



Annual Report

2024/2025

Acknowledgement of Country

STaR acknowledges the First Nations people across this Country. We acknowledge the Dharug People, Traditional Custodians of the Lands on which our organisation is located and where we conduct our business.

We pay our respects to the Elders, past and present and recognise those who continue to promote and protect First Nation cultures.

STaR is committed to honouring First Nations peoples' unique cultural and spiritual relationships to the Skies, Land, Waters, and Seas and their rich contribution to society. We acknowledge the past and stand together for our future.



Guiding STaR, by Courtney Coralee

About the Artwork

Courtney Coralee is a talented Wiradjuri artist and STaR mum

The symbols in the corners represent not only the first five STaR children but all the children who have benefited from the STaR program. The background represents the challenges and difficulties of parenting, which can be as unpredictable and challenging as a rip tide. The circles in the centre symbolise the STaR board, while the lines reaching out from it symbolise the support and knowledge that the STaR team provides to families, children, and educators. The orange outline of Courtney's son's hand, who was enrolled in the STaR Early Years Program, connects to the original logo, which was created from the handprints of the first five STaR children in 2001.



About STaR

STaR works across early years, school-aged and post-school settings to ensure progressive, meaningful and inclusive learning for people with disabilities.

We do this through:

Special Education

This is specially designed teaching instruction to meet the unique learning needs of a person with disability, delivered by Special Educators who are qualified professionals with a postgraduate degree.

Teaching

We develop and deliver evidence-based professional learning for educators, teachers and support workers, bridging the gap between research and practice. We coach and mentor those who work with people with disabilities across all settings and age groups.

and

Research

Research underpins all of our work.

We invest in staying abreast of international best practice and cutting-edge research so that STaR programs and practices meet the highest standards. We are also committed to the conduct of our own research in partnership with Universities to understand the impact of our work, inform our program decision-making, and contribute to the international research base. For STaR, research and practice go hand in hand as we strive to provide the best possible support for children and young adults with disability or delay, their families, and the professionals who are our partners in delivering high-quality care and learning opportunities.



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About this Report

This Annual Report covers the activities of Special Teaching and Research (STaR) Ltd for the financial year 1 July 2024 to 30 June 2025.

The principal audience for this report is our members, although it includes information that may be of value to a broad range of stakeholders.

The board acknowledges its responsibility for the integrity of the Annual Report and has been involved in its development.

FINANCIAL STATEMENTS

Our statutory financial statements for the year ended 30 June 2025 are included in this report as Appendix "A".

These statements have been prepared in accordance with the Accounting Standards, Interpretations, and other requirements of the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012.

There are no material exclusions in our reporting. There have been no significant changes to our size or ownership from previous reporting periods.

From our Chairperson

Professor Rebekah Grace
Chairperson, STaR



This year has seen a significant increase in public concern and discussion regarding the safety and quality of Australian early childhood education services. Of course, there are many wonderful early childhood settings and outstanding early childhood educators, and it is important that the whole sector is not painted with the same brush. However, 2025 has shone a light on the importance of opportunities for ongoing professional development and partnerships that facilitate access to expertise in the provision of the best possible care for young children. STaR stands ready to work alongside early childhood educators in supporting the learning, development and inclusion of children with disabilities. The STaR team brings a depth of experience in supporting positive outcomes for educators, children, and their families.

STaR has continued to excel in their work focused on the early years. Their individualised support of children within early childhood learning environments has been impactful. This year has also seen the rollout of online self-paced modules, contributing a valuable resource to the sector and reflecting the STaR commitment to meaningful information sharing with children prioritised above profit. The MyTime peer support group and Triple P workshops have provided direct and practical support to families. STaR has continued to be a strong advocate for high-quality early childhood intervention (ECI), preparing a submission to the Thriving Kids Inquiry and engaging in high-level discussions around ECI workforce planning and the NDIS.

The identification of a significant gap in quality care for young people with disabilities post-school led to ongoing investment in the 'Beyond Boundaries' initiative. The STaR team are building on their knowledge of exemplary practice in the early years and adapting this knowledge and practice wisdom to support young people in their transition from formal education to lifelong learning and development. This 'book-ending' of the school years with STaR support represents one of the most significant chapters in the STaR journey since its commencement twenty-three years ago.

As a researcher myself, with a strong understanding of the importance of both research-based practice and practice-based research, I am very proud of STaR's ongoing contributions to, and engagement with, the research field. This year, the work of STaR has been presented at international conferences and in peer-reviewed research papers. It takes courage to invite scrutiny and to remain open to new ideas. Willingness to engage with research ensures that STaR remains at the cutting edge of best practice.

I have been fortunate to have been able to work alongside CEO Melissa North, who is fearless in her efforts to expand the impact of STaR and uncompromising in her commitment to quality. The best interests of children and young people with disabilities and their families sit at the heart of all of my discussions with the STaR leadership team. I know that I can speak on behalf of the Board when I say that we are proud of what has been achieved in 2025 and look forward to even greater achievements moving forward.

From our CEO

The 2024–2025 period has been a year of consolidation and growth for STaR, as we strengthened our core programs, deepened our partnerships, and amplified our voice in national conversations on early childhood intervention and inclusive special education. With systems and foundations now firmly in place, including the launch of our new website, the full implementation of Salesforce, and the refinement of our internal frameworks, we have been able to focus more clearly on delivering quality, evidence-based services across all of STaR’s service areas.

Through our Early Years Program, STaR supported 64 children and their families across seven early childhood education and care services. Every child had a tailored Individual Learning Plan (ILP) aligned with family priorities and developmental goals, and their educators at our STaR-affiliated services were supported to implement their ILP through coaching, mentoring and professional development. Our Transition to School program supported 26 children at 19 local schools, with families and schools both reporting high levels of confidence and satisfaction with the program. We also expanded support for families through the launch of our MyTime peer support group and the delivery of the Triple P – Stepping Stones parenting program.

We continued to embed research into practice, with two peer-reviewed publications, national and international conference presentations, and strong collaboration with others, including **InSpEd, the University of Sydney, RMIT University, and Western Sydney University.**

Our commitment to our mission, **making quality special education accessible**, was further evident through our Beyond Boundaries initiatives, which support young adults in post-school transitions and community-based learning.

Finally, I would like to thank the Board for their ongoing leadership and support, our incredible team for their dedication to delivering quality services and our generous supporters, including the **MonSTaR Foundation, Australian Stockbrokers Foundation, AXI, and the Australian Government’s Department of Social Services.** Their commitment enables STaR to provide services free of charge to children and families who need them most. We look forward to continuing this important work in the year ahead.

Melissa North

CEO, STaR



Outcomes Achieved 2024/2025

EDUCATING EDUCATORS

Research-based professional development and coaching.

EDUCATION

Courses for Early Childhood Educators: STaR's suite of courses was revised and updated.

Professional Development: We delivered 4 live webinars and 13 face-to-face workshops to early childhood educators across Sydney.

Guided Practice Projects with two ECEC services involving whole team capacity-building, including a series of professional development sessions supported by resources and on-the-floor coaching.

Key Word Sign Australia Special Educator Philippa Wong became a certified Key Word Sign Australia presenter, and 14 people have completed KWS training in 2024/2025, with interest in more courses to be delivered in 2025/2026.



Westmead Feelings Program Megan Cooper completed the Facilitator Certification Course and will be offering the program in 2025/2026

RESEARCH

Publications

Two research articles, conducted in collaboration with the InSpEd research team, were published in peer-reviewed journals:

Gavidia-Payne, S., Zanutinni, J., Carlon, S., & Kemp, C. (2024). **Early Childhood Intervention under the National Disability Insurance Scheme: Characteristics and Recruitment Practices of Service Providers.** *Early Childhood Education Journal*. <https://doi.org/10.1007/s10643-024-01759-w>

Carlon, S., Zaunutini, J., Kemp, C., & Gavidia-Payne, S. (2025). **Australian Early Childhood Intervention Roles: Are they Reflective of Best Practice, and are the Skills, Knowledge, and Experience Sought by Employers Suitable?** *Infants and Young Children*, 38(2), 87-106. <https://doi.org/10.1097/IYC.0000000000000288>

An additional two manuscripts are under review at peer-reviewed journals.



EDUCATING EDUCATORS

Research-based professional development and coaching.

RESEARCH

Presentations

Dr Sarah Carlon (STaR) and Dr Jessica Zanuttini (University of Sydney) presented “An exploratory study of family perspectives of post school opportunities for young people with disabilities” at the **Enabling Ability: Connecting Disability Research, Education and Services in Greater Western Sydney Conference** at Western Sydney University in September 2024 .

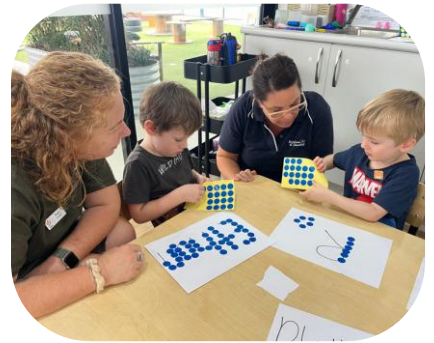
Megan Cooper presented “Inclusive Learning in Action: Practical, Evidence-Based Strategies” at the **SNAICC Shaping Care and Education** for our Children event at Tamworth in June 2025

The abstract for the paper “Personnel Preparation for Australian Early Childhood Intervention Roles: Does it Meet Best Practice Standards?” was accepted to be presented by Dr Sarah Carlon at the **Advancing Comprehensive Early Childhood Intervention 8th ISEI Early Childhood Intervention Conference in Lisbon, Portugal** in September 2025.

The abstract for the paper “A scoping review of postschool learning programs for people with intellectual and developmental disabilities” was accepted to be presented by Dr Sarah Carlon (STaR) and Dr Jessica Zaunttini (University of Sydney) at the **Australian Society for Intellectual Disability (ASID) 2025 conference: Learning from the Past, Shaping the Future** in Sydney in November 2025.

LIFELONG SPECIAL EDUCATION

Delivering evidence-based special education programs and support for people with disability.



EARLY YEARS PROGRAM

In 2024/2025, **64 children** and **their families/carers** were supported in the Early Years Program at **7 STaR-affiliated ECEC services** in the North-West Sydney area (SAS-3).

Outcomes from **the four core program components:**



Children with disability and/or developmental delay have an Individual Learning Plan (ILP) that aligns with the family/carer priorities, the Early Years Learning Framework, NDIS and allied health/therapy goals. This plan is updated 3+ times a year.

Every child was assessed periodically using the AEPS-3 to measure their developmental progress. **All children made gains across all six developmental domains over the 12-month period.**

"The STaR program's staff takes the time to listen to parents' concerns and includes educators in the meetings. Together, they set goals to support my child's development. Also, every time they observe my child, they always provide a clear report through email on what they observed and share ideas for the next steps to support my child's development."

EYP Parent feedback

100% of Directors of STaR-affiliated ECEC services surveyed reported the program has been 'beneficial' or 'very beneficial' for the development of children with disability/developmental delay.

"The data clearly shows growth, and besides the data on paper, seeing the children's growth across the centre is clear. Without STaRs' support, we just wouldn't have the time to focus in as much as we can, being a STaR-supported centre."

Feedback ECEC Service Director



Families and carers are supported to enrol their child with disability/delay at a local STaR-affiliated ECEC. Additional services, including parent/carer workshops, information, advice, referral and advocacy, help to ensure ongoing, wrap-around support for the whole family.

Annual Family Survey Dec 2024 results:

- 100% agreed that STaR staff listened to them and understood any issues they had, and were satisfied with the quality of the services they and their child had received from STaR
- 100% agreed they felt more confident to make decisions that support their child's development and they felt confident to speak up (advocate) for their child

What did you like about being a part of the STaR Early Years Program?

"The professional and respectful relationship we as parents have with the STaR team, the team's willingness to listen to our ideas, give their time and the ongoing communication we receive about our child."

EYP Parent feedback



Educators in the STaR-affiliated ECEC are coached and mentored with fortnightly visits from a Special Educator to develop and implement the child's ILP and receive ongoing education and skills training. Qualified STaR Early Childhood Educators provide release for the ECEC educators, ensuring educator/child ratios are maintained.

Annual survey response of STaR-affiliated ECEC service Directors:

- 100% agreed that STaR has been a 'valuable' or 'very valuable' support for their educators in their work with children with disability or developmental delay in their centre.
- All directors shared that their educators are confident in including children with disability or developmental delays in their rooms (80% reasonably confident, 20% very confident) and reasonably confident in working with the families of children with disabilities or developmental delays.

Valuable elements of the STaR program:

"The mentoring and consistency of the STaR team is exceptional."

Feedback ECEC service Director

"I believe it's the support and assurance they give educators. As they say it takes a village to bring up a child, and we, along with STaR are an important part of that village for the children and their families"

Feedback ECEC service Director



Transition to school program is provided in the year before school, including family/carer workshops, support for the school enrolment process, additional school orientation visits, and information sharing with the receiving school. Support in Term 1 and 2 of school for family/carer, school and child is also provided if required.

There were **26 children** supported through transition to **19 local primary schools**. (76% enrolled in mainstream kindergarten, 24% enrolled in a Support Class within a mainstream school).

Survey of parents/carers following the Transition to School program:

- 72% of parents took the opportunity to have supported school visits with a STaR Special Educator.
- 86% of parents took the opportunity to take a Special Educator with them to initial counsellor meetings on enrolment.

“What surprised me was learning that STaR could help us throughout the entire process of choosing schools for our children. I hadn’t realized the program offered such comprehensive support in this area.”

EYP Parent feedback

“We felt comfortable knowing that although there would be some challenges for our boy in transitioning to school, we were prepared for those challenges. Our son was given the best chance possible to transition smoothly, and as parents, we were better equipped to advocate for what he needed to make this successful.”

EYP Parent feedback

Survey of receiving schools following the Transition to School program

All receiving schools found the extra visits for students to be useful and reported that they felt well-prepared for the first day of school, having been well-informed and having met the child multiple times during Term 4.

“Ability to listen and collaborate with the Special Educator. Incredibly helpful to get this child settled into the classroom as he struggled for a while to get inside.”

Receiving School Teacher

“Speaking to the STaR Special Educator and seeing their interaction with the student.”

Receiving School Teacher



TRIPLE-P STEPPING STONES

In 2024/2025, Triple P – Stepping Stones was delivered at three ECEC services, supporting 48 parents/carers in building confidence and strategies for positive parenting.

These sessions provided parents with practical tools to support their children’s development and foster stronger family connections.

“What I liked best about the Early Years Program in 2024 was attending the Stepping Stones Triple P Seminar. It provided me with valuable insights and practical strategies to better understand and support my daughter. I learned effective ways to help her manage her misbehaviour while also teaching her new skills. This seminar has truly empowered me as a parent to create a more positive and nurturing environment for my kids to thrive.”

Parent feedback, EYP 2024/2025

MYTIME PEER SUPPORT GROUP



In July 2024, our MyTime Peer Support Group commenced in Baulkham Hills. Over the past 12 months, there have been an average of 5 families attending each week during the school term. Our Early Childhood Educator/Family Support Coordinator facilitates a peer support group for families and carers, with session topics parent-led.

Children with disability and/or delay, along with their siblings, are supported to play with an Early Childhood Teacher in a safe and secure setting.

4 children who had never previously engaged with peers in these settings were supported to enrol in early childhood education and care services.

Beyond Boundaries

Beyond Boundaries encompasses all STaR's services for young adults aged 16+, with a focus on continued learning opportunities (lifelong special education).

Post-School Transition Support

This project began in 2024 with Clarke Road School in Hornsby, in response to the school identifying transition into post-school services and life as an area where families and carers needed additional support to navigate.

As part of this ongoing project, we attended Clarke Road's post-school mini-expo. We supported four young adults with disabilities and their families at their Individual Transition Plan meetings with the NSW Department of Education. We provided information on post-school opportunities and arranged supported visits to post-school providers. A guide and checklist have been developed, which provide information on what needs to be done in the lead up to finishing formal schooling across all life 'domains'.

Community of Practice

STaR is working with other organisations and high schools to establish a Community of Practice for Beyond Boundaries.

NDIS Services

STaR has been delivering individual capacity-building supports for young adults. Individual Learning Plans support a consistent approach to learning goals and building capacity for independence across all areas of these young people's lives, including community participation, employment, and the home.



Clarke Road School, Annual Presentation Day 2024

ENGAGING COMMUNITIES

Advocating for inclusive special education to a range of audiences.

National Best Practice Framework for Early Childhood Intervention – STaR has participated in workshops and forums to contribute to the development of the framework.

Dr Sarah Carlon recorded a podcast with Jacqui Ward from the Early Years Learning Hub, discussing inclusion in the early years.

Stronger Together Conference – Sat 31 August 2024 Castle Hill RSL.



We have started developing of our first “REFLECT” Reconciliation Action Plan with formal endorsement anticipated in November 2025.



Reverse Advent Calendar Boxes,
December 2024

Reverse Advent Calendar supporting the local community providing 25 boxes of groceries and cleaning products for young families in need that were distributed by **Youth Rezolutions**.

Sponsors/Supporters

STaR is grateful to our generous sponsors, including the MonSTaR Foundation, Australian Stockbrokers Foundation and AXI, who together provide approximately 80% of our funding. Without this support, programs such as the Early Years Program and Beyond Boundaries could not be delivered free of charge to children and young people with disability and/or developmental delay, their families and carers.

STaR also acknowledges the financial support received from the Children and Parents Supports grant from the Australian Government Department of Social Services, which funds approximately 20% of the Early Years Program.



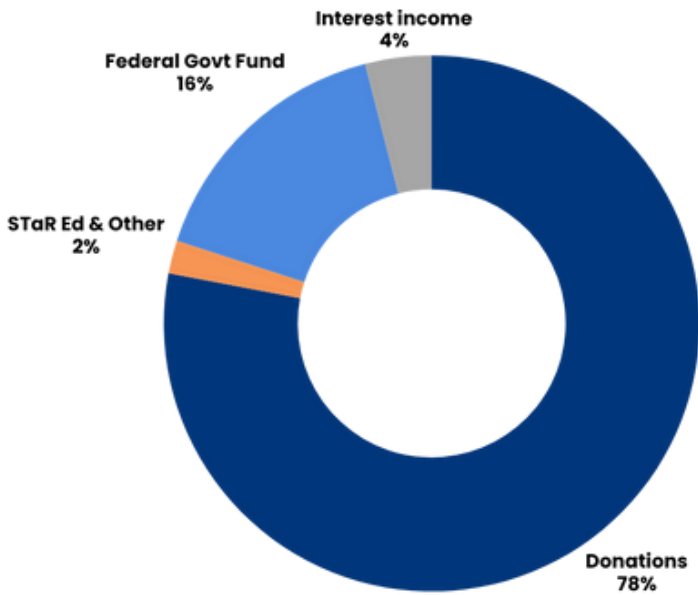
Australian Government
Department of Social Services

Partner Organisations

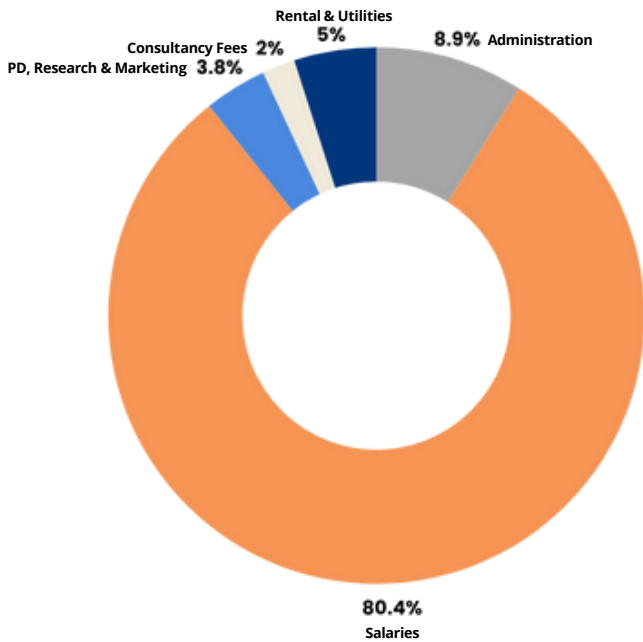


Our Finances at a Glance

2024-2025



Income
\$1,529,148



Expenditure
\$1,251,692

Our Board



Dr Coral Kemp
Founder & Non-Executive Director

Professor Rebekah Grace
Chairperson & Non-Executive Director



Margaret Meaker
Non-Executive Director

Valentina Borbone
Non-Executive Director



Dr Mark Clayton
Non-Executive Director

Our Staff



Melissa North
CEO



Dr Sarah Carlon
Head of Research
& Special Education



Megan Cooper
Manager, Special Education
& Family Support



Philippa Wong
Special Educator



Elise de Jong
Special Educator



Ljiljana Subotic
Special Educator



Tracey Pope
Special Educator &
Occupational Therapist



Jodie Toohey
Early Childhood Educator
& Family Support



Nicola Howells
Early Childhood Educator



Sarah Roberts
Early Childhood Teacher,
Marketing & Comms



Melanie Coughlin
Office Manager

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CONNECT WITH STaR ON SOCIAL MEDIA

Facebook: @SpecialTeachingAndResearchLtd

LinkedIn: @STaRltd

Instagram: @STaR_ltd



Appendix "A"

Special Teaching and Research (STaR) Ltd

ABN: 62 199 402 048

Financial Statements

For the year ended 30 June 2025

Special Teaching and Research (STaR) Ltd

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For the year ended 30 June 2025

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Special Teaching and Research (STaR) Ltd

Directors' report

30 June 2025

The directors present their report on Special Teaching and Research (STaR) Ltd for the financial year ended 30 June 2025.

Information on directors

The names of each person who has been a director during the year and to date of the report are:

Rebekah Grace

Margaret Meaker

Coral Kemp

Valentina Borbone

Kristie Michaels (resigned July 2024)

Directors have been in office since the start of the financial year to the date of the report unless otherwise stated.

Principal activities

The principal activity of Special Teaching and Research (STaR) Ltd during the financial year was to provide research-based education and support to children with additional needs and those who support them.

No significant changes in the nature of the Company's activity occurred during the financial year.

Operating results

The surplus/(deficit) of the Company amounted to \$277,456 (2024: \$433,837).

Review of operations

A review of the operations of the Company during the financial year and the results of those operations show that the Company continued to engage in its principal activities, the results of which are disclosed in the attached financial statements.

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Company during the year.

Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

Future developments and results

Likely developments in the operations of the Company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Company.

Special Teaching and Research (STaR) Ltd

Directors' report

30 June 2025

Environmental issues

The Company's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of Special Teaching and Research (STaR) Ltd.

Proceedings on behalf of the Company

No person has applied for leave of court under Section 237 of the *Corporations Act 2001* to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings.

Signed in accordance with a resolution of those charged with governance.



Margaret Meaker
Director

Dated: 18.11.2025



**AUDITORS INDEPENDENCE DECLARATION UNDER SECTION 60-40
OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012**

TO THE DIRECTORS OF

Special Teaching and Research (STaR) Ltd

As auditor for the audit of Special Teaching and Research (STaR) Ltd for the financial year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been:

- i. no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, in relation to the audit; and
- ii. no contravention of any applicable code of professional conduct in relation to the audit.

Katrina McPhee CA
Date: 24/11/2025

Allen Audit & Advisory

Allen Audit & Advisory

58 Riverwalk Avenue
ROBINA QLD 4226

Special Teaching and Research (STaR) Ltd

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Income			
MyTime playground		14,357	-
Government funding		239,231	228,017
training and workshop fees		7,803	6,833
Donations		1,198,504	1,342,016
Interest income		67,093	51,731
Other income		2,160	3,150
Total income		1,529,148	1,631,747
Expenses			
Loss on foreign exchange differences		(61)	(178)
STaR research expense		-	(18,060)
Insurance		(29,627)	(33,501)
Office rental and cleaning		(54,820)	(52,158)
Office expenses		(55,186)	(17,784)
Consulting and professional fees		(7,944)	(20,097)
Training and workshop expenses		(2,728)	(2,909)
Professional development & staff costs		(29,999)	(17,699)
Depreciation		(2,176)	(1,916)
Employee benefit expenses		(1,016,134)	(990,602)
MyTime playgroup expenses		(2,103)	-
Marketing expenses		(33,054)	(26,713)
Other expenses		(17,860)	(16,293)
Total expenses		(1,251,692)	(1,197,910)
Surplus (deficit) before income taxes		277,456	433,837
Income tax		-	-
Total comprehensive income for the year		277,456	433,837

The accompanying notes form part of these financial statements.

Special Teaching and Research (STaR) Ltd

Statement of financial position

As at 30 June 2025

	Note	2025 \$	2024 \$
Assets			
Current assets			
Cash and cash equivalents	5	2,252,106	1,927,207
Trade and other receivables	6	16,101	16,569
Total current assets		2,268,207	1,943,776
Non-current assets			
Property, plant and equipment	7	6,529	5,748
Total assets		2,274,736	1,949,524
Liabilities			
Current liabilities			
Trade and other payables	8	39,081	35,343
Employee benefits	9	104,316	76,840
Total current liabilities		143,397	112,183
Non-current liabilities			
Employee benefits	9	35,367	18,825
Total liabilities		178,764	131,008
Net assets		2,095,972	1,818,516
Equity			
Retained earnings		2,095,972	1,818,516

The accompanying notes form part of these financial statements.

Special Teaching and Research (STaR) Ltd

Statement of changes in equity
For the year ended 30 June 2025

2024	Retained earnings	Total equity
	\$	\$
Opening balance	1,384,679	1,384,679
Deficit for the year	433,837	433,837
Closing balance	1,818,516	1,818,516

2025	Retained earnings	Total equity
	\$	\$
Opening balance	1,818,516	1,818,516
Surplus for the year	277,456	277,456
Closing balance	2,095,972	2,095,972

The accompanying notes form part of these financial statements.

Special Teaching and Research (STaR) Ltd

Statement of cash flows

For the year ended 30 June 2025

	2025	2024
	\$	\$
Cash flows from operating activities:		
Receipts from customers	282,182	280,114
Payments to suppliers and employees	(1,219,923)	(1,238,656)
Donations received	1,198,504	1,342,016
Interest received	67,093	51,731
Net cash flows from/(used in) operating activities	327,856	435,205
Cash flows from investing activities:		
Purchase of property, plant and equipment	(2,957)	-
Net increase/(decrease) in cash and cash equivalents	324,899	435,205
Cash and cash equivalents at beginning of year	1,927,207	1,492,002
Cash and cash equivalents at end of financial year	2,252,106	1,927,207

The accompanying notes form part of these financial statements.

Special Teaching and Research (STaR) Ltd

Notes to the financial statements

For the year ended 30 June 2025

1. Introduction

The financial report covers Special Teaching and Research (STaR) Ltd as an individual entity. Special Teaching and Research (STaR) Ltd is a not-for-profit Company, registered and domiciled in Australia.

The functional and presentation currency of Special Teaching and Research (STaR) Ltd is Australian dollars.

The financial report was authorised for issue by those charged with governance on the date of signing the Directors' report.

Comparatives are consistent with prior years, unless otherwise stated.

2. Basis of preparation

In the opinion of those charged with governance, the Company is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

The financial statements and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

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.

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

3. Material accounting policy information

a. Revenue

i. Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Special Teaching and Research (STaR) Ltd

Notes to the financial statements

For the year ended 30 June 2025

3. Material accounting policy information (continued)

a. Revenue (continued)

i. Revenue from contracts with customers (continued)

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

ii. Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

1) Funding agreements

Fees for training and workshops are recognised at the point in time that the related training activity is conducted.

2) Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

3) Donations

Donations are recognised when received or unconditionally pledged to the Company.

4) Other income

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

b. Income tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

c. Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Special Teaching and Research (STaR) Ltd

Notes to the financial statements

For the year ended 30 June 2025

3. Material accounting policy information (continued)

c. Property, plant and equipment (continued)

i. Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a reducing balance basis over the asset's useful life to the Company, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Office equipment	25% - 30%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

When an asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

d. Foreign currency transactions and balances

i. Transaction and balances

Foreign currency transactions are recorded at the spot rate on the date of the transaction.

At the end of the reporting period:

- Foreign currency monetary items are translated using the closing rate;
- Non-monetary items that are measured at historical cost are translated using the exchange rate at the date of the transaction; and
- Non-monetary items that are measured at fair value are translated using the rate at the date when fair value was determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition or in prior reporting periods are recognised through profit or loss, except where they relate to an item of other comprehensive income or whether they are deferred in equity as qualifying hedges.

Special Teaching and Research (STaR) Ltd

Notes to the financial statements

For the year ended 30 June 2025

3. Material accounting policy information (continued)

e. Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time at 30 June 2025, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company.

4. Critical accounting estimates and judgements

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

a. Key estimates - useful lives of property, plant and equipment

The Company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

b. Key estimates - receivables

The receivables at the reporting date have been reviewed to specifically provide for any debts which are considered irrecoverable. The remaining debts have been subject to expected credit loss testing based on the history of the association with the counterparty, the current economic climate and any future expectations relating to the industry and circumstances of the counterparty.

c. Key estimates - employee benefits

The liability for employee benefits expected to be settled more than 12 months from the reporting date is recognised and measured at the present value of the estimated future 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.

5. Cash and cash equivalents

	2025	2024
	\$	\$
Cash at bank	2,252,106	1,927,207

Special Teaching and Research (STaR) Ltd

Notes to the financial statements

For the year ended 30 June 2025

6. Trade and other receivables

Current	2025	2024
	\$	\$
Trade receivables	3,699	4,167
Rental bonds	12,402	12,402
Total Trade and other receivable	16,101	16,569

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

7. Property, plant and equipment

Summary	2025	2024
	\$	\$
Office equipment		
Office Equipment at cost	45,626	42,669
Accumulated depreciation	(39,097)	(36,921)
Total Office equipment	6,529	5,748

8. Trade and other payables

Current	2025	2024
	\$	\$
Trade payables	1,360	2,402
GST payable	9,020	10,561
Accrued expenses	28,701	22,380
Total Trade and other payables	39,081	35,343

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

9. Employee benefits

Current	2025	2024
	\$	\$
Long service leave	48,258	41,987
Annual leave	56,058	34,853
Total Current employee benefits	104,316	76,840

Special Teaching and Research (STaR) Ltd

Notes to the financial statements

For the year ended 30 June 2025

9. Employee benefits (continued)

Non-current	2025	2024
	\$	\$
Long service leave	35,367	18,825

10. Members' guarantee

The Company is registered with the *Australian Charities and Not-for-profits Commission Act 2012* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the Company.

11. Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 2025 (2024: None).

12. Events occurring after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

13. Statutory information

The registered office and principal place of business of the Company is:

Special Teaching and Research (STaR) Ltd
Unit 8, 22 Hudson Avenue
Castle Hill NSW Australia
2153

Special Teaching and Research (STaR) Ltd

Directors' declaration

In the directors opinion:

The financial statements and notes for the year ended 30 June 2025 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:

- comply with Australian Accounting Standards; and
 - give a true and fair view of the financial position as at 30 June 2025 and of the performance for the year ended on that date of the Company.
2. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable with the continuing support of creditors.

This declaration is made in accordance with a resolution of the Board of Directors.



Margaret Meaker, Director

Dated: 18.11.2025



**Independent Auditor's Report
To the members of Special Teaching and Research (STaR) Ltd**

Opinion

We have audited the financial report of Special Teaching and Research (STaR) Ltd (the Entity), which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the responsible entities declaration].

In our opinion the accompanying financial report of Special Teaching and Research (STaR) Ltd, is in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 2, and Division 60 the *Australian Charities and Not-for-profits Commission Regulations 2022*.

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 Responsibility for the Audit of the Financial Report* section of our report. We are independent of the Entity 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 other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to Note 2 of the Financial Statement, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The responsible entities are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibilities of the Responsible Entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 2 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the Directors. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The responsible entities are responsible for overseeing the registered entity's financial reporting process.

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 the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of the auditor's report.

Independence

We confirm that the independence declaration required by the ACNC Act, which has been given to the responsible entities of Special Teaching and Research (STaR) Ltd, would be in the same terms if given to the responsible entities as at the time of this auditor's report.

Katrina McPhee CA
Date: 24/11/2025

58 Riverwalk Avenue
Robina QLD 4226

Allen Audit & Advisory

Allen Audit & Advisory