

Annual Report

2006/07

Kindergarten
Parents
Victoria



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Sponsors

KPV is grateful to all our corporate partners for their dedication to the early childhood sector and for supporting our members through the provision of excellent services.



KPV board

Executive

President—Annette Mutimer
Vice President—Patrick Moriarty
Secretary—Sue Roberts
Treasurer—David Layton

Committee members

Ali Morrow	Pauline Ogden
Kathy Townley	Sonja Terpstra
Tony Chapman	Marilyn Fleer
Jackie Petrie	

President's report



It is with pleasure that I present the president's annual report for 2006-2007.

This past year has seen a period of considerable change for the organisation and an increased interest and focus on the sector from both state and federal governments and opposition parties. Due to the work done behind the scenes, KPV was in a terrific position to be able to respond to this renewed interest both through the media and to government.

The past two years have seen the board move in a more strategic direction. As a small organisation, it can be easy to fall into the position of reacting to each new challenge. However, as a peak body it is vital to be proactive, where we inform policy and new directions for the sector. This is the best way for us to represent effectively our members and the broader early childhood sector.

The board is conscious that this places demands on the staff and this was particularly evident over the past year, during the lead up to the state election. Staff and the board were under pressure to deliver and we

achieved amazing outcomes. I would like to acknowledge the considerable efforts of our staff, including David Amesbury who took on the onerous role of acting CEO during this period. I would also like to acknowledge the contribution of our board members. As with kindergarten committees of management, our board members are volunteers who are very committed to addressing the challenges of our sector.

Unfortunately, this year sees the end of term for two of our executive members, our Vice-President, Patrick Moriarty and our Treasurer, David Layton have been on the KPV board for many years and both have contributed greatly. David has juggled his role on the board, his participation on his children's kindergarten committees of management and run his own business. His IT knowledge and connections have been of great value to KPV. Patrick has held many positions on the board but he is probably best known for his behind the scenes work and strategic thinking. He has contributed much to the improvement of our relationships with government and our key stakeholders; on many projects including the 'a bigger slice of the pie' campaign; the



KPV Solutions development; and forming a subcommittee to begin to find a solution to the LSL & SL portability issue. Fortunately for KPV, Patrick only thinks he is leaving. He has agreed to chair KPV's Early Childhood Education Foundation. I thank both David and Patrick for their enormous contribution over their time on the KPV board.

As mentioned previously, our election campaign 'a bigger slice of the pie' was a huge success with a number of significant outcomes. Of importance to note was the increased media attention and focus on early childhood education and kindergartens in particular. Many of our members generated media stories around their local centres or held events and invited their local member to attend. As well as some great reports in many local newspapers there were features in the daily papers and on radio. It was particularly pleasing that KPV was often contacted for comment regarding the key election issues or newly released policies. A big thank you to Brett de Hoedt (Hootville Communications), Sue Doring and KPV staff for coordinating this effort.

Our election campaign achievements included:

- Lifting the kindergarten subsidy from \$320 to \$730 a year for health Care Card Holders to ensure kindergarten is accessible to the 17,000 four-year-old children from low-income families.
- Upgrading the skills of kindergarten teachers and early childhood workers through scholarships, bridging courses, professional development and training.
- Reducing the burden of parent-run kindergartens, supporting and expanding management support systems (Cluster management grants increased by \$1700 per site) and assisting KPV to establish pilot projects with local government to better support parent committees.
- Improving early intervention services for children with special needs.
- Investing to upgrade and better equip existing not-for profit kindergartens and childcare centres and reducing the pressure on fees and fundraising.



KPV Solutions is a significant project that has developed from a great deal of work over time with government and within the organisation. The project is designed to contribute significantly to the quality of kindergarten by piloting targeted support addressing three key elements:

1. Parent committees
2. Teachers
3. Broader local community.

The key to this support is piloting the provision of Early Childhood Education (ECE) consultants to work with kindergartens within a local government region. The ECE consultant will provide a significant extra resource to independent committees of management and potentially also cluster managers working in collaboration with local government. This includes mentoring and other management support for teachers that many parents on committees consider themselves ill-equipped to provide. Importantly, the ECE consultants will promote joint planning between local preschools and with other local early childhood services, formally linking services through collaborative Early Learning Networks (ELN) and the local Municipal Early Years Plan. The project will include a strong research/evaluation component to 'test' the effectiveness of the project aims across different regions across the state. In addition,

links have been made with Monash University to assist in the delivery of increased professional development and other support for staff. Currently the project is still in its planning phase. We look forward to sharing more as our work with the new Department, the MAV and others continues.

This past year saw our new CEO, Meredith Carter commence her role with KPV in early December. Post election, there have been many exciting opportunities for our organisation—all of which have required action from our new CEO. Meredith had the unenviable position of following up on many new initiatives whilst still learning the ropes and the sector. It has been a credit to Meredith in the way she has gone about this. It has reinforced to the board the high calibre of Meredith's skills and dedication. Congratulations.

Sadly, this is my final president's report for KPV. Like Patrick and David, I have reached the end of my six-year term. It has been an enormous volunteer role, although one that I have enjoyed immensely and developed professionally through working with wonderful people and having the opportunity for terrific experiences. As a past kindergarten teacher, I came on to the KPV board because I was appalled at the state of the sector once my own children started kindergarten. As you all know, there is little time for advocacy whilst running your local kindergarten. I saw KPV as a chance to make a difference. I am sure that the problems of the sector are not fixed. However, I do believe that we are in a slightly better place with some exciting developments and opportunities around the corner. I wish the board and the staff every success in the future.

—Annette Mutimer

CEO's report



This has been a roller coaster of a year for many in the early childhood sector including KPV members and staff. I joined the team in December 2006. I have spent much time since visiting early childhood centres as well as meeting and renewing relationships with key stakeholders in the sector. I would like to thank them for being so welcoming. It says much of the existing high regard for KPV within the sector.

Obviously, much of this was due to the work of the KPV board and the wonderful staff. I would like to note my appreciation of the strong foundations they laid. This includes the enthusiastic contribution of David Amesbury whose report of his period as Acting CEO follows.

Those foundations are particularly evident in the development of Vision 2011 by the KPV board and staff. This *Vision for early childhood education—preparing children for life* was particularly important during the state election when the question of which Department should be responsible for funding kindergarten loomed as an election issue. Vision 2011 ensured that KPV's approach was a non-partisan one, focused on outcomes for children and their families.

With the slogan 'a bigger slice of the pie', KPV campaigned with a clear focus on achieving affordable, high quality early childhood education for all children rather than on bureaucratic boundaries. During the campaign, KPV was fortunate to have the enthusiastic support of and activism amongst KPV members around Victoria. In addition, we had the bonus of a board prepared to take strong public leadership. The campaign gave a significant boost both to the importance of preschool and to KPV's profile. It was not a surprise for example to turn on the

radio or flip through the pages of a newspaper to find KPV President, Annette Mutimer leading the list of experts in articles such as *Are You Listening Mr Premier?* in the *Education Age* (30/10/06).

Both the Opposition and the Government were listening. The real pay-off was in the election commitments delivered to the sector. A key plank of the ALP's election platform was the *Helping Working Families* policy with measures at the start, end and in between addressing the importance families place on kindergarten. KPV worked hard in the next six months to ensure they were followed up in the 2007 State Budget, and will continue to work with all political parties at both the state and federal level to ensure that early childhood education is well understood.

As the peak body, promoting early childhood education, KPV has also continued to foster the development of the sector as a whole. We secured agreement by the then State Minister, Lisa Neville MP, to an independent review of cluster management. This underscores the ongoing reliance of KPV on the active involvement of our members. In this case, it was the KPV cluster management reference group, ably facilitated by board member Pauline Ogden, who developed the case for the review.

Our role in promoting the quality of early childhood teachers through our support for the validation process of exemplary teachers has been widely acknowledged this year, working closely with VETASSESS and the AEU. Community-based early childhood services are keen to be seen as employers of choice, which means member participation is also important to our IR reference group chaired by indefatigable board member Kathy Townley.

In addition, we again played a pivotal role in Victoria's Early Childhood Education Conference, with our partners including Lady Gowrie Child Centre, the Creswick Foundation and the Department of Human Services.

The theme 'Together we grow' attracted almost 1000 delegates from all over Victoria and interstate. Our preferred providers AustralianSuper, VTCU and McArthur Management Services were just some of the sponsors of the hugely successful conference and trade fair.

Other organisations also play crucial roles supporting positive early childhood development. KPV is keen to work together with those organisations to maximise the gains we can achieve for our children's future. In particular, KPV has worked with Rob Spence and his team at the Municipal Association of Victoria; Anne Kennedy and Barbara Romeril at Community Child Care; Rosalie Waite at VICSEA; Mary Bluett, Shayne Quinn and Rosalie Kinson at the AEU; and of course the Office for Children. Together with Lady Gowrie and many other organisations from the sector, KPV delivered the 'Together we grow' conference which was well covered in the daily press and radio.

KPV continues to contribute to the broader community sector by working with other key agencies such as VCOSS, the Public Interest Law Clearing House, and OurCommunity. We have been a keen participant in the DHS Community Sector Investment Fund reference group, the DVC Stronger Community Organisations Project and the State Services Authority Review of Not for Profit Regulation.

Finally, I will personally miss several members of my board who depart with the expiry of their terms this year. I would like to pay special tribute to Annette Mutimer, Patrick Moriarty and David Layton for the inspiration and the perspiration they have contributed to KPV for the last six years.



—Meredith Carter



Acting CEO's report



'A bigger slice of the pie' election campaign

This year has been an exciting year of change for Kindergarten Parents Victoria with the appointment of a new CEO to lead the way of change and innovation. It has been a year where we have seen early childhood education take a prominent place in the Victorian state election. KPV ran an effective election campaign 'a bigger slice of the pie' leading into the state election which had significant impact upon the political parties making election commitments to improve early childhood education. The KPV campaign involved activities including a media focus and member involvement with events that raised the profile of early childhood education around the state.

The outcomes of the KPV election campaign delivered significant benefits to families and children; however the work is not finished and KPV continues to promote the value and benefits of early childhood education. For the outcomes of KPV's election campaign, please refer to the president's report.

Teacher's validation

This year we also saw the introduction of the new validation system for kindergarten teachers. This validation system requires teachers to demonstrate that they meet the professional standards by providing portfolio evidence and making application when progressing from graduate to accomplished teacher and accomplished to exemplary teacher classifications. KPV has represented members' interests concerning the new validation system by raising issues of concern with

the validation reference group that includes the Department of Human Services, Australian Education Union, Municipal Association of Victoria and Kindergarten Parents Victoria.

Employer Management Manual 2006

KPV published a revised version of the KPV *Employer Management Manual* in 2006. This manual has up to date and vital information for committees of management to assist them with their roles and responsibilities as manager and employer.

This publication is an essential tool for committees of kindergartens and KPV has devoted considerable resources to ensure the information is helpful and relevant to the successful and effective operation of a community-managed kindergarten.

IT upgrade for KPV

The former Minister for Children The Hon. Sherryl Garbutt kindly provided KPV a grant of \$30,000 to assist in upgrading our IT system. This grant has been used to purchase new computers and software to enable KPV staff to work more effectively in the provision of services to members. KPV is grateful to the former Minister and the Department of Human Services for the provision of this grant.



—David Amesbury

Industrial relations report



This year has once again been a busy and eventful year for the industrial relations (IR) team at Kindergarten Parents Victoria. The industrial relations system has seen significant changes with the implementation and amendments to the Federal workplace relations system (WorkChoices). These changes have changed the way workplace relations is now practiced and has been a challenge to the IR team to ensure that the support and advice given to members, in this rapidly changing workplace relations environment, is up to date and relevant. KPV continues to recognise the importance of protecting the interests of all member employers whether they are community managed, cluster managed, OSH, LDO children's services.

Some of the significant activities the KPV IR team has been involved with in the past 12 months are:

- The implementation of the new validation system for kindergarten teachers to progress in career structure (graduate to accomplished teacher and accomplished to exemplary teacher) as prescribed in *MECA 2005*. The new validation system has been a challenge for many kindergarten teachers.
- The implementation of Fair Pay Commission's decision determining pay increases for kindergarten assistants, childcare workers and other support staff in the children's services sector.
- The implementation of the Australian Industrial Relations Commission's decision to increase allowances for workers under pre-reform Awards. This includes kindergarten assistants and childcare workers.

- The introduction of the new KPV *Employer Management Manual 2006* that provides up to date and relevant HR/IR information for children's services.
- The updated version of *Kindaworks*, a compact disk that provides HR policies, tools and templates that assists KPV members with their responsibilities as employers.

Industrial relations advice and information to members

The KPV IR team continues to provide high quality and specialised HR/IR services to the children's services sector to allow KPV members to operate effectively as employers.

The IR team provides this HR/IR advice and support through:

- Telephone, email and written HR/IR/OH&S advice to members.
- The provision of quality KPV publications, such as the *Employer Management Manual 2006* and *Kindaworks*.
- KPV *e-news bulletin* with a section dedicated to HR/IR issues.
- Industrial relations and wages bulletins.
- Industrial relations articles in the KPV journal *Preschool Matters*.

In the past year, KPV has provided advice to members on the following issues:

- The new requirements and obligations for employers about the changes to the *Workplace Relations Act*, (WorkChoices) legislation. These requirements include the fairness test, fair pay and conditions standards, employee records, industrial agreements, unfair dismissal laws, redundancy laws and the right of entry for unions.
- Information and advice on the implementation of the career structure for the new *MECA 2005*.
- Information and advice regarding the new validation system for kindergarten teachers employed under *MECA 2005*.
- Changes to the *Long Service Leave Act 1992*.



KPV also offers members an employee relations consultancy service that includes, but is not limited to:

- The development and design of OH&S manuals.
- The development of HR/IR policies for children's services.
- Developing and registering workplace agreements, including Australian Workplace Agreements and Collective Agreements.
- Organisational change reviews and change management projects.
- Human resource audits and strategic management plans.
- *The Occupational Health and Safety Act 1985.*

PayLine

This year has seen significant changes and, as always, the KPV IR team managed the changes accurately and on time. The flow on from the wage decision of the Australian Fair Pay Commission provided a new experience as the updated wage rates were not published for some months. KPV calculated the increases in time for the operative date and these were implemented on PayLine with minimal need for backpay calculations. The subsequent publication of the award rates confirmed KPV's calculations.

Volunteer kindergarten committees have been provided with the preschool payroll support service by ADP and KPV since 1994. The contract with the Department of Human Services expired on 30 June 2007. ADP Employer Services, with KPV as subcontractor, has been

successful in winning the contract for a further three years. The new contract extends to 30 June 2010.

Kindergarten cluster managers who continued with the service provided to them outside the DHS contract are again able to access the payroll service provided by DHS. This is a significant saving, particularly for the small clusters who have very limited income.

Challenges ahead

Some of the challenges for the year ahead are:

- Developing a new industrial instrument for kindergarten assistants based on career structure with appropriate qualifications for children's services.
- Seeking a workable solution for some of the administrative difficulties that arises from the portability of long service leave and sick leave for kindergarten teachers and assistants.
- Providing new and improved industrial relations and human relations, information, advisory and training services to KPV members.
- Developing new IR/HR publications for members.

The KPV IR team looks forward to continuing to provide high quality industrial relations and human resources information, advisory service and representing KPV members to meet the many challenges and issues that face children's services in the coming year.

—David Amesbury

Preschool management report



Management advisory service

Every day management advisers each respond to 20 to 30 telephone calls (more than 50 on a very busy day and less than 10 on a quiet day) and approximately five online or email queries from members. Many of these are straightforward questions and our response can be similarly straightforward. Others are more complex and we need to tease out a number of issues before being able to provide a response. Others require regular contact as the issues unfold and evolve.

At the term 3 training, we talk about the importance of the AGM; how it is an occasion to celebrate your achievements; acknowledge and thank all who contributed; and above all to be accountable to your members by reporting on what has been done on their behalf. My report will attempt to cover those three areas!

The management advisory team in 2006-2007 comprises Marg McLeish, Helen Lindner, Vanessa Kenny (returned from maternity leave in April 2007) and Glenda Glover. They bring an individual and collective wealth of early childhood, governance and management knowledge, skills and experience, which they apply with care and dedication to the range of their responsibilities. Their collegiate approach to service delivery helps ensure that our advice, resources and training are of uniformly high quality.

To maintain this service level KPV must ensure that staffing numbers are able to support the telephone and email advisory service while being available for intensive support (usually with little notice). This advice and support provided must be authoritative; accordingly, the staff must have the relevant knowledge and expertise. To ensure this, staff regularly participate in a wide range of professional forums and working groups and undertake professional development.

Queries range from simple governance issues, such as committee voting or decision making, to more complex governance issues, such as confusion or disagreement about roles and responsibilities and processes. There are queries about developing and implementing policies throughout the year and in the middle of the year. We receive many queries regarding enrolment policies, followed by calls about changes to the program model.

Our aim is to provide clear information and/or advice so that the caller can act on the reason for their call with confidence. The advisory team frequently refers members to the increasing number of resources developed by KPV, enabling members to often answer their own questions. Interpretation or further advice is always available.

Occasionally, the best option to support a member or expedite a resolution, a member of the advisory team is to visit a centre requiring intensive support. This usually means attending a committee meeting. Conflict between committee members and parents or within the committee, and viability concerns are the most frequent issues. At times, we are providing independent early childhood expertise, other times it is our knowledge and experience in governance matters that is required.



Committee training

Committee training was provided in rural and metropolitan locations in term 3 2006, and term 1 2007. The training aims to provide committee members with critical information to fulfil their main responsibilities. We also learn more about the issues committees are dealing with in the discussions we have with committee members before, during and after the sessions. We are often able to provide specific advice and guidance, but when the group is not too large some time can be taken during the session for some collaborative problem solving, with everyone contributing ideas.

In term 1 2006, training sessions were held for cluster boards of management in Traralgon and Castlemaine.

While the satisfaction with training is very high (94% - 100% very satisfied), the number of centres and participants has been declining. We have offered some sessions at different times, including Saturday, and attendance has been variable. Our research indicates that many committee members are now also working, at least part time, and members have less time for kindergarten related activities. We decided to develop a product that would take the training to you, rather than you having to come to the training.

The most significant achievement for the team this year was the production of a training DVD *CommitteeWorks*. At the commencement of the project, none of us had any idea of what was involved in producing a DVD and the only expertise we had was our training skills. We soon learnt that presenting a two and half hour session on governance and management was incredibly simple and straightforward when compared with covering the same information on a DVD.

By the time the DVD was launched by Minister Lisa Neville, MP at the Early Childhood Education Conference in May we all had rudimentary expertise in script writing; presenting on camera or acting in short

scenarios; graphic design and editing; and our project and contract management skills had been honed. It was truly a team effort, with the product well worth the commitment and many, many additional hours. We are proud of the quality of the DVD, but most importantly, we are pleased it is a truly informative and useful resource for committees.

Consultancies

This year the advisory team has undertaken a range of consultancies; including quality evaluation for centres; tailored training and meeting facilitation for individual centres, local governments and cluster managers. We have also supported recruitment processes and developed position descriptions.

Collaborations

In the past year, the advisory team has contributed to a wide range of advisory and reference groups and working parties. These include the early years advisory group, a fairer victoria working party (chaired by VCOSS), the tripartite reference group that support the validation process for early childhood teachers, asthma and anaphylaxis training and legislation review.

KPV is represented on the DHS working group, critical friends. This group reviewed the *Children's Services Guide Practice Notes* prior to DHS finalising and publishing it online. We also attend *kids go for your life* working party and a number of local and regional early years forums, working, advisory and reference groups.

We have met with relevant staff from a range of other peak organisations, such as the Municipal Association of Victoria, Early Childhood Australia and Community Child Care.



Department of Human Services

KPV continues to work in partnership with the Department of Human Services, to provide services partly funded by the department and to advocate to the department on behalf of our members. KPV provided a comprehensive submission to the review of the Children's Services Regulations.

Challenges

Our challenge is to continue to support and resource committees in ways that build their capacity to manage their responsibilities, while advocating for an improved early childhood education and care system.

We will continue to reflect on our practices so that our service to members continues to improve.

—Susanne Provis

Marketing report



The marketing department saw the departure of Maggie Siu and Linda Hunt from the team; we welcomed back Najiye Polat, who had previously worked with KPV.

KPV is grateful to all our sponsors: Allianz Australia, Aon Risk Services, AustralianSuper, McArthur Management Services, and Victoria Teachers Credit Union for their ongoing support of KPV and our members.

The KPV Caring for Kids raffle

KPV has been running the *Caring for Kids* raffle since 1995. Over the years, with the support of members and sponsors, we have raised a substantial amount of money for the early childhood sector—the past six years saw \$1 million dollars raised.

The raffle won the Fundraising Institute of Australia's Awards—both at the Chapter and National levels in the *Other Category*—each year between 2001 and 2005. Over the past 12 months, KPV has been inducted into the Chapter Hall of Fame and the National Hall of Fame.

This achievement could not have taken place if it was not for our dedicated members who continually support the raffle and our wonderful sponsors.

The raffle is a stress-free way for kindergartens to raise money each year and we encourage all kindergartens to participate in 2008.

e-news bulletin

e-news bulletin subscription continues to grow and is a great tool to

communicate with members and the early childhood sector. This free service is circulated every fortnight, providing up to date and general information about the sector.

McArthur Management Services Volunteer of the Year Awards

The 2006 McArthur Management Services Volunteer of the Year Awards were again popular with members. It is great to see so many volunteers nominated for the great work they do! The winner is announced at the KPV Annual General Meeting (AGM). These awards recognise the valuable contribution that volunteers make to the day-to-day operation of kindergartens around Victoria. We thank McArthur Management Services for their sponsorship of these awards and their ongoing commitment to the early childhood sector.

Valuable resources for parents

Each year, KPV publishes two resources for parents—*Welcome to Kindergarten* and *Transition to School*. Members and parents alike, find these resources great tools to help them with their journey through kindergarten and to school. We hope to expand on this service by providing translations via the website in the coming year.

KPV Christmas books

The Christmas books campaign was again well received by kindergartens. Many kindergartens took the opportunity to give their children the gift of reading for Christmas, while others on-sold the books to parents as a fundraising event.



—Rina Afflitto

Events

2006 State Election Campaign

In the lead up to the state election last November, KPV organised the 'a bigger slice of the pie' campaign to bring issues relating to the early childhood education sector to the forefront.

A mobile billboard was used in the weeks leading up to the election in various busy Melbourne locations and at a number of KPV member centres to raise awareness of the issues. Postcards addressed to politicians urging action were also signed by members of the public and delivered to their electoral offices by KPV.

2007 Early Childhood Education Conference

Together we grow — creating collaborative landscapes

The 2007 conference, presented by KPV in partnership with Lady Gowrie Child Centre, was a resounding success with an increase in attendance of over 25% from the previous year.

Over 950 people attended Caulfield Racecourse on 25-26 May this year; listened to inspiring Australian and International speakers; visited the extensive trade fair and networked with colleagues from around Australia.

KPV would like to acknowledge our sponsors Vicnet, Victoria Teachers Credit Union, AustralianSuper, and the Starbright Learning Exchange, the Department of Human Services, the Creswick Foundation and our many presenters for their contributions to the conference.



This year we were also able to present two regional seminars following the conference thanks to additional funding from the Creswick Foundation. Our international keynote speaker, Janet Gonzalez-Mena visited Traralgon and Bendigo speaking to a wide range of participants in the early childhood sector on culture, conflict and communication.

Planning is now underway for the 2008 conference to be held at Caulfield Racecourse on 30 and 31 May next year.

A handwritten signature in dark ink, which appears to read 'Sue Doring'. The signature is written in a cursive style.

— Sue Doring

Early Childhood Education Foundation

The Early Childhood Education Foundation was formed by Kindergarten Parents Victoria (KPV) to address concerns that many Victorian children from disadvantaged families were not accessing kindergarten due to financial hardship. Evidence does show that every year a substantial number of kindergarten-aged children are missing out on this vital first step in their educational journey.

The Early Childhood Education Foundation believes that all young children and their families should have access to high quality educational programs, which provide a stimulating, safe, and caring environment.

The last financial year saw the foundation support 72 kindergartens statewide—a total of \$11,197 gave 100 children the opportunity to experience a kindergarten year.

Early Childhood Education Foundation Star Campaign

The foundation is always looking at ways to generate income, so for the past few years, we have run a Christmas star campaign to raise the much-needed funds for the foundation.

A special thanks to all those who have donated to the foundation, and in particular, Victoria Teachers Credit Union. We look forward to receiving more donations so the foundation can continue to help those in need.



Treasurer's report



Summary

The accounts presented with this report for the 12-month period to 30 June 2007 disclose a small deficit of \$2278 compared to a surplus of \$7667 for the previous year. Although a small deficit was incurred this was within the annual budget expectations.

Income Statement

On a consolidated basis the 2006-07 year was fairly stable with income increasing by just under .05% and expenses increasing by 1%.

Balance Sheet

KPV's equity decreased slightly from \$944,425 in 2005-06 to \$942,146 in 2006-07. During the year the assets increased by \$83,292 while the liabilities also increased by \$85,571. KPV has a solid Balance Sheet with sufficient liquid assets to meet all contingencies disclosed in this report.

—David Layton

Independent Auditor's report

Scope

We have audited the summarised financial report of Kindergarten Parents Victoria Inc. for the financial year ended 30 June 2007. This report has been audited in accordance with Australian Auditing Standards. For a better understanding of the scope of the audit, this report should be read in conjunction with our audit report on the annual statutory financial report, that has been prepared for the purpose of fulfilling the requirements of the *Associations Incorporation Act (Vic)*.

Opinion

In our opinion, the financial report, gives a true and fair view, in all material respects, in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of Kindergarten Parents Victoria Inc as at 30 June 2007 and the results of its operations, its changes in equity and its cash flows for the year ended on that date.

—Eric Passaris, Partner
Chartered Accountants, DTT Victoria

Financial statements



Income statement for the year ended 30 June 2007.

The accounts presented in this Annual Report are an extract from the Audited Financial Report of 30 June 2007.

	2007	2006
	\$	\$
Revenue from operating activities	1,480,201	1,472,071
Revenue from non-operating activities	83,398	84,896
Employee benefits	(851,021)	(845,827)
Other staff expenses	(30,422)	(49,989)
Marketing expenses	(124,450)	(180,902)
Administration expenses	(125,918)	(106,215)
Depreciation expense	(20,446)	(20,161)
Capital expense	(10,931)	(24,927)
Projects expense	(177,046)	(143,987)
Finance expense	(31,610)	(24,021)
General expenses	(10,427)	(15,363)
Occupancy expense	(120,746)	(108,809)
Public relations	(24,386)	(10,083)
Training & consultancy expense	(38,474)	(19,017)
Surplus/(deficit) before income tax expense	(2,278)	7,667
Income tax expense	-	-
Surplus/(deficit) after income tax expense	(2,278)	7,667

Financial statements



Balance sheet as at 30 June 2007.

The accounts presented in this Annual Report are an extract from the Audited Financial Report of 30 June 2007.

	2007	2006
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,242,966	1,177,130
Trade and other receivables	62,938	85,202
TOTAL CURRENT ASSETS	1,305,904	1,262,332
NON-CURRENT ASSETS		
Property, plant and equipment	50,207	10,487
TOTAL NON-CURRENT ASSETS	50,207	10,487
TOTAL ASSETS	1,356,111	1,272,819
CURRENT LIABILITIES		
Trade and other payables	350,524	218,586
Short-term provisions	63,441	107,423
TOTAL CURRENT LIABILITIES	413,965	326,009
NON-CURRENT LIABILITIES		
Long-term provisions	-	2,385
TOTAL NON-CURRENT LIABILITIES	-	2,385
TOTAL LIABILITIES	413,965	328,394
NET ASSETS	942,146	944,425
EQUITY		
Accumulated funds	942,146	944,425
TOTAL EQUITY	942,146	944,425



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promote
sustain
early childhood education**