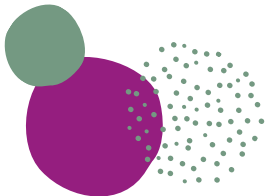


2022 Annual Report

Acknowledgement

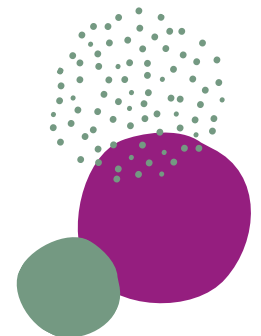
Baringa acknowledges the Traditional Custodians of Country throughout Australia, on which we live and learn each day and help guide the young leaders of tomorrow.

We recognise the Traditional Custodians' continuing connection to lands, waters and communities. We pay our respect to Aboriginal and/or Torres Strait Islander peoples and cultures, and to Elders past, present and emerging.



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About Us



EARLY LEARNING CENTRE

2022 ANNUAL REPORT

Baringa Early Learning Centre has a rich history in early childhood education and care, with an Exceeding National Quality Standard. Baringa has supported generations of families for over 40 years and continues to be home for children in the community.

OUR VISION

Children prepared for today and tomorrow.

OUR MISSION

We provide the best foundation for children through excellence in early childhood education, advocacy and family support.

OUR VALUES

**Kindness . Respect
Passion . Positivity
Courage . Inclusion
Innovation .
Empowerment .**

OUR ROOMS

Baringa children are encouraged to understand and respect the importance of our natural environment, and learn ways to contribute to its ongoing care. Room names represent beautiful native plants from bushland locally and nationally.



Acacia Room



Hakea Room



Melaleuca Room



Banksia Room



Grevillea Room



Hibiscus Room 1

Our Story

Baringa Early Learning Centre is a not-for-profit, registered charity organisation with a rich history in early childhood education and care. As a pivotal part of the North Canberra community, Baringa has been educating and caring for generations of families for over 40 years and have an Exceeding Rating of the National Quality Standards.

Located in Spence ACT, we provide a safe, nurturing and stimulating environment. Our children develop secure relationships at a young age, and by caring for their emotional needs, we influence positive behaviours and a curiosity for learning.

Baringa was founded in 1979 - the International Year of the Child. The Baringa Gardens Community Association received \$15,554 in government funding for a playgroup and occasional child care centre at the Baringa Gardens Flats in Melba ACT.

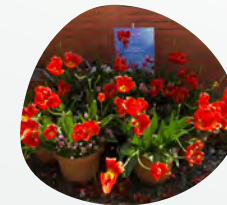
On 23 November 1979, the centre opened, staffed by a nurse and volunteer mothers, to support single-parent families and low-income residents in the government housing complex. A decade later in 1989, the centre was moved to its current location when the then Spence Primary School closed.

In 1994, the organisation was renamed Baringa Child-Care Centre Association Incorporated. In 2019, the service rebranded as Baringa Early Learning Centre, to reflect the focus on early childhood education and professional recognition of educators.

Baringa has undergone changes throughout the years and our organisation continues to blossom in its passion and professionalism, maintaining the core values of offering quality early childhood education and care, supporting families in the Canberra community.

Did you know?

As an official partner of the 2022 Floriade Community, Baringa planted over 800 bulbs and we watched them all bloom!



Our Baringa team walked over 14 weekends explored more than 60kms of Country, with 7 dogs, beautiful views and tested many cafes for our post-walk brunches!



Baringa educators attended our centre when they were children!
Can you guess who they are?



Our Philosophy

We are a family-focused, community-based and inclusive organisation which collaborates with families to empower children in their life-long learning journey.



OUR PEOPLE

We collaborate and support each other to create a professional, passionate and positive working community. Our educators show courage in providing innovative approaches to education, empowered to continuously improve and celebrate achievements along the way.



OUR CHILDREN

We believe in building meaningful relationships with children and empowering them to explore the world through play-based learning. Our environment is one of inclusion, kindness and respect, where all children have the opportunity to express themselves and feel a sense of belonging.



OUR ORGANISATION

We pride ourselves in exceeding the needs of children, staff and families. We are committed to the organisation's sustainability, building positive relationships in the community and being inclusive of people from all backgrounds.



OUR FAMILIES

We build on trusting and collaborative relationships with families as we educate and care for their children. We ensure each family is treated with kindness, respect and feels included in our diverse community through open communication and involvement in activities.



Directors Report



When my family first became part of the Baringa Family, Canberra was coming out of our first COVID Lockdown in 2020. While it was a time of uncertainty for many of us, looking back, we had never felt more supported being part of this community.

I love the vibe of Baringa, from when you walk in every morning, you're welcomed, you see engaged educators and happy children. As my own son has grown, I have witnessed his relationships grow, with his educators and with other children.

The children thrive as they grow in independence, and I am continually heartened by the ability and creativity of our educators to work with each child's interest into learning development.

As the Board Chair, I witness commitment behind the scenes to ensure children are prepared for today and tomorrow. This is Baringa's vision and am pleased to say it's at the forefront of discussions and actions we take as an organisation. While not always easy, the Board continues to govern with grace and compassion, remaining future-focused, while addressing the present needs of our staff, families and children.

Our 2022 Board comprised of four family members, and five community members, all of whom bring a diverse range of expertise across governance, law, finance, education, psychology, culture, human resources, government relations. I wish to thank our Board Members and am pleased to announce all have chosen to continue into 2023 and beyond.

- Jillian Flinders, Chair
- John Mercer, Public Officer
- Christine White, Board Member
- Tina Chawner, Deputy Chair
- Barb Livesey, Board Member
- Annie Wild, Board Member
- Saul Zhang, Finance Director
- Kate Moskal, Board Member
- Ben Wilson, Board Member

This Annual Report is but a glimpse of so much worth celebrating. I wish to express gratitude to our families, parents and carers for choosing Baringa to be your second home and being part of our community.

2022 has been a time of growth and recognition. I wish to congratulate our Management, Leadership Team and every single one of our educators and staff. Please continue to be the amazing team you are – where your love of your work fosters development of our children in an environment where they feel loved and supported to grow.

Thank you all. Without all of you, Baringa would not be as great as it is.

Jillian Flinders
Chair



Management Report



My favourite saying is the Chinese Proverb...

The best time to plant a tree is 20 years ago, the second best time is now.

This is especially true in our profession, when every day we get to be part of the future unfolding, having the privilege of enabling our children to build trust, feel safe, to learn about themselves and their world. And we get to do it together, as a team.

Every so often, things don't take years to come to fruition - an idea comes, is nurtured, evolves and takes a life of its own. This was 2022! We have grown as a team, not just in numbers but in having a deeper understanding. We learnt to find our voice, our questions, our courage. Whether it was to start something new or to give something a go even though the odds seemed against us.

We learnt we could do hard things. We learnt we could take on challenges while still able to laugh at ourselves. We learnt we didn't have to do things alone, we learnt to be kind to ourselves.

In the wider community, there has been a momentum in the professional recognition of early childhood education. There is an acknowledgement of the importance of giving children the best start to life and the essential role educators lead across the country.

Thank you for taking the time to reflect on our achievements. We set out to educate our children, to support our families, to be a hub for the community. In the process are learning to embrace our value. Because the best way to be role models for our children, is to just be ourselves. And the time is now.

Thank you Baringa, we are doing great... let's keep going!

PJ Aguilar
Executive Officer



Money Matters.

Baringa Early Learning Centre has provided early childhood education and care for generations of families for over 40 years. As a not-for-profit, incorporated association and registered charity, our families, staff and community are members, with all surplus funds reinvested into early childhood education.



HISTORY

The organisation has encountered challenges throughout the years and continues to strive in its professionalism in maintaining its core values and delivering quality service.

A range of factors led to poor financial outcomes, culminating in 2018 with an annual loss of \$170,500. This led to changes in the organisation's governance and centre management. The priority was to get Baringa 'back on track' to become an employer of choice and improve support for families in the community.

POSITIVE TRENDS

Due to high enrolments and careful financial management, Baringa has recouped losses from a few years ago and there is a positive trend.

EQUITY is the total value of Baringa's assets less our liabilities at the end of each financial year.

- **ASSETS** are things we own such as cash in bank, furniture, resources and equipment.
- **LIABILITIES** are things we owe, such as unused staff annual leave, lease payments for phones, laptops and printers.



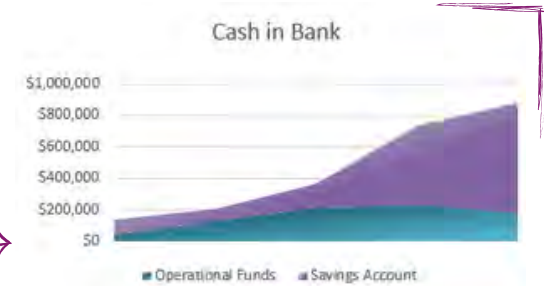
	2018	2019	2020	2021	2022
Retained Earnings	\$303,242	\$132,742	\$134,331	\$365,207	\$663,770
Current Year Earnings	-\$170,500	\$1,589	\$230,876	\$298,563	\$145,830
Balance at 30 June	\$132,742	\$134,331	\$365,207	\$663,770	\$809,600

This graph shows:

- As of 30 June 2022, **CURRENT YEAR EARNINGS** were half of last years' (down to \$145,830) because of Baringa's temporary closures due to COVID19 restrictions and related loss of income.
- **CURRENT YEAR EARNINGS**: Our net position at the end of the financial year; and
- **RETAINED EARNINGS**: What we held onto from the previous years' earnings.

OUR CASH RESERVES

Baringa's funds are held in two accounts. The total amount at end of financial year are published in the Audited Financial Statements.



	2018	2019	2020	2021	2022
Savings Account	\$95,271	\$75,711	\$160,825	\$510,916	\$895,653
Operational Funds	\$38,583	\$129,418	\$209,569	\$227,938	\$179,655
Total as of 30 June	\$133,853	\$205,129	\$370,395	\$738,854	\$1,075,308

- As of 30 June 2022, **TOTAL** includes \$197,134 of grant funds to be used next financial year (Early Learning Connection, Three Year Old Initiative, Community Support and Infrastructure), leaving us with **4 MONTHS** worth of cash reserves to run our operations if Baringa's income was to stop.
- **SAVINGS** are cash reserves to protect Baringa in times of uncertainty, such as 'no fees' periods during the COVID19 pandemic. These funds can also be reinvested in ways which create more income streams for the organisation.
- **OPERATIONAL FUNDS** go towards costs associated with the daily running of Baringa. This includes wages, superannuation, professional development, education resources, equipment, catering, cleaning, repairs and maintenance.

Baringa's financial policies and management seek to ensure the organisation's **long-term sustainability**. Retained earnings **build our equity** to cater for unexpected income and expense fluctuations, mandated changes to the sector and **reinvestment** in opportunities and improvements.

Investing in our people

WHERE DOES THE MONEY GO?

Due to surplus funds in the previous year, in 2021–22 Baringa was able to reinvest funds to support the **PROFESSIONAL DEVELOPMENT** and ongoing **CAREER PROGRESSION** of early childhood educators. Some highlights include:

- ✓ Paid Study Leave for Early Childhood Teachers on Professional Placement.
- ✓ Early Learning Connection program supporting seven staff through flexible career pathways with CIT & UC
- ✓ Workplace training for CIT students at the Certificate III and Diploma levels.
- ✓ One-on-one coaching for staff in leadership roles & designated positions.
- ✓ Supporting staff and children with capital works including floor upgrades and improvements to outdoor environment.
- ✓ Employing casual staff to cover team members studying at the Bachelor, Diploma and Cert III levels.
- ✓ Sponsoring staff at Cert III and Diploma levels as trainees, including paid study time and flexible rosters.
- ✓ Courses for individual staff in Indigenous perspectives, trauma informed practices, first aid and workplace health and safety.
- ✓ Opportunities for leadership at all levels' through Staff Working Groups.

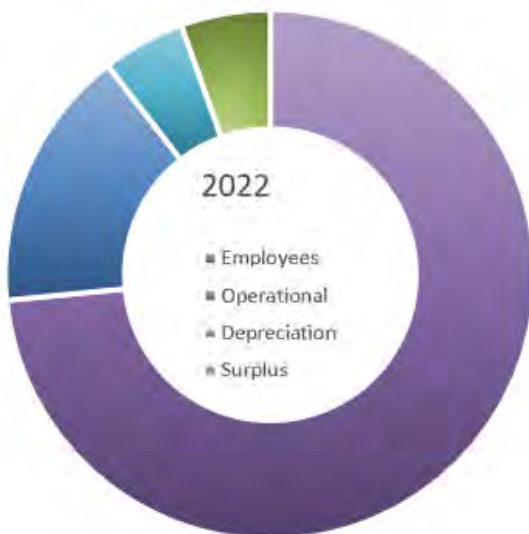
THIS YEAR

2021–22 continued to be impacted by economic challenges, with further COVID19 restrictions and closures and without the support JobKeeper for staff.

Baringa remained consistent by investing in staff to enable a quality service for children and families, aligned with community values.

With purposeful governance and visionary planning, we are creating a solid foundation to grow Baringa's ability to:

- ➔ Invest further in staff and become an employer of choice
- ➔ Meet the needs of more families in the community.
- ➔ Lead and innovate for the early childhood education profession.

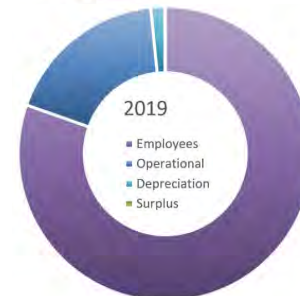
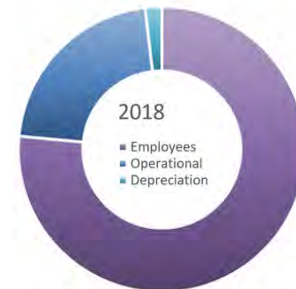


COMPARING INCOME AND EXPENSES

Each year, independent auditors confirm our **NET POSITION**. This is based on what is leftover from our annual income after taking into account annual expenses. A summary of the last few years is tabled below and major expense categories are illustrated in the diagrams.

	2018	2019	2020	2021	2022
Income	\$3,004,291	\$2,678,856	\$2,808,450	\$2,968,012	\$2,674,350
Expenses	\$3,174,791	\$2,677,267	\$2,577,574	\$2,692,002	\$2,528,520
Surplus/Loss	-\$170,500	\$1,589	\$230,876	\$298,563	\$145,830

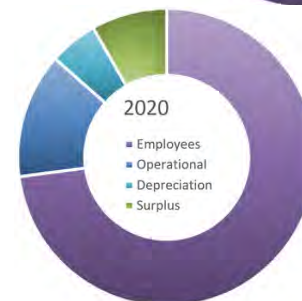
- If we spend more than what we earned, we have a **LOSS** (2018). We had to use cash reserves to pay expenses.
- If we spend around the same as what we earned, we **BREAK EVEN** (2019). This means we had enough to pay costs but not enough to get ahead for the next year or improve our centre.
- If we spend less than what we earned, we have a **SURPLUS** (GREEN) such as in 2020, 2021, 2022. This is what we need to be able to grow, give back to our staff, families and better serve the community.



EMPLOYEES EXPENSES (PURPLE)

Baringa prides itself in prioritising our people. Despite fluctuations in annual income, external factors and service requirements, each year **70%** to **80%** of income goes toward employee expenses. This includes:

- 10% above Award Wages
- Superannuation Guarantee
- Income Protection Insurance
- Orientation, training and mentoring
- Professional Development
- Traineeships and study support
- Flexible work arrangements
- End of year shutdown leave
- Backfilling with casual staff



OPERATIONAL EXPENSES (BLUE)

Another large expense relate to the cost of daily operations at Baringa. Each year **15%** to **25%** of income goes towards the following:

- Building lease
- Equipment and resources
- Food and groceries
- Phone, internet and computers
- Stationery and office supplies
- Repairs and maintenance
- Cleaning and cleaning supplies
- Insurance and security costs



Baringa Team

At the heart of Baringa is a team committed to early childhood education.

SPECIAL ACKNOWLEDGEMENTS

In 2022, we would like to acknowledge key staff members, all of whom have provided exceptional contributions for over a decade!

- Vicki Joyce, Educator - 26 years
- Wendy Perry, Educator - 23 years
- Penny Anderson, Cook - 20 years
- Betty Lam, Centre Director & Early Childhood Teacher (ECT) - 15 years
- Shane Swanston, Educator and Assistant Cook - 13 years
- Carley Adams, Educational Leader & ECT - 11 years
- Lewis Herbert, Team Leader - 10 years
- Mikala Rubino, Educator - 10 years
- Linda Hall, Educator & Assistant Cook - 10 years



CONGRATULATIONS

We are so proud of our educators for completing their Certificate III in Early Childhood Education and Care in 2022:

- Rachael Van Der Sterren
- Bec McKenzie
- Rachael Mohe
- Hayley Smith
- India Hallahan



LEADERSHIP

Thank you to our staff for providing leadership, including:

- PJ Aguilar - Executive Officer
- Betty Lam - Centre Director & Early Childhood Teacher
- Catie Daley - Acting Educational Leader
- Leanne McKean - Program Manager

Thanks to Carley Adams and Mikala Rubino for also being Educational Leaders during the year.

Team Leaders

- Carmen Ulrick - Hibiscus Team Leader
- Lewis Herbert - Grevillea Team Leader
- Jessica Turner - Banksia Team Leader
- Michelle Green - Acacia Team Leader
- Bronwyn Maher - Hakea Team Leader
- Jess Tudor - Melaleuca Team Leader

Thanks to Peta Obersteller, Ellen Ayamiseba, Mikala Rubino, and Martina Fleeton for also being Team Leaders during the year.

Staff Working Groups & Designated Positions

Baringa staff who felt passionate about creating and leading positive change included:

- Enterprise Bargaining Agreement Working Group: Peta Obersteller, Jessica Turner, Zamela Gina
- Outdoor Working Group: Lewis Herbert, Lyndsey Savage, Wendy Perry
- Belonging Working Group: Carmen Ulrick, India Hallahan, Bec McKenzie, Kayla Davy-Kennett, Martina Fleeton
- Work Health and Safety Officers: Rachael Stephenson, James McDermott, Rebecca Fisher-Raeyers
- Fire Wardens: Emily Hall, James McDermott
- First Aid Officer: Nicky Klomp

Organisational Chart

- MANAGEMENT ●
- LEADERSHIP TEAM ●
- EDUCATORS ●
- SUPPORT STAFF ●

BARINGA BOARD
APPROVED PROVIDER

PJ AGUILAR
EXECUTIVE OFFICER

BETTY LAM
CENTRE DIRECTOR
EARLY CHILDHOOD TEACHER

LEANNE MCKEAN
PROGRAM MANAGER

CATIE DALEY
ACTING EDUCATIONAL
LEADER

ELLEN AYAMISEBA
EDUCATOR COACH

RACHAEL STEPHENSON
COMMUNITY ENGAGEMENT
OFFICER

**EARLY LEARNING
CONNECTION**

PETA OBERSTELLER
EDUCATOR COACH
EARLY CHILDHOOD TEACHER

ZAMELA GINA
SOCIAL IMPACT
COORDINATOR

HIBISCUS ROOM

GREVILLEA ROOM

BANKSIA ROOM

ACACIA ROOM

HAKEA ROOM

MELALEUCA ROOM

CARMEN ULRICK
TEAM LEADER
EARLY CHILDHOOD TEACHER

LLEWIS HERBERT
TEAM LEADER

JESS TURNER
TEAM LEADER
EARLY CHILDHOOD TEACHER

MICHELLE GREEN
TEAM LEADER

BRONWYN MAHER
TEAM LEADER

JESS TUDOR
TEAM LEADER
EARLY CHILDHOOD TEACHER

PAIGE MCALLUM
EDUCATOR

JAMES MCDERMOTT
EDUCATOR

**RACHAEL VAN DER
STERREN** EDUCATOR

RACHAEL MOHE
EDUCATOR

PRIYANKA PRIYAPATI
EDUCATOR

WENDY PERRY
EDUCATOR

MICHAEL CURTIS
EDUCATOR

THEO KARNER
EDUCATOR

VICKI JOYCE
EDUCATOR

GEORGIE HERBERT
EDUCATOR

JACKY BLENKINSOPP
EDUCATOR

TIFFINAE MCCLELLAN
EDUCATOR

AMBER VALLADARES
EDUCATOR

SASHA BAUDINETTE
EDUCATOR

EMILY HALL
EDUCATOR

CAITLIN FISHER
EDUCATOR

MIKEELY SWEETING
EDUCATOR

LYNDSEY SAVAGE
EDUCATOR

BEC FISHER-RAEYERS
EDUCATOR

BEC MCKENZIE
EDUCATOR

INDIA HALLAHAN
EDUCATOR

RASHA RAWDHAN
EDUCATOR

KITCHEN TEAM
SUPPORT STAFF

ROOM SUPPORT
EDUCATORS

BARINGA STAFF
CURRENTLY ON LEAVE

PENNY ANDERSON
COOK

MARTINA FLEETON
EARLY CHILDHOOD TEACHER

MISTY HERMAN-LIN
EDUCATOR

NICOLE KLOMP
EDUCATOR

CAITLYN DOUVEN
EDUCATOR

CARLEY ADAMS
EDUCATIONAL LEADER
EARLY CHILDHOOD TEACHER

LINDA HALL
ASSISTANT COOK

AMIE DOOLAN
EDUCATOR

INDIE McDONALD
EDUCATOR

REUBEN SEARL
EDUCATOR

MONIQUE MAY
EDUCATOR

MIKALA RUBINO
EDUCATOR

SHANE SWANSTON
ASSISTANT COOK

HAYLEY SMITH
EDUCATOR

NANAKO WAKAIZUMI
EDUCATOR

GRACE HYLAND
EDUCATOR

KAYLA DAVY-KENNETT
EDUCATOR

ANA PURSWANI
EDUCATOR

HUMAYRA AKTER
EDUCATOR

ALI STUBBS
EDUCATOR

EMILY ACKROYD
EDUCATOR

KHADRA UMAAR
EDUCATOR

CHRISTINA SPANOS
EARLY CHILDHOOD TEACHER

LISA SANZ
EDUCATOR

The past 12 months....

Wow! What an amazing year 2022 has been, here are some of our highlights so far...



April - Holi and Earth Day.



May - Camping Day.



June - Early Learning Connection Launch



August - Book Week.



September - Early Childhood Educators Day.



September - Big Steps Campaign.



September - 2022 Early Childhood Australia Awards.



September - Working Bee.



October - Professional Development Day.



October - Early Learning Matters Week.



October - 2022 Canberra Women in Business Awards.



October - Cultural Smoking Ceremony and Welcome to Country.



Our 2022 Priorities

The following pages will trace Baringa's achievements over 2022 as they align with our Quality Improvement Plan Priorities. These priorities were developed in late 2021 based on consultations with children staff and families, they included:

Strengthening Agency

Baringa will prioritise strengthening each staff member's capacity for agency. We understand agency as being the ability to initiate our own learning, feel empowered to make decisions and take action to influence our profession.



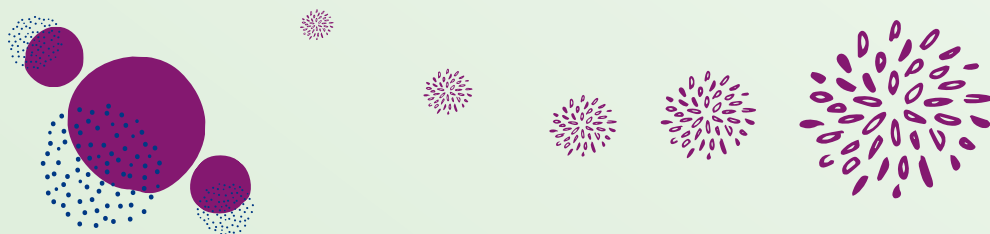
Holistic Wellbeing

Expanding on the momentum of last year, holistic wellbeing will embed the importance of education and the environment in developing positive approaches to physical and mental wellbeing with children, staff and families.



Community Engagement

Learning from positive support received by children, families and staff during the COVID19 pandemic, Baringa will continue building on meaningful and reciprocal relationships and partnerships with the wider community.



Strengthening Agency

One of Baringa's Quality Improvement Priority areas for 2022 was Strengthening Agency. We wanted to strengthen each staff member's capacity for agency, including their ability to initiate learning opportunities, and feel empowered to make decisions and take action to influence our profession.

Reflecting on what we have achieved over the past 12 months, we feel so inspired by all of our educators dedication to personal and professional development, and would like to congratulate them on their commitment to life long learning.

Life Long Learning

Our educators have a range of professional qualifications in Early Childhood Education and Care, including:

- 23 educators qualified with their Certificate III in Early Childhood Education and Care.
- 18 educators qualified with their Diploma in Early Childhood Education and Care.
- 1 educator qualified with their Bachelor of Primary Education.

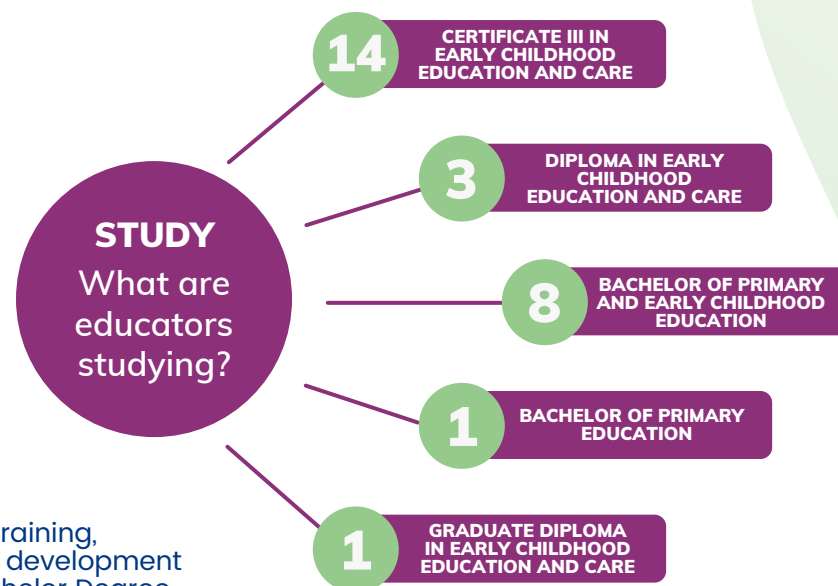
We also have 50% of educators studying toward further qualifications!

Supporting our educators

On average, Baringa employees spend approximately 10 hours per month in training, supported by Baringa via regular paid study time, time in lieu for professional development completed outside of hours, and paid study leave for those engaged in a Bachelor Degree in Early Childhood Education.

Baringa also provides:

- **Traineeships:** We had 6 staff engaged in traineeships at the Cert III and Diploma levels, that include reduced fees, non-contact time for study and paid on-the job experience at Baringa. This included Australian School-Based Apprentices.
- **Placement Opportunities:** Baringa partners with a range of Tertiary Providers such as the Canberra Institute of Technology to provide placement opportunities for educators and students. Baringa hosted 8 placements in 2022.
- **Professional Coaching:** Staff engaged in leadership positions are provided with professional coaching regularly.
- **Leadership Hours:** Team Leaders engage with our Centre Director and Educational Leader for holistic coaching regularly.
- **Professional Development opportunities** including opportunities to become Work Health and Safety Officers, Fire Wardens and First Aid, supported by training, subject matter expertise and leadership experience. They are responsible for internal reviews, safety drills and ongoing recommendations to ensure the safety and wellbeing of everyone at the centre.



Strengthening Agency



Baringa educators were empowered in 2022 with opportunities for collaboration, feedback and through increased awareness of support networks and development opportunities.

Personal and professional development opportunities in 2022 included:

- Aboriginal and Torres Strait Islander cultural training.
- Disability standards in education for early childhood.
- All about allergens for children's education and care.
- Red Nose Safe Sleeping Education.
- Trauma responsive training.
- Sun Smart training.
- Neuroscience of Behaviour.
- First Aid and CPR training.
- COVID19 Infection Control.
- Work Health and Safety training.
- Food Safety Supervision.
- Anaphylaxis and Allergies training.
- Sustainable Practice training.
- Governance and Leadership Training
- Mandatory Reporting training.
- Restrictive Practices training.
- Effective Communication, Project Management, and Innovation with the Australian Institute of Management.
- Coaching and Mentoring Training with the Australian Institute of Management.



Baringa educators were given opportunities for collaboration, feedback and increased support. This included during regular staff meetings:

- February: COVID19 Safety Plan Reflections and Improvements.
- March: Baringa Marshalls and the Outdoor Working Group led a workshop on WH&S Reporting and Outdoor Improvement projects.
- May: Management hosted a Centre Policies and Standards trivia night.
- June: The Inclusion Agency discussed inclusion and how best to support inclusive practices.
- July: Marshall Representatives facilitated a Baringa Policy themed Bingo meeting.
- August: Management hosted an Advocacy staff meeting and opportunities for Baringa to lead in the sector.
- September: Social Impact Coordinator facilitated a Quality Improvement Priority Progress, Challenges and Next Steps with group activities and discussions.
- October: Enterprise Bargaining Agreement Working Group hosted a meeting with staff and Board Members.
- November: Annual General Meeting.

Strengthening Agency



Professional Development Day

In October staff participated in Baringa's annual professional development day which focused expanding cultural knowledge and respect for Aboriginal and Torres Strait Islander perspectives and ways of knowing.

Board Member and University of Canberra Associate Professor, Ben Wilson took us through Engoori: a strengths-based process for cultural reinvigoration to lead organisational change using First Nations' processes and philosophies, most prominently Country as Teacher, and caring for one's place to increase professional wellbeing. Staff enjoyed the day and expressed increased confidence engaging with culturally enriching experiences afterward.

We learnt a lot about Australian history, it was so informative... I've never been taught these things before, I'm so grateful for the experience to learn about cultural safety and respect. - Baringa Educator



Early Childhood Australia Awards

Baringa was nominated in two categories for the 2022 Early Childhood Australia ACT Awards.

Grevillea Team Leader and Outdoor Working Group Chair Llewys Herbert was a finalist for Educator of the Year. Llewys has a natural flare for leadership, engagement and empowering others at all levels of the organisation and the broader community. He has demonstrated commitment to the profession for over 10 years and is passionate about helping children's confidence blossom. Congratulations Llewys!

Baringa's Early Learning Connection Program received an Advocacy in Action Award and was a finalist for the Sector Advocacy Award. Congratulations to our team and program participants!

Holistic Wellbeing

Baringa's second Quality Improvement Plan Priority for 2022 was Holistic Wellbeing. This focused on embedding the importance of education and the environment in developing positive approaches to physical and mental wellbeing with children, staff and families. Over the past 12 months, Baringa educators have successfully embedded holistic wellbeing practices and principles into daily routines and educational programs.

Embedding Holistic Wellbeing in Educational Practices

Reconciliation and Wellbeing

- To connect with country and continue Baringa's reconciliation journey, staff and children practice an Acknowledgement of Country in daily routines centre wide.
- To connect with, and promote caring for Country, Baringa provides opportunities to respectfully learn about Aboriginal and/or Torres Strait Islander perspectives, philosophies and practices. This includes through ongoing collection of literature written and published by and about Aboriginal and Torres Strait Islander Peoples, histories and cultures, and arts and crafts activities that teach children cultural perspectives.
- Baringa actively welcomes Aboriginal and Torres Strait Islander people into our centre to work alongside children in education based activities and with staff to develop cultural understandings. In 2022 Baringa welcomed Ronnie from Culture on the move, to teach traditional Aboriginal weaving workshops and complete a native flora Aboriginal art mural across the centre.

Relationships and Wellbeing

- Our staff recognise that children thrive when they develop a foundation of consistent, loving and secure relationships, in which their needs are met. Baringa educators focus on building positive relationships with children and supporting respectful friendships amongst children.
- Baringa promotes open, respectful discussions about emotions and wellbeing. We support children to identify and regulate emotions using a variety of resources such as flash cards, books about emotions, and feelings charts. We support children to explore methods of expressing emotions while being mindful of how actions may affect those around them.
- Baringa provides children with opportunities to explore their emotions, including being challenged to engage with activities that push them out of their comfort zone. This year the Hibiscus room had a visit from The Responsible Pet Ownership Program. Before the visit, children were provided with opportunities to discuss their expectations and feelings about the session. Children who expressed fear were supported by their peers and educators, taught to interpret dogs feelings and and encouraged to walk forward quietly, and gently give Ruby the dog a pat to say hello.



Holistic Wellbeing



EARLY LEARNING CENTRE

2022 ANNUAL REPORT

Health and Wellbeing

- In 2022, children were supported to explore health and nutrition. This included through opportunities to develop fine motor skills by peeling and cutting fruits, learn about nutrition by creating resources such as food pyramids and trying new foods during meal times.
- Children were supported to learn about safety and stranger danger through their educational programs and through excursion opportunities such as a visit from Kenny the Koala who discussed road safety and even played a police siren!
- Children were also given opportunities to learn about plant cycles and sustainability in educational programs and group times. They were able to extend on this by participating in transporting soil, planting seeds and watering Baringa's vegetable garden built this year.



Active Play and Wellbeing

- Active play and wellbeing was supported in daily routines by scheduled outdoor and indoor play times, and the facilitation of active activities by educators. This included a diverse range of activities such as musical statues, tag, what's the time mister wolf and more!
- Baringa children are supported to practice mindfulness and wellbeing activities such as yoga and meditation. An example of this is Hakea rooms participation in 2022 Yoga Day. Children took off their shoes to feel the ground with their feet and gathered together to engage in deep breathing and yoga. Children shared a special book called 'Yoga Bunny' by Sarah Jane Hinder' and practices poses on each page.



Embedding Holistic Wellbeing in the Environment

In 2022, staff continued to embed wellbeing in Baringa's environment. This included using natural resources and loose parts play in indoor and outdoor spaces to allow a greater variety of resource rotation and for the physical environment to become a 'third teacher.' Some key achievements strengthening our indoor and outdoor environment have included:

- Continuing to respect Aboriginal and Torres Strait Islander connection to country in our environment including by flying
- Aboriginal and Torres Strait Islander flags in the main entrance.
- Revamping flooring in the Grevillea and Banksia rooms.
- The outdoor working group successfully facilitated a Working Bee that focused on improving our learning environments.
- Successfully applying for the Community Support and Infrastructure Grant 2022 which will be used to install outdoor blinds in the back courtyard in 2023.

Holistic Wellbeing



Outdoor Classroom Day

Baringa children joined 2022 Outdoor Classroom Day—a global movement to make time outdoors a part of every child's day. This day is built upon the belief that children are calmer, more regulated in their behaviour and open to learning when outdoor activities and opportunities to explore their environment are embedded into daily routines. At Baringa we support this vision and our children had so much fun celebrating Outdoor Classroom Day!

Educators facilitated a local excursion to the park, and hosted outdoors arts and crafts activities, scavenger hunts, fun on the new tyre swing and so much more!



It was beautiful to experience the coming together of the whole centre to collaborate in this fun and exciting opportunity. The children have been such curious and enthusiastic participants in the whole process of creating the vegetable garden... involved in connecting and learning about the world around them.

- Baringa Educator



Baringa's Vegetable Garden

This year, Baringa staff used funding from the Woolworths Junior Landcare Grant to build a new vegetable garden. Growing our own vegetables provided children with hands-on experience to learn about plants and how they grow, and about insects that inhabit and visit the garden. It encouraged opportunities for children to develop curiosity, cooperation, confidence, commitment and problem solving as they helped plant and care for the produce. Children gained an increased connection with the natural environment, an improved understanding of where food comes from and learnt about the plant life cycle.

Students enjoyed transporting soil using wheelbarrows, shoveling soil into the garden bed, working together with educators to plant vegetable seeds and bulbs, and tidying up the garden space once planting was complete.

Community Engagement

Baringa's third Quality Improvement Priority area for 2022 was Community Engagement. This involved building meaningful and reciprocal relationships and partnerships with the wider community. Over the past 12 months Baringa has successfully strengthened relationships and partnerships in the North Canberra community and broader Early Learning Sector.

Building Relationships in the Baringa Community

Central to the development of relationships within and beyond the Baringa community is strong communication between children, staff and families.

- Staff communicate using an internal Facebook group that is inclusive and collaborative. News and updates are regularly shared in this group.
- Staff use StoryPark to communicate with parents and carers- including information about community events, educational programs and observations etc.
- Baringa actively communicates with its broader community using its Facebook page, Instagram page and via emails.



Engaging with Reconciliation

A major priority in the Baringa community is engaging our community with our reconciliation journey. Baringa's first Reconciliation Action Plan was launched in July 2020 and over the past 2 years there has been a significant progress toward outlined goals, as evident in the experiences of children, staff and families. Some of our highlights include:

- Aunty Violet Sheridan's Welcome to Country and Smoking Ceremony by her grandsons, Kane and Noah Allan.
- Ben Wilson's Engoori Professional Development Day with all our staff.
- Larry Brandy Aboriginal Storyteller incursion.
- Ronnie Jordan, Culture on the Move, commissioned art murals in our outdoor spaces.
- Baringa also builds relationships with Indigenous-owned businesses including Ribana Catering, Chemworks Cleaning Supplies, Mimmim Catherine Manuell Design.



Community Engagement



The Early Childhood Education and Care Sector

We love celebrating the passion and achievements of our staff, and their role in shaping young minds. This year we celebrated Early Childhood Educator Day and surprised staff with a treats and messages from families about their amazing work! One of our favourite quotes came from parents in the Hakea room:



"We've thought long and hard about what to say about Hakea educators. We googled ideas but weren't able to find anything that could complete what we really thought of this wonderful place along with its amazing people. When you look up Teacher or Educator, it often returns the answer of "a patient and knowledgeable person who inspires, guides and motivates others" but we think that only scratches the surface..."
-Baringa Parent



Working Together for Professional Recognition

We also believe in the importance of professional recognition for Early Childhood Education. We have led and participated in a range of collaborations across the sector, including:

- Children's First Alliance Executive and Operational Groups
- ACT Health's Best Start Strategy: First 1000 Days Advisory Committee
- Village for Every Child Working Group
- ACT Government's Three Year Initiative
- Early Childhood Australia's Early Learning Matters Week
- Canberra Institute of Technology Career Presentation
- United Worker's Union Big Steps Campaign
- University of Canberra Curriculum Review



Community Engagement



Book Week

This year Baringa educators celebrated Book Week in style, dressing according to room theme dressed or as their favourite book characters. They competed to become 2022 Book Week champions and win tickets to the Early Childhood Australia Australian Capital Territory Branch Gala.

To vote, staff and community members were asked to like, share and/or comment their favourite dressed educators on a Baringa Facebook post. Results were tallied and the winners were:

Best Dressed Educator Award – Peta and Bronwyn
Best Dressed Team Award – Grevillea, Acacia and Hibiscus.



Coaching and Mentoring Workshop

In July and October educators, centre directors, centre management staff and educator coaches from a variety of early learning organisations including Baringa, MOCCA, Comms@Work, CSI and more participated in Coaching and Mentoring Training.

This opportunity was provided by Early Learning Connection and participants attended the two day workshop free of charge. The course aimed to empower educators and staff through an opportunity to learn about coaching and mentoring philosophies and methodologies.

“Coaching and Mentoring training was an empowering and challenging experience. I grew on personal and professional levels, and learnt to challenge my perception of how best to ‘help’ myself and others through challenging situations and mental blocks.
- Baringa Educator



Early Learning Connection



Advocacy in Action

In 2022 Baringa launched Early Learning Connection, a flexible career pathway in early childhood education, from the Certificate III to Bachelor qualifications. Participants are supported through:

- workplace mentoring
- individual coaching
- flexible access to study
- financial assistance



EARLY LEARNING CONNECTION



Baringa has partnered with the University of Canberra, Canberra Institute of Technology, Early Childhood Australia, Australian Institute of Management and almost 50 early learning centres across the ACT. Funded by the National Careers Institute, women are supported in starting their career, returning to work or seeking to progress in the early childhood education profession.

The program received the 2022 Advocacy in Action Award from the ACT Human Rights' Public Advocate and Commissioner for Children and Young People; was a finalist for the 2022 Sector Advocacy Award from Early Childhood Australia ACT and a finalist for the 2022 Social Impact Award from the Canberra Women in Business.

“Early Learning Connection help a lot of people like myself. I absolutely adore working in early learning and I'm excited to work towards my Certificate III. The program really help me as I had struggled with study in the past. Now I have the help to achieve my goals! - Baringa Educator”



Reconciliation Journey



Camping Day- Reconciliation Week

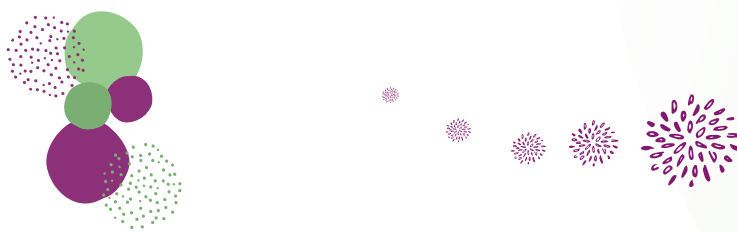
During Reconciliation Week Baringa held its annual Camping Day event. This event helps children and staff connect to land. Our children had a wonderful time socialising with one another, watching the campfire burn, learning about fires, roasting marshmallows, and enjoying time together connecting on and to Ngunnawal Country.

Camping Day demonstrates the positive cultural shift at Baringa, where education programming effectively includes and promotes opportunities for cultural knowledge development. Camping day is a highlight for children, families and staff.

NAIDOC WEEK

NAIDOC week is an opportunity for all Australians to learn about and acknowledge Aboriginal and Torres Strait Islander culture and history. At Baringa we embed reconciliation practices in daily routines and strengthen these routines during significant cultural dates and events like NAIDOC Week.

The Acacia room have beautiful art displays and furnishings designed by Indigenous artists, and the Acacia children have been inspired to create some of their own art to display in the room. This foundation of understanding was built on during NAIDOC week when children were given the opportunity to have a Scavenger Hunt. They were given buckets filled with tweezers, magnifying glasses and a marker. There was also a clipboard with a map of items to be found at Baringa. Once the items were found they were ticked off. Items varied from natural resources to the features of the Aboriginal artworks displayed on Baringa walls and on the Bush Tucker garden.



Families Feedback

“ I love the sense of community that Baringa has. I feel safe and confident leaving my children with every educator in the rooms. I have loved seeing the growth that Louis has made both academically and emotionally.
- Baringa parent ”

“ (I love) the individual efforts of educators to make all my children feel welcome, safe, respected and loved.
- Baringa parent ”

“ I'm confident all of the children feel respected and cared for while they are at Baringa.
- Baringa parent ”

“ The flexibility of all staff to cater the program to each child is amazing.
- Baringa parent ”

“ You have allowed each of my kids to be themselves. They have done this by exploring the world around them in the safety of Baringa rooms.
- Baringa parent ”

“ We are very happy at Baringa.
- Baringa parent ”

“ I love that the educators are so open to any feedback or concerns
- Baringa parent ”

“ Please continue to be the amazing centre you are - where the educators love of their work fosters development of our children in an environment where they feel loved and supported to grow into the next generation.
- Baringa parent ”

“ I've appreciated educators taking the time to notice and enjoy each child's different personalities, and working with them to foster their independence and sense of self through activities they expressed interest in exploring further.
- Baringa parent ”

“ I love the vibe of Baringa, from when you walk in and the lovely Rachael or Betty in the office welcome you to when you interact in the room - with engaged, happy children and educators
- Baringa parent ”

Join our journey

ABN 42 028 145 288

Baringa Early Learning Centre

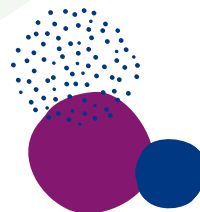
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Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Financial Statements

For the Year Ended 30 June 2022

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

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Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Board's Report For the Year Ended 30 June 2022

The Committee present their report on Baringa Child Care Centre Association Incorporated for the financial year ended 30 June 2022.

1. General information

Board

As per the Association's Constitution, Board Positions are 3-year terms and Board Members may be re-elected provided that it is for no more than a continuous 6-year period.

Members

The names of the Board Members at any time during, or since 30 June 2022 are:

Names	Position	Term
Jillian Flinders	Chairperson	28 July 2020 – current
Tina Chawner	Deputy Chairperson	24 November 2021 – current
Saul Zhang	Finance Director	26 April 2022 – current
John Mercer	Public Officer	25 November 2018 – current
Christine White	Board Member	25 November 2018 – current
Kate Moskal	Board Member	24 November 2020 – current
Barb Livesey	Board Member	24 November 2021 – current
Annie Wild	Board Member	24 November 2021 – current
Ben Wilson	Board Member	24 November 2021 – current
Jolanta Moore	Chairperson (previous)	29 May 2018 – term ended 24 November 2021
Hairul Lutfi	Finance Director (previous)	23 July 2019 – term ended 24 November 2021
Sally Rice	Board Member	25 November 2018 – term ended 24 November 2021

During the financial year, 16 meetings of Board Members (including Board Committees) were held. Attendances by each Board Member during the year were as follows:

	Board Meetings	
	Number eligible to attend	Number attended
Jillian Flinders	14	12
Tina Chawner	8	8
Saul Zhang	3	3
Ben Wilson	7	6
John Mercer	16	16
Annie Wild	10	7
Christine White	12	12
Kate Moskal	12	9
Barb Livesey	8	8
Jolanta Moore	5	5
Hairul Lutfi	5	-
Sally Rice	5	5

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Board's Report For the Year Ended 30 June 2022

1. General information

Board

The following Board Committees were formed from February 2022:

- Finance, Risk and Audit Committee: Saul Zhang, John Mercer, Tina Chawner, Barb Livesey
- People Development Committee: Jillian Flinders, John Mercer, Annie Wild
- Programs and Stakeholders Committee: Kate Moskal, Christine White, Annie Wild, Ben Wilson.

Principal activities

The principal activities of Baringa Child Care Centre Association Incorporated during the financial year were to provide non-profit early childcare education and care services to the public.

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

2. Operating results

The surplus of the Association for the financial year amounted to \$ 145,830 (2021: \$ 298,563).

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

Board member: 
Saul Zhang (Sep 11, 2022 19:41 GMT+10)

Board member: 
Jillian Flinders (Sep 12, 2022 19:47 GMT+10)

Dated this day of 2022

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Baringa Child Care Centre Association Incorporated

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, 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.

Hardwickes
Chartered Accountants



Bhaumik Bumia CA
Partner

12 September 2022

Canberra

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue and other income	4	2,674,350	2,968,012
Administrative expenses	5	(388,150)	(417,244)
Depreciation - Plant and equipment	5	(31,824)	(32,115)
Depreciation - Right of Use assets	5	(103,662)	(95,975)
Employee benefits expense	5	(1,964,709)	(2,119,840)
Lease finance expense	10	(40,175)	(4,275)
Surplus before income tax		145,830	298,563
Income tax expense	2(a)	-	-
Surplus for the year		145,830	298,563
Other comprehensive income for the year		-	-
Total comprehensive income for the year		145,830	298,563

The accompanying notes form part of these financial statements.

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288-09

Statement of Financial Position

As At 30 June 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	1,075,508	739,054
Trade and other receivables	7	69,322	90,743
Other assets	9	16,817	826
TOTAL CURRENT ASSETS		<u>1,161,647</u>	<u>830,623</u>
NON-CURRENT ASSETS			
Plant and equipment	8	139,585	147,832
Right-of-use assets	10	399,989	35,334
TOTAL NON-CURRENT ASSETS		<u>539,574</u>	<u>183,166</u>
TOTAL ASSETS		<u>1,701,221</u>	<u>1,013,789</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	85,983	113,401
Lease liabilities	10	93,276	11,206
Employee benefits	13	138,224	132,026
Other financial liabilities	12	210,808	63,024
TOTAL CURRENT LIABILITIES		<u>528,291</u>	<u>319,657</u>
NON-CURRENT LIABILITIES			
Lease liabilities	10	363,330	30,362
TOTAL NON-CURRENT LIABILITIES		<u>363,330</u>	<u>30,362</u>
TOTAL LIABILITIES		<u>891,621</u>	<u>350,019</u>
NET ASSETS		<u>809,600</u>	<u>663,770</u>
EQUITY			
Retained earnings		<u>809,600</u>	<u>663,770</u>
TOTAL EQUITY		<u>809,600</u>	<u>663,770</u>

The accompanying notes form part of these financial statements.

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Statement of Changes in Equity For the Year Ended 30 June 2022

2022

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	663,770	663,770
Surplus for the year	145,830	145,830
Balance at 30 June 2022	809,600	809,600

2021

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2020	365,207	365,207
Surplus for the year	298,563	298,563
Balance at 30 June 2021	663,770	663,770

The accompanying notes form part of these financial statements.

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Statement of Cash Flows For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	2,883,433	3,080,851
Payments to suppliers and employees	(2,430,010)	(2,600,893)
Interest received	62	91
Lease finance costs	10 (40,175)	(4,275)
Net cash provided by operating activities	<u>413,310</u>	<u>475,774</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	8(a) (23,577)	(41,948)
Net cash (used in) investing activities	<u>(23,577)</u>	<u>(41,948)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of lease liabilities	9 (53,279)	(65,167)
Net cash (used in) financing activities	<u>(53,279)</u>	<u>(65,167)</u>
Net increase in cash and cash equivalents held	336,454	368,659
Cash and cash equivalents at beginning of year	<u>739,054</u>	<u>370,395</u>
Cash and cash equivalents at end of financial year	6 <u>1,075,508</u>	<u>739,054</u>

The accompanying notes form part of these financial statements.

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Notes to the Financial Statements For the Year Ended 30 June 2022

The financial report covers Baringa Child Care Centre Association Incorporated as an individual entity. Baringa Child Care Centre Association Incorporated is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of Baringa Child Care Centre Association Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The Association does not have 'public accountability' as defined in AASB 1053 Application of Tiers of Australian Accounting Standards and is therefore eligible to apply the 'Tier 2' reporting framework under Australian Accounting Standards.

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

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) Leases

At inception of a contract, the Association assesses whether a lease exists.

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

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

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

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

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(b) Leases

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.

(c) 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.

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.

Specific revenue streams

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

Operating Grants and Donations

When the Association receives operating grant revenue or donations, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Association:

- Identifies each performance obligation relating to the grant;
- Recognises a contract liability for its obligations under the agreement; and
- Recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- Recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- Recognises related amounts (being contributions by owners, lease liability, financial instruments,

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Notes to the Financial Statements For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(c) Revenue and other income

Specific revenue streams

provisions, revenue or contract liability arising from a contract with a customer); and

- Recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If the contract liability is recognised as a related amount above, the Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

Interest revenue

Interest revenue is recognised using the effective interest method.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it. 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 has been satisfied.

(d) 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 payables 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.

(e) Plant and equipment

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

Items of plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Plant and equipment are measured using the cost model.

Depreciation

Plant and equipment is depreciated on a reducing balance basis over the assets useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Notes to the Financial Statements For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(e) Plant and equipment

Fixed asset class	Depreciation rate
Plant and Equipment	5%-33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Fair value through other comprehensive income

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

Equity instruments

The Association has no investments in listed and unlisted entities.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

The Association has no investments that fall under this category.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significantly since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Notes to the Financial Statements For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash at bank and on hand which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(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.

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. Cashflows 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 cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(i) Economic dependence

Baringa Child Care Centre Association Incorporated is dependent on the Child Care Subsidy for the majority of its revenue used to operate the business. At the date of this report the Board Members have no reason to believe that the support will not continue in the future for Baringa Child Care Centre Association Incorporated.

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Notes to the Financial Statements For the Year Ended 30 June 2022

3 Critical Accounting Estimates and Judgments

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Key judgements - incremental borrowing rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the Association estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

4 Revenue and Other Income

	2022	2021
	\$	\$
Revenue from contracts with customers (AASB 15)		
- Child care fees	2,388,049	2,542,068
- Business continuity payments	152,125	129,888
- Grants	132,572	41,264
	<u>2,672,746</u>	<u>2,713,220</u>
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- Jobkeeper payments	-	115,500
- Covid-19 cashboost stimulus	-	37,500
- COVID-19 apprentice wage subsidy	-	67,327
- Interest income	62	91
- Donations	1,226	1,800
- Other income	316	815
- Reassessment of lease liability	-	31,759
	<u>1,604</u>	<u>254,792</u>
Total	<u><u>2,674,350</u></u>	<u><u>2,968,012</u></u>

Baringa Child Care Centre Association Incorporated

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Notes to the Financial Statements For the Year Ended 30 June 2022

5 Major expenses

The result for the year includes the following major expenses which constitute 10% or more of overall expenses:

		2022	2021
	Note	\$	\$
Employee benefits			
Wages and salaries		1,751,115	1,911,761
Superannuation contributions		178,242	185,014
Leave expenses		103,662	23,065
Total		2,033,019	2,119,840
Depreciation expenses			
Depreciation - right of use assets	10(a)	103,662	95,975
Depreciation - plant and equipment	8(a)	31,824	32,115
Total		135,486	128,090
Administrative expenses			
Accounting/bookeeping expenses		28,830	28,377
Groceries expense		52,611	61,055
Professional fees		14,681	12,606
Computer software and subscriptions		15,929	15,794
Cleaning		75,586	80,782
Insurance		105,495	100,695
Total		293,132	299,309

The employee benefits were the major expenses for the entity during the financial year.

6 Cash and Cash Equivalents

	2022	2021
	\$	\$
Cash at bank and in hand	1,075,308	738,854
Cash float	200	200
Total cash and cash equivalents	1,075,508	739,054

Baringa Child Care Centre Association Incorporated

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Notes to the Financial Statements For the Year Ended 30 June 2022

7 Trade and other receivables

	2022	2021
	\$	\$
CURRENT		
Trade receivables	89,050	108,729
Provision for impairment	(20,746)	(26,124)
	<u>68,304</u>	<u>82,605</u>
Childcare subsidy receivable	-	7,888
GST receivable	1,018	-
Other receivables	-	250
Total trade and other receivables	<u><u>69,322</u></u>	<u><u>90,743</u></u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances. The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Plant and equipment

	2022	2021
	\$	\$
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	466,563	442,986
Accumulated depreciation	(326,978)	(295,154)
Total plant and equipment	<u><u>139,585</u></u>	<u><u>147,832</u></u>

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Plant and Equipment	Total
	\$	\$
Year ended 30 June 2022		
Balance at the beginning of year	147,832	147,832
Additions	23,577	23,577
Depreciation expense	(31,824)	(31,824)
Balance at the end of the year	<u><u>139,585</u></u>	<u><u>139,585</u></u>

Baringa Child Care Centre Association Incorporated

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Notes to the Financial Statements For the Year Ended 30 June 2022

9 Other Assets

	2022	2021
	\$	\$
CURRENT		
Prepayments	13,817	826
Deposit	3,000	-
Total other assets	16,817	826

10 Leases

Association as a lessee

The Association has leases for buildings and IT equipment.

(a) Right-of-use assets

	Buildings	Phones	Laptops	Printers	Total
	\$	\$	\$	\$	\$
Year ended 30 June 2022					
Balance at beginning of year	14,423	5,354	9,754	5,803	35,334
Additions to right-of-use assets	468,317	-	-	-	468,317
Depreciation charge	(92,476)	(4,283)	(4,502)	(2,401)	(103,662)
Balance at end of year	390,264	1,071	5,252	3,402	399,989

	Buildings	Phones	Laptops	Printers	Total
	\$	\$	\$	\$	\$
Year ended 30 June 2021					
Balance at beginning of year	122,692	-	-	-	122,692
Depreciation charge	(86,540)	(4,283)	(3,751)	(1,401)	(95,975)
Reassessment of right of Use assets	(21,729)	9,637	13,505	7,204	8,617
Balance at end of year	14,423	5,354	9,754	5,803	35,334

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to leases where the Association is a lessee are shown below:

	2022	2021
	\$	\$
Depreciation of right-of-use assets	(103,662)	(95,975)
Reassessment of office lease	-	31,759
Finance costs	(40,175)	(4,275)
	(143,837)	(68,491)

Baringa Child Care Centre Association Incorporated

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Notes to the Financial Statements For the Year Ended 30 June 2022

10 Leases

Statement of Cash Flows

	2022	2021
	\$	\$
Total cash outflow for leases	(93,454)	(69,439)

(b) 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
	\$	\$	\$
2022			
Lease liabilities	93,276	363,330	456,605

11 Trade and Other Payables

	2022	2021
	\$	\$
CURRENT		
Trade payables	51,337	28,216
Accrued expense	5,150	5,000
Payroll accruals	8,653	80,658
Superannuation payable	22,577	-
Fringe benefit tax	(1,734)	(473)
Total trade and other payables	85,983	113,401

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

12 Other Financial Liabilities

	2022	2021
	\$	\$
CURRENT		
Amounts received in advance	89,651	63,024
National Careers Partnership Grant	121,157	-
Total other financial liabilities	210,808	63,024

Baringa Child Care Centre Association Incorporated

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Notes to the Financial Statements For the Year Ended 30 June 2022

13 Employee Benefits

	2022	2021
	\$	\$
CURRENT		
Provision for long service leave	9,135	9,475
Provision for annual leave	129,089	122,551
Total employee benefits	138,224	132,026

14 Key Management Personnel Remuneration

The totals of remuneration paid to the key management personnel of Baringa Child Care Centre Association Incorporated during the year are as follows:

The total remuneration paid to key management personnel of the Association is \$ 220,777 (2021: \$ 207,777).

15 Auditors' Remuneration

	2022	2021
	\$	\$
Remuneration of the auditor		
- auditing or reviewing the financial statements	5,150	5,000
Total	5,150	5,000

16 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2022 (30 June 2021:None).

17 Related Parties

Key management personnel - refer to Note 14.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

18 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

Board Members have determined that the Association remains in a healthy cash position for the 2023 financial year. The Association has processes in place to support continuity of operations in adherence to restrictions.

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Notes to the Financial Statements For the Year Ended 30 June 2022

19 Statutory Information

The registered office and principal place of business of the Association is:
Baringa Child Care Centre Association Incorporated
64 Baddeley Crescent
Spence ACT 2615

Baringa Child Care Centre Association Incorporated

ABN: 42 028 145 288

Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that Baringa Child Care Association Incorporated 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*.

Responsible person 
Saul Zhang (Sep 11, 2022 19:41 GMT+10)

Responsible person 
Jillian Flinders (Sep 12, 2022 19:47 GMT+10)

Dated

Baringa Child Care Centre Association Incorporated

Independent Audit Report to the members of Baringa Child Care Centre Association Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Baringa Child Care Centre Association Incorporated, which comprises the statement of financial position as at 30 June 2022, 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 responsible persons' declaration.

In our opinion the financial report of Baringa Child Care Centre Association Incorporated 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 Registered Entity's financial position as at 30 June 2022 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Simplified Disclosure Requirement 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 Registered Entity 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 (including Independence Standards)* (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.

Responsibilities of Responsible Entities for the Financial Report

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

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

Those charged with governance are responsible for overseeing the Registered Entity's financial reporting process.



Baringa Child Care Centre Association Incorporated

Independent Audit Report to the members of Baringa Child Care Centre Association Incorporated

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.

Hardwickes

Chartered Accountants



Bhaumik Bumia CA
Partner

Canberra
12 September 2022











2021-22 Audited Financial Statements

Final Audit Report

2022-09-12

Created:	2022-09-11
By:	PJ Aguilar (pj.aguilar@baringa.org.au)
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