

# Financial Management

Term 2 2022

# Acknowledgement of Country



*Heart image is from Indigemoji, Australia's first set of Indigenous emojis made on Arrente land in Mparntwe (Alice Springs)  
Sourced from Indigemoji page on LinkedIn/June 2021/Sharon Rogers user*

# Financial Management

Term 1 2022

# This module...

- Funded by Department of Education and Training (DET)
- Who is Early Learning Association Australia (ELAA)?
- This presentation will cover the following -
  - The legal framework of an incorporated association
  - Role of the Treasurer and finance subcommittee
  - Financial management of an early childhood service
  - Planning for the future including preparing the budget

# Who is ELAA?



- **A not for profit, incorporated association governed by a board**
- **A membership organisation**
  - Training, employer representation, advisory service to early childhood committees of management, early years managers & local government
  - Peak body (advocacy) championing for excellence in early learning for children across Australia and supports parents and service providers
  - OHS, Road Safety Education and 3YO Kindergarten Expansion Projects
  - “Learning Brought to Life” Professional Learning and Development program for all audiences
  - Participation in early childhood events and forums

# Quality Area 7 of the NQS...

Governance and Leadership		
Standard 7.1	Governance	Governance supports the operation of a quality service.
Element 7.1.1	Service philosophy and purpose	A statement of philosophy guides all aspects of the service's operations.
Element 7.1.2	Management Systems	Systems are in place to manage risk and enable the effective management and operation of a quality service.
Element 7.1.3	Roles and responsibilities	Roles and responsibilities are clearly defined, and understood, and support effective decision making and operation of the service.
Standard 7.2	Leadership	Effective leadership builds and promotes a positive organisational culture and professional learning community.
Element 7.2.1	Continuous improvement	There is an effective self-assessment and quality improvement process in place.
Element 7.2.2	Educational leadership	The educational leader is supported and leads the development and implementation of the educational program and assessment and planning cycle.
Element 7.2.3	Development of professionals	Educators, co-ordinators and staff members' performance is regularly evaluated and individual plans are in place to support learning and development.

# An incorporated association

- A legal entity whose affairs are managed by a committee of management
- The committee of management have obligations to comply with the relevant Act, Regulations on their constitution
- The committee of management is able to enter into contracts, receive funding and be approved to operate and manage an early childhood service

## **Key Responsibilities include:**

- Compliance with the Associations Incorporation Act and Regulations
- Not continue to operate when insolvent or knowingly trade into insolvency
  - Not use position for personal or financial gain

# The Constitution



**Provides the legal framework (rules for the operation of the association)**

**Contract between the association and it's members**

**Ensure each committee member has a copy**

**Have a reference copy at every meeting**

**ABIDE BY IT**



# Committee

- Elected (usually at the AGM) by the members of the association in accordance with the constitution
- The governing body of the association as well as the Approved Provider.
- Includes
  - office bearers (President, Vice President, Secretary and Treasurer - the executive)
  - general members (may have specific roles or responsibilities)
- **Responsibilities include:**
  - Setting the direction
  - Strategic planning
  - Monitoring and reporting
  - Checks and balances



# Roles & Responsibilities

President	Vice President
<ul style="list-style-type: none"> <li>• Leader</li> <li>• Coordinator</li> <li>• Motivator</li> <li>• Facilitator</li> <li>• Delegator</li> </ul>	<ul style="list-style-type: none"> <li>• Supports president</li> <li>• Stands in</li> </ul>
Secretary	Treasurer
<ul style="list-style-type: none"> <li>• Meeting documentation</li> <li>• Agenda</li> <li>• Minutes</li> <li>• Manages correspondence</li> <li>• Record keeping</li> <li>• Consumer Affairs/ACNC Contact</li> </ul>	<ul style="list-style-type: none"> <li>• Income and expenditure</li> <li>• Accounts</li> <li>• Budget</li> <li>• Financial reports</li> <li>• Annual Audit</li> </ul>

## General Members

**May include portfolios such as:**

OHS Officer / Fees Officer / Enrolment Officer / Policy Officer / Maintenance Officer / Fundraising Officer

## Sub-committees

**Standing** - Finance Sub-Committee  
- HR / Staffing Sub-Committee

**Ad-Hoc** - Recruitment Sub-Committee  
- Project Sub-committee

## Staff

**Responsible persons:**

- Nominated Supervisor  
- Person in day-to-day charge

**Educational Leader**

- Teachers  
- Educators  
- Administrator

# The role of the treasurer and finance subcommittee

- Set out in each organisation's constitution
- Primary role is to ensure the financial affairs of the organisation are conducted in an appropriate manner
- Provide comprehensive and accurate financial reports to the committee
- Ensure all members understand the financial situation of the organisation



## The responsibilities of the treasurer include:

- preparing the budget in consultation with the committee and assisting the committee to monitor and update/change the budget as required
- managing income and expenses including issue of invoices and receipts, banking, payroll, payment of suppliers, management of petty cash etc.
- maintenance of accurate financial accounts and records to meet legislative and regulatory compliance requirements
- provision of appropriate financial reports regularly to the committee, and presentation of annual financial reports to the members at the AGM
- compliance with regulatory and funding requirements

# Sub-committees

- A way to address a particular issue
- Standing (eg. Finance, HR/Staffing) or Short term (eg. Recruitment, Grants)
  - Formed according to Constitution
- Clear Terms of Reference
  - Timeframe
  - Personnel
  - Reporting Duties
  - Delegation of authority
  - Budget
- Ultimately the committee is responsible



# Finance Subcommittee

## What does it look like...

- The role of the finance sub-committee is to share the workload of the Treasurer in managing and monitoring the organisation's finances.
- Typically chaired by the Treasurer, it provides an opportunity for detailed discussion and consideration of financial matters, with regular reporting to the full Committee.
- It may be given delegated authority for some financial decision-making, but the Committee as a whole remains accountable and must still remain actively engaged in financial matters.



# Finance Subcommittee

## Benefits of a Finance Subcommittee...

- It helps prevent fraud by ensuring that all tasks associated with the finance function are not performed by one person without supervision from others.
- It allows the Management Committee meetings to focus on a wider range of issues, as detailed financial discussions can take place within the sub-committee.
- It enables more democratic control of the organisation's finances
- It spreads the burden of financial management, thereby also potentially improving its quality.
- It helps train new committee members in financial matters.
- It provides for continuity where the Treasurer resigns or their term of office ends.

## Reporting and Accountability

**It is the responsibility of the committee to:**

- **oversee the income and expenditure,**
- **report to**
  - Department of Education and Training (or other sources that provide funding such as Department of Education, Skills and Employment)
  - Members of the Association,
  - Local government as required,
  - Consumer Affairs Victoria,
  - Australian Charities and Not-For-Profit Commission (ACNC)

**It is the role of the Treasurer and the finance subcommittee to keep an eye on the finances and report to the committee.**



# Confidentiality and Privacy

- **Members of the Association need to have confidence in their elected body that their privacy will be respected and maintained at all times.**
  - Committee members to sign a declaration of confidentiality.
  - At the start of each meeting remind everyone of the importance of maintaining confidentiality. Information shared at meetings may be personal and private.
  - Comply with laws and policies regarding privacy for their own protection and the protection of the association.

**CONFIDENTIAL**

# Financial management of an early childhood service

*'Managing for quality requires a wide range of skills and a thorough understanding of the education and care system, including standards and effective practice'.* (Guide to the National Quality Standard).



# Financial management

- **Fiduciary Duty**
- **Informed financial decision making**
- **Transparency and protection**
  - Clear, up-to-date financial reports at every committee meeting
  - A culture of questioning
  - Clear delegation of authority for expenditure
  - Authorisation of payments
- **Funding received**
- **Budgets**
- **Reports**
- **Viability**
- **Sustainability**



**Remember..... The entire committee is responsible.**

# Responsibility Matrix

Committee		Treasurer		Bookkeeper	
Strategic planning		Collecting and banking income		Data entry	
Monitoring		Paying accounts		Keeping records up to date	
Checks and balances		Preparing and presenting reports and the budget		Preparing invoices, payroll and receipts	
Appoint and independent auditor		Authorising Payroll		Assist with the preparation of reports	


# Signatories

- The constitution will determine who can be signatories
- Two signatories are required
- Electronic banking must allow for two electronic signatures
- Ensure that security protocols are in place
- No signatory should sign a blank cheque or divulge electronic passwords



# Collecting and Banking Income

- **Government funding and other grants are deposited directly into service's bank account**
  - To keep track of service agreements and funding, log into the "Funded Agency Channel"
- **Kindergarten fees can be paid by:**
  - Internet bank transfer
  - Cheque
  - Cash (as a last resort, cash counting protocols)
- **Fundraising (cash is counted and prepared for banking, record of monies counted and signed by two people)**



The screenshot shows the 'eBusiness Login' page for the State Government of Victoria, Australia, Department of Human Services. The page has a blue header with the text 'State Government of Victoria, Australia, Department of Human Services' and the 'eBusiness Login' title. Below the header, there are tabs for 'eBusiness Login', 'Conditions of Use', 'Monitoring of Computer Services', and 'Help'. The main content area contains a login form with fields for 'Username' and 'Password'. Below these fields is a checkbox labeled 'I have read, understood and agree to abide by the Conditions of Use and Monitoring of Computer Services.' To the right of the form is a blue button with the text '> I want to register', '> I forgot my username', and '> I forgot my password'. At the bottom of the form are 'Login' and 'Cancel' buttons. The footer contains contact information and links for 'Copyright', 'Disclaimer', 'Privacy Statement', 'Department of Health and Human Services Home', and 'DHHS Search'.

# GST

## On Income:

- DET adds 10% to published rates to cover GST liability.
- No GST on kindergarten or child care fees.
- GST may apply to fundraising
- No GST on donations.

## On Expenditure:

- Credits can be claimed for GST paid on anything that is used for the kindergarten or programs. (Claimed back on BAS).
- Credits cannot be claimed for GST paid on anything that is used for another purpose, e.g. fundraising supplies purchased by a non profit sub entity.

ATO : <https://www.ato.gov.au/Non-profit/Your-organisation/GST/>

# Record Keeping

## **Your organisation must keep financial records that:**

- record and explain its transactions, financial position and performance, and
- allow the preparation of 'true and fair' financial statements.

## **Financial records include:**

- invoices
- receipts
- cheques
- documents that record the above (including bank statements)
- working papers and other documents that explain how financial statements are prepared.



# Record Keeping

Your association should maintain and update these records throughout the year as it receives and uses funds.

## Financial Records should be retained for:

- Seven full financial years for tax purposes.
- Minimum of six years of payroll records in case of back pay claims.
- Leave reports should be retained indefinitely to support long service leave claims from former employees.



# Records management

- Be comprehensive and accurate
- Evidence of Compliance
  - Constitution
  - To parents
- Risk management
- Accountability
- Secure and confidential



# The Monthly Report

<b>Opening balance</b>	<b>\$21,336.58</b>			
	This month	This year	Budget	Percent
<b>Income</b>				
Grant	\$7,715.92	\$23,147.76	\$92,591.04	25%
Fees	\$6,450.00	\$6,450.00	\$25,800.00	25%
Fundraising	\$215.25	\$712.56	\$2,000.00	36%
Interest	\$21.56	\$64.88	\$250.00	26%
Donations	\$1,000.00	\$1,000.00	\$2,000.00	50%
<b>Total</b>	<b>\$15,402.73</b>	<b>\$31,375.20</b>	<b>\$122,641.04</b>	<b>26%</b>
<b>Expenditure</b>				
Audit fees	\$0.00	\$0.00	\$300.00	0%
Bank fees	\$25.00	\$45.00	\$180.00	25%
Committee stationary	\$25.65	\$45.00	\$150.00	30%
Consumables	\$256.35	\$769.05	\$1,500.00	51%
Equipment purchases	\$200.00	\$600.00	\$1,000.00	60%
Excursions/entertainment	\$150.00	\$450.00	\$500.00	90%
Incorporation and license	\$32.00	\$129.00	\$100.00	129%
Maintenance	\$165.35	\$496.05	\$2,000.00	25%
On costs	\$907.35	\$2,722.05	\$12,000.00	23%
Photocopying	\$56.00	\$168.00	\$300.00	56%
Postage	\$11.00	\$33.00	\$200.00	17%
Salaries	\$7,561.23	\$22,683.69	\$96,000.00	24%
Utilities	\$365.25	\$365.25	\$1,500.00	24%
<b>Total</b>	<b>\$9,755.18</b>	<b>\$28,473.09</b>	<b>\$115,730.00</b>	<b>25%</b>
<b>Closing balance</b>	<b>\$26,984.13</b>			

# Analysing the Monthly Report

- Treasurer should present the financial statements at a committee meeting.
- Record the presentation of the financial statements in the minutes of the meeting.

The main areas to look at when analysing the financial report are:

- The overall surplus or deficit and budget variances.
- Compare year to date figures with budget allocation.
- Make adjustments to budget allocations to ensure a final balance.
- Time purchases to maintain cash flow.



## Take action if any of the following occurs

- Overspending
- Using reserve funds/surplus to balance the budget
- Income is less than budget, eg: fewer enrolments
- Under estimation of expenditure or over estimation of income within the budget itself
- Reliance on fundraising
- Low provisions fund – LSL, other entitlements
- Cross subsidy of services – pooling money received and spreading it out  
OR different funding opportunities and criteria

# Fundraising

Things to consider:

- Is the fundraising activity going to delivery positive monetary return without huge commitment?
- What have you done in the past?
- Do you have a fundraising sub-committee?
- Do you have a separate bank account for fund raisins money?
- Do you have clear cash handling processes and procedures?



Event	Income	Expenses	Profit
Mother's day stall	\$125.00	\$78.50	\$46.50
Easter Raffle	\$56.00	\$12.00	\$44.00
Cake stall	\$38.00	\$0.00	\$38.00
Trivia Night	\$1,125.00	\$950.00	\$175.00
Total			\$303.50

## Preparing Reports

- **Monthly financial report for committee**
- **Monthly fundraising report**
- **Annual financial report for the Association**
  - Consumer Affairs Victoria (Within 1 month of AGM through MyCav)
  - ACNC (Annually)

Three tiered reporting framework based on association's total income:

- **Tier one - less than \$250,000** – no additional reporting requirements outside of your constitution
- **Tier two: \$250,000 - \$1,000,000** – must have accounts reviewed by an independent accountant. Accountants report must be presented to the AGM
- **Tier three: More than \$1,000,000** – accounts must be audited by an independent auditor

# Annual Financial Report presented at the AGM


- Profit and Loss Report
  - Shows operating income and expenditure over 12 month period
- Balance Sheet
  - Shows overall financial position, bank balances, assets, liabilities, etc. at a point in time – the end of the association financial year
- Completed statements must be presented to the committee and certified by **two** committee members that they give '*a true and fair*' view of the association's financial position, prior to the AGM
- This certified report is then presented to members at the AGM



# The Australian Charities and Not-for Profit Commission (ACNC)

- ACNC commenced operation on 3 December 2012
- Kindergartens endorsed as charities with the ATO were automatically registered with the ACNC [www.acnc.gov.au](http://www.acnc.gov.au)

As a registered charity you must:



Abide by governance standards
Notify ACNC of changes
Keep records
Report to ACNC each year

# Future Planning

## A service philosophy and purpose (QA7)

### Principles that form a Philosophy:

- Respectful relationships
- Partnerships with families
- High expectations and equity
- Respect for diversity
- Reflective practice

### Includes:

- personal values
- how we provide for families
- how we respond to families
- policies and procedures



# What does your community want?

## Points for discussion:

- Is your Mission Statement and Philosophy relevant to your community?
- What is unique about your service?
- What else is available in the community?
- What is your role in the community
- Do families have to travel to your service?
- Do a lot of the parents work – full time, part time, shift work, weekends?
- What timetables / models do you want to offer?

## How can you get feedback and gain information?

- Survey present and future families
- Council data
- Census data
- Inviting children to be involved and their views incorporated

# Planning

Planning for the following calendar year usually commences around September:

## 1. Collect data:

- Programs (type, number, duration).
- Children (How many in each program).
- Income (How much per child, grant, fees, fundraising).
- Staff (Number, classification, salary).
- Expenses (Non salary expenses).

## 2. Program plan (How does it all fit together).

## 3. Budget (Income and expenditure for each program).

# Kindergarten funding

Per capita

Ratio  
Supplement

Kindergarten  
Fee Subsidy

Early Childhood  
Teacher  
Supplement

School  
readiness

Early Start  
Kindergarten  
(ESK)

Early Start  
Kindergarten  
extension

Second Year of  
Funded Four-  
Year-Old

Kindergarten  
Inclusion  
Support (KIS)

# Three-Year-Old Kindergarten Flexible Funding

Will increasing the number of hours per week for my service's three-year-old program/s hours lead to fewer three-year-old or four-year-old places being offered at my service?

**Yes**

## Option 1

Reduce the number of hours in your planned three-year-old program/s, so that the number of three and four-year-old places offered is equal to or more than the number of enrolments in 2022.

## Option 2

Make modelling adjustments (e.g. rotational model, increase days of operation, different group sizes, longer day sessions) to maintain or increase enrolments in your three-year-old and four-year-old groups.

## Option 3

Seek an exception from your local Early Childhood Improvement Branch.

This may be granted if there is sufficient capacity to accommodate children at other local services and your service has a reliable workforce option to deliver the planned programs.

**No**

Your service can proceed as planned.



## Other aspects of Kindergarten Funding still apply...



Minimum age of attendance



Priority of Access criteria



Second year of funded kindergarten



Kindergarten funding



Early Start Kindergarten



School Readiness Funding and EYM Funding

# Looking ahead : 2023

From 2023, it will be up to service providers to determine how many hours of funded Three- Year-Old Kindergarten they deliver per week, with a minimum of five hours and a maximum of 15 hours.

**The flexible funding policy ensures that the four-year-old Kindergarten continues to be delivered without reducing enrolments.**

When making the decision it is important to consider the

- Community needs
- Accessibility
- Workforce
- Infrastructure
- Budget

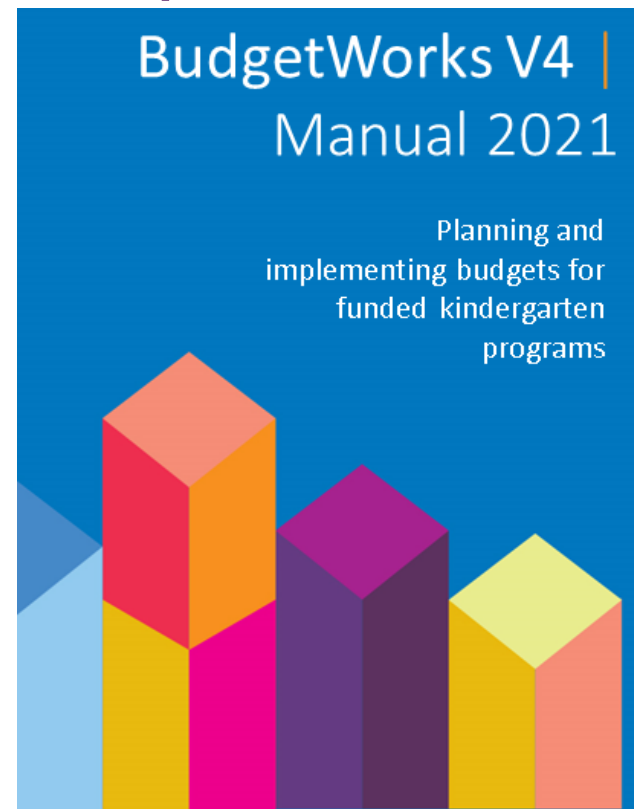




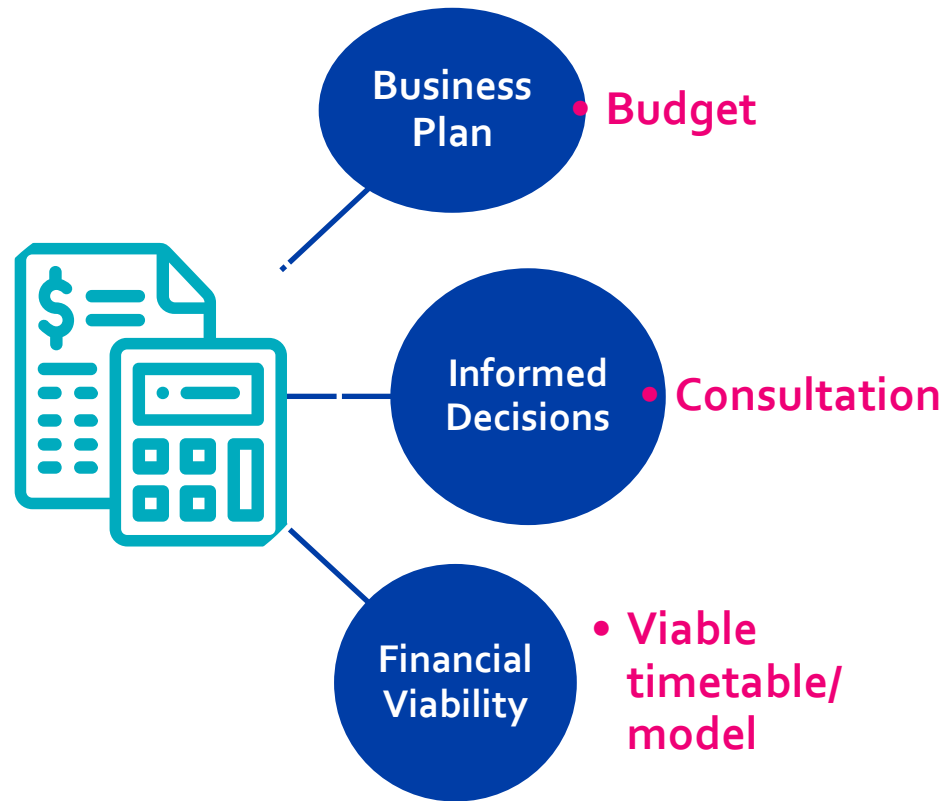
# BudgetWorks V4 Manual

The manual includes:

- an overview of legal and contractual requirements,
- planning the budget,
- implementing the budget, and,
- templates and checklists.



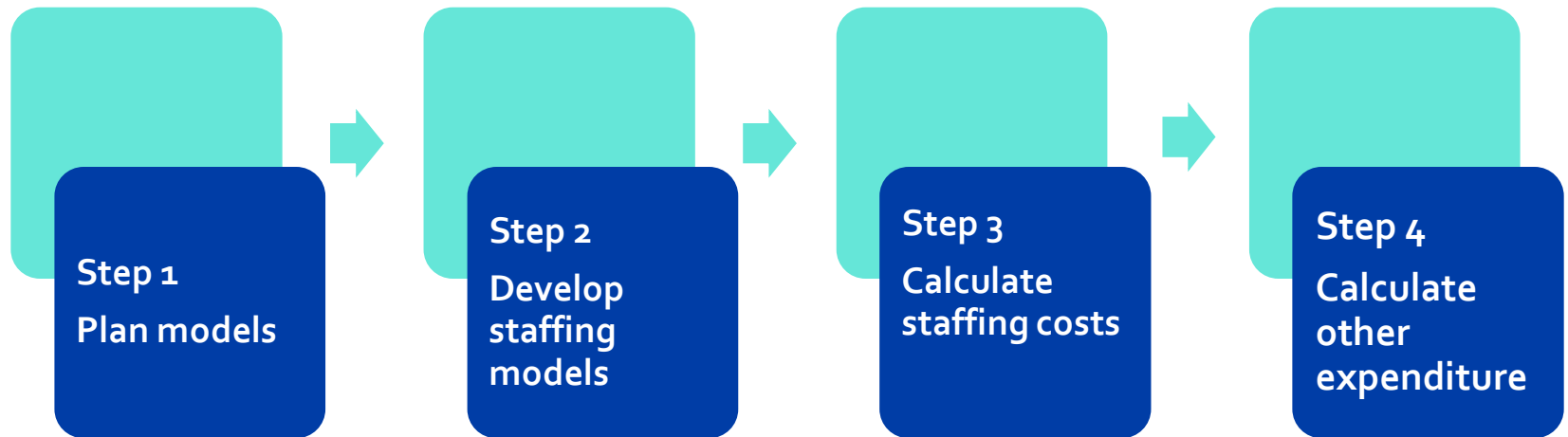
# BudgetWorks V4 Manual



## A planned budget means you:

- Know how much money (income) is needed to pay the staff, the bills and any extras (expenditure)
- Have a sound basis for planning the year ahead and future years
- Can compare estimated income and expenditure with actual income and expenditure
- Know whether you can afford to achieve objectives
- Make the best use of the organisation's resources
- Have documented evidence

# Steps for planning the budget



## Step 2, 3 and 4:

- Staff child ratios

Children	Per Capita (\$3,593)	Ratio supplement (\$472)	Fees (\$1800/\$450 per term)	Total	Salaries (2.1 ECT/2.1 Dip/1.3 Cert III)	Operating costs
1	\$3,593.00	\$0.00	\$1,800.00	\$5,393.00	\$110,510.00	<b>-\$105,117.00</b>
20	\$71,860.00	\$0.00	\$36,000.00	\$107,860.00	\$110,510.00	<b>-\$2,650.00</b>
21	\$75,453.00	\$0.00	\$37,800.00	\$113,253.00	\$110,510.00	<b>\$2,743.00</b>
22	\$79,046.00	\$0.00	\$39,600.00	\$118,646.00	\$110,510.00	<b>\$8,136.00</b>
23	\$82,639.00	\$10,856.00	\$41,400.00	\$134,895.00	\$154,161.00	<b>-\$19,266.00</b>
26	\$93,418.00	\$12,272.00	\$46,800.00	\$152,490.00	\$154,161.00	<b>-\$1,671.00</b>
27	\$97,011.00	\$12,744.00	\$48,600.00	\$158,355.00	\$154,161.00	\$4,194.00

- Other costs:

- Leave loading
- Allowances
- Superannuation
- personal leave
- long service leave
- professional development

### Breaks

Contact/Non-contact hours

Annual increments

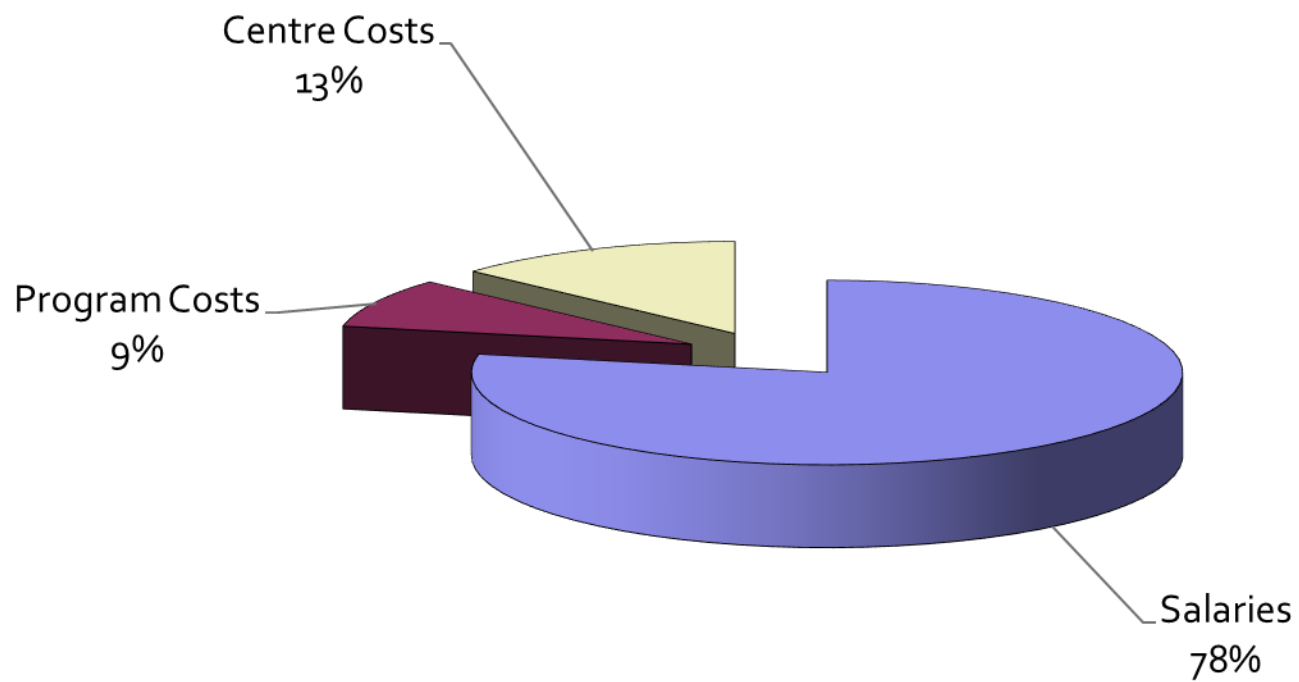
Cleaning and Administrative roles  
usually contracted out

# Provisions Account

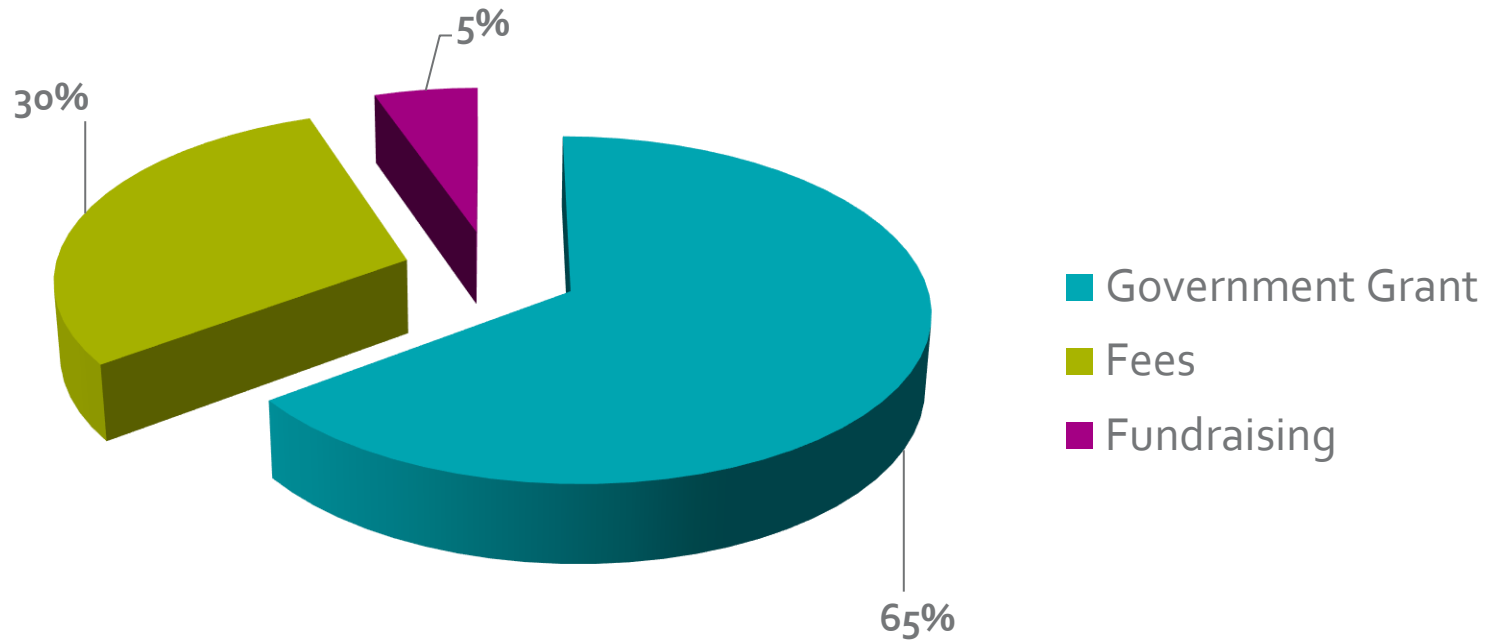
**DET require that money to cover unused long service leave and personal leave is set aside in a separate bank account.**

- Long service leave is calculated as a number of weeks accrued during an employee's continuous service. (0.866 weeks per year)
- The calculation is the total number of weeks of employment divided by 60 and multiplied by the ordinary weekly rate of pay for the employee's normal weekly hours at the time the leave is taken, or employment ends.
- Personal leave accrues as hours, (three times weekly hours for teachers and double weekly hours for other employees) credited at the beginning of each year.
- "Disaster Fund" which will allow for the COM to use in times when a crisis occurs or an external consultant is required to support the COM through challenging situations

# Typical Expenditure



## Typical Income





# Step 4 – Calculate other expenditure

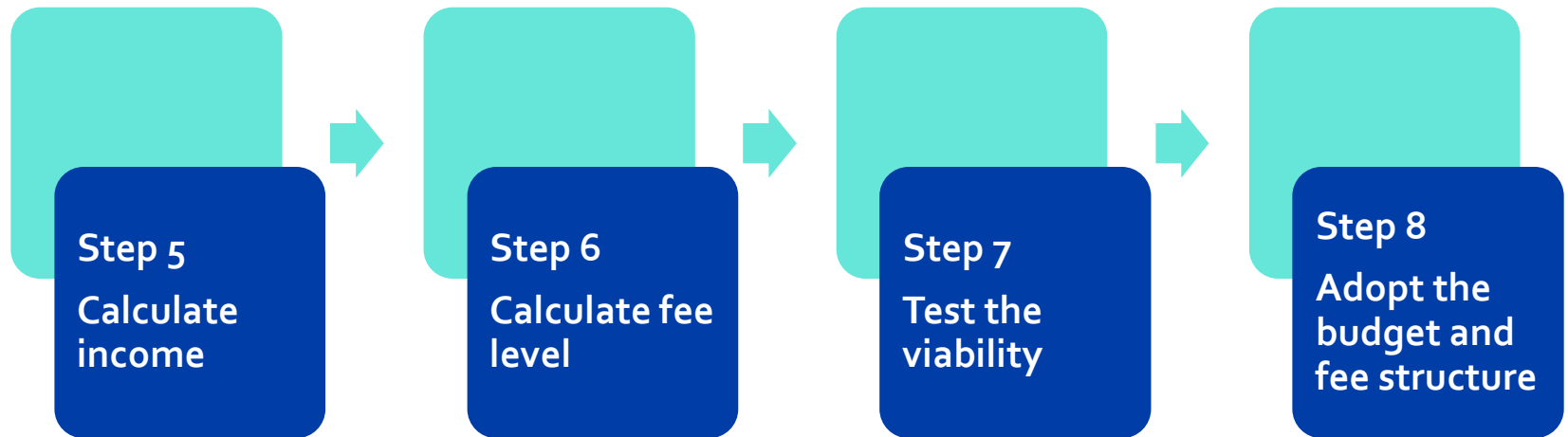
## Two types of costs:

- Service costs – costs which are associated with keeping the centre running and operational
- Program costs – items which relate to the running of the various children's programs

## Estimate expenditure by using previous years' financial records and consider:

- Inflation and cost increases
- Increase or reduction to programs offered
- Financial costs for the next year that have not occurred in the current year

# Steps for planning the budget



# Step 5 & Step 6

## Government Funding

- Refer to the Kindergarten Funding Guide (per capita funding, teacher supplement, ratio funding etc)
- Consider the number of families eligible for the kindergarten fee subsidy (eg. Health care card holders, bridging visas, Veterans Affairs cards)
- Consider children eligible for Early Start Kindergarten
- 2020 funding rates still available
- School Readiness Funding
- 3 Year old Kindergarten roll-out

## Fees

- How do fees at your service compare with other services nearby? Are fees affordable for families? Is access to the program equitable?
- How long since the last fee increase?
- How many families will be eligible for the Kindergarten Fee Subsidy?

## Fundraising

- Usually for a specific purpose (not general expenses)
- Is charging a levy better than relying on product drives and events?

## Grants

- Usually for a specific purpose
- May be able to apply to Council, Companies, and other bodies.
- Are there connections through families attending the service?

Kindergarten  
Funding Guide



# Step 7

- Breakeven point : the minimum number of enrolments for which the model is viable
- Set a date when the final decision to offer or discontinue the model is to be made.

## The possible outcomes:

### A balanced budget

- Expected income equals expected costs.

### A surplus budget

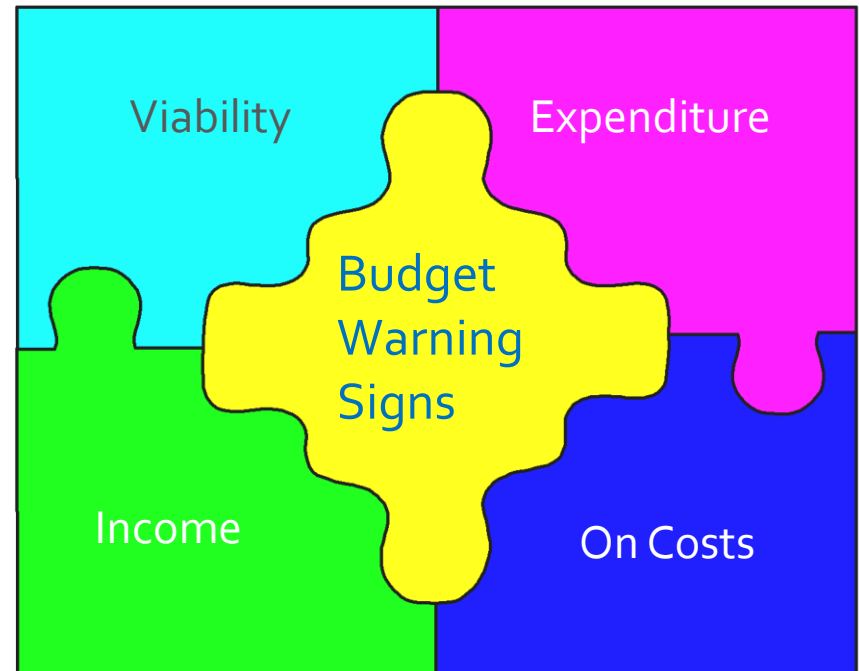
- Expected income is more than expected costs
- The surplus is set aside for some future need
- A not for profit organisation is allowed to make a surplus but the surplus cannot be distributed to members

### A deficit budget

- Expected income is less than expected costs
- The deficit will be covered by money already in the bank from previous years
- **Do not adopt a deficit budget unless there are accumulated funds to cover the deficit.**

# Budget Warning Signs

- Reduction in enrolments.
- Using accumulated savings to fund a deficit.
- Reliance on fundraising.
- Low provisions fund.
- Cross subsidy of services.



## Step 8

**When a viable budget is complete the committee should:**

- formally adopt the proposed budget and fee structure.
- advise families intending to enrol for the following year of the fees.
- review the fee policy to ensure that it remains up to date and appropriate for the current families and the budget period.



# BudgetWorks V4 Attachments

Budget Policy Template

Financial Definitions List

Budget Development Checklist

Budget and Model Review Template

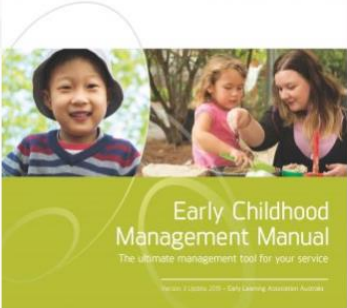
Budgeting Tool Spreadsheet

Budgeting Tool Spreadsheet Instructions

Fringe Benefits Tax Information



BudgetWorks Summary


# Risk Management



Early Childhood Management Manual – Version 3  
Update 2019



\$250.00 Members  
\$950.00 Non Members

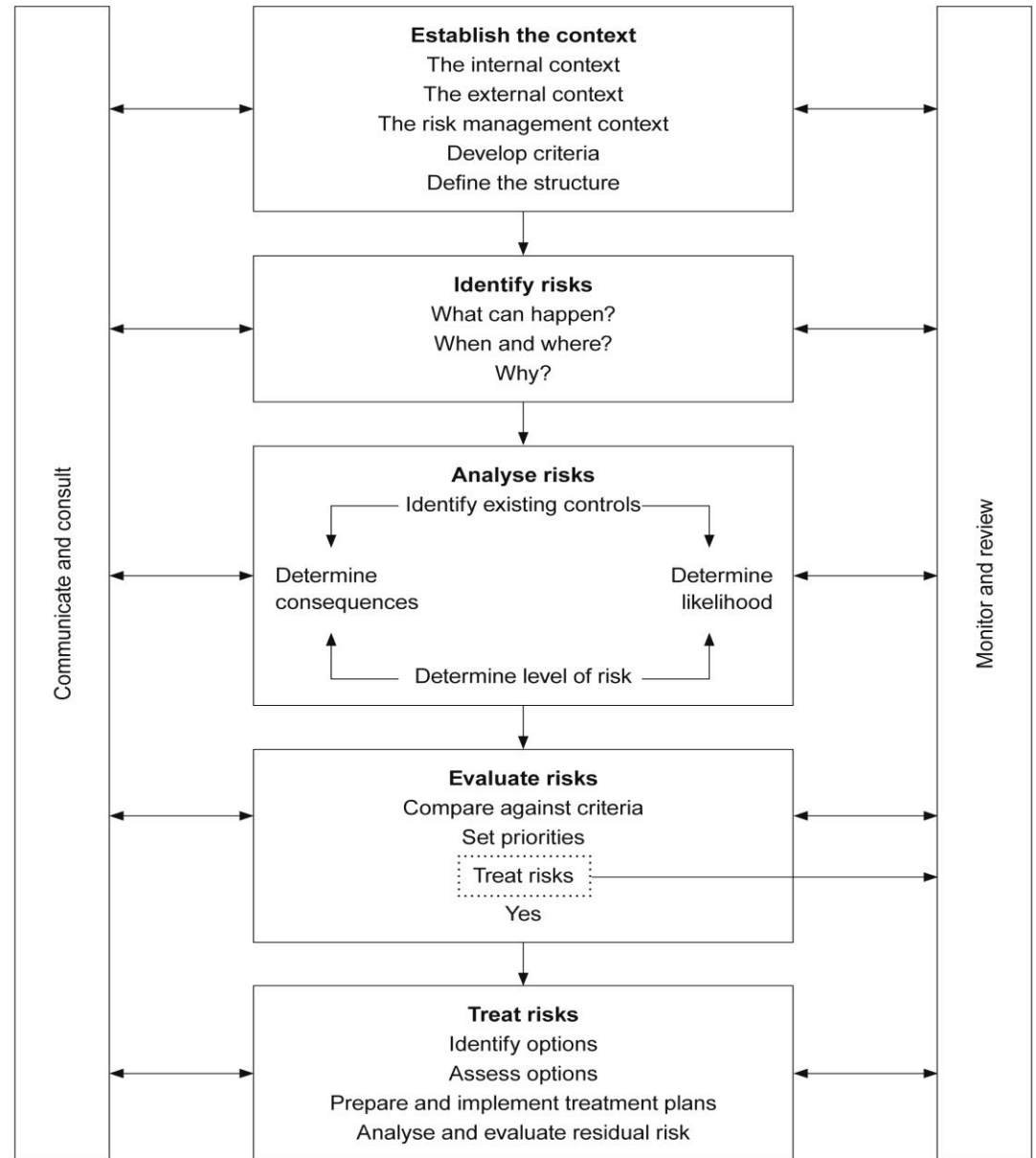
 Add to cart  More details



PolicyWorks Catalogue

\$120.00 Members  
\$1,075.00 Non Members

 Add to cart  More details





**Teamwork: 'Approved providers and service leaders must work in partnership to meet the expectations of a wide range of stakeholders' (Guide to the National Quality Standard)**

- Committee members
- Staff

**... Work together to provide:**

- Quality education
- A good place to work
- Satisfaction





- ❑ Consider forming a Finance Subcommittee
- ❑ Start on the budgeting process for 2023
- ❑ Access BudgetWorks and ModelWorks from ELAA's website

# Useful links

- **Consumer Affairs** [www.consumer.vic.gov.au](http://www.consumer.vic.gov.au)
- **Australian Charities Not-for-profit Commission** [www.acnc.gov.au](http://www.acnc.gov.au)
- **Institute of Community Directors Australia**  
[www.communitydirectors.com.au](http://www.communitydirectors.com.au)
- **Justice Connect Not-for-profit Law Hub** [www.nfplaw.org.au](http://www.nfplaw.org.au)
- **Commission for Children and Young People** [ccyp.vic.gov.au](http://ccyp.vic.gov.au)
- **Victorian Institute of Teaching** [www.vit.vic.edu.au](http://www.vit.vic.edu.au)
- **WorkSafe VIC** <https://www.worksafe.vic.gov.au/>
- **Department of Education and Training**  
[www.education.vic.gov.au/childhood/providers/regulations](http://www.education.vic.gov.au/childhood/providers/regulations)  
**Email:** [licensed.childrens.services@edumail.vic.gov.au](mailto:licensed.childrens.services@edumail.vic.gov.au)  
**Phone:** 1300 307 415
- **Australian Children's Education and Care Quality Authority (ACECQA)**  
[www.acecqa.gov.au](http://www.acecqa.gov.au)

# Resources available on the ELAA website

## Resources available

- ELAA Early Childhood Management Manual (ECMM)
- Policy Works Manual - NQF
- Employee Management and Development Resource
- Managing Performance-Related Concerns
- Budget Works
- Model Works

## For ELAA members

- Industrial bulletins
- Wages bulletins
- Agreements and Awards
- Member Forums
- Pro-rata Annual Leave calculations
- Portable Long Service Leave calculations
- Work history calculations
- Sample constitution
- COVID19 FAQs and resources

## Free Governance training (Live webinars & Self-Paced)

- Starting from the Beginning – Governance Information
- Starting From The Beginning – Employee Management
- Financial Management
- Employee Management and Development Resource
- Ending The Year On a High – Planning your successful AGM

## Consultancy service

HR, IR, Governance, OHS consultants to provide tailored projects and training.

# ELAA consultancy services

*What do you do when your Early Childhood Education Service needs tailored support to deal with a critical issue? ELAA's expert consultancy partners can work with your team to find solutions to industrial relations, conflict management, Human Resources, governance, OHS, and other needs. As an ELAA member you'll get great ELAA member rates on specialised consultancies.*



For more information on ELAA's consultancy service, please visit [our website](#) or contact us via [training@elaa.org.au](mailto:training@elaa.org.au)

# Professional Development with ELAA:

New Child Safe Standards

Free Governance Training:



## **New Child Safe Standards – 1:30pm 18 May 2022**

We will review changes to the CSS and what this means for professionals and volunteers working within Child Safe organisations.

[Find out more →](#)



## **Employee Management and Development Resource – 1pm 24 May 2022**

The resource provides a comprehensive guide to supporting and managing employees in an early childhood service.

[Find out more →](#)



## **Ending the year on a high – Planning your AGM and Successful Handover to the new Committee – 7pm 14 June 2022**

Join us for a comprehensive presentation on preparing for your AGM and how to ensure a positive handover is provided to the new committee.

[Find out more →](#)

Self-paced online learning modules can be accessed at any time and cover a range of governance related topics. All committee members should be encouraged to complete these.



## More information



[www.elaa.org.au](http://www.elaa.org.au)



[membersolutions@elaa.org.au](mailto:membersolutions@elaa.org.au)



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