



ANNUAL REPORT 2019 - 2020



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Below: Original artwork 'Sacred Ground' by Megan Bartman, a Kamilaroi woman from Mungindi who calls Toowoomba lands of the Jarawair people her home.



Kath Dickson Family Centre are honoured to acknowledge our Elders, past, present and emerging. They have walked this land with us, and before us; today, yesterday and generations long ago. They have lived lives of courage, strength and determination. We recognise their legacy, that each of us now carries. We recognise the path that their footsteps have carved for us. We acknowledge the trust that has been placed in us to continue this journey. We do all of this with respect, reverence and understanding.

CHAIR'S REPORT

On behalf of the Kath Dickson Family Centre Limited Board of Directors, I am honoured to present our Annual Report for 2020.

This report reflects 10 years of my involvement with Kath Dickson Family Centre as we travelled through both difficult and rewarding times, transitioning from an Incorporated Association in 2016 to our current Company Structure.

Taking the helm as Association President in 2010, we were facing a challenging financial situation and uncertain times. Ten years later, we are now in a strong economic position, with a solid future ahead of us.

The past twelve months have seen us continue to expand our services, with the Toowoomba Central Education Centre and East Coast Family Day Care Service joining our growing family. A rapidly changing environment with the advent of the COVID-19 Pandemic meant that these two services, along with the

rest of our business, were subject to an ever-changing strategy.

I would like to express my sincere thanks to my fellow Board members for stepping up to the challenge, as we met on a weekly basis monitoring and adjusting our strategies during this period. The effort was rewarding as we came through the other side with a positive Balance Sheet and growing business.

As we launch into the coming twelve months, I remain confident and optimistic about the ongoing operations of the organisation and increasing community support, proudly delivered by our dedicated staff and volunteers.

Once again, I would like to thank fellow Board members, for their unwavering commitment and valuable contributions. It is a pleasure working with you all.

Dr Craig Russell
Chair of the Board
Kath Dickson Family Centre

OUR BOARD

Dr Craig Russell, *Chair*
Craig has been a Medical Practitioner for the past 19 years. He is currently a Skin Cancer Doctor, Specialist GP and a Director of the *Darling Downs Skin Cancer Clinic*.

Mark Jocumsen, *Vice Chair*
Mark is an experienced business strategy consultant, with strong strategic and entrepreneurial flair. He is currently a Digital Transformation Project Manager with Russell Mineral Equipment.

Gillian Coleman, *Secretary*
Gillian is Project Coordinator with *CLO Lawyers*. She brings with her a wealth of experience in marketing and business development.

Mick Harding, *Treasurer*
Mick is a Director at accounting and financial planning firm *McConachie Stedman*. He prides himself on his solution-orientated approach for businesses.

Mark Craymer, *Director*
Mark is a Director and co-founder of *empowHer*, an online social enterprise for women. Mark has authored two programs/courses in the field of personal development as well as a business start-up for budding entrepreneurs.



CHIEF EXECUTIVE OFFICER'S REPORT

For years, many businesses and CEOs have written Annual Reports discussing the challenging year they have just encountered. The COVID-19 Pandemic has put this on a much higher level.

Starting the year on a positive note with a forward thinking Strategic Plan, a new Family Day Service, a new Early Childhood Education Centre, and a new business management structure, we hit the ground running. One week after quietly celebrating my one-year anniversary of joining the Kath Dickson Family, lives all around the World changed, with our organisation no exception.

Rapidly adjusting our operations, I will be forever thankful to my Board and my Staff for their support and willingness to be adaptable at short notice. Our new IT System and processes implemented a few months earlier proved their worth as remotely working from home became the “new norm”. No-one thought we would ever be undertaking visits and inspections via video. No-one thought we could have children interacting with our Centre staff via video. We did, and we did it well.

I am proud to say, that although many businesses including within the childcare and training sector suffered closures and staff losses, we have come through the other side stronger and still with our 75+ staff. Throughout the past twelve months, we have worked hard to continue to build our foundations and future viability, and pleased to say that we are now in the best financial position in the history of the organisation.

We have achieved so many wonderful successes this year which are highlighted throughout our Annual



Report. I encourage you to take some time and read through, and I am sure you will be as proud as I am about the great work this organisation is achieving.

I take the opportunity to again thank my Board, Staff, and Volunteers, for bringing me into the growing Kath Dickson Family.

Ken Murphy
CEO
Kath Dickson Family Centre

OUR VISION

To advance the education and wellbeing of children, individuals and families.

OUR MISSION

Empowering children, individuals and families through:

EDUCATION	CONNECTION	ENGAGEMENT	SUPPORT	LEADERSHIP
Creating confident and curious learners.	Connecting with community, culture and each other.	Community participation and collaboration.	Demonstrating compassion, care and encouragement.	Inspiring others to achieve greater things.

ABOUT US

AT A GLANCE



Kath Dickson Family Centre is a not-for-profit, community-based organisation that focusses on the wellbeing of families and children, specifically in the crucial early years of childhood, from 0-5 years.

We were established in 1975 in response to the emerging need for quality child care options, by Miss Kathleen Dickson BEM and Dr John Irvine. Over the past 45 years, we have grown and diversified, but continue to remain true to the vision and values of Miss Dickson.

The organisation operates a number of distinct divisions:

Kath Dickson Family Day Care continues to provide the community with affordable, flexible, quality child care in a nurturing, family home environment.

Kath Dickson Education and Care Centre (Gladstone Street) in Toowoomba provides long day care for ages 6 weeks to 5 years, and a fully-accredited kindergarten program for 3-5 year olds. Kath Dickson Education and Care Centre (Toowoomba Central) also in Toowoomba, offers long day care and casual bookings as well as a fully-accredited kindergarten program for 3-5 year olds. Both centres have places allocated to emergency care for families in crisis. Our third centre is Kath Dickson Kindergarten (Dalby South), a stand-alone kindergarten for 3-5 year olds.

In 1996, we began training the next generation of early childhood educators with the opening of our registered training organisation. The Kath Dickson Institute provides training in nationally accredited qualifications in Early Childhood Education and Care via our network of trainers throughout Queensland. The Institute also provides professional development sessions and networking opportunities for the early childhood sector.

In addition, we coordinate a range of community programs to support families and children, particularly for those most in need.

4 DIVISIONS



FAMILY DAY CARE

94 EDUCATORS

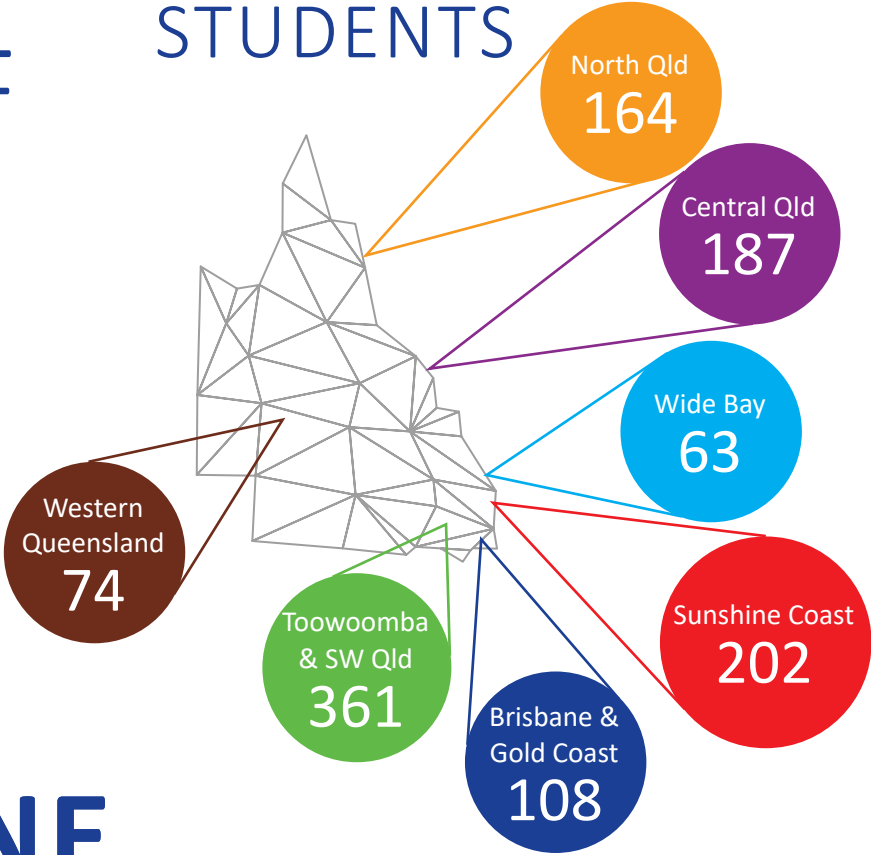
1,285 CHILDREN



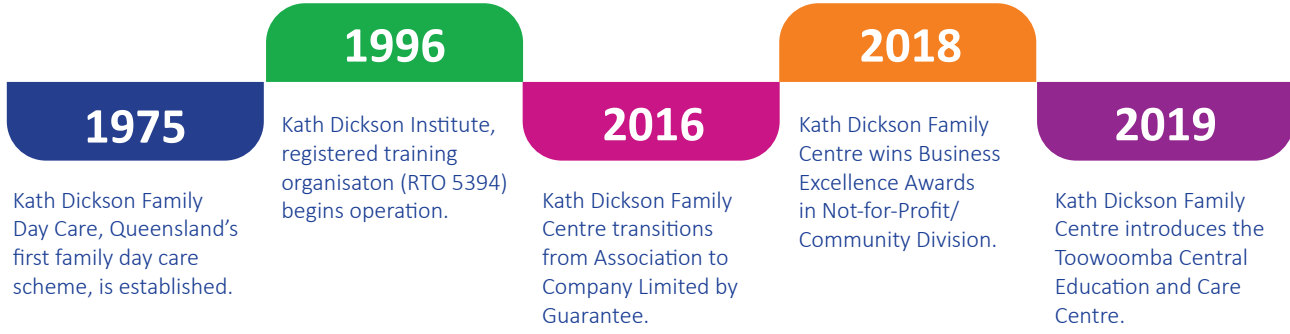
70 STAFF



INSTITUTE STUDENTS



TIME LINE



EDUCATION

CREATING CONFIDENT AND CURIOUS LEARNERS



With education at the core of our organisation, we are passionate about providing quality educational opportunities and creating confident and curious learners.

Through our Queensland-wide network of Trainers, Kath Dickson Family Centre Training Institute (RTO 5394) trains and support students of all ages to attain nationally accredited qualifications in Early Childhood Education and Care. We currently have over 1,100 students enrolled with us.

During the year we have seen continuous growth with enrolments flowing in from across the state. Our main focus is the relationships we have with our students and the welfare of our students. Our approach to deliver face-to-face training allows us to always be there for our students, as the Early Childhood Industry requires quality training for all educators to deliver quality education to future generations.

COVID-19 has seen us adapt and learn new ways to deliver quality training. Our success through this pandemic has been due to the professionalism, adaptability and tenacity of our staff. COVID-19 highlighted a need to implement an online learning management system which will allow students further options to learn in the future.

During this pandemic, we adapted our mandatory First Aid Training to meet COVID safe social distancing

and hygiene measures. Participants have the ability to undertake their theory assessment in the privacy of their own home. With only an hour of their time required to book in for the practical assessment, many students and services have expressed their wish to continue with this delivery method into the future.

Not only do we train Early Childhood Educators, we also provide quality, accredited early childhood educational experiences at our three Centres and through our network of Family Day Care Educators.

The introduction of the Toowoomba Central Education and Care Centre to the Kath Dickson portfolio has brought a new team of staff into the Kath Dickson family. The Centre has also absorbed our Occasional Care staff and families. With the Gladstone Street Centre operating near capacity, Toowoomba Central is ideally placed and has sufficient vacancies to allow us to market to a new cohort of clients.

2020 has seen the introduction of a new structure within our Family Day Care Services. The management of our two Family Day Care services has now been handed over to Robin Craymer (Metropolitan) and Nadine Manz (East Coast). Robin and Nadine work tirelessly to grow their services and implement changes that not only create service efficiencies but also promote and develop quality outcomes for educators and clients. Both services continue to be supported by Debby Mogg.

“

Our Institute Trainers and Assessors visit students once a month in their workplace to provide face to face theory and practical support. It is always such a pleasure to be approached by new students who were apprehensive about their ability to further their education in the early childhood sector, but feel empowered to take on the challenge with the high level of support Kath Dickson Institute provides.

Rachael Williams
*Trainer and Assessor,
Kath Dickson Family Centre Training Institute*

”



Drought Angels Fundraiser at Dalby South Kindergarten



Investigating how and why volcanoes erupt at Dalby South



Celebrating Educators Day at Gladstone Street ECC



Rice play in the Nursery Room at Toowoomba Central ECC

TRAINING INSTITUTE STUDENT DIVERSITY AT A GLANCE...

3%

Male students

12%

Indigenous students

70%

Mature-age students (over 21)

15%

High school students

CONNECTION

CONNECTING WITH COMMUNITY, CULTURE AND EACH OTHER



Playgroup at Infint8 with Cobb & Co Museum Reminiscence Program



Virtual Learning at FCC Toowoomba Central

With a strong community focus, we strive to grow our connection with the community, with culture and with each other.

It was a community need that brought our organisation into existence in 1975 when we became the first Family Day Care scheme in Queensland. Over 45 years on, we continue to connect home-based early childhood educators with families. We have been expanding to meet the needs of the community with a much more diverse cultural base and new geographic regions.

At the beginning of 2020, we reviewed our processes to prepare for growth and diversification within the Training Institute. Diversification is a key focus for the Institute for the long term. Through this, we saw a need to implement school aged care qualifications for all outside school hours care services.

We have also developed High School programs to allow young students access to training for their future careers at competitive prices. High Schools have been very receptive to what we have to offer with facilitated classes, non-facilitated classes and external options. We now have 7 High Schools taking advantage of our programs with another 4 schools in negotiation to commence their training in 2021.

Due to the demand of schools, we now have a full time trainer as a school based specialist. This strategy will increase communication and support to the school, students and parents. High level support will

nurture our future educators to be more successful.

The Toowoomba Central Education and Care Centre has grown its reach within the community as they have welcomed a variety of new Toowoomba families to the Centre with their new Approved Kindergarten program. The Centre has established a play based learning program for weekdays during the school terms. Throughout the rest of the year and into the future, the Centre has a focus on exploring and expanding their connections within the Toowoomba community and beyond.

This year the Family Day Care service launched the Buk Ku Mat training program with twelve Sudanese prospective educators. The team has been fortunate enough to engage the services of Atong Piok, a Sudanese Bi Cultural support worker to assist with language and cultural barriers that in the past have proven to be great difficulties for these women in obtaining and retaining employment in our community.

The participants in this program undergo training in First Aid, Child Protection, Safe Sleeping, Policies and Procedures, Documenting and Programming, Safe and Compliant Environments, Nutrition and Health, Family Assistance Law and Harmony Web software. Upon completion of this program, we endeavour to see the participants become approved Family Day Care educators with the Kath Dickson Family Day Care service.



Family Day Care Excursions



OCC Police visit for Child Protection week

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Family Day Care children have opportunities to contribute and connect to their world, building the confidence to connect with familiar and unfamiliar faces, allowing children to learn how to communicate and interact with others in a social environment, building strong social identities. Children connect with the diversity within their world, learning empathy and respect when considering different cultures.

Joanne Riddell
Family Day Care Educator

”



ENGAGEMENT

COMMUNITY PARTICIPATION AND COLLABORATION



To successfully engage with our students, families and children, we actively participate within the community to build strong relationships and partnerships.

Working in collaboration with **Busy at Work**, our Jarjum and Harmony projects have been very successful; with all classes at maximum capacity and a 50% completion rate. Students that have attended these classes have also gained employment in the Early Childhood industry. Participants of these courses are given the option to complete electives within Early Childhood or Community Services.

Our Gladstone Street Education and Care Centre continues to strengthen its ties as it collaborates with **Multicultural Australia** in providing Bi-cultural support to families who need language support whilst transitioning their family into day care. The facilitation & placement of childcare for families who are attending the **Australian English Migration Program** (AMEP) at **TAFE**, especially for those children who are about to commence their transition journey into Prep & are attending Kindergarten for the first time. We are also seeing families of culturally and linguistically diverse backgrounds recommending our centre as a place of cultural safety as well as a place where the families can “be”, “belong” & “become”;

terms we hear so often as we grow and support our little people. Our reputation to support for & provide inclusion for all children continues to grow with the centre proudly supporting over 22 children where English is their second language.

Our partnership with **Clifford Gardens Shopping Centre** in Toowoomba, provided us with the opportunity to hold our first intergenerational playgroup 'Little Chat, Big Chat'. Our intergenerational playgroup provided a wonderful opportunity to bring children and seniors together to socialise, build understanding and respect, and most of all to have fun, learn and play together.

Due to our inability to provide educator playgroups in light of the COVID-19 pandemic, the Family Day Care coordination team developed and distributed activity bags for all educators and children. This proved to be very appreciated by our educators who, during the restrictions of the pandemic, were seeking activities for the children in care. Because of the popularity of this project we have decided to continue producing these bags and will in the future develop them in accordance to monthly policies for review. This activity will assist to underpin our planned retention and recruitment of educators by establishing and growing positive relationships.

“

We aim to promote a sense of community in our [Family Day Care] service. We build connections with each other and the local community.

Nadine Manz
East Coast Service Manager, Family Day Care

”



Multicultural Lunch with songs around the yarning circle at Lawrence Street



Children engaging in the Educator Activity bags at Family Day Care



ECC Gladstone Street Emergency Services Visit



Cooking up a storm in the Mud Kitchen at Family Day Care

“

The Kindergarten children had visited our friends at Freedom Aged Care, continuing to strengthen ties between the centre & Aged Care Facility through our Intergenerational Program. COVID-19 did not deter this friendship from continuing to flourish as the Kindergarten children continue to send Cards and letters through mail drop offs to the friendly security officer at the front gate.

Kate Mason
Director, Education and Care Centre
(Gladstone Street)

”

SUPPORT

DEMONSTRATING COMPASSION, CARE AND ENCOURAGEMENT



We endeavour to support and advance the education and wellbeing of children, individuals and families by demonstrating compassion, care and encouragement.

The Training Institute currently has 13 trainers across Queensland that extend to areas as far north as Cooktown, west to Mount Isa and South to the Gold Coast. Our widespread reach gives our trainers the ability to form relationships with our students and offer them support to ensure they have the skills and confidence to complete their studies.

Not only do we work hard to support students on their educational journey through the Training Institute, we also offer a range of early childhood services that allow us to support each and every child in their developmental journey in the model of care that best suits the child. We offer long day care, occasional care, family day care, kindergarten and playgroups.

All of our work is relationship based, so it is inevitable that our Centre Directors become a listening ear for our children and families going through challenging times, as we support them in ways that include changing booked days, offering flexible sessions from as little as 3 hours through to long day care hours and working alongside family support agencies to ensure

consistent care and optimal outcomes. The Family Day Care sector has undergone many changes during the 2020 COVID-19 pandemic and we are proud to say that we have had many positive responses from our educators to the fair and equitable manner in which Kath Dickson Family Centre managed to support them. The Coordination team increased support visits through Zoom, emails and phone calls to connect with educators and ensure they were maintaining and providing safe learning environments for all children.

At the end of 2019, the Toy Library and Playgroup facilities were relocated to Lawrence Street which has given substance to Lawrence Street being the new Kath Dickson Family Centre community and family hub. We look forward to partnering with new businesses and community groups to grow our community portfolio and offer critical support to families.

As an organisation, we are passionate about supporting our community and offer multiple volunteer positions. We are always excited to welcome new volunteers across all parts of our business ranging from helping with resources for playgroup and the toy library, to gardening and general administration.



Playgroup Excursion to Picnic Point



Exploring Marine Habitats and Wildlife at Family Day Care

“ I have recently been facilitating information sessions with students from our local high schools around enrolling in and completing their Certificate III in Early Childhood Education and Care whilst still in school. It is so rewarding to see their eyes light up once they realise they can achieve a qualification and be ready to enter the workforce straight out of school. The passion and dedication shown by these students to follow their dreams and equip themselves with the skills and knowledge to start their journey into adulthood makes my career a very rewarding one.

Anita Day
Trainer and Assessor, Kath Dickson Family Centre Training Institute

”

Introduction to Early Childhood Education and Care

Certificate II Assistant Educator

Katt and Anita delivering an information session at a local high school

“ We have students in many regions who we visit monthly. As a trainer this gives me the opportunity to spend time with the students supporting their study goals and helping them to stay focused on their study. Our face-to-face visits give us an opportunity to unpack the resources and learning materials and set expectations with our students to support them through their study journey. Visiting our students on a regular basis allows us to build relationships with them which helps to bring out the best in the students. We use a variety of methods in our assessments (e.g. making posters, hands on activities and projects) which helps students to have fun with their study and stay engaged. Being a trainer is an awesome job role!

Tanya Richardson
Trainer and Assessor, Kath Dickson Family Centre Training Institute

”

Salma Akter receiving an award in appreciation and recognition of 5 years commitment to quality care for children

LEADERSHIP

INSPIRING OTHERS TO ACHIEVE GREATER THINGS



We aim to inspire each and every individual to achieve greater things through leadership.

The Kath Dickson Family Centre Training Institute provide regular professional development sessions and networking opportunities designed specifically for the early childhood sector. The professional development sessions are ideal for staying current with industry knowledge.

This year, the Training Institute underwent a major change to the structure of the department. With this change came the inception of the Quality Management Team. The Quality Management Team is made up of the Institute Director and two Trainers, who collaborate to ensure compliance and quality assurance across the Training Institute.

Playgroups provide a platform for us to link with the community and to role model best practice in early childhood education and care. Staff have been trained as Triple P (Positive Parenting Program) practitioners so that we can support the development of stronger parenting skills in our community.

During the COVID-19 pandemic, our Director of

Community Programs put together a series of educational videos exploring LEGO™ and Duplo™ and the advantages of play in Early Childhood. The fun videos are targeted at our early learners for some quick inspiring activities using LEGO™ and Duplo™. From colours and patterns right through to numbers and activating their imaginations, LEGO™ is a great tool for education.

At all three of our Centres, we offer a fully-accredited Kindergarten program for 3-5 year olds. The play-based program is engaging and builds success for life, whilst the structured elements of the program ensure the necessary skills are developed to prepare children for life-long learning.

We actively encourage all staff members to engage in ongoing professional development through attendance at courses, seminars, workshops and conferences. We also provide an opportunity for our staff to be mentors as we support the inclusion of school, VET and university practical experience students in the education program at our three Centres.



In appreciation and recognition of 5 years commitment to quality care for children



ECC Gladstone Street Book Week



Exploring the garden at ECC Toowoomba Central



First Aid Training

“

The Toowoomba Central Education and Care Centre has had an eventful start to 2020. After coming on board as part of the Kath Dickson Family, new and existing staff have collaborated together to create the most wonderful atmosphere.

Nadia Glumac
Director, Education and Care Centre (Toowoomba Central)

”



OCC Book Week

FINANCIAL REPORTS

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
Revenue	4	4,196,320	4,035,481
Cash flow boost through BAS		50,000	-
JobKeeper Subsidy		487,500	-
Employee benefits expense		(3,579,894)	(2,982,432)
Depreciation expense		(149,362)	(82,029)
Other expenses	5	(694,142)	(651,705)
Surplus / (deficit) before income tax		310,422	319,315
Income tax expense		-	-
Surplus / (deficit) for the year		310,422	319,315
Total comprehensive income / (loss) for the period		310,422	319,315

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	Notes	2020 \$	2019 \$
Assets			
Current			
Cash and cash equivalents	6	565,565	150,914
Trade and other receivables	7	214,391	391,564
Other Assets	7	182,065	-
Current assets		962,021	542,478
Non-current			
Trade and other receivables	7	24,217	-
Property, plant and equipment	8	2,302,434	2,314,875
Intangible Assets	8	85,000	-
Right of use Assets	13	1,549,043	-
Non-current assets		3,960,694	2,314,875
Total assets		4,922,715	2,857,353
Liabilities			
Current			
Trade and other payables	9	383,973	282,671
Lease Liabilities		160,241	-
Provisions	10	258,737	229,291
Borrowings	11	86,079	114,488
Current liabilities		889,030	626,450
Non-current			
Provisions	10	53,212	131,697
Borrowings	11	515,739	344,158
Lease Liabilities		1,399,534	-
Non-current liabilities		1,968,486	475,855
Total liabilities		2,857,515	1,102,305
Net assets		2,065,200	1,755,048
Equity			
Reserves	12	687,330	687,330
Retained earnings	12	1,377,870	1,067,718
Total equity		2,065,200	1,755,048

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	Notes	Reserves \$	Retained earnings \$	Total equity \$
Balance as at 1 July 2018		687,330	748,403	1,435,733
Surplus for the year			319,315	319,315
Other comprehensive income		-		-
Total comprehensive income for the year		-	319,315	319,315
Balance at 30 June 2019		687,330	1,067,718	1,755,048
Balance at 1 July 2019		687,330	1,067,718	1,755,048
Surplus for the year			310,152	310,152
Other comprehensive income		-		-
Total comprehensive income for the year		-	310,152	310,152
Balance at 30 June 2020	12	687,330	1,377,870	2,065,200

CONSOLIDATED STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
Operating activities			
Government grants		353,057	276,673
Receipts from customers		6,532,467	6,145,978
Payments to suppliers and employees		(6,472,772)	(5,990,678)
Interest and finance charges paid		(25,945)	(22,656)
Income taxes paid		-	-
Net cash provided by operating activities		386,807	409,317
Investing activities			
Purchase of property, plant and equipment		(87,289)	(403,339)
Proceeds from disposal of property, plant and equipment		-	-
Interest received		-	2,006
Dividends received		-	-
Net cash provided by / (used in) investing activities		(87,289)	(401,333)
Financing activities			
Proceeds from bank loans		304,753	502,522
Repayment of bank loans		(74,725)	(578,075)
Lease Payments		(114,895)	-
Net cash from / (used in) financing activities		115,133	(75,553)
Net change in cash and cash equivalents		414,651	(67,569)
Cash and cash equivalents at beginning of year		150,914	218,483
Cash and cash equivalents at end of year		565,565	150,914

NOTES TO THE FINANACIAL STATEMENTS

Note 1 NATURE OF OPERATIONS

(a) Nature of Operations

Kath Dickson Family Centre Limited is a public company limited by guarantee, incorporated and domiciled in Australia.

The address of its registered office and its principal place of business is 2 Lawrence Street, Toowoomba, Queensland, Australia.

Note 2 CHANGES IN ACCOUNTING POLICIES

(a) New standards adopted as at 1 July 2019

AASB16 - Leases

(b) Other Standards Adopted by the company which do not have a material impact on the financial statements

Nil

(c) Accounting standards issued but not yet effective and not adopt early by the company

Nil

Note 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirement, the Corporations Act 2001 and the Australian Charities and Not-for-profits Commission Act 2013.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions and events and conditions.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

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

(b) Revenue and Other Income

(i) Revenue and Other Income

The Company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefit will flow to the entity and specific criteria have been met for each of the Company activities as discussed below.

(ii) Donations

Donations and bequests are recognised as revenue when received. The Company is registered as a Deductible Gift Recipient (DGR). Donations to the organisation are allowable income tax deductions under the Income Tax Assessment Act 1997.

(iii) Interest revenue

Interest revenue is recognised using the effective interest rate method which for floating rate financial assets is the rate inherent in the instrument.

(iv) Revenue from the rendering of a service is recognised upon the delivery of the service to customers. All revenue is stated net of the amount of goods and services tax (GST)

Note 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(v) Grant Revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants related to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating.

(c) Property, plant and equipment

Land and Buildings are carried at fair value. To establish their fair value the land and buildings were independently valued by Herron Todd White in January 2018.

All other classes of property, plant and equipment are carried at cost, and where applicable, less any accumulated depreciation and impairment losses.

Plant and equipment that has been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight line basis over the asset’s useful life to the Company. Any leasehold improvements would be depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Land is not depreciated.

The depreciation rates used for each class of depreciable assets are:

Class of Asset	Depreciation Rate
Buildings	2.5%
Plant and Equipment	7.5% - 100%
Motor Vehicles	12.5%
Office Equipment	7.5% -100%

The asset’s residual values, depreciation methods and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset’s carrying amount is written down immediately to its recoverable amount if the asset’s carrying amount is great than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of profit and loss and other comprehensive income.

(d) Leases

On 1 July 2019 directors adopted AASB 16 – Leases. In doing so they elected to use the Modified Retrospective approach, which does not require a restatement of the comparative figures. Directors opted to set the initial values of the Right to Use assets equal to the lease liabilities at the date of adoption. The lease liabilities were calculated based on the net present value of the future lease payments, discounted at the implied interest rate in the lease agreement, or where there was no such rate, at 5%. They also elected to delay applying the standard to “Peppercorn” leases. This is permitted by the AASB as it reviews the standard in this regard.”

(e) Employee Benefits

Provision is made for the Company’s liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wages increases and the probability that the employee may satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected cash flows.

Note 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST is not recoverable from the Australian Taxation 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 statement of financial position 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 Company 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.

(i) Income Tax

No provision for income tax has been raised as the Company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(j) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation in the current financial year.

(k) Critical Accounting Estimates and Judgements

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

(i) Estimation uncertainty

Information about estimated and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

(ii) Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates related to technical obsolescence that may change the utility of certain software and IT equipment.

(iii) Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 4 REVENUE

	30 June 2020 \$	30 June 2019 \$
Government grants	-	286,499
Operational revenue	4,185,674	3,706,943
Fundraising	10,199	11,606
Donations	360	9,185
Interest received	87	1,899
Gain/(loss) On disposal of property, plant and equipment	-	2,727
Other income	-	16,622
Total revenue (a)	4,196,320	4,035,481

Note 4 REVENUE (continued)**(a) Revenue Recognition:**

Kath Dickson Family centre Limited generates revenue predominately from the provision of child care and education services and the receipt of government grant funding to assist in the provision of these services.

Revenue is recognised in the income statement when the economic benefits flow to the organisation, when it can be reliably measured and when the costs incurred for the transaction are complete.

Note 5 EXPENSES

	30 June 2020 \$	30 June 2019 \$
Discount on Lease Liabilities	45,795	-
Other expenses		
● General office	277,145	365,844
● Audit	7,680	13,920
● Interest	25,945	20,131
● Building and utilities	111,983	117,424
● Motor Vehicle	54,143	54,850
● Information technology	58,113	38,746
● Program resources	113,608	40,790
Total other expenses	648,617	651,705
Total expenses	694,412	651,705

Operating expenses are recognised in the comprehensive income statement upon utilisation of the service or at the date of their origin.

Note 6 CASH AND CASH EQUIVALENTS

	30 June 2020 \$	30 June 2019 \$
a) Cash and cash equivalents		
Cash on hand	-	1,400
Cash at bank	565,555	139,514
Short term deposits	-	10,000
Cash and cash equivalents	565,555	150,914

b) Reconciliation to statement of cash flows

	30 June 2020 \$	30 June 2019 \$
For the purpose of the statement of cash flows, cash and cash equivalents comprise the following as at 30 June 2020		
Cash and cash equivalents	565,565	150,914
Cash and cash equivalents	565,565	150,914

Note 7 TRADE AND OTHER RECEIVABLES

	30 June 2020 \$	30 June 2019 \$
Trade receivables	214,391	83,612
Less provision for impairment	-	-
Net trade receivables	214,391	83,612
Other Assets		
● Prepayments	20,065	18,859
● Accrued income	162,000	155,902
● Other receivables	0	133,191
Current trade and other assets	182,065	391,564
Non current trade and other assets	24,217	-
Total trade and other receivables	420,673	391,564

Trade and other receivables are stated at cost

The collectability of debts is assessed at the reporting date and specific provision is made for any doubtful accounts

Note 8 PROPERTY, PLANT AND EQUIPMENT

	30 June 2020 \$	30 June 2019 \$
a) Property, plant and equipment		
Freehold land at fair value	620,000	620,000
Freehold land at cost	260,210	260,000
Buildings	880,000	880,000
Other land and buildings	251,238	221,760
Furniture, property, plant and equipment	869,412	846,812
Motor vehicles	328,526	353,710
Total property, plant and equipment at cost or fair value	3,209,386	3,182,282
Less provision for depreciation		
Open Balance	867,407	785,378
Depreciation charged for the period		
● Freehold land and buildings	-	(137)
● Furniture, plant and equipment	44,991	55,784
● Motor vehicles	-5,446	26,382
	906,952	867,407
Less Write Back Of Depreciation Upon Revaluation	-	-
Accumulated depreciation	906,952	867,407
Net property, plant and equipment	2,302,434	2,314,875

Note 8 PROPERTY, PLANT AND EQUIPMENT (continued)

	30 June 2020 \$	30 June 2019 \$
b) Reconciliation by asset class		
Freehold land and buildings		
Opening balance	2,032,760	1,696,307
Additions	1,101	286,316
Depreciation		137
Disposals	-	-
	2,033,861	1,982,760
Revaluation to fair value (refer "Revaluation" commentary)	-	50,000
Closing balance	2,033,861	2,032,760
Furniture Plant & Equipment		
Opening balance	191,644	189,392
Additions	22,600	58,036
Depreciation	(45,089)	(55,784)
Disposals	-	-
Closing balance	169,155	191,644
Motor Vehicles		
Opening balance	141,471	104,888
Additions	9,029	62,965
Depreciation	(31,031)	(26,382)
Disposals	-	-
Closing balance	119,469	141,471
Net property, plant and equipment	2,322,485	2,365,875

Revaluation

The Members of the Board have adopted a policy of revaluing freehold land and buildings to fair value every three years.

Fair value is the amount for which the assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arms length transaction as at valuation date. The assets were revalued on 17 January 2018 by an independent, qualifier valuer, Herron Todd White Property Services. The next revaluation will be scheduled for 2021.

Note 9 TRADE AND OTHER PAYABLES

	30 June 2020 \$	30 June 2019 \$
Trade payables	91,855	13,848
Other payables and accruals		
● Student Fees in Advance	81,786	85,341
● Other income in advance	-	-
● FDC Educator Payable	80,200	98,738
● Payroll liabilities	22,111	18,195
● Tax Liabilities (PAYG / GST)	31,992	31,379
● Accrued expenses	14,229	15,170
● Business Relief payments	59,800	-
● Other payables	2,000	20,000
Current trade and other payables	383,973	282,671

Note 9 **TRADE AND OTHER PAYABLES (continued)**

Trade and other payables are stated at cost.

Fees paid by students in advance of their study plan have been disclosed as current payables in these accounts, demonstrating a liability to refund if the student ceases study.

Payroll liabilities for employee benefits for wages, salaries and other benefits represent present obligations resulting from employees' services provided to reporting date. These are calculated at nominal amounts based on current remuneration wage and salary rates.

All transactions are stated with the amount of GST excluded. The net amount of GST recoverable from or payable to the ATO is included as a current asset or liability in the statement of financial position.

Note 10 **PROVISIONS**

	30 June 2020 \$	30 June 2019 \$
Provision for annual leave	200,953	166,318
Provision for long service leave	51,915	62,973
Provision for Toil	5,868	-
Current provisions	258,737	229,291
Provision for annual leave	-	-
Provision for long service leave	53,212	131,697
Non-current provisions	53,212	131,697
Total provisions	311,949	360,988

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion of this provision includes the total amount accrued for the annual leave entitlements and the amounts accrued for long service leave that have vested due to employees having completed the required period of service. Based on past experience, the entity does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion of this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

Note 11 **BORROWINGS**

	30 June 2020 \$	30 June 2019 \$
(a) INTEREST BEARING LIABILITIES		
Overdraft Account (CBA)	-	6,541
Credit card (CBA)	-	15
Business Loan (CBA)	60,000	60,000
Finance Vehicle (Nissan)	26,079	47,932
Current borrowings	86,079	114,488
Business Loan (CBA)	488,533	303,605
Finance Vehicle (Nissan)	27,205	40,553
Non-current borrowings	515,738	344,158
Total Borrowings	601,817	458,646

Note 11 **BORROWINGS (continued)**

Financial Instruments	Terms and Conditions
Investment Deposit Account	0.10% Annual Rate on Credit Balance as at 30th June 2020
Overdraft Account - CBA	4.31% Annual Rate On Overdraft Balance
CBA Business Loan 1	3.61% Annual Rate Variable As At 30 June 2020
CBA Business Loan 2	4.50% Annual Rate Variable As At 30 June 2020
CBA Mastercard Facility	17.99% Annual Rate On Overdue Amounts

Note 12 **EQUITY**

	30 June 2020 \$	30 June 2019 \$
(a) Reserves		
Revaluation Reserve		
Opening Balance	183,732	183,732
Increase / (decrease) in valuations	-	-
Closing revaluation reserve	183,732	183,732
General Reserve		
Opening Balance	503,598	-
Increase/ (decrease) for the year	-	503,598
Closing general reserve	503,598	503,598
Total reserves	687,330	687,330
(a) Retained earnings		
	30 June 2020 \$	30 June 2019 \$
Retained Earnings		
Opening balance	1,067,718	748,403
Net operating income / (loss) for the year	310,442	319,315
Total retained earnings	1,378,160	1,067,718
Total equity	2,065,490	1,755,048

Reserves comprise a Revaluation Reserve reporting gains and losses from the revaluation of land and property, and the General Reserve arising from the reclassification of liabilities as contingent.

Retained Earnings include all current and prior period retained profits.

Note 13 **RIGHT TO USE ASSETS**

	Premises \$	Equipment \$	Total \$
Recognition on Adoption of AASB16	87,853	-	87,853
Additions during the year	1,493,163	43,627	1,536,790
Depreciation Charged	(65,905)	(9,695)	(75,600)
Carrying amount at balance date	1,515,111	33,932	1,549,043
Interest/Discount Expense	44,257	1,538	45,795

Note 14 RELATED PARTY DISCLOSURES

Board Members

Dr C Russell
Mr M Jocumsen
Ms Gillian Coleman
Mr M Harding
Mr M Craymer

Other Transactions with Related Parties

No related party transactions to report.
The Board Members of Kath Dickson Family Centre Limited provide their service free of charge under a voluntary arrangement.

Note 15 CONTINGENCIES

	30 June 2020	30 June 2019
	\$	\$
Non Pursued Liability - Australian Taxation Office	503,598	503,598

In February 2014, the Kath Dickson Family Centre Association approached the Australian Taxation office for consideration of a debt waiver in relation to a taxation debt of \$503,598 carried forward from prior periods.

In response to the debt waiver application on 26 May 2014 the Australian Taxation Office advised "that the taxation debt owed by Kath Dickson Family Centre Association Inc. has been deemed 'non-pursued' and would only be re-raised should the Association fail to meet its taxation obligations in the future".

On the 8 August 2016, the Association transitioned to a Company Liited by Guarantee whilst retaining the original ABN and Tax Status. The liability remains an obligation of the Company Limited by Guarantee, Kath Dickson Family Centre Limited.

As the liability is contingent upon the company's failure to meet its future tax obligations, and compliance with those obligations is in the control of the company, it is considered appropriate that the liability be classified as a contingent one.

Note 16 EVENTS AFTER BALANCE SHEET DATE

In January 2020 the COVID-19 pandemic commenced to seriously impact the economic and social lives of Australians. The company's operations were disrupted, however government stimulus measures lessened the economic effect. With some restrictions remaining in place as at balance date, there is potential for further operational and economic disruption going forward.

KATH DICKSON FAMILY CENTRE LIMITED | ABN 21 717 720 330
DIRECTORS' DECLARATION

The Directors of the registered entity Kath Dickson Family Centre Limited declare that in the directors' opinion:

1. The financial statements and notes, as set out in this report, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and;

(a) comply with the Australian Accounting Standards – Reduced Disclosure Requirements; and

(b) are a true and fair view of the financial position of the registered entity as at 30th June 2020 and of its performance for the year ended on that date.
2. These are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with Subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.



Signed Dr. Craig Russell

Dated this 16th Day of September 2020

Woods Financial Services Pty Ltd

Accountants – Business Advisors – Registered Company Auditors

1 September 2020

The Directors
Kath Dickson Family Centre Limited
PO Box 1746
Toowoomba Qld 4350

Dear Directors,

RE: AUDIT ENGAGEMENT

The objective and scope of the audit

You have requested that we audit the financial report of Kath Dickson Family Centre Limited (“the entity”) which comprises the statement of profit or loss and other comprehensive income for the year ended 30 June 2020, statement of financial position as at 30 June 2020, statement of changes in equity and statement of cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit 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 always a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

The responsibilities of the auditor

We will conduct our audit in accordance with Australian Auditing Standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with 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 the 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

Graham Woods
Director
145 Tourist Road
PO Box 2673
Toowoomba Qld 4350
Ph 0418 785 830
Fax (07) 4635 7927
Email graham@woodsfin.com.au
ABN 82 536 557 056

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the 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 entity'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 entity 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

The responsibilities of directors

Our audit will be conducted on the basis that the directors acknowledge and understand that they have responsibility:

- (a) For the preparation of the financial report that gives a true and fair view in accordance with the Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards;
- (b) For such internal control as directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
- (c) To provide us with:
 - i. Access to all information of which the directors are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - ii. Additional information that we may request from the directors for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request written confirmation from the directors concerning representations made to us in connection with the audit.

We look forward to full cooperation from your staff during our audit.

Independence

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the Charities and Not-for-profits Commission Act 2012, in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the Charities and Not-for-profits Commission Act 2012, we shall notify you on a timely basis. As part of our audit process, we shall also provide you with a written independence declaration as required by the Charities and Not-for-profits Commission Act 2012.


This letter will be effective for future years unless any change in the terms of our appointment is agreed.

Please sign and return this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial report including our respective responsibilities.

Yours faithfully,


Graham Woods

Acknowledged and agreed on behalf of the Board of Directors of Kath Dickson Family Centre Limited by:

Signed: 

Name: DR CRAIG RUSSELL

Date: 1st September 2020

MISS KATHLEEN DICKSON



The inspirational woman behind our organisation was an influential and tireless advocate for children throughout her career as a teacher and principal.

Born in 1910, Miss Kathleen Dickson's early childhood was spent on their property outside Tenterfield. The family later moved to Warwick, and Kathleen was one of the first pupils to attend the Presbyterian Ladies College in this town.

The Dickson family moved to Toowoomba and Miss Dickson continued her education at Fairholme College where she was head girl and dux of her year in 1927.

Having decided to enter the teaching profession, she was one of the first groups of teachers to graduate from Teachers' Training College in Brisbane, spending her early days in the far west of Queensland.

When World War II began, Miss Dickson was on the staff of the Toowoomba South Girls and Infants School. She joined the V.A.D.'s, that later became the Australian Army Medical Women's Service, and rose

rapidly to the rank of Captain.

With the return to civilian life, Miss Dickson resumed her teaching profession and was appointed Principal of the Infants' School at Mackay West, followed by the role of Principal at the Rockhampton Central Girls' School.

In 1960, Miss Dickson returned to Toowoomba as Principal of the South Girls and Infants School where there was an enrolment of nearly 800 children.

For the next 15 years, Miss Dickson played an important part in the education of children in the city of Toowoomba. She recognised children's needs over and above academic accomplishments, and encouraged a love of music and art in her young students. Extra curricula activities involving her natural initiative and drive saw Miss Dickson emerging as a figure of great compassion in the community.

The 1960s and 1970s brought with them the emergence of 'latch key' children in the community. This was of concern to Miss Dickson who voluntarily extended her own working hours in order to provide interests and, in turn, protection for these children.

Retirement in 1975 coincided with the emergence of the Family Day Care Scheme introduced by the Whitlam Government. Miss Dickson was instrumental in establishing family day care in Toowoomba and the surrounding region.

For the next 17 years, Miss Dickson worked tirelessly in a voluntary capacity to maintain the high standard of care available through the Kath Dickson Centre.

Kath Dickson died in November 2003 aged 93.

Today, more than 1,000 children on a daily basis receive child care through the Kath Dickson Family Centre, Queensland's first family day care service.

Thanks to her vision and determination, the Kath Dickson Family Centre has earned a reputation as 'leaders of excellence' and now manages Queensland's first family day care scheme as well as operating three early education centres, running community programs including playgroups and a toy library, and training the future generation of educators through our Institute.



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@KathDicksonFamilyCentre