

2024

Annual Report



WILLUNGA WALDORF SCHOOL

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HEAD OF SCHOOL REPORT

The 2024 school year was one of growth for the school. After numerous years of discussing the topic of dual streaming, we finally moved forward in this exciting chapter with the opening of our Golden Wattle Reception class. Many people worked hard to make sure we were ready to welcome the students on day 1, and we are grateful for their work in producing a beautiful, purposeful space. We thank the State Government for their Capital Grant that contributed to the cost of setting up the Golden Wattle Reception classroom.

The tender process for the new class build was completed, and a contract was signed for construction of the two new classrooms, which commenced in Term 4, 2024. To allow for our expansion, our grounds and garden team was busy clearing and repurposing areas, focusing on play spaces for the students throughout the year.

The 2024 Rose Ceremony was a truly lovely occasion filled with the joy, excitement, nervousness and courage of our Class 1 students as they stood up and received their red rose from a Class 12 student. It also began the first of many lasts for our Class 12 as they savoured their last Rose Ceremony as students at Willunga Waldorf School.



We invited our school community to join our Reconciliation Action Plan (RAP) group at the beginning of the year. The group met monthly throughout the year to complete the school's action plan, map what is being done, build on the work in our curriculum, and look at opportunities throughout the school. The RAP is in draft, and the school has commenced actions from the plan.

After reviewing and upgrading the school website, the new site went live early in Term 1. I want to thank Elle Summers and Amy Hoffmann for their support in making this happen.

In 2024, the school entered into an arrangement with Active Education Catering to deliver a canteen service on Monday, Wednesday, and Friday. The canteen served three different meals during the week, with the menu changing each term. Parents could order and pay using the QKR app. Unfortunately, by the end of 2024, Active Education Catering decided this was not viable for them to continue. The school then looked into sourcing a new catering service for 2025.

To support our increasing staff requirements, we established a year-long Willunga Waldorf Foundation Certificate course to give newcomers to Steiner education a fundamental understanding. This course is offered to teachers, pre-service teachers, and other interested people beyond Willunga Waldorf School. Participants can attend remotely and enjoy a suite of lectures and presentations on curriculum, pedagogy, and anthroposophical themes. It began in Term 3, 2024. Well done to Pete Sommers for successfully getting this course up and running.



We enjoyed another fabulous Autumn Fair and Autumn Harvest Festival in Term 1, celebrated the Winter Festival in Term 2 with our winter spiral walk, and welcomed the Spring Festival and warmer weather in Term 3. We were entertained with class plays and music performances throughout the year, a standout being the end-of-year concerts, which showcased our amazing students.

We held many Community Educational talks throughout the year, beginning with Marita Huxholl delivering an introduction to Waldorf Education and the relevance of the curriculum today. We also heard from Steiner CEO, Andrew Hill and former Head of School Katrina Kytka during the year as well as PS Faculty Leader Andrew Banks and Class teacher Joshua Withers who delivered a talk on 'Being a Waldorf Dad'.



The sessions were well attended, and many healthy conversations were shared. These highly informative events allow our community to deepen their understanding of Steiner education and their child's development and educational journey. I want to acknowledge Kerstin Anderson for her intricate work organising the program and presenters throughout the year.

We received a Carman's Trees for Bees Community Grant that allowed us to plant a large mix of plants, including eucalypt, acacia, and melaleuca—all beneficial flowering plants for attracting bees. Class 3 and 4 students joined our Class 9 Gardening students and Amy Williams to help with the planting.

Our beautiful Rainbow Room celebrated its 13th birthday, opening its doors on the first day of Spring, 2011. We are so thankful to all the volunteers who have held this space over the years. Our Rainbow Room is a true reflection of community spirit and is cherished dearly by our families.



LEADERSHIP

The Leadership Team for 2024 consisted of:

- Head of School: Jodie Thomas
- Business Manager: Sharon Miller
- High School Faculty Leader: Sophie Binder
- Primary School Faculty Leader: Andrew Banks
- Early Childhood Coordinator: Irene Bragg
- Learning Support Coordinator: Kerstin Anderson
- Project Officer: Pete Sommers

I want to acknowledge all the support the leadership team has provided me throughout 2024. Thank you to Irene Bragg for all her input and wisdom at our meetings. She has a depth of knowledge, passion and understanding of the parent & school community that she could share in our discussions.

At the end of 2024 we employed Dylan Hale in the new role of Construction Project Manager and established the Building and Infrastructure Subcommittee, to oversee the Master Plan and infrastructure to support the growth of the school.

STAFFING 2024

Below are the key teachers and class guardians for 2024. In addition, a range of specialist teachers, assistants, and ancillary staff support each class.

Kindergarten (Jacaranda) – Chantelle Sommers

Kindergarten (Hollyhock) – Alexis O'Connor

Reception (Golden Wattle) – Laura Brand and Debra Dickinson

Class 1 – Leah Craig

Class 2 – Joshua Withers

Class 3 – Clodia O'Gradaigh

Class 4 – Selina Ayles

Class 5 – Tamaran La Ronde

Class 6 – Rohan Ball

Class 7 – Deb Crisp

Class 8 – Allye Sinclair and Anthony Martinson

Class 9 – Sophie Binder and Rebequa Aitkin

Class 10 – Jarrod Anderson and Sandra Van Vliet

Class 11 – Renee McGowan and Tom Deliveyne

Class 12 – Pete Sommers and Luisa Redford

Several staff members finished by the end of 2024. I would especially like to thank:

- Jana Hildebrandt, who filled in as Lab Assistant while Thisari was on leave.
- Shanaïs Luckens, High School assistant who moved to a teaching role outside of WWS.
- Harvey Thorn, Primary School Assistant, as he completes his teaching placement.
- Rebecca Hicks who resigned at the end of 2024 to take up a PhD at University. Rebecca will be missed by all, and we wish her well.
- Lucy Koch, who retired at the end of 2024. Lucy was a dedicated English teacher sharing her passion and joy for literacy throughout the high school. Enjoy your retirement.

Our staff engaged in various professional development opportunities throughout the year. Melanie Deefholts delivered our January conference, "The learning spectrum through an anthroposophical lens. " Whilst in our midyear conference we focused on "Heart-centered collectiveness/WWS Sacred Pillars". The staff unpacked the school's pillars and essentials of Steiner education for our future. This information was used to inform our Strategic Plan which was reviewed in 2024 by our Strategic Plan Group.

A Strategic Plan group was created to develop our Strategic Plan for 2025-2028. The group gathered information from staff and faculty and met throughout the year to draft the new strategic plan. This draft is still being considered and work is ongoing. This will continue into 2025.



STUDENT LEARNING

Our students worked through diverse Main Lessons during the year, from Norse Mythology in Class 4 and Ancient India in Class 5 to Sequence and Series in Class 9 and Ideologies in Class 11. In addition to the Main Lessons, our students experienced a wealth of specialist subjects and enjoyed outdoor experiences.



The school again invited Melanie Deefholts to deliver the 'Developing the Self' program for Classes 4-12, a staff talk and a parent presentation. This program covers protective practices, consent and the developing human being and is delivered to meet the age of the students.

Again, we were blessed with many excellent class plays and musical performances. Our Class 6/7 students presented us with the Musical 'The Jungle Book'. Class 10 performed the Shakespeare Play 'Much Ado About Nothing' over 2 nights in Term 2. Whilst the Class 12's play, "The Play that Goes Wrong" was a delightful and humorous adventure that signalled the last play performed by our Class 12 students.

Our Primary and High School instrumental nights, held at Payinthe College, were a wonderful success. Our Senior Ensemble travelled to Sheidow Park and Trinity Gardens Steiner School Streams to perform for their students and joined Mount Barker Waldorf School students at a two-day music camp at Yankalilla. Students spent their time rehearsing and performing at schools in the community before the camp culminated in a concert at the Mount Barker Town Hall.



Throughout 2024, students were involved in many different sports, including volleyball, soccer, netball, and cross country. The school again hosted various competitions throughout the year.

Class 8 Students Grace Ellis and Summer Plagemann were selected to represent South Australia in the Triathlon Championship. Class 6 students Kassia Mangos and Harry Cufley were selected for the Onkaparinga South Distract Team, with Kassia being crowned the number one female winner for the Onkaparinga South Team.

In 2024, we were delighted by the news that 2023 alumni Jasper Marcel had been accepted by Trent Excalibur Men's Volleyball Team in Canada.

Our senior and junior Art Elective students held an exhibition of their artwork, which was displayed in the front windows of our High School Art Building at the beginning of Term 4. The artwork was diverse and authentic, a wonderful demonstration of our students' creative voice.

In 2024, a small group of senior students spent an amazing two weeks in Spain at the end of term 2, immersing themselves in the language, art, and culture. We thank Tom Deliveyne for organizing and leading the trip and Pete and Luisa for also attending and supporting.



We welcomed Andrea from Valencia Waldorf School and Gregorio from La Scuola Rudolf Steiner in Origlio, Switzerland as part of our ongoing international exchange program. WWS Class 10 Student Oscar went to Origlio, Switzerland while Class 11 student Finley went on exchange to Vitoria-Gasteiz, the capital of the Basque Country in northern Spain, and attended the Geroa Waldorf Eskola.

CONCLUSION

In closing, on behalf of the school, I would like to express my heartfelt thanks to every individual who collectively makes up the exceptional community we have here at Willunga Waldorf School.

To the School Council, Compliance & Finance Committee, Building & Infrastructure Committee for wise governance and supportive expertise, generously volunteered time and support to me and the school.

To the school's leadership team for your ongoing support, guidance and deep, thoughtful insights into the daily running of the school, development and growth of the school, and for holding all learning, student and staff. A special thank you to Irene Bragg, who stepped down at the end of 2024. I am grateful for Irene's wisdom and deep understanding of the school and Steiner education that she brought to our meetings and discussions.

To the staff of Willunga Waldorf School for their unwavering support of the students and the school's running. It takes all to make a school the success it is, and Willunga Waldorf is very successful.

To our Parent and Friends committee and Rainbow Room volunteers for their continuing work supporting and engaging the parent community, which ultimately supports the school and the students. I would especially like to thank Tara Anderson for her passion and dedication to this group.

Lastly, but not least, thank you to our parent community for trusting in the school and supporting all the events and performances, your teachers/guardians, and your child/children throughout the year.

Jodie Thomas, Head of School

GOVERNING COUNCIL REPORT

Introduction

It is my pleasure to present the 2024 Annual Report on behalf of the Willunga Waldorf School Governing Council. This year has been one of meaningful collaboration, strategic planning, and preparation for significant future growth within our school community. Our focus has been on robust governance, continued policy review, and long-term planning through the Master Plan process and financial forecasting.

Strategic Planning & Visioning

In 2024, the Council began the foundational work to support the next phase of strategic planning. SWOT analyses were undertaken across the school community, contributing to the early stages of the new Strategic Plan. The Strategic Planning Group has met regularly and will continue to guide development into 2025.

Master Plan & Capital Projects

The Master Plan has been a central focus this year. With increasing enrolments and growing infrastructure demands, the Council worked closely with Leadership and external advisors to review the capital works schedule and financial capacity. The Class 2 building project progressed to the tender stage, with GT Building Group confirmed as the selected builder following a detailed assessment process. A need was identified for increased support for Leadership to oversee and implement the capital works therefore a Construction Project Manager was recruited for this purpose with a positive outcome.

Financial Management

The 2025 budget was reviewed and approved by Council, including a necessary fee increase due to rising costs. We continued to monitor the school's financial health through cashflow forecasting and long-term financial modelling, working with Compliance and Finance Committee to ensure sustainable growth. The Business Manager, Sharon Miller, maintains a strong oversight of operational budgets and long-term forecasting.

Head of School and Business Manager Appraisals

Appraisal processes for both the Head of School and Business Manager were conducted in 2024. Survey instruments and community engagement processes were developed to support these evaluations, and key stakeholder feedback was encouraged as part of these reflections. We thank Jodie Thomas and Sharon Miller for their hard work and devotion to the school.

Governance and Council Development

The Governing Council has continued to build strong governance practices, including the review and clarification of multiple Terms of Reference across our Committees and Leadership bodies. The Governing Council also continued regular and enhanced Work Health and Safety reporting and compliance monitoring. A thorough review of the Work Health Safety Risk Register was undertaken during the year with input from all areas of the school. A process was conducted for Council self-review, identifying development areas in communication, succession planning, and training.

Community Engagement

Governing Council was regularly updated with feedback from across the school community, including insights from Class camps, parent events, and student-led initiatives through the Head of School report. We also committed to engaging with student voices by inviting senior students to participate in Council discussions later in the year.

Policy Review and Compliance

Significant effort was made in reviewing and streamlining school policies. The Policy Register is continually being updated, and key policies were categorised by their relevance to compliance, governance, and operations. The Council endorsed the development of a standalone Conflict of Interest Policy.

Looking Ahead

2024 has laid the groundwork for substantial development. As we enter 2025, our focus will remain on developing and delivering the Master Plan, embedding the Strategic Plan, and strengthening our governance capacity to support continued growth within our community. We also anticipate deepening engagement with parents and the broader community.

Acknowledgements

I extend my sincere thanks to my fellow Council members, the Compliance & Finance Committee, Building & Infrastructure Committee and Leadership Team for their dedication and wisdom throughout the year. A special thanks to Jodie Thomas, Sharon Miller and the Leadership Team for their ongoing professionalism, hard work and leadership. We thank Parents and Friends for their incredible work and all staff for their commitment and hard work for our school.

Council Members 2024

- Hannah Matthews (Chair)
- Andrew Bentley
- Claire Fisher (appointed May 2024)
- Joshua Withers
- Chantelle Sommers
- Beth Midgley
- Andreas Doerr (appointed November 2024)
- Jodie Thomas (Public Officer)
- Sharon Miller (Secretary)
- Leigh Lauwrens (resigned June 2024)

Compliance & Finance Committee Members

- Claire Fisher (Chair)
- Sharon Miller (Business Manager)
- Ash Rawling
- Robert Elftmann
- Cameron Day

Building & Infrastructure Committee Members

- Hannah Matthews (Chair)
- Sharon Miller (Business Manager)
- Jodie Thomas (Head of School)
- Dylan Hale (Construction Project Manager)
- Sean Andersen (Property Services Manager)
- Andrew Coonan
- Robert Elftmann
- Dean Vince

Hannah Matthews, Council Chairperson

THE COLLEGE REPORT

The purpose of The College is to carry responsibility for the pedagogical and educational leadership of the school. (Terms of Reference, 2017).

The College works with the principles of Rudolf Steiner as they relate to the development of human consciousness. The College strives to deepen staff understanding of anthroposophy and deepen pedagogical practices.

The College continues to evolve and mature, and as a group we have a very good working relationship with a great sense of trust and honest communication. Study and meditation continue to be the foundations upon which creative discussions are based.

One of the main key discussions and subsequent decision was to change the name from "The College of Teachers to "The College". This was to ensure that the group was inclusive and welcoming to all staff at Willunga Waldorf School, not just teaching staff.

The College also made the decision to allow staff to join for one term at a time rather than commit to a whole semester.

Allie Sinclair and Chantelle Sommers continued as Co-Chairs of The College during 2024.

During the year, The College focused on:

- A study entitled – "The Roots of Education"
- Sacred Nothings – What are the four pillars holding up Steiner Education?
- Sharing professional development learning and knowledge gained from attendance at community events and talks
- Reviews and reflections on conferences and festivals
- Deepening understanding of the meaning of festivals in Waldorf schools
- Loneliness / sense of belonging for students, parents and staff
- Review of the Terms of reference for College
- Double streaming – naming of the class one classrooms
- Planning the Rose ceremony
- Artistic activities

The Council delegates in 2024 were Joshua Withers and Chantelle Sommers. Thank you for your commitment, attendance, and involvement.

Chantelle Sommers and Allie Sinclair, Co-Chairs

PARENTS AND FRIENDS REPORT

The Parents & Friends (P&F) members for 2024 were Tara Anderson, Jenna Luedtke, Heejung Lee, Katherine Russell and Hope Willocks. Alicia Lockyer began the year but left just before the Autumn Fair, and Katherine Russell returned to the UK mid-year. With Hope working full time, there were realistically 3 active P&F members for most of the year.

Mandy from school finance took on the financial management of P&F, with Hope remaining the P&F finance support at events.

We conducted an online parent community survey early in the year to help decide the distribution of our Autumn Fair proceeds. There were 72 responses, with the purchase of a new stage being the majority vote for this year's profits. Contributing to specific nature play equipment was voted second, for next year's proceeds.

We spent some time researching a shared drive digital storage format so that all P&F documents could be stored and accessed more readily by other P&F members, however multi-factor authentication requirements mean this is very complicated. A central digital storage option remains an ideal need that would support distributing the work load of P&F.

Autumn Fair

Jenna joined P&F in term 1 as the Class 4 coordinator and supported the Class 4 parent group with efficiency and dedication.



Some different features of the fair in 2024 included classic cars and a stage on the big oval. Golden Wattle, as the first extra class to be added, were allocated the running of the Apple Crusher, which has traditionally been shared by both kindergartens.

The Autumn Fair turned a profit of \$23,160.

Grants

P&F received several grant applications, with just two being accepted this year, including a WWS branded double marquee for school and sporting events, and playgroup resources.



Funding

We contributed just over \$21,000 towards the new mobile stage for the hall.



Christmas Market

The Christmas Market was once again a nail biter with inclement weather keeping everyone on their toes. The weather held out however, and it was once again a very successful and enjoyable event.

Christmas Market profits was \$2,348 (mostly ice-cream stall, stallholder fees).

Other business

Beth Midgley and Andrew Bentley remained the Parents and Friends nominees to Governing Council.

P&F once again provided the bread rolls for the shared lunch soup at the winter festival.

Looking ahead

Recruitment, succession planning and digital storage remain background areas of focus for the 3 active P&F committee members.

Tara Anderson (P&F committee member)

RAINBOW ROOM REPORT

With the opening of Golden Wattle classroom, we started the year with a new look – with a semi-enclosed verandah space. We also changed our systems so that school finance began managing our finances, partly due to lack of volunteers



With coffee and craft last year moving to the Sanctuary space and initially noting quite a drop in attendance, this year, coffee and craft slowly built up again over the year with up to 14 adults and similar number of children becoming the average in Term 4.

We were able to hold a few weekend workshops:

Term 1 - Felted standing doll

Term 3 - Dollmaking, felt standing doll and wet felting

Term 4 - Wet felting and Advent & Christmas in the southern hemisphere.

The Rainbow Room donated materials and equipment to Sheidow Park community for 2 felt standing doll workshops that they were able to facilitate themselves. We also donated a felted picture worth \$65 towards a raffle prize at the Vital Years Conference.

We would like to take this opportunity to formally thank all the volunteers who opened the shop in 2024 including in:

Term 1 - Katherine, Tara and Kate

Term 2 - Katherine, Marika, Esther and Kate

Term 3 - Esther and Caitlin

Term 4 - Naomi, Pru, Esther and Caitlin

as well as Susan and Beth who supported opening at events.

Thank you also to Sharon Beacham and Nicole Klæbe for carrying the lions share of crafting for the Autumn Fair and Christmas Market. Gratitude to Penny Johnston who facilitated 2 dollmaking workshops, and to Renee and Hilde who have supported with stock management.

Financial Summary 2024

This year we made a small loss, so we will be reviewing pricing in 2025. Factors include small profit margin on many items, hidden postage costs, two occasions of import tax being charged for felt, and possibly orders falling in this year, but where sales will extend into next year (e.g., hats).

2025 will require volunteer recruitment to form a committee to support stock management and decision making overall. Volunteers to open the shop seems to hold relatively steady interest.

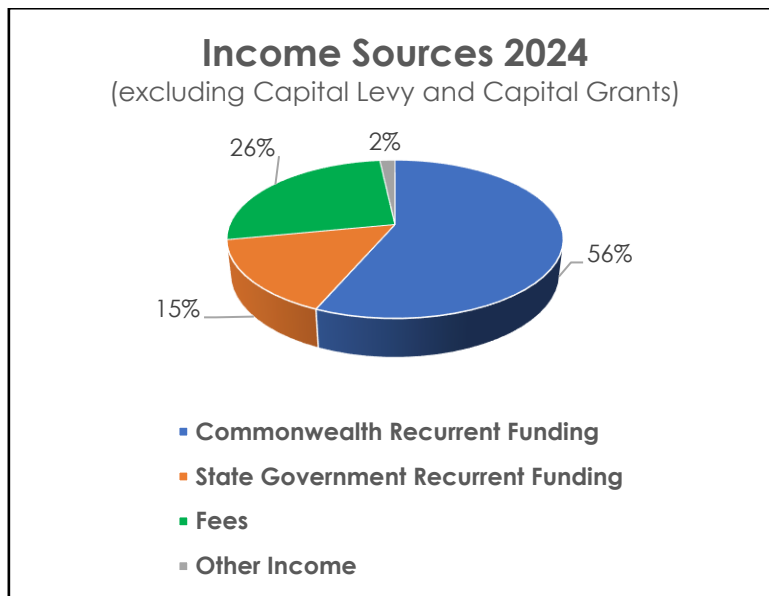
Tara Anderson (Coordinator)



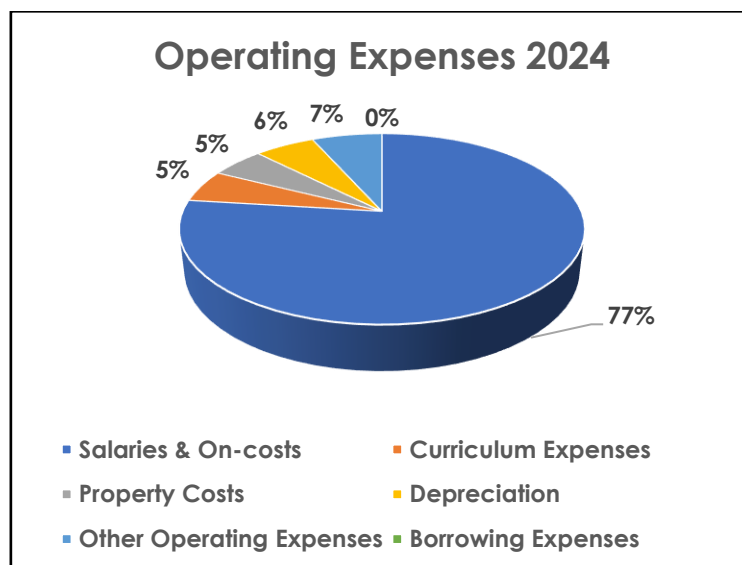
FINANCE REPORT 2024

The profit from ordinary activities in 2024 was \$574k compared to \$173k in 2023.

Revenues from ordinary activities increased by \$937k (12%). This was mainly due to a 10% increase in enrolments on Census date (which is the basis for our recurrent government funding) compared to 2023. The increase was partially due to our first year of dual streaming, and resulted in additional government funding and fee revenue of \$600k. Commonwealth and State Government funding was indexed by 4% and Tuition Fees were increased by 2.75%. These increases accounted for a further \$200k of revenue.



Operating expenses increased by \$536k (7%). Staffing and related expenses increased by \$500k (9%), due to additional staffing, some of which was to support dual streaming, and increased salary and superannuation costs.



The Balance Sheet indicates a strong asset base with a Total Liabilities to Net Equity ratio of 8.8%. Our partnership with Edstart for the collection of school fees has contributed to a 36% reduction in Receivables.

The school has a loan balance of \$868k with Bendigo and Adelaide Bank. At the end of the year this was fully offset by cash holdings, which can be drawn down as required to support the Master Plan.

Capital Expenditure

Capital expenditure for the year totalled \$314k, which included the refurbishment of an existing building and outdoor area to accommodate our new Golden Wattle class. We thank the State Government for their contribution of \$78k towards this project.

Improvements to our ICT infrastructure included the purchase of 60 new laptops for use by students.

Fundraising from Parents and Friends supported the purchase of a portable stage and marquee. We thank Parents and Friends for their continued work.

A breakdown of 2024 capital expenditure is below.

Description	\$
Golden Wattle	131,041
Student Laptops and Charging Stations	99,312
ICT Wi-Fi infrastructure	50,999
Portable Stage	21,296
Marquee	1,651
Portable Soccer Goals	5,082
Water tank for reclaimed water	4,807
Total	314,189

Sharon Miller, Business Manager

FINANCIAL STATEMENTS

The summarised financial statements have been derived from the Association's full financial report for the financial year. The summarised financial statements cannot be expected to provide as detailed an understanding of the financial performance and financial position of the Association as the full financial report.

Statement of Financial Performance for the year ended 31 December 2024 *

	2024 \$	2023 \$
Revenues from ordinary activities	8,709,129	7,771,692
Borrowing costs expense	(791)	(57,322)
Salaries, wages and allowances	(5,482,172)	(5,014,229)
Salary related expenses	(777,164)	(742,826)
Depreciation and amortisation expenses	(467,601)	(353,355)
Other operating expenses	(1,407,702)	(1,431,123)
Profit from ordinary activities before income tax	573,699	172,838
Income tax relating to ordinary activities	-	-
Profit from ordinary activities after income tax	573,699	172,838
Other Comprehensive Income		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Gain on the revaluation of land and buildings	0	4,197,147
Other comprehensive income for the year	0	4,197,147
Total comprehensive income for the year attributable to the members of the association	573,699	4,369,985

* This is an extract from our full audited financial statements

Balance Sheet as at 31 December 2024 *

	2024 \$	2023 \$
Assets		
Current Assets		
Cash Assets	2,431,813	1,770,327
Receivables	201,087	312,914
Total Current Assets	2,632,900	2,083,241
Non-current Assets		
Property, plant and equipment	15,087,817	15,141,136
Total Non-Current Assets	15,087,817	15,141,136
Total Assets	17,720,717	17,224,377
Liabilities		
Current Liabilities		
Payables	271,388	218,457
Current tax liabilities	151,302	95,956
Provisions	773,579	675,237
Other	78,851	168,117
Total Current Liabilities	1,275,121	1,157,768
Non-current Liabilities		
Financial liabilities	867,879	1,062,590
Total Non-current Liabilities	867,879	1,062,590
Total Liabilities	2,143,000	2,220,358
Net Assets	15,577,717	15,004,019
Members' Funds		
Revaluation Reserve	5,565,316	5,565,316
Retained Profits	10,012,401	9,438,703
Total Members' Funds	15,577,717	15,004,019

*This is an extract from our full audited financial statements



Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Willunga Waldorf School For Rudolf Steiner Education Inc (the association), which comprises the Statement by Members of the Committee, Income and Expenditure Statement, Balance Sheet as at 31 December 2024, a summary of significant accounting policies and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 31 December 2024 and [of] its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act 1985.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the 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 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 to assist the association to meet the requirements of Associations Incorporation Act 1985. 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 Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 1985 and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

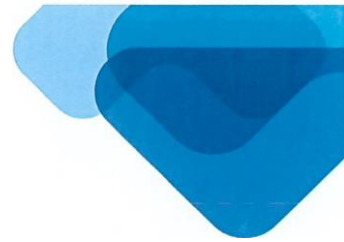
In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has 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 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.



- Conclude on the appropriateness of the committee's 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 association'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 association 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 committee 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.

Signed on: 8 April 2025



N J W Hutson FCPA MFAA, Director

TTA Accounting Pty Ltd

23 Gulfview Road Christies Beach SA 5165