue to hold discussions with the National Office to review how memberships are tracked within the National database and this was also raised at the year’s National Council meeting. As Membership funds are the second income source for the Branch, it is imperative that better analytics are developed to assist in the budgeting of this income stream into the future.

As outlined in the financial statement, the Branch ended the financial year with a small surplus of $8,872. This occurred due to the higher than anticipated Membership fees. The Branch had budgeted for a small operating deficit of $12,000, so this surplus has meant that we have not required to take any funds from our reserves.

In May, the Branch were successful in establishing a term deposit as part of its long term strategy to grow our income stream. $500,000 was transferred from our general operating account into a UCA Funds Management Cash Portfolio. The interest earned previously from having the funds in the operating account, amounted to less than $100 each year. The funds have earned $1500 interest in first the 6 months.

The focus for 2018/2019 will be to continue to manage our reserves responsibly, conduct a review of our accommodation with the lease expiring in November 2019 and to administer the
new Early Childhood Scholarships program recently announced by DET that commenced in October

Sharon Jordan
Treasurer

Thanks to the ECA Victoria Branch Committee and Staff

The work of the ECA Victorian Committee is substantial. All of our committee members give of their time and are for the most part supported by the organisations for which they work. Their work, often behind the scenes, supports ECA Victorian Branch to be an effective organisation that seeks to be an effective advocate for young children and a champion for quality outcomes in early childhood education and care.

Thanks to our 2017/18 Committee:

Branch President          Marie Howard
Branch Vice President     Louise Hennessy
Secretary                Rukmini Bose-Rahman
Treasurer                Sharon Jordan
National Director         Janet Williams-Smith
General Member            Catharine Hydon
General Member            Sue Grieshaber
General Member            Nicole Pilsworth
General Member            D’Lene Johnson
General Member            Alistair Gibbs
General Member            Prasanna Srinivasan

Our staff
A big thank you to our staff who have helped bring this year’s work to fruition – Caroline Woods and Toni Lawson

The organisations that support us

We would also like to thank the organisations that support the branch and its committee members:

- Clare Court Children’s Service
- Community Child Care Association
- Department of Education and Training
- Early Childhood Management Services (ECMS)
- Early Learning Association Australia (ELAA)
- FKA Children’s Services
- Gowrie Victoria
- Haileybury
- Hydon Consulting
- KU Children’s Services
- La Trobe University
- Monash Caulfield Child Care Centre
- Monash University
- North Melbourne Children’s Centre
- Windsor Community Children’s Centre
- City of Ballarat

In Memorial

Collette Tayler

Professor Emeritus Collette Tayler had a strong interest and commitment toward working with Indigenous communities to promote child and family learning, development and wellbeing. As
an early childhood educator and researcher Collette's work addressed studies involving pre-birth to eight-year-old children and families. She led numerous research and development projects which addressed home, centre and school-based learning environments in culturally and linguistically diverse urban, regional and remote communities. She played key roles in both National and International research, including co-authoring the OECD Thematic report on early childhood education and care; Starting Strong II and more recently she led the Australian Longitudinal study, the Effective Early Education Experiences for Kids (E4Kids) study from 2010-2016.

Collette passed away on 1st December 2017. She is remembered for her educational and research leadership, her generous mentorship, and passionate vision for quality early childhood education for all children. She has had a significant impact on all those who had the privilege to know and work with her.

**Rosemary Waite**

Rosemary Waite had a long history as a campaigner and advocate for community-owned childcare started when she joined the management committee of the Carlton Creche in the 1970’s.

In 1978 she worked with others to set up the Victorian Association of subsidised Child Care Centres which, following the withdrawal of federal operational subsidy to community child care centres in 1997, became the Victorian Children’s Services Association. It is in this capacity that Rosemary was most well-known.

In her role at VCSA, Rosemary always advocated strongly for improved pay conditions for educators in long day care. She played a major role in the new classification structure for mother craft nurses and childcare workers in the early 1990’s, the

For over 30 years Rosemary provided detailed, practical, honest and fearless advice (over the telephone and in person) to many directors, coordinators and committee members on a wide range of industrial and management issues. It was for this role that she was most valued and loved.

Rosemary also made an important contribution to the sector through her roles on CCC Board of Management for 15 years and the Board of FKA Children’s Services. Rosemary passed away on 27 May 2018 as a result of a severe stroke.
Audited Financials

Early Childhood Australia - Victorian Branch Inc.
ABN  81 290 460 422
Financial Statements
For the Year Ended 30 June 2018
Early Childhood Australia - Victorian Branch Inc. Overview

GENERAL INFORMATION
Early Childhood Australia - Victorian Branch Inc.
Principal Address - 42 Dight Street Collingwood Vic 3066
Registered Office - 42 Dight Street Collingwood Vic 3066
Principal Activity - Children's Services
Non Reporting Entity
Name of Auditor - F Trotta & Co

COMMITTEE MEMBERS
Marie Howard
Sharon Jordan

FINANCIAL INFORMATION

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F Trotta & Co
CPA Australia
505 Nicholson Street Carlton North Vic 3054

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# Early Childhood Australia - Victorian Branch Inc.

## Income Statement
For the Year ended 30 June 2018

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<tr>
<td>Awards</td>
<td>3,499.98</td>
<td>28,000.00</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>177.05</td>
<td>180.00</td>
</tr>
<tr>
<td>Computer &amp; Internet Fees</td>
<td>225.00</td>
<td>825.00</td>
</tr>
<tr>
<td>Consultancy Fees</td>
<td>-</td>
<td>10,095.00</td>
</tr>
<tr>
<td>Depreciation</td>
<td>138.00</td>
<td>497.00</td>
</tr>
<tr>
<td>DET Database Updates</td>
<td>3,675.00</td>
<td>10,912.50</td>
</tr>
<tr>
<td>Donations</td>
<td>-</td>
<td>180.00</td>
</tr>
<tr>
<td>Insurance</td>
<td>1,214.77</td>
<td>1,728.64</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>1,431.69</td>
<td>-</td>
</tr>
<tr>
<td>Postage</td>
<td>1,539.77</td>
<td>1,643.15</td>
</tr>
<tr>
<td>Printing &amp; Photocopying</td>
<td>4,720.07</td>
<td>6,993.30</td>
</tr>
<tr>
<td>Rent</td>
<td>15,893.24</td>
<td>20,373.75</td>
</tr>
<tr>
<td>Repayment of DET Mentoring Grants</td>
<td>-</td>
<td>120,000.00</td>
</tr>
<tr>
<td>Scholarship Payments</td>
<td>871,000.00</td>
<td>637,000.00</td>
</tr>
<tr>
<td>Services Hired</td>
<td>163.17</td>
<td>33,769.49</td>
</tr>
<tr>
<td>Subscriptions, Licenses &amp; Registrations</td>
<td>387.27</td>
<td>1,388.18</td>
</tr>
<tr>
<td>Superannuation Contributions</td>
<td>4,736.29</td>
<td>4,536.37</td>
</tr>
<tr>
<td>Telephone</td>
<td>2,201.79</td>
<td>1,049.17</td>
</tr>
<tr>
<td>Wages</td>
<td>71,904.36</td>
<td>50,507.72</td>
</tr>
<tr>
<td>Workcover</td>
<td>582.35</td>
<td>1,556.85</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>1,016,143.76</td>
<td>956,350.92</td>
</tr>
<tr>
<td><strong>Surplus</strong></td>
<td>8,892.50</td>
<td>(141,160.01)</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.

- 3 -
# Early Childhood Australia - Victorian Branch Inc.
## Balance Sheet
### As at 30 June 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Equity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retained Surplus</td>
<td>747,391.91</td>
<td>738,519.41</td>
</tr>
<tr>
<td><strong>Total Equity</strong></td>
<td>747,391.91</td>
<td>738,519.41</td>
</tr>
</tbody>
</table>

Represented by:

**Current Assets**
- Cash at Bank - ANZ (DET Funds) Acc 3043-39012: 126,395.70 124,759.50
- Cash at Bank - ANZ General Acc 4517-09908: 128,025.28 604,346.62
- Provision for GST: 350.48 12,388.84
- **Total Current Assets:** 254,771.46 741,694.96

**Non-Current Assets**
- Office Furniture & Equipment: 6,454.45 6,454.45
- Less Accumulated Depreciation: 6,132.00 5,994.00
- **Total Non-Current Assets:** 322.45 460.45

**Investments**
- Debentures Held - UCA Enhanced Cash Portfolio: 500,000.00 -
- **Total Investments:** 500,000.00 -

**Total Assets:** 755,093.91 742,155.41

**Current Liabilities**
- PAYG Withholding Payable: 7,702.00 3,636.00
- **Total Current Liabilities:** 7,702.00 3,636.00

**Net Assets:** 747,391.91 738,519.41

*The accompanying notes form part of these financial statements.*
# Early Childhood Australia - Victorian Branch Inc.
## Statement of Changes in Equity
### For the Year ended 30 June 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>Retained Surplus</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at 1 July 2017</td>
<td>738,519.41</td>
<td>880,319.42</td>
</tr>
<tr>
<td>Surplus/(Deficit)</td>
<td>8,872.50</td>
<td>(141,800.01)</td>
</tr>
<tr>
<td>Balance at 30 June 2018</td>
<td>747,391.91</td>
<td>738,519.41</td>
</tr>
</tbody>
</table>

*The accompanying notes form part of these financial statements.*
# Early Childhood Australia - Victorian Branch Inc.
## Cash Flow Statement
### For the Year ended 30 June 2018

### Opening Balance of Bank Accounts as at 1st July 2017

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at Bank - ANZ (DET Funds) Acc 3043-59012</td>
<td>124,759.50</td>
</tr>
<tr>
<td>Cash at Bank - ANZ General Acc 4517-69908</td>
<td>604,346.62</td>
</tr>
<tr>
<td><strong>Total Opening Balances of Bank Accounts</strong></td>
<td><strong>729,106.12</strong></td>
</tr>
</tbody>
</table>

### Cash Receipts

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>DET Scholarship Funding</td>
<td>792,800.00</td>
</tr>
<tr>
<td>DET Service Agreement Fee Funding</td>
<td>91,835.00</td>
</tr>
<tr>
<td>Scholarship Grants Recipient Refunds</td>
<td>89,699.91</td>
</tr>
<tr>
<td>Forum Attendance Payments</td>
<td>498.11</td>
</tr>
<tr>
<td>Ethics in Action Resource Book</td>
<td>2,953.18</td>
</tr>
<tr>
<td>Membership Fees Received</td>
<td>51,041.56</td>
</tr>
<tr>
<td>Interest Received</td>
<td>77.56</td>
</tr>
<tr>
<td>PAYG Withholding Payable</td>
<td>4,066.00</td>
</tr>
<tr>
<td>Output Tax Collected</td>
<td>14,632.89</td>
</tr>
<tr>
<td>Payments/Refund to ATO</td>
<td>2,761.00</td>
</tr>
<tr>
<td><strong>Total Cash Receipts</strong></td>
<td><strong>1,040,476.15</strong></td>
</tr>
</tbody>
</table>

### Cash Payments

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountancy &amp; Audit Fees</td>
<td>7,548.82</td>
</tr>
<tr>
<td>Administration Costs ECAV – Meetings, Conferences &amp; Travel</td>
<td>17,105.13</td>
</tr>
<tr>
<td>Awards</td>
<td>3,499.98</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>177.05</td>
</tr>
<tr>
<td>Computer &amp; Internet Fees</td>
<td>225.00</td>
</tr>
<tr>
<td>DET Database Updates</td>
<td>3,675.00</td>
</tr>
<tr>
<td>Insurance</td>
<td>1,214.77</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>1,431.69</td>
</tr>
<tr>
<td>Postage</td>
<td>1,539.77</td>
</tr>
<tr>
<td>Printing &amp; Photocopying</td>
<td>4,720.07</td>
</tr>
<tr>
<td>Rent</td>
<td>15,893.24</td>
</tr>
<tr>
<td>Scholarship Payments</td>
<td>871,000.00</td>
</tr>
<tr>
<td>Services Hired</td>
<td>163.17</td>
</tr>
<tr>
<td>Subscriptions, Licenses &amp; Regi</td>
<td>387.27</td>
</tr>
<tr>
<td>Superannuation Contributions</td>
<td>6,735.29</td>
</tr>
<tr>
<td>Telephone</td>
<td>2,904.79</td>
</tr>
<tr>
<td>Wages</td>
<td>71,904.36</td>
</tr>
<tr>
<td>Workcover</td>
<td>582.35</td>
</tr>
<tr>
<td>Debentures Held - UCA Enhanced</td>
<td>500,000.00</td>
</tr>
<tr>
<td>Input Tax</td>
<td>5,155.53</td>
</tr>
<tr>
<td><strong>Total Cash Payments</strong></td>
<td><strong>1,515,161.29</strong></td>
</tr>
</tbody>
</table>

### Net Movement in Cash:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net Movement in Cash</strong></td>
<td><strong>(474,685.14)</strong></td>
</tr>
</tbody>
</table>

### Closing Balance of Bank Accounts as at 30 June 2018

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at Bank - ANZ (DET Funds) Acc 3043-59012</td>
<td>126,395.20</td>
</tr>
<tr>
<td>Cash at Bank - ANZ General Acc 4517-69908</td>
<td>128,025.28</td>
</tr>
<tr>
<td><strong>Total Closing Balance of Bank Accounts</strong></td>
<td><strong>254,420.98</strong></td>
</tr>
</tbody>
</table>

*These financial statements should be read in conjunction with the attached Compliance Report.*

- 6 -
Early Childhood Australia - Victorian Branch Inc.
Notes to the Financial Statements
For the Year ended 30 June 2018

The financial statements cover Early Childhood Australia - Victorian Branch Inc. as an individual entity. Early Childhood Australia - Victorian Branch Inc. is a not for profit Association incorporated in Victoria under the Associations Incorporation Reform Act 2012 (the Act).

Comparatives are consistent with prior years, unless otherwise stated.

1. Basis of Preparation
In the opinion of the Committee of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial report 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 Act.

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.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2. Summary of Significant Accounting Policies

(a) Cash and Cash Equivalents
Cash and cash equivalents comprises cash on hand, demand deposits and short term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(b) 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. Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cash flows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cash flows. Changes in the measurement of the liability are recognised in profit or loss.

(c) 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 of losses.

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

The accompanying notes form part of these financial statements.
These financial statements should be read in conjunction with the attached Compilation Report.
Early Childhood Australia - Victorian Branch Inc.
Notes to the Financial Statements
For the Year ended 30 June 2018

(d) Investments and Other Financial Assets

Recognition
Financial assets are initially measured at cost of trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

Available for Sale Financial Assets
All investments are classified as available for sale financial assets. Available for sale financial assets are reflected at fair value unless their fair value cannot be reliably measured. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

Fair Value
Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

(e) Revenue and Other Income

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 from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Interest Revenue
Interest is recognised using the effective interest method.

Rendering of Services
Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

(f) 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.

The accompanying notes form part of these financial statements.
These financial statements should be read in conjunction with the attached Compilation Report.
Early Childhood Australia - Victorian Branch Inc.
Notes to the Financial Statements
For the Year ended 30 June 2018

3. Surplus

<table>
<thead>
<tr>
<th>Expenses</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Benefits Expense</td>
<td>78,640.65</td>
<td>55,044.09</td>
</tr>
<tr>
<td>Depreciation and Amortisation Expenses</td>
<td>138.00</td>
<td>197.00</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>177.05</td>
<td>180.00</td>
</tr>
<tr>
<td>Insurance</td>
<td>1,214.77</td>
<td>1,728.64</td>
</tr>
<tr>
<td>Postage</td>
<td>1,539.77</td>
<td>1,845.15</td>
</tr>
<tr>
<td>Printing &amp; Photocopying</td>
<td>4,720.07</td>
<td>6,993.30</td>
</tr>
<tr>
<td>Rest</td>
<td>15,893.24</td>
<td>20,375.75</td>
</tr>
<tr>
<td>Telephone</td>
<td>2,201.79</td>
<td>1,049.17</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>905,618.42</td>
<td>868,937.82</td>
</tr>
<tr>
<td>Total</td>
<td>1,010,143.76</td>
<td>956,350.92</td>
</tr>
</tbody>
</table>

4. Surplus for the Year

Surplus from continuing operations includes the following specific expenses:

Charging as Expense

<table>
<thead>
<tr>
<th>Movements in Provisions</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation</td>
<td>138.00</td>
<td>197.00</td>
</tr>
<tr>
<td>Depreciation of Property, Plant and Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Expenses Resulting from Movement in Provisions</td>
<td>138.00</td>
<td>197.00</td>
</tr>
<tr>
<td>Repayments</td>
<td>-</td>
<td>126,000.00</td>
</tr>
</tbody>
</table>

5. Cash and Cash Equivalents

| Cash at Bank - ANZ (DET Funds) Acc 3043-59012 | 126,395.70 | 124,799.50 |
| Cash at Bank - ANZ General Acc 4517-09008     | 128,025.28 | 604,346.62 |
| Total                                         | 254,420.98 | 729,106.12 |

Reconciliation of Cash

| Cash and Cash Equivalents | 254,420.98 | 729,106.12 |
| Total                     | 254,420.98 | 729,106.12 |
Early Childhood Australia - Victorian Branch Inc.
Notes to the Financial Statements
For the Year ended 30 June 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>6. Other Financial Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debentures Held - UCA Enhanced Cash Portfolio</td>
<td>500,000.00</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>500,000.00</td>
<td>-</td>
</tr>
<tr>
<td><strong>7. Tax</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAYG Withholding Payable</td>
<td>7,702.00</td>
<td>3,636.00</td>
</tr>
<tr>
<td>Total Tax Liabilities</td>
<td>7,702.00</td>
<td>3,636.00</td>
</tr>
<tr>
<td><strong>8. Property, Plant and Equipment</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant and Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office Furniture &amp; Equipment</td>
<td>6,454.45</td>
<td>6,454.45</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>6,132.00</td>
<td>5,994.00</td>
</tr>
<tr>
<td></td>
<td>322.45</td>
<td>460.45</td>
</tr>
<tr>
<td>Total Plant and Equipment</td>
<td>322.45</td>
<td>460.45</td>
</tr>
<tr>
<td>Total Property, Plant and Equipment</td>
<td>322.45</td>
<td>460.45</td>
</tr>
<tr>
<td><strong>9. Statutory Information</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The registered office of the association is:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Early Childhood Australia - Victorian Branch Inc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42 Dight Street Collingwood Vic 3066</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements. These financial statements should be read in conjunction with the attached Compilation Report.
# Early Childhood Australia - Victorian Branch Inc.
## Fixed Asset and Depreciation Schedule
### For the Year Ended 30 June 2018

<table>
<thead>
<tr>
<th>Asset</th>
<th>Private Use</th>
<th>Cost Price</th>
<th>Cost Limits</th>
<th>Opening W.D.V 01/07/2017</th>
<th>Additions on Disposal</th>
<th>Capital Gains</th>
<th>— Depreciation —</th>
<th>Accum Deprec 30/06/2018</th>
<th>Closing W.D.V 30/06/2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PLANT &amp; EQUIPMENT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Average Rate</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>MOTOR VEHICLES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>OFFICE FURNITURE &amp; EQUIPMENT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office Equipment</td>
<td>1,226</td>
<td>44</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.0% of DV</td>
<td>13</td>
<td>1,195</td>
</tr>
<tr>
<td>Laptop</td>
<td>1,995</td>
<td>29</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.0% of DV</td>
<td>9</td>
<td>1,975</td>
</tr>
<tr>
<td>CPM Software</td>
<td>462</td>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.0% of DV</td>
<td>2</td>
<td>455</td>
</tr>
<tr>
<td>Computer Parts</td>
<td>582</td>
<td>43</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.0% of DV</td>
<td>13</td>
<td>552</td>
</tr>
<tr>
<td>Filing Cabinets</td>
<td>700</td>
<td>55</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.0% of DV</td>
<td>17</td>
<td>462</td>
</tr>
<tr>
<td>HP Computer</td>
<td>1,689</td>
<td>281</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.0% of DV</td>
<td>64</td>
<td>1,493</td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td>6,454</td>
<td>440</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>138</td>
<td>6,132</td>
</tr>
<tr>
<td><strong>FURNITURE &amp; FITTINGS</strong></td>
<td></td>
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<tr>
<td><strong>Sub-total</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6,454</td>
<td>440</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>138</td>
<td>6,132</td>
</tr>
</tbody>
</table>


**Debit Note**

- 11
The committee members present their report on the association for the financial year ended 30 June 2018.

Committee Members
The names of each person who has been a committee member during the year and to the date of this report are:
Marie Howard
Louise Hennesey
Sharon Jordan
Rukmini Bose-Rahman
Janet Williams Smith
Sue Greinhaber
Alistair Gibbs
D’Lene Johnson
Catharine Hydon
Nicole Pilsworth

Principal Activities
The principal activities of the association during the financial year were:
Children’s Services

Significant Changes
No significant changes in the nature of the association’s activity occurred during the financial year.

Operating Result
The surplus of the association after amounted to $8,873.

Signed in accordance with a resolution of the Members of the Committee:

[Signature]
Marie Howard

[Signature]
Sharon Jordan

Dated
01/10/18
Early Childhood Australia - Victorian Branch Inc.
Independent Auditor's Report
to the Members of
Early Childhood Australia - Victorian Branch Inc.


Opinion
We have audited the accompanying financial report, being a special purpose financial report of Early Childhood Australia - Victorian Branch Inc. (the Association), which comprises the assets and liabilities statement as at 30 June 2018, the income and expenditure statement, 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 statement by members of the committee.

In our opinion, the accompanying financial report of the Association for the year ended 30 June 2018 is prepared, in all material respects, in accordance with the Associations Incorporation Reform Act 2012 (Vic).

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 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 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Association in calculating an appropriate surplus or deficit for the financial year. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed to or used by parties other than the Association. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance
Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Reform Act 2012 (Vic), and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is 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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.
Early Childhood Australia - Victorian Branch Inc.
Independent Auditor's Report
to the Members of
Early Childhood Australia - Victorian Branch 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 the 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 this financial report.

Luci Trotta  CPA
P Trotta & Co
23rd July 2018
Early Childhood Australia - Victorian Branch Inc.

Auditors Independence Declaration
Under Section 307C of the Corporations Act 2001

To Members of Early Childhood Australia - Victorian Branch Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018, there have been:

a) no contraventions of the auditor independence requirements in relation to the audit;
   and

b) no contraventions of any applicable code of professional conduct in relation to the audit.

[Signature]

Luci Trotta  CPA
F Trotta & Co
505 Nicholson Street Carlton North Vic 3054

Dated this 23rd day of July 2018.
Early Childhood Australia - Victorian Branch Inc.  
Compilation Report To Early Childhood Australia - Victorian Branch Inc.

We have compiled the accompanying special purpose financial statements of Early Childhood Australia - Victorian Branch Inc., which comprise the statement of financial position as at 30 June 2018, and the income statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the additional information contained in the detailed profit and loss. The specific purpose for which the special purpose financial statements have been prepared is set out in the notes to the accounts.

The Responsibility of the Committee of Management
The Committee of Management of Early Childhood Australia - Victorian Branch Inc. is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility
On the basis of information provided by the Committee of Management, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting and APES 315: Compilation of Financial Information.
We have applied professional expertise in accounting and financial reporting to compile these financial statements on the basis of accounting described in the notes to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants.

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

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

F Trott & Co  
CPA Australia  
505 Nicholson Street Carlton North Vic 3054

Frank Trott  FCPA  
25 July 2018

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