



ANNUAL REPORT
For the year ended 31 December 2022

HELENA RIVER STEINER SCHOOL
COMMUNITY ASSOCIATION
INCORPORATED

HELENA RIVER STEINER SCHOOL

Annual Report 2022

CONTENTS

OUR VISION	3
OUR MISSION	3
OUR VALUES	3
Section 1 - An overview of Helena River Steiner School Community Association Inc.....	4
ABOUT US	4
OUR PEOPLE – 2022	5
PHOTO GALLERY – CURRENT BOARD MEMBERS 2023.....	9
PHOTO GALLERY – LEADERSHIP 2022	10
DEVELOPMENT OF ENROLMENTS (taken from Federal Census)	11
STUDENTS ATTENDANCE RATES 2022.....	11
STUDENT RESULTS IN NAPLAN 2022.....	12
Section 2 - Governance.	14
STRUCTURE & MANAGEMENT	14
CHAIRMAN’S REPORT	15
PRINCIPAL’S REPORT	17
STRATEGIC GOALS	19
Section 3 - Our Finances.	21
FINANCE MANAGER’S REPORT	21
AUDITORS REPORT	23
ACKNOWLEDGMENTS & THANK YOU.....	42
HOW YOU CAN HELP	43
CONTACT US	44

OUR VISION

On Whadjak Noongar boodja, guided by love for all life on earth, we strive to foster clear, enlightened thinking, warmth of feeling and strength of will for good deeds and life-long purpose.

OUR MISSION

Helena River Steiner School aims to provide education based on the principles of Rudolf Steiner to children and families in the Swan Valley.

We will do this by:

- Fostering the healthy unfolding of each unique individual in a creative, nurturing and respectful community.
- Providing a curriculum and pedagogy appropriate to the developmental stage and needs of the learner. We educate the whole human being in thinking, feeling and willing through learning experiences which engage the head, heart and hands, guided by a sense for goodness, beauty and truth. We seek to inspire love of learning, curiosity for life and moral engagement with the world that will carry on throughout the lifespan.
- Striving to engender care, respect and reverence for the natural and spiritual worlds.

OUR VALUES

The Helena River Steiner School provides an education of the child that engenders:

- **Wonder:** We cultivate a sense of wonder and reverence in the child by encouraging the child's innate affinity with the natural world. We stimulate curiosity and love for other beings and natural phenomenon.
- **Compassion:** Our teaching staff provides an example through their actions and deeds with clear thinking, balanced emotions and unconditional love for the children, other staff, the community and nature. This assists the children to develop into confident adults who care for others.
- **Creativity:** We provide a wide-ranging curriculum that includes a balance of academics and arts with physical, social and emotional development. By encouraging creativity and imagination students develop a capacity to think laterally in later life.
- **Authenticity:** We will strive to allow the child to seek and value truth, individuality, integrity and authenticity. We provide guidance on moral courage to stand up for what is good, true and beautiful.
- **Wellness:** We value and foster wellness in body, soul and spirit. We do this by providing a holistic education and environment that develops the whole child. We acknowledge and celebrate the other through collaboration, tolerance and inclusivity.

ABOUT US

Helena River Steiner School started off as the Guildford Steiner Playgroup in 2013. Local parents discovered the value of the Steiner method of nurturing and educating their children.

In 2014, as more Steiner educators and interested families joined, the River Blossom Education Association Inc was formed and the budding early childhood organisation moved to the current premises at 39 Spring Park Rd, Midland which previously formed part of the old Midland Primary School.

In 2015, the Playgroup expanded, and several other educational activities were included such as home-schooling workshops, early childhood program and curriculum support.

In 2016, the first mixed-age kindergarten (3-6 years) began operating as an Education and Care Service while applying for school registration with the Department of Education.

In December 2016, we changed our name to Helena River Steiner School. At this point a lease was entered into with the adjoining property (35 Spring Park Road) for the purpose of housing the new primary class of 2017.

In June 2018, the School was granted non-government school registration to provide Pre-Kindergarten to Year 6 education.

In 2020 we received approval for providing high school year levels.

In 2021 we began our Middle School with a combined Class 7/8. We received DA approval from City of Swan to build a school in Hazelmere after which we bought Lot 13 Stirling Crescent, Hazelmere property through a Low Interest Loan and started renovation of the existing buildings to use for high school.

In 2022 we started separate classes for Class 7, 8 and 9. We operated high school from Swan Valley Adventure Centre facilities till we completed renovations of Hazelmere facilities and then relocated our high school to Hazelmere site in Term 2-2022. Now we are planning to construct more facilities in 2023 and beyond.

OUR PEOPLE – 2022

Board members

Name	Position	Date Joined Board
Peter Fern	Board Chair	April 2016 - present
Amjad Gondal	Board Treasurer	September 2021 -
Edwin Reyes	Board Treasurer	May 2022
Adam Lee	Member	December 2020 - present
Boris Krestelica	Member	November 2021 - present
Ralph Witchge	Member	March 2021
Daniela Scalla	Board Secretary	October 2022 - present
Gladstone Davies	Member	October 2022 (rejoined) - present
Yvette Chambers	Board Secretary	November 2021
Adam Kinnest	Member	June 2022
Jennifer James	Member	July 2021
Shirley Vine	Member	June 2022

Staff 2022

Name	Position	Employee since	Qualification
Tanami Magnus	Principal	1 July 2013	Dip. Steiner Education (Primary) 2001, B. Ed (K-7) 2009, CELTA 2010
Kamran Hussain	Finance Manager	May 2019	CPA – Australia 2018, Advanced Diploma in Management Accounting - CIMA 2007, Associate Cost and Management Accountant – ICMAP 2003, Bachelor in Commerce / Accounting - UOP 1999
Robyn Grills	Admin Officer	29 July 2022	-
Kirstin Mills	Enrolment / HR Officer	14 July 2021	Bachelor of Arts in Business Management, Germany
Catherine Vann	High School Coordinator	26 October 2020	Dip Teaching (1983) Bachelor of Communications and Media (2016)
Anna Edwards	French Language Teacher	28 January 2018	Grad Dip Education (Secondary)
Jessica Coker	Pre-Kindy Teacher	06 February 2018	B. Ed (EC) 2013, Dip ECE 2010
Carol Fuller	Craft Assistant	01 January 2019	20 years EA experience
Ann Porter	Kindy Assistant	20 July 2020	Certificate III in Education Support

Thomas Fisher	Primary Teacher	12 October 2020	Bachelor of Architectural Science (2010) Master of Teaching - Primary (2020) Bachelor of Art (2017) (Anthropology/Fine Art) Steiner Primary Teaching (2020)
Claire Parker	Kindy Teacher	01 January 2021	Masters Fine Art 2001 Post Grad Education 2003 Grad Dip Primary Ed 2016 Masters Steiner Ed 2018 Masters Early Childhood Ed
Robert Gillman	High School Teacher	01 January 2021	Dip Teaching (1986)
Sarah Duffus	Kindy Teacher and Playgroup Leader	01 January 2021	Bachelor of Arts (1998) Masters of Teaching (2011)
Elena Jensen	Primary Assistant	22 March 2021	Certificate IV Education Support
Mark Jenkin	OSH Officer	07 December 2021	2014 Certificate IV Workplace Training and Assessment
Kerewin de Souza	Primary Teacher	01 January 2021 to 31 December 2022	"Bachelor of Arts (English and Cultural Studies) 2017 Masters in Teaching(Primary) 2020"
Sara Cullity	Craft Teacher	01 January 2022 to 31 December 2022	Graduate Diploma of Education (Major Drama; Minor English), Edith Cowan University Perth, 2001 - 2003
Melissa Harvey	Learning Support, Class Teacher and Wellbeing Coordinator	01 January 2022 to 31 December 2022	Dip. Ed (Primary) in progress, Grad. Dip Steiner Education 2013, B. A. (Sociology) 2003, B. A. (Creative Writing and Theatre) 1997
Angela Hogarth	High School Teacher	01 January 2022 to 31 December 2022	Bachelor of Arts, Double Major English & Ancient History, University of Western Australia
Yesim Atila	Music Coordinator and Teacher	01 January 2022	Diploma of Education (Secondary) Double Major in Music
Scott Telford	Sports Teacher & High School Support	01 January 2022 to 31 December 2022	Edith Cowan University (Physical Education electives, Special Needs Education electives)
Hollie Butler	High School Craft Teacher	01 January 2022 to 31 December 2022	Bachelor of Education Special Arts Specialist
Georgina Marsh	Primary Class Teacher	01 January 2022 to 31 December 2022	Bachelor of Education (Primary), 2012, Curtin University, Western Australia // Steiner Primary Teacher Training 2019/2020, Perth Waldorf School
Bronwyn Scallan	Grant Writer	20 December 2021 to 31 December 2022	Bachelor of Applied Science (Natural Resource Management endorsement), 1997
Matthew Benson Parry	High School Teacher	01 January 2022 to 31 December 2022	Bachelor of Fine Arts (Studio Art) 2006, University of Western Australia

Yolanda Millar	Woodworking Teacher	21 April 2022	Edith Cowen University – Master of Teaching (Primary) Specialising in Art
Kerry-lee Riley	Marketing Coordinator	13 June 2022	Degree in Mass Communications from Edith Cowan University in Mount Lawley, WA
Irene Cullen	Primary Class Teacher	18 July 2022 to 31 December 2022	Bachelor of Early Childhood Education, Notre Dame University, 2000 - 2003
Samantha Eckford	Playgroup Leader	01 January 2022	Early childhood Steiner Course
Katherine Taylor	Education Assistant	01 August 2022	Bachelor of Science in Social Work, University of Western Australia
Julie Walton	Kindy Assistant	22 August 2022	Certificate III of Children's Services (Teacher Assistant)
Marijanna Smith	Maintenance and Grounds Coordinator	22 August 2022	-
Karolina Pawlowski	Primary Class Teacher	29 August 2022 to 31 December 2022	Bachelor of Education
Clare O'Leary	Primary Education Coordinator Teacher	05 August 2022 to 31 December 2022	"Bachelor of Education (ECU) 1995 Diploma of Teaching (Primary), Aus Catholic University Watson, ACT 1985"
Cynthia Nelson	Noongar Teacher	20 October 2021 – 21 April 2022	Cert III in Education Support; Central Institute of Technology Perth: Noongar Language Teacher
Katherine Riley	Primary School Teacher	24 April 2018 – August 2022	Dip. Ed (Primary) 2016, B. Business 2009
Stacey Thompsett	Kindy Assistant	01 January 2020 – 21 August 2022	Teacher Assistant Certificate - 1997 (ECU)
Damian Gavillet	Maintenance and Grounds Coordinator	14 April 2021 – August 2022	-
Deborah Neale	Primary Education Co-Ordinator	02 August 2021 – 31 July 2022	Bachelor of Education & Bachelor of Teaching at University of New England

Workforce Composition at Helena River Steiner School 2022

During 2022, an average of 19.64 full-time equivalent (FTE) staff were employed. Of these, 42.9% were teachers and 57.1% were administrative and clerical staff.

Workforce Demographics 2022

Demographics	2022
Aboriginal and/or Torres Strait Islander people	1
Culturally and linguistically diverse people	4
People with disability	0
Age Profile	
People 24 years of age and under	0
People 25 to 44 years of age	11
People 45 years of age and over	20
Gender breakdown of Leadership Team	
Female	3
Male	1
Gender breakdown of school administrators	
Female	2
Male	0
Gender breakdown of teachers	
Female	15
Male	4

(a) Data as of December 2022

(b) No employees were recorded as Indeterminate/Intersex in these positions.

PHOTO GALLERY – CURRENT BOARD MEMBERS 2023



Peter Fern
Board Chairman



Adam Lee
Ordinary Member



Boris Krestelica
Ordinary Member



Gladstone Davies
Ordinary Member



Daniella Scala
Board Secretary



Lisa Liu
Board Treasurer



Adrian Piers
Ordinary Member



Rensche Diggeden
Ordinary Member

PHOTO GALLERY – LEADERSHIP 2022



Tanami Magnus
Principal



Kamran Hussain
Finance Manager



Deborah Neale-
Education Coordinator
Jan – July

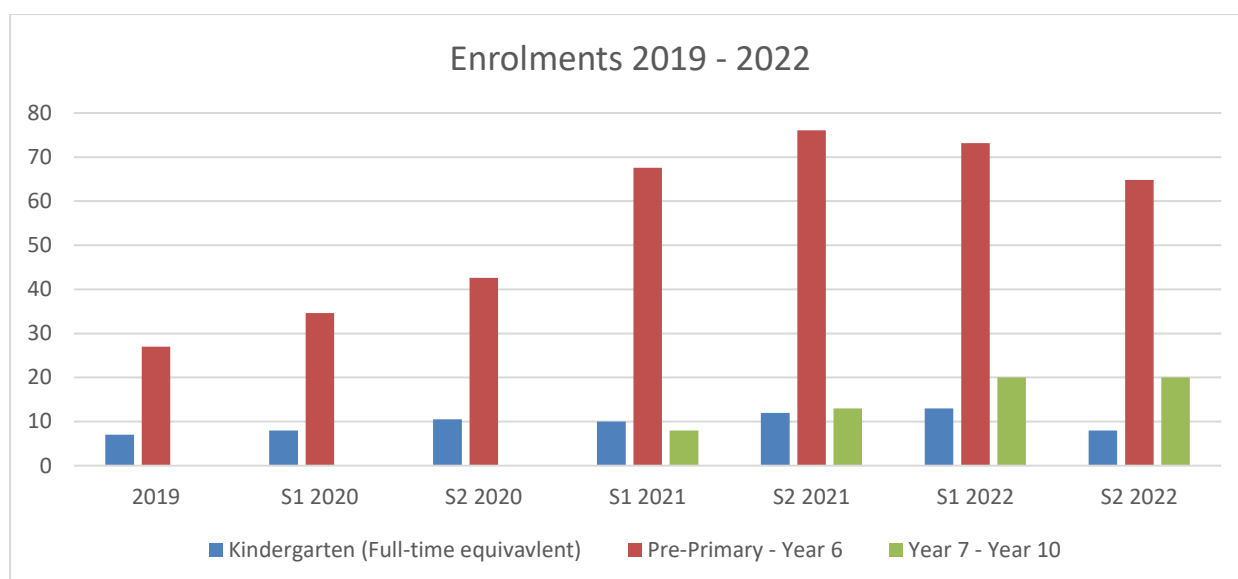


Catherine Vann
High School Coordinator



Clare O'Leary
Education Coordinator
Sept - Dec

DEVELOPMENT OF ENROLMENTS (taken from Federal Census)



STUDENTS ATTENDANCE RATES 2022

Year Level	%
Kindy 4	92.93
Kindy 5	85.60
Kindy 6	80.10
Class 1	88.19
Class 2	81.87
Class 3	83.06
Class 4	74.65
Class 5	86.46
Class 6	88.99
Class 7	77.79
Class 8	85.02
Class 9	86.56

Management of Attendance

- If a student's attendance falls belows 90% over a ten-week period, Administration must inform the Class Teacher, respective Education Coordinator and Principal;
- If a student displays a pattern of lateness or early departure, Administration or the Class Teacher must inform the respective Education Coordinator;
- Administration, the Class Teacher or the respective Education Coordinator should contact the parents/guardians/caregivers and determine if there are any issues happening within the household that are resulting in the absences;
- A Case Conference between the Parents'/care givers, Class Teacher and respective Education Coordinator may be convened to discuss and investigate the attendance issues, and implement intervention strategies to improve attendance;
- If there are no improvements in the student's attendance, the Principal will refer the student to the School Attendance Officer at the Behaviour and Wellbeing Branch within the Department of Education for further assistance.

STUDENT RESULTS IN NAPLAN 2022

HELENA RIVER STEINER SCHOOL					
NAPLAN OUTCOMES ANALYSIS 2022 - VISUAL REPRESENTATION BY SKILL					
Skill	Class	3	5	7	9
Reading	Well above level	0%	0%	0%	100%
	Above level	0%	40%	0%	0%
	Expected level	80%	60%	100%	0%
	Below level	20%	0%	0%	0%
	Well below level	0%	0%	0%	0%
		100%	100%	100%	100%
Number of students tested		5	5	1	1
Number of students in cohort		12	9	5	3
% of students in cohort tested		42%	56%	20%	33%

Skill	Class	3	5	7	9
Writing	Well above level	0%	0%	100%	0%
	Above level	0%	0%	0%	100%
	Expected level	60%	40%	0%	0%
	Below level	20%	60%	0%	0%
	Well below level	20%	0%	0%	0%
		100%	100%	100%	100%
Number of students tested		5	5	1	1
Number of students in cohort		12	9	5	3
% of students in cohort tested		42%	56%	20%	33%

Skill	Class	3	5	7	9
Spelling	Well above level	0%	0%	0%	0%
	Above level	0%	0%	0%	100%
	Expected level	60%	40%	100%	0%
	Below level	40%	60%	0%	0%
	Well below level	0%	0%	0%	0%
		100%	100%	100%	100%
Number of students tested		5	5	1	1
Number of students in cohort		12	9	5	3
% of students in cohort tested		42%	56%	20%	33%

Skill	Class	3	5	7	9
Grammar/Punctuation	Well above level	0%	0%	0%	100%
	Above level	0%	20%	0%	0%
	Expected level	0%	80%	100%	0%
	Below level	0%	0%	0%	0%
	Well below level	100%	0%	0%	0%
		100%	100%	100%	100%
Number of students tested		5	5	1	1
Number of students in cohort		12	9	5	3
% of students in cohort tested		42%	56%	20%	33%

Skill	Class	3	5	7	9
Numeracy	Well above level	0%	0%	0%	0%
	Above level	0%	0%	0%	0%
	Expected level	80%	100%	0%	100%
	Below level	20%	0%	100%	0%
	Well below level	0%	0%	0%	0%
		100%	100%	100%	100%
Number of students tested		5	4	1	1
Number of students in cohort		12	9	5	3

Specific results are:

Reading:

Year 3 participants = 80% at level and 20% below (5 of 12 in cohort tested)

Year 5 participants = 60% at level and 40% above level (5 of 9 in cohort tested)

Year 7 participant = 100% at level (1 of 5 in cohort tested)

Year 9 participant = 100% above level (1 of 3 in cohort tested)

Writing:

Year 3 participants = 60% at level, 20% below, 20% well below (5 of 12 in cohort tested)

Year 5 participants = 60% at level and 40% above level (5 of 9 in cohort tested)

Year 7 participant = 100% at level (1 of 5 in cohort tested)

Year 9 participant = 100% above level (1 of 3 in cohort tested)

Spelling:

Year 3 participants = 60% at level, 40% below level (5 of 12 in cohort tested)

Year 5 participants = 40% at level and 60% above level (5 of 9 in cohort tested)

Year 7 participant = 100% at level (1 of 5 in cohort tested)

Year 9 participant = 100% above level (1 of 3 in cohort tested)

Grammar/Punctuation:

Year 3 participants = 100% below level (5 of 12 in cohort tested)

Year 5 participants = 20% above level and 80% at level (5 of 9 in cohort tested)

Year 7 participant = 100% at level (1 of 5 in cohort tested)

Year 9 participant = 100% well above level (1 of 3 in cohort tested)

Numeracy:

Year 3 participants = 100% below level (5 of 12 in cohort tested)

Year 5 participants = 20% above level and 80% at level (5 of 9 in cohort tested)

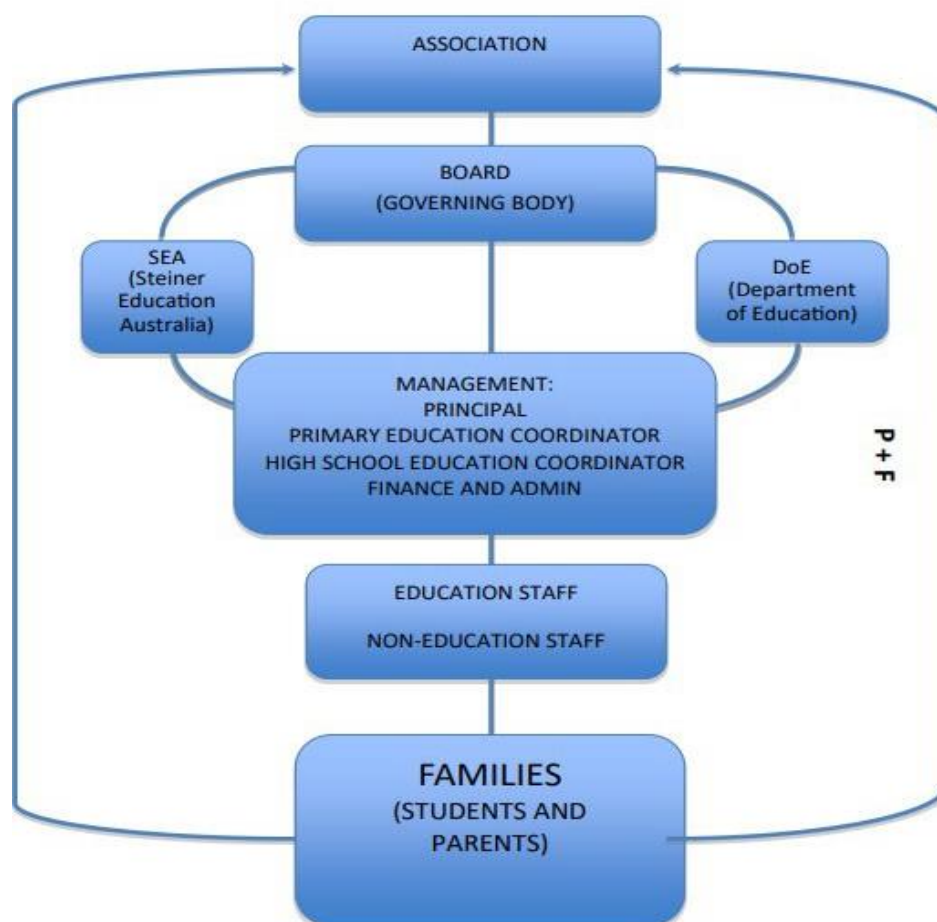
Year 7 participant = 100% at level (1 of 5 in cohort tested)

Year 9 participant = 100% well above level (1 of 3 in cohort tested)

STRUCTURE & MANAGEMENT

Helena River Steiner School Community Association Incorporated is registered with the Australian Charities and Not-for-profits Commission (ACNC). Following is the Organisational structure: -

BOARD OF GOVERNORS AND OPERATIONAL MANAGEMENT



In 2015, the newly incorporated association formed a committee of Steiner teachers to guide the direction of the association's activities. In 2016 parents also joined the steering group. Together they identified the skill sets required of its steering body to successfully govern a school and began recruiting members to meet the needs. A new constitution was developed at this time relevant to school operations. In 2017, the steering committee became the Board, and many structures were developed to ensure effective governance and compliance with non-government school registration requirements.

There are now different sub-committees including Finance & Audit Committee, Strategic Plan Committee and Building & Relocation Committee which are directly reporting to the Board and are supporting the Board through performing different obligations. The Chief Operating Officer of the school is the Principal who is the main pillar of the school. The Operational team is comprised of Finance Manager, Admin Officer, Education Coordinators, Teachers and Assistants. They all report to different levels as and when required but basically responsible to report to the Principal.

Helena River Steiner School Community Association Incorporated

**Annual General Meeting on 8th June 2023 Lot 13 Stirling Crescent, Hazelmere
WA 6055**

CHAIRMAN'S REPORT

What a year 2022 has been for our School and our Board. In June 2013, the Helena River Steiner School started as the Guildford Steiner Playgroup. Five years later, in June 2018, the School was granted Initial Registration to provide education for Pre-Kindergarten to Year 6.

2022 was re-registration year, which saw our Principal, Tanami Magnus, and her professionally diverse staff put in many extra hours of diligent work to achieve five years' re-registration. This is an outstanding achievement and demonstrates the confidence the Minister of Education has in her Department's scrutiny of our School, its processes, staff and curriculum program and delivery!

In June 2023, I am pleased to report that the school is holding some cash reserves and has successfully grown its High School to 26 students. This is an excellent outcome, which is underpinned by visionary planning and the dedicated hard work of several people over time, including past and present Board members, School's staff, parents, and the community members.

The year 2022 was a year of challenges for the School. During difficult COVID restrictions, our High School began its first term at the Swan Valley Adventure Centre in Middle Swan and moved to the new premises in Hazelmere in term two. Being on this site allowed our students to participate in many and varied activities that would otherwise have been impossible during the restrictions that were introduced in the first week of term. Many thanks to the High School coordinator Catherine Vann and her staff for all the work and time they put in to make the first term a success and then to making the transition to Hazelmere over a long weekend appear seamless for the students.

A significant framework in progressing to High School was to ensure a safe and regulatory compliant digital platform for our students to commence their Digital Technologies studies. The platform chosen and implemented in 2022 by the Board was MS 365, which AISWA recommended to be compliant with our registration obligations and provide the digital tools for our students to extend their learning capacities.

One of the primary aims for the year ahead will be to efficiently relocate and build new school facilities at our Hazelmere campus. The Board is in earnest planning for the building of the Primary School, Kindergarten and associated infrastructure in readiness for a staged move in 2024. This is necessary to accommodate the increasing enrolments and to organically grow the School. Other priority activities consistent with the Strategic Plan include growing interactions with other Steiner and non-Steiner schools as well as the Anthroposophical Community as a whole with the aim of providing the best Steiner education for our students that we can.

The Board is committed to the aims and ethos of the Steiner education system. Three members of the Board are members of the Anthroposophical Society. The Board has an advisor who is eminently knowledgeable in Steiner education. The Board has members with the outstanding skills, experience and competence needed for ensuring good governance and providing guidance to the Principal and her team for achieving best outcomes for the school. Our two most recent members of the Board are retired school Principals. They will strengthen our education and policy development and understanding.

The school is indeed fortunate to have a very competent, sincere, and dedicated team comprising the Principal, Finance Manager, our dedicated teachers, and administrative and other support staff. I believe that we have the necessary skill set in the Board and the school staff to help the school grow and become an outstanding centre of education for the community, providing a nurturing and encouraging learning environment.

In closing, I would like to thank all the staff members of the school for their dedicated hard work. I thank all the Board members for volunteering their precious time for the School. I also acknowledge the continuing support of our school community, which we greatly value.

Furthermore I congratulate our students and their families not only for the trust they invest in us educating and keeping their children safe, but in how they navigated so well their ongoing commitment to the ethos of Steiner Education and our School during the difficulties that were unique, in our times, of the pandemic restrictions.

Thank you,
Peter Fern
Board Chair
HRSS Community Association Inc.

Helena River Steiner School Community Association Incorporated

Annual General Meeting on 8th June 2023 Lot 13 Stirling Crescent, Hazelmere
WA 6055

PRINCIPAL'S REPORT

2022 was another landmark year. We started the year renovating the buildings on the new property we had just bought in Hazelmere in order to move the high school there.

Whilst the other proposals we received from builders had much longer completion times due to COVID-related building shortages, our chosen builder Jarrah Stevenson (a former Steiner student K-12) worked efficiently and creatively to get the job done in our requested timeline, in such an agreeable and affable way.

The high school students enjoyed their temporary campus at the Swan Valley Adventure Centre for Term 1 – making use of all the fine amenities there, especially the kayaking and outdoor education facilities – and moved into our sparkling new premises in Term 2.

Many thanks go to our High School Coordinator Catherine Vann's relentless logistical orchestrations during the moves to ensure the least interrupted learning experiences for the students.

2022 also saw our first single-stream primary classes. We progressed from three composite classes to a single Class 1 and single Class 2. Our inaugural teacher Kathy Riley, who had taught 5 years of composite classes, was ecstatic to be teaching a pure Class 2 curriculum!

Our NAPLAN participation continued to be low but increasing from previous years and the results supported national findings that Steiner students tend to be below the national average in Class 3 but at or above in Class 5 and usually above in Class 7 and 9.

2022 was our Re-Registration year and the many months of hard work spent on this were evident in our meeting of all the Registration Standards, and in our receiving 5 years' registration -which is the maximum period a school can receive.

Later in the year a blessing came to us in the form of Marijanna Smith who took on the Maintenance and Grounds Coordinator position. Marijanna's experience in the development of Silver Tree Steiner School and her background in construction enabled invaluable contributions to our premises enhancement and capital growth endeavours.

We saw our first evening class play performances. Class 5/6, and also the high school Shakespearean performance held at an off-site venue to a full house.

Open Day, organized with such aplomb by the Parents and Friends Committee, headed by Jemma Standen and Bronte Clark, was a resounding success.

The latter part of the year brought changes to our school in the form of the departure of Kathy Riley, our pioneer primary teacher, and some other staff. We felt an ending of a chapter as the year came to a close.

We wrapped up the year with our first whole-school End of Year Concert, held at the Ascension Hall. After many weeks of rehearsals, the primary and high school students came together under Music Coordinator Yesim Atila's careful direction for an orchestral feast that delighted all parents and staff.

Blessings on our school,

Tanami Magnus Principal

STRATEGIC GOALS

1. Curriculum and Pedagogy

Deliver high quality Steiner, student-centered education with a developmentally appropriate curriculum, which grows organically with the community we serve. In order to provide secondary education opportunities for students in the area, we will organically grow the School into a Middle and High School.

Goals:

1. Develop excellence in delivering Steiner education which is consistent with the Australian Steiner Curriculum Framework and which meets the guidelines of the West Australian Education Department. This goal will be achieved by:
 - a. Continually striving for a well-balanced, creatively focused curriculum which ensures a sound grounding in all facets of education including but not limited to language, culture, academics, drama, arts, music and sport.
 - b. Continually reviewing and developing the curriculum and related policies that are aligned to HRSS strategic goals.
2. Provide a Class 7 program in 2021 and add a subsequent year level each year until we have all high school year levels in 2026.

2. People

Become an employer of choice through an empowering and well-planned recruitment and human resource management process to ensure quality staff are attracted and retained.

Goals:

1. Sound recruitment process to attract dedicated staff
2. Provision of competitive, sustainable working conditions that are designed to retain quality staff including but not limited to:
 - Adequate provision of DOTT (aiming to match DOE guidelines) –
 - Competitive wages and/or conditions –
 - Provision of quality Professional Development –
 - Yearly performance appraisal

3. Environment

To relocate the School to a place which provides security of tenure for the school to develop and thrive.

Goals:

- Identify a suitably sized property in the Midland/Swan Valley area which will cater for the School's current and future development needs.
- Prepare and implement a major Capital Fundraising Campaign to secure the capital and operating funds required to purchase the properties and build Phase I of the School at its new location.
- Create a Project Management Team that will oversee the relocation of the School. The focus will be on using sustainability principles to develop a nature-based environment which is both functional and aesthetically pleasing.

4. Community

To enhance the engagement of the school with the community it serves ensuring that it is recognised as quality based educational facility which caters honestly and openly to community needs.

Goals:

1. Expand and promote a growing vibrant school community. This will be achieved by:
 - a. Supporting and developing an active and engaged P&F Association.
 - b. Assisting the P&F Association to identify needs within the school and promote events and activities which showcase the School's character and philosophy to the wider community.
 - c. Ensuring the correct balance between school administration and parent body participation.
2. Engage the community in the students' education. This will be achieved by:
 - a. Undertaking an induction process for new parents and extended support to all parents of the School.
 - b. Hosting informative, interesting talks and workshops on Steiner philosophy and in particular Steiner education.
 - c. Building collaborative connections with other Schools.
 - d. Developing links with the wider community including local community and commercial groups as well as government and regulatory bodies.

5. Governance

To actively improve and develop the Governance of the School.

Goals:

1. Set the broad direction and vision and undertake strategic planning for the school in consultation with the Leadership Team.
2. Oversee and monitor preparation of policies and briefs necessary to ensure the objectives of the Association are met.
3. Oversee and monitor the financial resources and budget of the Association.
4. Oversee and monitor all statutory and regulatory compliance requirements.
5. Oversee and monitor the quality of the educational programs provided by the school.

6. Finances

To deliver financial sustainability to the school.

Goals:

1. Maintain the registration of the School by the Department of Education.
2. Implement a marketing strategy to boost enrolments to full capacity.
3. Ensure the School remains affordable by actively managing costs and by developing a business model for enrolments.
4. Apply for capital and building funds from government and private institutions.
5. Create a model for fundraising and community engagement to capitalise on donor potential.
6. Maintain a measured approach to growth.

**Helena River Steiner School Community Association Incorporated
Annual General Meeting – 8 June 2023**

FINANCE MANAGER’S REPORT

On behalf of the School’s Management and Board, I present you this year’s financial report which includes the audited financial statements for the financial year ended 31 December 2022 for Helena River Steiner School Community Association Incorporated. I would like to thank all parents, volunteers, staff, community members, Board and management for their contributions.

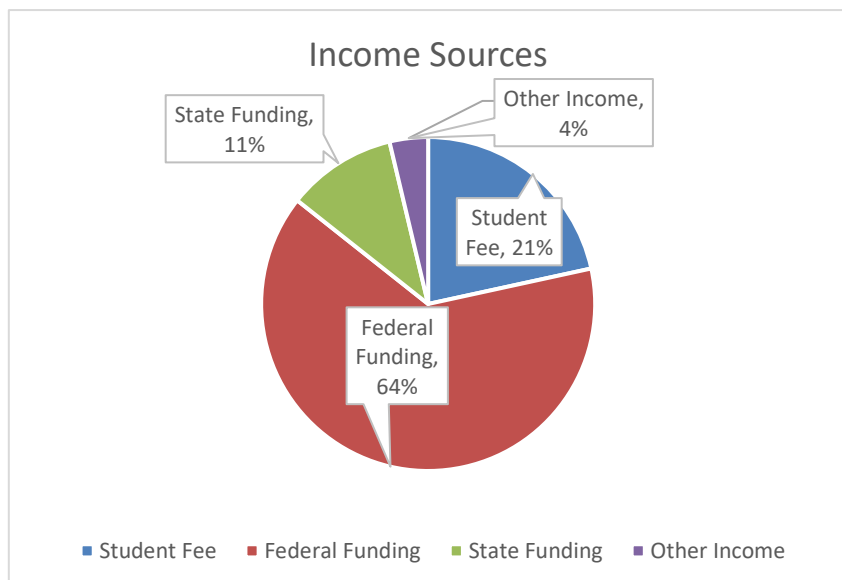
The year 2022 has been the toughest year for the school in which we had a deficit first time in the school history. Although we observed increase in student numbers but after renovating Hazelmere buildings, we started 3 separate high school classes from there. In addition, we are planning to build permanent school facilities in 2023 and 2024 and we are in the process of arranging funds for those facilities.

Whole school staff have worked very hard to ensure that the costs are managed diligently, and high-quality Steiner and student-centred education are well provided to our students. This was all possible due to continued support of all the stakeholders.

The school’s financial performance declined in the year 2022 and we faced a deficit of \$92,383 as compared with surplus of \$262,079 in 2021. The deficit is mainly because of running three single stream classes in high school with the hope that we will get more but it didn’t work. We have recorded a total income of \$2.149 Million in 2022 as compared with \$1.834 Million in 2021. This represents 17% increase in total income in comparison with 2021. Major portion of the income is received through Federal and State Government recurrent fundings which was 75% in 2022 and 77% in 2021. The state and federal funding has increased from \$1.404 Million in 2021 to \$1.605 Million in 2022. Contribution of Student fees in total income was around 21% in 2021 as compared with 22% in 2022.

Following table and pie chart presents main income sources:

Description	Amount
Student Fee	463,961
Federal Funding	1,377,222
State Funding	228,210
Other Income	79,991
Total	2,149,384



Total expenses in 2022 were \$2.242 Million in comparison with \$1.572 Million in 2021. Being a service provider and not for profit organization, we mainly spend on salaries and wages of employees which was 78% of total expenses in 2022 and 77% in 2021. The other main spending was on Premises and OSH expenses which was 10% in 2022.

The Balance Sheet remains in a healthy position with Net Assets of \$440,726 consists of total assets of \$2,996,940 and a total liability of \$2,556,214. The total assets include \$2 Million worth of Hazelmere property, fixed assets of \$477,966 and \$386,663 in cash assets. The total liabilities include Low Interest Loan of \$2,274,772 against which repayment started in 2023 and \$73,393 GST & PAYG withholding payable to ATO and rest of the liabilities pertain to trade creditors and provision of long service leave.

Finally, I would like to thank all staff members of the school for their sincere hard work. I would also thank all the Board members for volunteering their precious time for the school. I also acknowledge the continuing support of our community, which we greatly value.

With warm regards,



Kamran Hussain
Finance Manager
HRSS Community Association Inc.

AUDITORS REPORT



11 May 2023

The Board Members
Helena River Steiner School Community Association
Inc 39 Spring Park Rd
Midland WA 6056

Dear Board Members,

DOCUMENTS FOR YOUR ATTENTION

We advise that we have completed our audit of Helena River Steiner School Community Association Inc for the year ended 31 December 2022 and enclose the following documents for your attention:

1. Signed financial statements for the year ended 31 December 2022; and
2. Our management letter in regard to the audit.

Please do not hesitate to contact us on 1300 284 330 should you have any queries in relation to the audit.

Yours sincerely

AMW AUDIT
Chartered Accountants

A handwritten signature in black ink, appearing to read 'M Shone', written over a light blue horizontal line.

MARTIN SHONE
Director

Enc.

11 May 2023

The Board Members
Helena River Steiner School Community
Association Inc 39 Spring Park Rd
Midland WA 6056

Dear Board Members,

MANAGEMENT LETTER YEAR 2022

We advise that we have recently completed the audit of Helena River Steiner School Community Association Inc for the year ended 31 December 2022.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. While our procedures are designed to identify any material weaknesses and detect misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

Apart from the audit adjustment that we have already communicated and has been acknowledged in the representation letter, we noted no matters which believe need to be brought to your attention.

Please do not hesitate to call us on 1300 284 330 if you would like to discuss any of the above. We take this opportunity to thank Kamran for helping us with our queries and providing information as required to enable us to finalise the audit.

Yours Sincerely
AMW AUDIT
Chartered Accountants



MARTIN SHONE
Principal

**HELENA RIVER STEINER SCHOOL
COMMUNITY ASSOCIATION INC**

ABN: 15 894 216 603

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER
2022**



**HELENA RIVER
STEINER SCHOOL**

HELENA RIVER STEINER SCHOOL COMMUNITY ASSOCIATION INC.

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Board's Declaration	1
Auditor's Independence Declaration	2
Independent Auditors' Report	3
Statement of Profit or Loss and Other Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10


HELENA RIVER STEINER SCHOOL COMMUNITY ASSOCIATION INC.

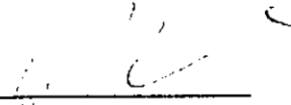
BOARD'S DECLARATION

The board declares that in the board's opinion

- a) there are reasonable grounds to believe that Helena River Steiner School Community Association Inc is able to pay all of its debts, as and when they become due and payable, and
- b) 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*



Peter John Fern
Chairman

Lisa Liu
Treasurer

Dated this 2nd day of May 2023



**AUDITOR'S INDEPENDENT DECLARATION
UNDER ACNC ACT SECTION 60-40**

To: the Members of Helena River Steiner School Community Association Inc.

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 31 December 2022 there have been:

- No contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.

Dated this 11th day of May 2023

AMW (AUDIT) PTY LTD
Chartered Accountants

A handwritten signature in black ink that reads 'AMW Audit'.

AMW AUDIT
Chartered Accountants

A handwritten signature in black ink that reads 'MARTIN SHONE'.

MARTIN SHONE
Principal & Registered Company Auditor



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS
OF HELENA RIVER STEINER SCHOOL COMMUNITY ASSOCIATION INC.**

Report on the Audit of the Financial

Report Opinion

We have audited the financial report of Helena River Steiner School Community Association Inc. (the "School"), which comprises the statement of financial position as at 31 December 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the board's declaration.

In our opinion, the accompanying financial report of the School is 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 School's financial position as at 31 December 2022 and of its financial performance and cash flows for the year ended on that date; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the ACNC Act, the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the School's financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

The directors of the School are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

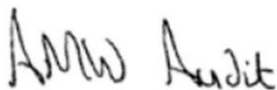
Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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



AMW AUDIT

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia



MARTIN SHONE

Principal & Registered Company Auditor

Dated at Perth, Western Australia this 11th day of May 2023

Helena River Steiner School Community Association Inc.
Trading as Helena River Steiner School
Statement of Profit or Loss and Other Comprehensive Income
For The Year Ended 31 December 2022

	Note	2022 \$	2021 \$
INCOME			
Net Student Fees	2	395,959	347,734
Application Fee		4,100	3,450
Material Levy		21,050	21,365
Federal Funding		1,377,222	1,187,697
State Funding		228,210	216,750
Universal Access KG Grant		6,931	8,512
Building Levy		16,500	14,800
Excursion & Incursion Income	3	26,351	20,843
Other Income	4	73,061	12,893
Total Income		<u>2,149,384</u>	<u>1,834,044</u>
EXPENSES			
Banking, Accounting, Legal & Audit Fee	5	32,136	19,647
Teaching Resources Expense		-	1,028
Class Foods, Materials & NAPLAN Tests	6	45,577	39,961
Excursion & Incursion Expenses	7	33,375	23,378
Office Expenses & IT	8	38,407	34,192
Rent, Rates & Utilities	9	39,007	45,740
Premises Maintenance & OHS	10	216,459	141,217
Staff Expenses	11	1,758,816	1,202,808
Marketing, Communication & Events	12	40,446	35,317
Bad Debt Expense and Write-Offs		3,514	1,856
Insurance		26,485	16,944
Memberships, Subscriptions & Permits	13	7,545	9,877
Total Expenses		<u>2,241,767</u>	<u>1,571,965</u>
Net (Deficit)/ Surplus For The Year		<u>(92,383)</u>	<u>262,079</u>
Other Comprehensive Income		-	-
Total Comprehensive (Loss)/ Income For The Year		<u>(92,383)</u>	<u>262,079</u>

The accompanying notes form part of these financial statements.

Helena River Steiner School Community Association Inc.
Trading as Helena River Steiner School
Statement of Financial Position
As at 31 December 2022

	2022 \$	2021 \$
ASSETS		
Current Assets		
Cash Assets:		
Cash on Hand	329	623
Cash at Bank - Main Account	334,448	585,307
Cash at Bank - Principal's Debit Card Account	2,000	1,315
Cash at Bank - Building Fund Account	5,800	801
Total Cash Assets	342,577	588,046
Trade and Other Receivables:		
Prepayments	19,400	14,827
Security Deposit (Rental Properties)	1,000	1,000
Receivables	23,686	11,849
Total Trade and Other Receivables	44,086	27,676
Total Current Assets	386,663	615,722
Non-Current Assets		
Property, Plant & Equipment:		
Computer Equipment	13,613	-
Computer Equipment - Accumulated Depreciation	(9,551)	-
Furniture and Fittings	36,450	21,381
Furniture and Fittings - Accumulated Depreciation	(23,113)	(4,495)
Land	2,000,000	2,000,000
Land Improvements	459,152	106,327
Land Improvements - Accumulated Depreciation	(5,787)	-
Music Equipment	3,388	-
Music Equipment - Accumulated Depreciation	(3,388)	-
Office Equipment	908	10,834
Office Equipment - Accumulated Depreciation	(519)	(2,805)
Tools and Equipment (Others)	19,414	-
Tools and Equipment (Others) - Accumulated Depreciation	(12,601)	-
Total Property, Plant & Equipment	2,477,966	2,131,242
Right of Use Asset:		
ROU Asset	304,557	304,557
ROU Asset - Accum. Depreciation	(172,246)	(85,341)
Total Right of Use Assets	132,311	219,216
Total Non Current Assets	2,610,277	2,350,458
Total Assets	2,996,940	2,966,180

The accompanying notes form part of these financial statements.

**Helena River Steiner School Community Association Inc.
Trading as Helena River Steiner School
Statement of Financial Position
As at 31 December 2022**

	2022 \$	2021 \$
LIABILITIES		
Current Liabilities		
Trade and Other Payables:		
Unsecured:		
Accounts Payable	5,340	29,896
Trade Creditors	1,267	1,800
Unearned Income	3,700	1,500
Wages Payable - Payroll	22,139	21,386
Total Payables Unsecured	32,446	54,582
Secured:		
Low Interest Loan 2021 - Current Liability Portion	156,917	-
Total Payables Secured	156,917	-
Current Tax Liabilities:		
ATO Integrated Account	73,393	110,695
Total Current Tax Liabilities	73,393	110,695
Other Current Liabilities:		
Superannuation Payable	3,291	2,528
Unearned Student Income	16,408	10,844
Lease Liability - Current	89,066	85,909
Total Other Current Liabilities	108,765	99,281
Total Current Liabilities	371,521	264,558
Non Current Liabilities		
Provision for Long Service Leave	19,345	27,994
Low Interest Loan 2021	2,117,855	2,003,563
Lease Liability (Non - Current)	47,493	136,956
Total Non Current Liabilities	2,184,693	2,168,513
Total Liabilities	2,556,214	2,433,071
Net Assets	440,726	533,109
EQUITY		
Retained Earnings	440,726	533,109
	440,726	533,109

The accompanying notes form part of these financial statements.

**Helena River Steiner School Community Association Inc.
Trading as Helena River Steiner School
Statement of Changes in Equity
As at 31 December 2022**

	2022 \$	2021 \$
Retained Earnings		
Accumulated Surplus	533,109	271,030
Current Year (Deficit)/ Surplus	(92,383)	262,079
Other Comprehensive Income	-	-
Retained Earnings Closing Balance	<u><u>440,726</u></u>	<u><u>533,109</u></u>

The accompanying notes form part of these financial statements.

Helena River Steiner School Community Association Inc.
Trading as Helena River Steiner School
Statement of Cash Flows
As at 31 December 2022

	2022 \$	2021 \$
Cash Flows from Operating Activities		
Receipts from Fees, Grants and Other Income	2,137,224	1,810,643
Payments to Suppliers and Employees	(2,145,707)	(1,348,717)
Interest Paid	-	(182)
Net Cash (Used in)/ Provided by Operating Activities	<u>(8,483)</u>	<u>461,744</u>
Cash Flows from Investing Activities		
Purchase of Property, Plant & Equipment	(394,078)	(2,132,855)
Net Cash Used in Investing Activities	<u>(394,078)</u>	<u>(2,132,855)</u>
Cash Flows from Financing Activities		
Proceeds from Borrowings	249,455	2,000,000
Repayment of Lease Liability	(92,363)	(90,445)
Net Cash Provided by Financing Activities	<u>157,092</u>	<u>1,909,555</u>
Net (Decrease)/ Increase in Cash and Cash Equivalents	<u>(245,469)</u>	<u>238,444</u>
Cash and Cash Equivalents at Beginning of Year	<u>588,046</u>	<u>349,602</u>
Cash and Cash Equivalents at End of Year	<u>342,577</u>	<u>588,046</u>

CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Bank Accounts

Cash on Hand	329	623
Cash at Bank	342,248	587,423
	<u>342,577</u>	<u>588,046</u>

(b) Reconciliation of Cash Flow from Operations with Operating Surplus

Net (Deficit)/ Surplus For The Year	(92,383)	262,079
Non-Cash Flows in Operating Surplus		
Depreciation	134,259	90,081
Interest from Lease Liability	6,057	8,752
Interest from Loan	21,754	3,563
Movement in Working Capital:		
(Increase)/ Decrease in Trade and Other Receivable	(16,410)	(14,583)
Increase/ (Decrease) in Trade and Other Payables	(53,111)	96,529
Increase/ (Decrease) in Provision for Long Service Leave	-8,649	15,323
Net Cash (Used in)/ Generated from Operating Activities	<u><u>(8,483)</u></u>	<u>461,744</u>

The accompanying notes form part of these financial statements.

Helena River Steiner School Community Association Inc.

Trading as Helena River Steiner School

Notes to the Financial Statements

For the year ended 31 December 2022

1 Summary of Significant Accounting Policies

Helena River Steiner School Community Association Inc. is a not profit organisation because its main purpose is not the generation of profit. The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act (AIA) 2015 and Australian Charities and Not-for-profits Commission (ACNC) because is registered under AIA and with ACNC. The committee has determined that the association is not a reporting entity.

ACNC requires that the charities that are not 'reporting entities' to prepare 'special purpose financial statements' and must ensure they include disclosures required by the following standards:

AASB 101, Presentation of Financial Statements
AASB 107, Statement of Cash Flows
AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1048, Interpretation of Standards
AASB 1054, Australian Additional Disclosures.
AASB 16, Leases

It is stated that the accompanied special purpose financial statements meet the disclosure requirements of the above mentioned standards.

The financial statements have been prepared on an accruals basis and are based on historical costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

All figures in the financial statements are rounded to the nearest dollar.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these financial statements:-

(a) Property, Plant and Equipment

Land is shown on the balance sheet at cost. Fixtures & fittings, furniture, equipment and buildings are carried at cost and depreciated over expected useful lives using the straight-line method. No depreciation charge is to be made on construction work-in-progress until their completion. The following estimated useful lives are used in the calculation of depreciation:

Furniture and Fittings	5 years
Plant and Equipment	3 years

Assets with carrying amount of less than \$1,000 are fully depreciated.

(b) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Helena River Steiner School Community Association Inc.
Trading as Helena River Steiner School
Notes to the Financial Statements
For the year ended 31 December
2021

1 Summary of Significant Accounting Policies (continued)

(d) Revenue and Other Income

The School applies AASB 1058: Income of Not-for-Profit Entities and AASB 15: Revenue from Contracts with Customers. AASB 15 requires revenue to be recognised when control of a promised good or service is passed to the customer at an amount which reflects the expected consideration.

A distinction is made between revenue from operations (recurrent income) and revenue received for capital purposes (non-recurrent income).

Specific revenue streams

Tuition fees

Income from tuition fees and related income is recognised over the school year as this is when the performance obligation is met. Tuition income is invoiced at the beginning of the year.

Grant revenue

Government and other recurrent grants in relation to tuition are recognised in profit or loss when the School obtains control of the grant as the criteria for the grants are not sufficiently specific to apply AASB 15 and are recognised under AASB 1058.

Capital and other related grants are recognised as an asset and corresponding liability, which are reduced when the performance obligation of the grant are satisfied and subsequently recognised in the statement of profit and loss.

Sale of goods

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

Other income

Other income is recognised on an accruals basis when the School is entitled to it.

(e) Income Tax

The School is exempt from payment of income tax under section 23(2) of the Income Tax Assessment Act.

(f) Provision for Doubtful Debts and Bad Debts Written Off

A provision for doubtful debts is made on specific debtors and bad debts are only written off where it is confirmed that this will not be received.

(g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

(h) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the School during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**Helena River Steiner School Community Association Inc.
Trading as Helena River Steiner School
Notes to the Financial Statements
For the year ended 31 December
2021**

1 Summary of Significant Accounting Policies (continued)

(i) Employee Entitlements

Annual Leave

Annual leave is no longer recognised in the financial statements in that all such leave is to be cleared within the financial year.

Long Service Leave

A liability for long service leave is recognised, and is measured at the current value of leave owing to the respective employee. The calculation has been made for all employees from the date of commencement and the liability is initially classified as non-current and then current for all employees who have applied to take long service leave in the next 12 months. No consideration is given to expected future wage and salary levels, nor experience of employee departures and period of service.

(j) Leases

The School as lessee

At inception of a contract, the School assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the School where the School is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the School uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the School anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the School to further its objectives (commonly known as peppercorn/concessionary leases), the School has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.

Helena River Steiner School Community Association Inc.
Trading as Helena River Steiner School
Notes to the Financial Statements
For the year ended 31 December
2021

	2022	2021
	\$	\$
2 Net Student Fees:		
Gross Student Fees:		
After Kindy Care	-	1,345
Playgroup Fees	6,344	6,731
Pre-Kindy Fees	3,307	7,550
Kindy Fees	164,859	166,110
Primary Fees	332,779	348,354
Secondary Fees	122,035	63,357
Total	629,324	593,447
Student Fees Reductions & Discounts:		
Concession Card Discount	14,913	12,501
Early Bird Discount	5,599	8,260
Fee Discounts	7,505	
Fee Waivers	-	24,701
Scholarships	146,264	140,324
Sibling Discount	49,230	42,140
Staff Discount	9,854	17,787
Total	233,365	245,713
Total of Net Student Fees	395,959	347,734
3 Excursion & Incursion Income:		
Swimming Income	4,505	3,237
Sports Grant Income	6,500	2,700
Excursion/Incursion Income	371	-
Camp Income	9,467	2,650
Total	20,843	8,587
4 Other Income:		
Donations	661	225
Education Assistance Payments	4,000	-
In Lieu Volunteer Hours Fees	4,600	-
Other Revenue	2,982	6,621
Interest Income	-	0
Insurance Claims	-	1,276
Building Fund Donations	650	150
Tax Credit by ATO	-	100,000
Total	12,893	108,273

Helena River Steiner School Community Association Inc.
Trading as Helena River Steiner School
Notes to the Financial Statements
For the year ended 31 December
2021

	2022 \$	2021 \$
5 Banking, Accounting, Legal & Audit Fee:		
Audit Fees	3,800	7,000
Bank Fees	251	182
Interest Expense	21,754	3,563
Interest Expense - ROUA	6,057	8,752
TYRO Costs	181	60
Pay Smart Setup Fee	93	90
Total	32,136	19,647
6 Class Foods, Materials & NAPLAN Tests:		
Class Food	3,190	4,640
Class Materials	41,895	34,271
Naplan Test Expenses	492	1,050
Total	45,577	39,961
7 Excursion & Incursion Expenses:		
Camp and Excursion/Incursion Expenses	23,357	10,062
Sports Expenses	5,073	6,460
Swimming Expenses	4,945	6,856
Total	33,375	23,378
8 Office Expenses & IT:		
General Expenses	615	100
Office Expenses	10,060	3,805
Printing & Stationery	8,498	4,236
Software Expenses	18,884	25,791
Website Expenses	350	260
Total	38,407	34,192
9 Rent, Rates & Utilities:		
Council Rates	6,097	3,086
Rent, Hire & Lease	19,422	34,914
Utilities - Light, Power, Heating, Water	10,714	6,720
Telephone & Internet	2,774	1,020
Total	39,007	45,740

Helena River Steiner School Community Association Inc.
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Notes to the Financial Statements
For the year ended 31 December
2021

	2022	2021
	\$	\$
10 Premises Maintenance & OHS:		
Building Expenses General	-	562
Repairs and Maintenance	26,831	13,935
Assets<1000	1,027	3,329
Cleaning	33,793	21,193
Depreciation	47,354	4,739
Depreciation Expense - ROUA	86,905	85,342
First Aid Supplies	697	691
Garden Materials	15,884	6,898
Health & Safety Training & Supplies	1,369	1,108
Waste Sorted Expenses	2,131	-
Security Expense	468	3,420
Total	216,459	141,217
11 Staff Expenses:		
Long Service Leave Expense	(8,649)	15,323
Contractors General	1,435	1,100
Police Clearance Staff & Volunteers	51	-
Professional Development External	27,782	20,723
Superannuation	157,796	100,945
Wages and Salaries	1,580,401	1,064,708
Staff Travel - National	-	9
Total	1,758,816	1,202,808
12 Marketing, Communication & Events:		
Advertising General	38,406	34,726
School Events	2,040	591
Total	40,446	35,317
13 Memberships, Subscriptions & Permits:		
Fees & Permits	2,763	5,323
Subscriptions & Memberships	4,782	4,554
Total	7,545	9,877

ACKNOWLEDGMENTS & THANK YOU

We take the opportunity to say thanks to the following groups who supported us on this journey in different aspects:

Donors

Board members, staff, parents, different businesses including IGA and other local community.

Grants and funding

1. Department of Education (State and Federal)
2. Sporting Schools (Sports grants)

Volunteers

Parents, staff and other community members.

Board Members and Staff

All the board members and employees current and past who contributed their valuable time and efforts to support us in different aspects.

HOW YOU CAN HELP

Become a member

You can be our Board member and can play an important role in decision making.

Volunteer your time

You can spend your time for the school's activities on different times as and when required.

Make a donation

We have maintained a Building Fund for which we obtained DGR status which means any contributions you make into it will be tax deductible. The account details are:

Name: HRSS Building Fund BSB: 633 000

Account: 166 863 001

Other ways you can help our cause

We are planning to build our own school and require a lot of support in respect of referrals for new enrolments, volunteering, and donations. You can share our cause among your networks and encourage others for bringing new enrolments and donations.

CONTACT US

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