



AISWA

# 2016 Annual Report and Financial Statements

as presented at the 2017 Annual General Meeting

**Association of Independent Schools of Western Australia**  
[www.ais.wa.edu.au](http://www.ais.wa.edu.au)

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## AISWA Strategic Plan 2015 - 2019

The Association of Independent Schools of Western Australia is the peak body representing Independent schools in Western Australia. It has 158 member schools which enrol over 70,000 students; accounting for over 16% of Western Australian school enrolments.

As a sector, Independent schools are diverse in nature. They provide for students of all abilities and all social and ethnic backgrounds. They provide quality schooling for a wide range of communities, including some of Western Australia's most remote and disadvantaged Indigenous communities, communities in regional towns and diverse communities in Perth.

Many member schools espouse a religious or values-based education, while others promote a particular educational philosophy. They are all registered through the Office of Non-Government Education. Member schools of the Association are not-for-profit and are governed independently.

### Our Vision

For Independent schools to be acknowledged and recognised as valued providers of education in Western Australia.

### Our Mission

To promote a strong Independent sector which offers a high quality education appropriate to the needs of Western Australian children.

To fulfil our vision and mission, the Association has developed a Strategic Plan that will support schools in the Independent sector and lead to increased recognition of the value the Independent sector provides to all Western Australians.

## Strategic Plan

**Communicate our purpose and role to members, governments, stakeholders and the wider community.**

- Communicate our role and purpose to members through conferences, information sessions and ongoing regular communication.
- Strengthen our relationship with the State and Federal Ministers for Education and relevant opposition party personnel.
- Maintain a strong relationship with the other education sectors and other education stakeholders.

**Establish high levels of engagement from members, interest groups and system authorities within the Independent sector.**

- Provide a level of service to members which they find useful, meets their needs, and enables them to effectively and efficiently fulfil their role.
- Partner with other education groups (eg. Universities) to enhance our level of service to members.
- Meet with the system authorities within the sector on a regular basis and assist them meet their members' needs.

**Provide high quality services that support excellence in Independent schools and their school communities.**

- Ensure schools are fully informed of emerging issues and changing policy directions so they can plan to ensure excellence.
- Work with schools to identify what services will assist them in raising their service to their school community.
- Continue to enhance the support AISWA provides schools to meet compliance and registration requirements.
- Continue to engage external expertise to ensure members receive the highest quality service.

**Effectively represent and be an advocate for the Independent sector.**

- Ensure decision makers at all levels understand the Independent sector and include the sector in consultations and requests for advice.
- Proactively ensure governments and the broader community understand the contribution Independent schools make to society and the economy, and the savings Independent schools provide to the broader community.
- Represent the interests of Independent schools effectively in all forums.

**Support schools in their mission through fostering good leadership and governance.**

- Provide ongoing support to school governors through conferences and seminars.
- Develop links with universities to provide ongoing professional development for leaders and aspiring school leaders.

**Be an active player in the education agenda at the state and national levels.**

- Participate in state and national forums and consultations to ensure the interests of the Independent sector are taken into account during policy planning and decision-making.
- Communicate with (not for) state and federal government ministers and bureaucracies to be pro-active in raising issues that impact member schools.

**Promote the independence of schools and protect their autonomy in ways that contribute to the diversity of education options for students.**

- Ensure all stakeholders understand the diversity of schools in the Independent sector and value the contribution schools make to the rich fabric of our society and the economy.

**Develop unity among the schools in the Independent sector and establish partnerships with governments and non-Government organisations for the benefit of schools and the young people in their care.**

- Continue to build partnerships between schools, sectors and other educational institutions for the benefit of member schools.

**Ensure AISWA has the appropriate resources to provide relevant, exemplary and creative services to member schools.**

- Ensure planning for the operation of AISWA considers the services provided to schools, and the adequate resourcing of these services.
- Continue to budget so that all cost areas contribute equitably to the infrastructure and running costs of AISWA.

## Office Bearers

### Chair of the Board of AISWA

Mr Stuart Marquardt, Great Southern Grammar (*January – May*)

Dr Alec O’Connell, Scotch College (*May – December*)

### ISCA Delegate

Mr Ian Curlewis, Board Member (*January – May*)

Dr Alec O’Connell, Chair of the Board (*May – December*)

### Seal Holders

Mr Ian Curlewis, Board Member, St Mary’s Anglican Girls’ School

Dr Alec O’Connell, Chair of the Board (*May – December*)

Mr Mike Smith, Board Member, Quinns Baptist College (*January – May*)

Ms Valerie Gould, Executive Director

Mr Ron Gorman, Deputy Director

### Executive Director

Ms Valerie Gould

### Deputy Director

Mr Ron Gorman

### Auditors

Dry Kirkness, Chartered Accountants, West Perth

## AISWA Executive Committee Membership

### Board of AISWA

Mr Stuart Marquardt (Chair), Great Southern Grammar (*January – May*)

Dr Alec O'Connell (Chair), Scotch College (*May – December*)

Ms Rebecca Cody, Methodist Ladies' College

Mr Ian Curlewis, St Mary's Anglican Girls' School

Ms Anne Ford, John Wollaston Anglican Community School

Mr Sam Kronja, Chrysalis Montessori School

Mr Mihael McCoy, The King's College

Mr Mike Smith, Quinns Baptist College

Mr Dave Stevens, Alta-1 College

Ms Valerie Gould, AISWA (*ex-officio member*)

Mr Ron Gorman, AISWA (*ex-officio member*)

### Education Policy Committee

Dr Alec O'Connell (Chair), Scotch College (*January – May*)

Ms Rebecca Cody (Chair), Methodist Ladies' College (*May – December*)

Mr Rowan Clark, Carey Baptist College

Ms Cheryl Haak, St Mary's Anglican Girls' School

Mr Stuart Meade, Hale School

Mr Mark Mulder, John Calvin Christian College

Ms Kathryn Netherwood, Lance Holt School

Ms Valerie Gould, AISWA

Mr Ron Gorman, AISWA

Mr Mark Newhouse, AISWA

## Legal and Governance Committee

Mr Mihael McCoy (Chair), The King's College

Dr Martin Bent, Alta-1 College

Mr Paul Davidson, Scotch College

Mr Ralph Moore, Methodist Ladies' College

Ms Valerie Gould, AISWA

Mr Ron Gorman, AISWA

## Executive Summary

Each year schools report that the world of education gets busier all the time and 2016 was no exception. The Federal funding model, the Schools Resource Standard (or Gonski) Model is now in place but with many schools still in the process of transitioning to the model. The model is still not well understood and the current Commonwealth Government has made it clear that 2017 will be the last year for this model but as of the end of 2016 there was no replacement model developed.

The year also saw the commencement of the new State funding model that saw the introduction of three levels of funding for the compulsory years of schooling: a Primary rate, a Middle School rate and a Senior Secondary rate. Unfortunately the Government made some initial errors with the funds allocated to specific categories of schools and AISWA identified the errors to DES and schools grants were corrected in the second payment in 2016.

During 2016 the School Curriculum and Standards Authority (SCSA) completed all the K to 10 WA Curriculum documents, based on the Australian Curriculum, and schools now have a clear implementation timeline for all learning areas. 2016 also saw the first year where Year 12 students took the new WACE Exams and where for a student to graduate they needed to pass the On Line Literacy and Numeracy (OLNA) test or have pre-qualified at band 8 or above on the Year 9 NAPLAN. The overall result in WA was a drop in the percentage of students graduating due to poor performance in the OLNA.

Throughout the year AISWA worked closely with DES on Registration processes and the preparation for the implementation of the new Registration Standards in 2017. DES changed their approach to registration at the start of the year and for the majority of schools the new approach was an improvement as following submission of information prior to the school visit schools were told exactly which areas would be the focus of the visit. Following the desktop audit and visit all reports are reviewed by a panel to provide moderation across reviewers so in 2016 there did seem to be a more consistent application of the standards and more schools received 4 or 5 years registration than in the past. AISWA had been requesting a more robust process to ensure consistency for a number of years so it was very good to see this happen.

In 2016 AISWA continued to provide services to schools funded mainly through the Student First Support Fund. This is a four year Memorandum of Understanding with the Commonwealth Government that ends in 2017 and AIS's and ISCA have been in many discussions during the year about the continuation of this funds as this enables us to provide support to schools in the implementation of the Government agendas. AISWA has continued to work with schools through the provision of:

- support for the ongoing implementation of the Australian Curriculum, the WA Curriculum and the new Senior Secondary WACE courses
- support for schools with literacy and numeracy strategies and NAPLAN testing and analysis,
- advice and consultative support in the areas of Inclusive Education,
- support for Aboriginal students in Boarding Schools through the Future Footprints Program,

- support for governing bodies and school leaders with school governance,
- support for the school registration process and compliance issues,
- legal and workplace relations support,
- the AISWA School Psychology Service
- and, dedicated support to the Aboriginal Independent Community Schools and the Curriculum and Re-Engagement Schools.

In 2016 there were three main Study Tours undertaken by school staff and facilitated by AISWA:

- the USA Study Tour to Portland, Oregon, to work with Yong Zhao and Santa Fe, New Mexico to work with George Otero
- the ICT Study Tour to the West Coast of the USA to visit organisations like Google and Microsoft and some schools then off to Denver to the ISTE Conference
- the China Study Tour to Beijing and Hangzhou where, in addition to meeting some educational leaders and visiting schools, schools had the opportunity to develop a strong partnerships with schools in China for ongoing exchanges and visits

The 2016 Briefing the Board Conference was held at Hale School with Andrew Fuller as the opening keynote speaker. It was a very successful day with excellent feedback. Other conferences held during the year included a conference for Aboriginal Independent Community School governing bodies, then at the start of Term II the Broome Conference for teachers, school leaders and Aboriginal Teacher Assistants from the Aboriginal Independent Community Schools and a Conference for the Curriculum and Re-Engagement Schools.

During the year we surveyed member schools to assess which services were most valued as this would inform future planning and provision of the most needed services to schools. As a result of this there were no services that were not valued by schools and that is a reflection of the very high quality staff we have at AISWA and I do hope the ongoing funding of AISWA by the Commonwealth is clarified soon so that we can plan for whatever may need to change for 2018 and beyond, as soon as possible.

## AISWA 2016

### Briefing the Board (Annual Conference)

The 2016 Briefing the Board Conference was hosted by Hale School and the AISWA Secretariat greatly appreciated the hospitality and support provided by the school and, in particular, the Principal, Mr Stuart Meade.

A presentation by Mr Andrew Fuller, Clinical Psychologist, on “Unlocking a child’s genius” started the day with challenging all attendees to see what makes a difference to all children and realise that that will look quite different from student to student.

The second keynote presentation “Australian Education Agenda – 2016 and Beyond” which was delivered by Ms Valerie Gould, Executive Director of AISWA, provided attendees with an overview of the political education scene and environment within which Independent Schools operate.

A variety of workshops were also held throughout the day, including:

- Board member basics
- Building leadership capacity
- Child protection
- Child safe, child friendly schools
- Classroom observations
- Disability Discrimination Act and funding
- Funding for Independent Schools
- How to create resilience in schools
- ICT: providing opportunities for 21<sup>st</sup> Century learners
- Industrial issues
- Maximising staff potential
- Privacy and access to school records
- Quality in early childhood
- Reporting child abuse
- Risk and compliance
- School finances
- School registration
- Strategic planning – global perspectives
- Succession planning
- Tricky people
- Unfair dismissals revisited and adverse action
- WA Curriculum
- Why choose our school?

## AISWA Meetings

The AISWA Annual General Meeting was held on Wednesday, 25 May, at The Quintilian School.

At the AGM, the Annual Report and Financial Statements were accepted, and the election results for positions on the Board of AISWA, the AISWA Legal and Governance Committee and the AISWA Education Policy Committee were announced as follows:

### Board of AISWA

- Ms Anne Ford, John Wollaston Anglican Community School
- Mr Mihael McCoy, The King's College
- Mr Dave Stevens, Alta-1 College

Following the business section of the meeting, Dr Colette Colman, Executive Director of ISCA, addressed the membership speaking on a range of current Federal education and funding issues.

As is tradition at the end of the school year, certificates of appreciation were awarded to the Principals and School Governors who were resigning / retiring from their role.

## Representation

The Association, through Principals, Board Members of member schools, and members of the Secretariat, represents the interests of schools on a wide variety of committees and consultative groups, including:

- Aboriginal Advisory Committee (SCSA)
- ACARA Board
- ACARA Curriculum Directors Group
- ACARA EALD Working Party
- ACARA F – 12 Curriculum Reference Group
- ACARA NAPICT Review Committee (ISCA Representative)
- ACARA Technologies National Panel
- Asia Education Foundation (AEF)
- Asthma Committee
- Australasian Society for the Study of Intellectual Disability
- Australian Association of Special Education
- Australian Autism Education Training Consortium
- Australian Early Development Index – WA Committee
- Autism Education Interagency Group
- Active After School
- Autism Interagency Group
- Anaphylaxis Management Implementation Group
- Australian Children's Literature Alliance (ACLA)
- Australian Curriculum Cross Sectoral Steering Group

- Building an Evidence Base for National Best Practice in Mathematics Education Reference Group
- CAMHS Education Operation Steering Group
- Career Education Association of WA
- Centre for Schooling and Learning Technologies (CSaLT)
- Children's Crossing and Road Safety Committee
- Collaborative Learning Area Group (Languages) (CLAG)
- Community Services, Health and Education Training Council Board
- Cross-Sectoral Attendance Group (Students Whose Whereabouts are Unknown)
- Curriculum Advisory Council EALD (SCSA)
- Curriculum Advisory Council – English (SCSA)
- Curriculum Advisory Council – Literacy (SCSA)
- Department of Training and Workforce Development (DTWD) VET in Schools Good Practice Models Working Party
- Early Childhood Australia (ECA)
- ECU Education Advisory Board
- Education and Mental Health Steering Committee
- Healthy Start Allied Health and Education Hub
- Improving School Enrolment and Attendance Through Welfare Reform Measures
- Innovative Food Design through Food Science Understanding Project
- Interagency Collaboration Suicide Prevention Group
- International Secondary Student Exchange Programs
- Internet Safety
- Kids Matter
- Law Society -FBLEEC Education Committee
- Leading 21st Century schools
- Mind Matters
- Murdoch Aspirations and Pathways for University Advisory Board
- NALP Resource Group
- NAPLAN Review Panel
- National Alliance for Remote Indigenous Schools
- Non-Government Centre Support
- Notre Dame Education Advisory Board
- Norm Hyde Pastoral Care Awards Committee
- Outdoor Alliance
- Primary Curriculum Advisory Committee (SCSA)
- Providing Alternative Thinking Skills Committee
- Professional Conduct Committee
- Public Transport
- Responsive School Support Project Reference Group
- Rural and Remote Education Advisory Committee

- School to Adult Life Transition Interface Committee (SALTIC)
- School Animal Ethics Committee (SAEC)
- School Curriculum and Standards Authority (SCSA) and its Committees (including Curriculum and Assessment Committee, Endorsed Programs, Awards Working Party, Expert Measurement Assessment Advisory Group, Equity Advisory Group, Reference Groups and Panels)
- School Drug Education and Road Aware (SDERA)
- STEM Working Group hosted by the Chief Scientist
- Strategic Industry Audit of VETiS Operational Reference Group
- Strong Schools Safe Kids Chief Investigators Committee
- Sustainable Schools Initiative
- The Community Service Reference Group
- UWA Education Advisory Board
- VET Industry Specific Advisory Group
- Veterans' Children Education Board
- WACE System/Sector group
- Well-Being of the Professions
- World Skills WA Regional Committee

## Interest Groups

While member schools meet only a couple of times during the year at the AISWA Briefing the Board Conference and the Annual General Meeting, there are interest groups which meet on a regular basis.

- The Curriculum and Re-engagement in Education (CARE) schools offer education to disengaged students often referred by government agencies. A significant project for the group in 2015 was continuing the development of programs to support schools and this year held the third CARE Schools Conference in April. Mr Gary Robinson from the Secretariat facilitates this group.
- Small Schools Collegiate Group where Principals, and Business Managers, from small schools (mainly Montessori, Steiner and community-based schools) meet to network and discuss issues relevant to small schools
- Aboriginal Independent Community Schools which cater for Aboriginal students in rural and remote Australia have a number of meetings a year to enable discussion and networking and looking at issues that are mainly relevant to small rural and remote schools that cater almost only for Aboriginal students.

## Contacts

The Association maintains regular contact with peak organisations including the Western Australia Department of Education (DoE) Department of Education Services (DES), the Catholic Education Office (CEO), the Teacher Registration Board of Western Australia (TRBWA), the Australian Government Department of Education and Training (AGDET), the Australian Curriculum Assessment and Reporting Authority (ACARA), the School Curriculum and Standards Authority (SCSA) and the offices of the State and Federal Ministers for Education.

The Chair of the Board of AISWA and the Executive Director maintained regular contact throughout the year with the Hon Peter Collier, State Minister for Education.

## Support for Member Schools

AISWA provides support for member schools through a partnership with Lavan. Mr Ian Curlewis, Partner, and Mr Michael Jensen, Senior Associate, provide invaluable support to both the Association and its member schools.

AISWA has extended the range of support services available to members to include an external consultants list. This list continues to grow and contains contact details for a number of consultants with a good understanding of the Independent school sector. Schools can access the consultants list as they need to. This list is available from the members' section of the AISWA website under 'Governance & Leadership', 'Governance', 'External Consultancy Service'.

## New Beginnings

### New AISWA Members:

- Atlantis Beach Baptist College (*Affiliate Member*)
- Bunbury Regional Community College (*Affiliate Member*)
- Fairbridge School
- St Norbert College

### School Closures:

- Karalundi Aboriginal Education Community
- Nollamara Christian Academy

## Membership Fees

See Appendix 1 at the end of this report.

## State Issues

### School Curriculum and Standards Authority (SCSA)

SCSA has functions from Kindergarten to Year 12, related to:

- the development and accreditation of courses and the standards,
- assessment and certification of student achievement in the senior years,
- administration of NAPLAN for all school sectors in WA
- the provision of a database relating to participation in education, training or employment by students during their school years'

2016 was the first year of the new WACE subjects and the requirement for graduation that students pass the OLN (On Line Literacy and Numeracy) test, or pre-qualify through Year 9 NAPLAN by achieving Band 8 or higher. This resulted in a drop in the percentage of schools achieving 100% graduation. 2016 also saw the requirement that students not on a pathway to achieve an ATAR score must achieve at least a VET Certificate II in order to graduate.

### Mandatory Reporting

AISWA no longer receives funds from the State Government to provide support for schools with Mandatory Reporting, however, AISWA continues to provide this training for its schools.

### Teacher Registration Board of Western Australia (TRBWA)

The role of the Teacher Registration Board of WA is to register teachers and perform related functions but it no longer has an advocacy or professional learning role. TRBWA is now part of the Department of Education Services and is located in their offices on Walters Drive, Osborne Park.

### Department Of Education Services (DES)

The Department of Education Services has oversight of the non-Government school sector through the Office of Non-Government Education (ONGE). AISWA works closely with DES on a number of issues including the registration of non-Government schools; the revision of State Acts; and, State funding for Independent schools.

DES changed their registration processes in 2016 where schools submit a range of required documentation to DES and then DES determines what the focus of the schools visit will be. Following the desktop audit and school visit all reports are reviewed by a panel to provide moderation across reviewers. As a result, in 2016 there appeared to be consistent application of the standards and more schools received 4 or 5 years registration than previously had in the past. For many years AISWA has been requesting a more robust and transparent registration process to ensure consistency so it was good to see this happen.

## National Issues

### Federal Government

The Australian Education Act was passed in June 2013 and this Act is the legislation under which all schools operate. The Act contains all the funding formulas used to calculate the new funding amounts for schools from 2014 and beyond, and the obligations of schools in receipt of funding. The Act describes the main reform areas (Quality Teaching, Quality Learning, Empowered School Leadership, Meeting Student Need and Transparency and Accountability) which will be the focus of schools' work over the next few years. There have been some minor changes to the Act including the removal of the need for schools to have a School Improvement Plan that reflects these reform areas. Schools however, need a plan for school registration so plans can be used for that purpose.

The Schools Resource Standard funding model (Gonski model) remain in place until 2017. At this stage while all AIS's and ISCA have been working with the AGDET and Minister Birmingham's office, we have no information on what a new model may look like. The 2016 budget included an increase of funds to schools of 3.56% into 2018 but that is below the 4.7% increase many schools still transitioning to the model are entitled to receive under the legislation. However, not every school will get 3.56% increase as extra funds will go where they are most needed but that methodology is not yet know. To make any changes to the funding model the government will need to change the Act and that will require approval of both Houses of Parliament and the Government does not have a majority in the Senate.

During 2016 an announcement was made about additional funds for Students with a Disability (SWD) and the data to determine this distribution would be the Nationally Consistent Collection of Data on SWD (the NCCD). At the end of the year the distribution mechanism for this was not finalized.

### Independent Schools Council of Australia (ISCA)

ISCA provides a national presence for Independent schools across Australia. It does this in two ways. The first is direct representation by AISWA's ISCA representative (Mr Ian Curlewis for the first part of the year then Dr Alec O'Connell) and Ms Colette Coleman, Executive Director, ISCA, to the Federal Minister and the Shadow Minister. The Executive Director of ISCA also represents the sector on key working parties and taskforces established by the Education Council (Minister of Education from States and Territories). The second strategy is by facilitating membership on the myriad of working parties and taskforces established by the Education Council and the Australian Government Department of Education and Training. ISCA has a very limited staff and hence calls on the Executive Directors of Associations of Independent Schools and their staff to provide this representation. The Executive Director, Deputy Director and a number of AISWA Education Consultants represent the sector on these groups.

## Boards

Australian Curriculum Assessment and Reporting Authority (ACARA), AGDET, Ms Valerie Gould

## Assessment and Reporting

National Assessment Program Civics and Citizenship Review, AEEYSOC, Mr Ron Gorman

National Assessment Program ICT, ACARA, Ms Jan Clarke

National Assessment Program Science Literacy, ACARA, Ms Glenda Leslie

Writing Marking Quality Team, ACARA, Mr Ron Gorman

## Quality Teaching

AITSL Teaching Expert Standing Committee, Valerie Gould

## Indigenous

Trans Border Attendance Strategy, AEEYSOC, Mr Greg Wells

## Professional Learning and School Leadership

Professional Growth Network, AITSL, Mr Ron Gorman and Nicola Davidson

## Curriculum

Curriculum Directors Working Group, ACARA, Mr Mark Newhouse

F – 12 Curriculum Reference Group, ACARA, Mr Mark Newhouse

## Funding

### Federal

The Schools Resource Standard funding model will remain in place until 2017 with schools 'on the model' receiving an increase each year of 3.6%, plus enrolment changes and a small amount additional each year to reflect the phasing in of the model. Schools 'off or above the model' will receive a 3% increase a year until such time that they reach the model. Schools below the model receive 4.7% indexation each year plus a small amount for transitioning onto the model. At this stage the Federal Government is saying that funding after 2017 will be under a new model but there was no information as to the model at the end of the year despite a number of meetings with AIS Executive Directors and ISCA and the Australian Government Department of Education and Training and the Minister's office on the issue.

For most schools, the new model has delivered additional funds and they are happy with the change. There is still concern that some of the data being used to calculate loadings is quite unstable and while there is a review of some of the loadings no changes are expected in the short term.

The 2016 budget included an increase of funds to schools of 3.56% into 2018 and not every school will get 3.56% increase as extra funds will go where they are most needed but that methodology is not yet known. To make any changes to the funding model the government will need to change the Act and that will require approval of both Houses of Parliament and the Government does not have a majority in the Senate.

During 2016 an announcement was made about additional funds for Students with a Disability (SWD) and the data to determine this distribution would be the Nationally Consistent Collection of Data on SWD (the NCCD). At the end of the year the distribution mechanism for this was not finalized.

## State

2016 saw the implementation of the new State Funding model for non-Government schools. This saw separate funding levels for three stages in Compulsory schools: Primary (Pre Primary to Year 6) Middle School (Year 7 to 10) and Senior Secondary (Years 11 and 12). Unfortunately the Government made some initial errors with the funds allocated to specific categories of schools and AISWA identified the errors to DES and schools grants were corrected in the second payment in May 2016.

In December, the State Government announced the funding levels for 2017. This involved an indexation factor of 1.5%.

### 2017 State Per Capita Grants

State Funding Category	Pre-Compulsory (Kindergarten)	Compulsory Pre-Primary to Year 6	Compulsory Mid-Secondary Years 7 to 10	Compulsory Upper Secondary Years 11 and 12
	\$	\$	\$	\$
A	2,504	1,669	2,453	2,534
B	2,885	1,922	2,826	3,116
C	2,897	1,932	2,839	3,192
D	2,988	1,992	2,929	3,287
E	3,135	2,089	3,070	3,431
F	3,269	2,178	3,202	3,543
G	3,372	2,248	3,305	3,671
H*	5,024	3,350	4,924	5,465
I	6,684	4,457	6,552	7,220

\* Base Rate – A supplementary amount of \$315 is payable per eligible student to 30 June 2017. The continuation of this supplementary funding beyond this date will be considered as part of the State 2017-2018 Budget process.

### 2017 High Support Needs Per Capita Grant Rates

State Funding Category	Pre-Compulsory (Kindergarten)	Compulsory Pre-Primary to Year 6	Compulsory Mid-Secondary Years 7 to 10	Compulsory Upper Secondary Years 11 and 12
	\$	\$	\$	\$
A - I	14,448	36,118	36,118	36,118

## Australian Curriculum

The AISWA Curriculum team ran 183 professional learning events attended by 2,656 teachers or school leaders during 2016. Additionally there were 138 consultation visits to schools.

### WACE

With new WACE courses being introduced into Year 12 in 2016, many network meetings, seminars and workshops were held for teachers to collaborate on planning. A WACE Forum was held in March.

### Major Projects Undertaken

- Reporting Forums
- P-6 Curriculum Leaders
- 7-10 Curriculum Leaders
- Collection of sample reports for uploading to website
- History Resource Writing Project 2014-2016
- Taking Action: Students as Global Citizens
- Sense of Place: Exploring Noongar Culture workshops
- Aboriginal Language Scholarships
- Languages Survey

## Aboriginal Independent Community Schools (AICS)

During 2016, there were 14 Aboriginal Independent Community Schools, operating out of 16 campuses, who were members of AISWA. The schools are located in the Kimberley, Pilbara, Murchison, Goldfields and Great Southern areas of WA. At the end of 2016, Karalundi Aboriginal Education Community School closed.

### 2016 AISWA Support Team for Aboriginal Independent Community Schools

This year the support team consultants were based in the Perth office, with a new initiative based in Broome. The consultants were: Literacy: Ms Jill Millar and Ms Kerry Handley, Numeracy: Ms Kim McHugh, and Leadership and Compliance support provided by Mr Greg Wells.

Greg Wells worked primarily with the school principals and governing bodies and assisted them with re-registration in 5 schools this year, school improvement planning, human resources and staffing matters and coaching/mentoring.

The literacy and numeracy consultants provided support to schools in a number of ways. These included on-site visits, email and phone support and the provision of professional learning opportunities. The two literacy consultants continued supporting “Sharp Reading” and conducted many professional learning workshops with schools. They also participated and delivered presentations in January to the Kimberley schools in Numeracy and Literacy.

The numeracy consultant, Ms Kim McHugh, has continued to develop and refine the AICS Numeracy Portal. This online resource has proved very valuable for the AICS teachers as they plan, assess, monitor and report on student progress. The training of so many new staff members in our schools requires constant attention.

With many schools involved in the Federal Government’s “Good to Great Schools” literacy programs offering Direct Instruction (DI) or Explicit Direct Instruction (EDI) the team has had to fashion their support to cater for a variety of needs.

## Early Childhood

The National Partnership Universal Access Early Childhood 2016-17 agreement provides funding for AISWA to assist schools in two ways: direct grants to schools and early childhood consultancy to support the provision of a quality early childhood program.

All schools offering Kindergarten are funded via AISWA to assist with the additional provision of 4 hours of Kindergarten. In 2016 the 118 Independent schools offering Kindergarten were paid a grant of 28% of the State Kindergarten per-capita grant.

The Early Childhood team of Rebecca Duncan, Samantha Wynne and Kath Lawrence lead by Wendy Gorman continued to provide exceptional support to schools through Professional Learning, projects, school visits, email and phone support, newsletters and publications.

The Professional Learning offered in 2016 included:

- Inquiry Learning was a major focus of our Professional Learning provision. International Inquiry Learning expert, Kath Murdoch visited Perth three times across the year to run Getting Started with Inquiry Learning project and one day session on Inquiry Learning basics.
- Kirsty Liljegren provided professional learning on project-based learning.
- Early Years Learning Framework professional learning was tailored to three groups- Kindergarten and pre-primary, Year One and Two and Education Assistants.
- The Little Scientist program supports STEM across pre-kindergarten, kindergarten and pre-primary. Workshop topics of Water, Air, Light and Vision and Engineering engaged teachers in hands on activities whilst reinforcing early childhood pedagogy.
- Local study tours showcasing quality early years practice in local Independent Schools were held across the year.

The On-Entry Assessment program was conducted in 70 Independent Schools in 2016. The on-entry assessment allows teachers to assess student' literacy and numeracy in Pre-primary, Year 1 and Year 2 early in the year and use this data to program teaching to meet the strengths and areas of improvement for each child.

Ongoing training and advice has been provided to school leaders and early childhood staff as schools prepared for the implementation of the National Quality Standards. To assist with understanding and implementation of the NQS a number of resources and an audit tool were developed and housed within the AISWA website.

The Indigenous Advancement Strategy – Quality Early Years project delivered Professional learning support to run a play-based early childhood program across 5 Kimberley schools and one Pilbara school. Support included professional learning in Broome, School visits fortnightly telephone mentoring and a highly successful study tour to Darwin.

## Future Footprints

The Future Footprints Program supports Indigenous male and female students from remote regions in Western Australia attending boarding schools in Perth. The broad aim of the program is to improve educational outcomes for Indigenous students and enhance their opportunities post school to further education, employment and/or training. The primary goal is to ensure the engagement of Indigenous students with the education system and foster a sense of belonging and self-worth and provide Indigenous students with the confidence, knowledge and skills to succeed.

The program is centrally administered by AISWA on behalf of 17 participating residential schools (13 Independent and 4 Catholic member schools).

A total of 339 students were supported by the program, 19% were Year 10 students and 17% were Year 12 students. Over 30% of the students hail from the remote Kimberley region. Seventy five percent of the cohort are boarding students and 25% are day students who are also supported by the program.

Future Footprints Program now employs two Indigenous staff members, Mrs Roni Forrest, Program Coordinator and Ms Lisa Fieldhouse, Aboriginal Liaison Officer.

This year we set another record number with 58 students achieving their Year 12 certificate. Over 50% of graduating Year 12s in 2016 were applying for university entrance. The courses applied for included: bridging or enabling courses, law & politics, education, physiotherapy, sports science, social work, health sciences, nursing, and criminology. Over 40% of graduates reported that they were seeking traineeships or apprenticeships with only one student seeking other employment.

The Aboriginal Advisory Group is a new initiative of the Future Footprints Program. To date we have sought nominations from participating school Coordinators who have more frequent contact with parents of boarding students. A trip to the Kimberley region is planned for early 2017 to make contact with parents and communities. The Future Footprints Program is widely known in the community and many parents contact the Coordinator in regards to enrolment in boarding schools.

## Inclusive Education (IE), AISWA School Psychology Service (ASPS) and CARE Schools Clinical Psychology Team

The Inclusive Education, AISWA School Psychology, and CARE Schools Clinical Psychology teams had a productive and busy year.

The IE team, comprised of five Inclusive Education consultants, provided consultancy and delivered professional learning for schools across the metro, regional and remote areas. The team delivered training for the Nationally Consistent Collection of Data for Students with a Disability for school leaders and teachers, and support and training in accessing both state and federal funding. Consultancy support related to disability and inclusion for school leaders as part of their school improvement planning. Provision of professional learning opportunities to schools to better understand disability issues and to better include students with disability and regular centralised professional learning on Documented Plans & specific disability strategies were provided throughout 2016.

The team offered a four-day “Inclusive Leadership” series for school leaders, working towards a whole school plan to include students with disabilities, learning difficulties and gifted students in the 21st century. A full day of professional learning was held once per term and consultants provided ongoing support and professional learning to individual schools as requested.

The AISWA School Psychology Service continues to support schools in the general areas of mental health and well-being, learning, and behaviour, with an increasing ‘best practice’ focus on system intervention. In the mid-year survey of schools, the AISWA School Psychology Service was rated positively by 82% of respondents.

In 2016, the AISWA psychologists were involved in the delivery of Youth Mental Health First Aid courses, seminars were held both centrally and at individual schools on preventative mental health initiatives, social-emotional learning initiatives, and on learning issues such as dyslexia and ADHD. A large seminar was run for over 40 school psychologists from both Independent and Catholic schools on the use and interpretation of the new Wechsler Intelligence Scale for Children prior to the test’s release in early March 2016. Seminars on Aussie Optimism have also been run centrally and Gatekeeper courses are presented as an interagency collaboration relying on staff from all three education sectors to co-present.

An increase in the provision of support to school-based psychologists was provided in 2016, with the hosting of network meetings for school-based psychologists at AISWA Schools. These meetings enable network links to be made between psychologists, an especially important factor for the majority of schools that employ only one psychologist who works independently, often in an isolated environment.

A quarterly Bulletin from the ASPS has been well received, with focus topics on suicide and critical mental illness, social and emotional learning for prevention and resilience building, and trauma-informed teaching. In addition to topic articles composed by ASPS members, each edition carries several pages of analysis on current research of relevance to school-based staff, with a review of research outcomes and implications.

Responsive to the feedback from AISWA schools and in order to be able to offer relevant staff development and professional learning to AISWA school-based staff in the future, during 2016 members of the ASPS have undertaken specific training in order to provide broader training opportunities in the areas of sleep psychology, autism diagnosis, mindfulness-based cognitive therapy and mindfulness-based interventions, suicide intervention in Aboriginal and Torres Strait Islander (ATSI) communities, trauma and trauma-informed classroom practices, certification in Yale University's RULER program, and, in Aussie Optimism training. Training in these areas for AISWA School-based staff will commence in the first half of 2017, in addition to the continued commitment to Gatekeeper and Youth Mental Health First Aid training.

## Literacy

In 2016, Literacy Consultants worked with member schools with a view to improving English outcomes for all students K-10. Professional learning was offered through open and school-based courses and programs implemented were available in a range of locations and across a range of year levels, such as:

- Scaffolding Adolescent Literacy
- Programming and Assessment with the WA Curriculum
- Sharp Reading
- School Literacy Improvement
- The Primary Connections Facilitator Training
- Taking Action: Students as Global Citizens
- How Language Works
- Words Their Way
- Big Six
- Using the EAL/D Progress Maps

In addition, Literacy Consultants conducted regular network meetings, including EAL/D networks and senior secondary networks for ATAR English, ATAR Literature, General English and Foundational English.

Literacy Consultants were involved in reviewing NAPLAN reading and writing prompts for future tests. They also sit on various committees, including the Course Advisory Committees (CACs) for English and Literature.

School visits from well-known Australian authors and illustrators, including the current Australian Children's Laureate, Leigh Hobbs, were organised throughout the year. These took place in metro, regional and remote locations and included author/illustrator school visits; an author and illustrator in-residence in a remote Indigenous school; as well as, a specialised workshop for CARE school students. The aim of these offerings has been to improve students' engagement with reading and provide opportunities for deep learning to take place.

Throughout the year, support was provided to CARE schools in their preparation for the OLNA test. In addition, AICS schools were supported through targeted professional learning and in-class support from visiting consultants.

## Numeracy

For the fifth consecutive year, the four-day “Principals as Numeracy Leaders (PANL) Project” attracted 21 participants from eight schools. This leadership course, presented by AISWA Numeracy Consultants, has now been delivered to over 65 AISWA member schools. In 2017, PANL will be presented for AISWA schools and also in Canberra, by AISWA consultants.

The two day, “Developing a Whole School Approach to Mental Computation” course, was an invitation event for schools who had previously attended PANL. With 44 attendees from 20 schools, this event again highlighted an AISWA professional learning focus, for schools to register multiple attendees, so that professional dialogue and planning could occur.

In collaboration with The University of Notre Dame Australia, AISWA schools participated in a three day action research project called, “Fractions: making understanding the common denominator”. The workshops were for teachers of years 5 to 8 and aimed to empower teachers in the teaching of fractions. A fractions resource and report findings will be provided at the conclusion of the project.

AISWA continued to offer quality professional learning in metropolitan and regional locations for AISWA and non – AISWA schools. Workshops such as, “Playing with Place Value”, “MoneySmart Teaching Workshop 1” and “Engaging in Problem Solving and Reasoning Tasks”, have been frequently requested.

The servicing of our Aboriginal Independent Community Schools (AICS) continues to be a high priority. Targeted professional learning is provided, as well as in-class lesson support.

This year, schools requested consultant visits. Many of these visits have focused on data interrogation, including NAPLAN, and school numeracy planning, which has included an inquiry approach. In supporting schools, consultants make multiple visits to assist with planning and change management.

## School Leadership and Quality Teaching

In 2016, the composition and structure of Leadership and Teacher Quality team changed when Ms Janet Wilmot left to take up a Director of Pedagogy position at Guilford Grammar School. Mrs Nicola Davidson has been appointed Manager of this area and is joined by Mrs Anne Hey, formerly of the AISWA Early Childhood team, and Ms Samantha Wynne from Lance Holt School. The Administrative Support Person, Mrs Allison Omar returned to take up a position with St Stephen's School and was replaced by Ms Linda Hamilton. The team's capacity has continued to grow over 2016 with Mrs Hey and Ms Wynne joining Mr Greg Wells in becoming Assessors for the National Certification of Highly Accomplished and Lead Teacher program. We continue to have pleasing levels of interest around the National Certification program from schools and teachers. A highlight for 2016 was the inaugural Highly Accomplished and Lead Teacher Summit, held in Adelaide, which was attended by Ms Davidson and a number of highly accomplished and lead teachers from AISWA member schools.

The varied program of master classes, courses, information sessions and services continued to be well attended in 2016. Some of the highlights included:

- The Graduate to Proficient Course with 30 early career teachers and their mentors. These courses are being repeated in 2017, both in the metropolitan area and in a condensed version in regional areas upon request.
- The Financial Management for School Leaders masterclass with 47 participants attending.
- The Classroom Observation and Collegial Coaching course proved to be a popular course for those who sought to introduce or enrich the teacher interactions happening within their school. This course was run twice and will run again during 2017.

The courses for Aspiring Leaders cover elements of contemporary leadership theory; and our practical and well-attended course for Middle Leaders. The feedback from these courses, which ran across the year, indicates that they have been successful in assisting participants in moving forward in their leadership journey.

## Workplace Relations

2016 saw a change in both the staff and structure of AISWA's Workplace Relations support for schools. Mrs Keva Crouch replaced Mr Craig D'cruz early in the year but due to Mrs Crouch's ability to undertake this role due to personal circumstances the legal and workplace relations area was then redesigned with a team-based structure. The team members responding to queries and assisting schools included Mrs Therese Bamford and Mr Gary Robinson, who work within Registration and Compliance and Mrs Nicola Davidson who is AISWA's Manager of School Leadership and Quality Teaching. \*In early 2017, this team was expanded to include Mr Nigel Briggs.

Workplace relations queries in 2016 were mainly associated with award issues, wages and salaries. In addition, as in previous years, there were many enquiries relating to redundancies and performance management issues. AISWA continued to provide assistance to schools in the form of professional development sessions as and when required as well as assistance in writing clauses and checking agreements and reviewing school constitutions.

Schools also raised matters pertaining to family law and inappropriate staff or parent behaviour. In addition, with the changes in the School Education Act 1999 and the proposed changes to the Associations Incorporated Act 1987, many schools initiated constitution changes.

With the launch of the new AISWA website and branding in 2016, the AISWA Policy Guidelines for Schools were reviewed and updated and Ms Alyce Forbes, Administrative Support Person, has joined the Workplace Relations Team to assist with these updates.

Legal updates received from Lavan (*formerly known as Lavan Legal*) as well as general advice through the Lavan Employment Snapshots and ISCA legal updates from DLA Piper were regularly distributed to member schools.

## Statistics

<b>AISWA MEMBER SCHOOL ENROLMENTS:</b>	PRIMARY (Years K-6)	35,180
	SECONDARY	48,205
	<b>TOTAL:</b>	<b>83,385</b>

(Source: Department of Education, August Census Data 2016)

Type of School	No.
Primary	42
Secondary	13
Composite	103
<b>TOTAL:</b>	<b>158</b>
Metropolitan	112
Rural	30
Remote	16
<b>TOTAL:</b>	<b>158</b>
<b>Boys:</b>	
Secondary	1
Composite	6
<b>TOTAL:</b>	<b>7</b>
<b>Girls:</b>	
Secondary	3
Composite	7
<b>TOTAL:</b>	<b>10</b>
<b>Co-Educational</b>	
Primary	42
Secondary	13
Composite	86
<b>TOTAL:</b>	<b>141</b>
<b>Schools commencing at Kindergarten or Pre-Kindergarten</b>	<b>122</b>
<b>Schools commencing at Pre-Primary</b>	<b>7</b>
<b>Boarding Schools</b>	<b>23</b>

Type of School	No.
<b>Funding Structure:</b>	
Adventist Christian Schools	6
Anglican Schools Commission	11
Catholic	11
Free Reformed School Association	5
Lutheran Schools Australia	2
Nomads Charitable & Educational Fdn	1
Swan Christian Education Association	7
Non-Systemic	115
<b>TOTAL:</b>	<b>158</b>
<b>Affiliation*:</b>	
Aboriginal Independent	14
Community Schools	
Adventist Christian Schools	6
Anglican	18
Baptist	14
Catholic	13
Christian Education National	13
Christian Schools Australia	14
Churches of Christ	2
Free Reformed Church	6
Greek Orthodox	1
Islamic	5
Jewish	1
Lutheran	1
Montessori	12
Rudolf Steiner	5
Uniting	7
<p>* Some schools are members of more than one group, for example, some Aboriginal Community Schools are members of the Christian Schools Australia grouping</p> <p>* Not all member schools have a designated affiliation with a faith, philosophy or grouping of schools</p>	

## AISWA Member Schools 2016

Al-Hidayah Islamic School	Heritage College	Rawa Community School
Alkimos Baptist College	Hillside Christian School	Regent College
All Saints' College	Hope Christian College	Rehoboth Christian College
ALTA-1 College	Immaculate Heart College	Riverlands Montessori School
Aquinas College	International School of WA	Rockingham John Calvin School
Austin Cove Baptist College	Iona Presentation College	Rockingham Montessori School
Australian Christian College-Darling Downs	Japanese School in Perth	Santa Maria College
Australian Christian College-Southlands	John Calvin Christian College	Scotch College
Australian Islamic College (Kewdale)	John Calvin School Albany	Serpentine-Jarrahdale Grammar School
Australian Islamic College (North)	John Septimus Roe Anglican Community School	Silver Tree Steiner School
Australian Islamic College (Perth)	John Wollaston Anglican Community School	SMYL Community College
Banksia Montessori School	John XXIII College	South Coast Baptist College
Beechboro Christian School	Kalamunda Christian School	Southern Hills Christian College
Beehive Montessori School	Karalundi Aboriginal Education Centre (closed end of 2016)	Sowilo Community High School
Bethel Christian School	Kelmscott John Calvin School	Spirit of Play Community School
Bible Baptist Christian Academy	Kennedy Baptist College	St Andrew's Grammar School
Blue Gum Montessori School	Kerry Street Community School	St Brigid's College
Bold Park Community School	KIDS Open Learning	St George's Anglican Grammar School
Bunbury Cathedral Grammar School	Kingsway Christian College	St Hilda's Anglican School for Girls
Bunbury John Calvin School	Kulkarriya Community School	St James' Anglican Community School
Byford John Calvin School	Lake Joondalup Baptist College	St Mark's Anglican Community School
CAPS Coolgardie	Lance Holt School	St Mary's Anglican Girls' School
CAPS Kurrawang	Landsdale Christian School	St Norbert College
Carey Baptist College	Langford Islamic School	St Stephen's School
Carey Baptist College - Forrestdale	Leaning Tree Community School	Strathalbyn Christian College
Carmel Adventist College	Living Waters Lutheran College	Strelley Community School
Carmel Adventist College-Primary	Mandurah Baptist College	Swan Christian College
Carmel School	Margaret River Independent School	Swan Valley Anglican Community School
Carnarvon Christian School	Margaret River Montessori School	The King's College
Casa Mia Montessori	Mazenod College	The Montessori School, Kingsley
Child Side School	Mercedes College	The Telethon Speech and Hearing Centre for Children WA (Inc)
Christ Church Grammar School	Methodist Ladies' College	Thornlie Christian College
Chrysalis Montessori School	Moerlina School	Tranby College
Comet CARE School	Mundaring Christian College	Treetops Montessori School
Communicare Academy	Nagle Catholic College	Trinity College
Cornerstone Christian College Ltd	Newman College	Victoria Park Community School
Corridors College	Nollamara Christian Academy (closed end of 2016)	Wesley College
Dale Christian School	Nyikina Mangala Community School	West Coast Steiner School
Damla College	Ocean Forest Lutheran College	Wongutha CAPS
Divine Mercy College	Parklands School	Woodbury Boston Primary School
Ellenbrook Christian College	Parnngurr Community School	Woodthorpe School
Emmanuel Christian Community School	Penrhos College	Wulungarra Community School
Esperance Anglican Community School	Perth College	Yakanarra Community School
Esperance Christian Primary School	Perth Montessori School	Yallingup Steiner School
Foundation Christian College	Perth Waldorf School	Yiramalay / Wesley Studio
Frederick Irwin Anglican School	Peter Carnley Anglican Community School	Yiyili Community School
Fremantle Christian College	Peter Moyes Anglican Community School	
Georgiana Molloy Anglican School	Pioneer Village School	
Geraldton Grammar School	Port School	
Golden Hill Steiner School	Presbyterian Ladies' College	
Goldfields Baptist College	Purnululu School	
Grace Christian School	Quinns Baptist College	
Great Southern Grammar	Quintilian School	
Guildford Grammar School		
Hale School		
Helena College		

## AISWA Affiliate Members 2016

Adventist Christian Schools (WA)  
Anglican Schools Commission (WA)  
Atlantis Beach Baptist College  
Bunbury Regional Community College  
Christian Schools Australia (WA)  
Fairbridge Western Australia (Inc)  
Hensman Street Kindergarten  
Swan Christian Education Association



# Audited Financial Statements

For year ended 31 December 2016

# 2016 AISWA Audited Financial Statements

**ASSOCIATION OF INDEPENDENT SCHOOLS OF  
WESTERN AUSTRALIA (INC)**

ABN: 76 185 019 966

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
31 DECEMBER 2016**

ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

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ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

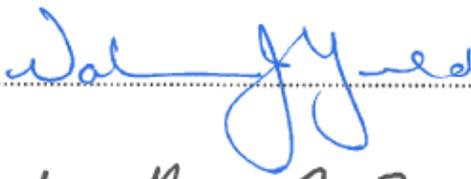
STATEMENT BY MEMBERS OF THE BOARD

In the opinion of the Board the financial statements and notes as set out on pages 5 to 22:

1. Presents fairly, in all material respects, the financial position of the Association of Independent Schools of Western Australia (Inc) ("the Association") as at 31 December 2016 and its performance and cash flows for the year ended on that date in accordance with Australian Accounting Standards - Reduced Disclosure Requirements (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the *Australian Charities and Not-for-profits Commission Act 2012*; and
2. At the date of this statement, there are reasonable grounds to believe that the Association of Independent Schools of Western Australia (Inc) will be able to pay its debts as and when they fall due and payable.

This statement is made in accordance with section 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013* and is signed for and on behalf of the Board by:

Chairman of the Board .....

Executive Director .....

Dated at Perth .....

## INDEPENDENT AUDITOR'S REPORT

**To the members of Association of Independent Schools of Western Australia (Inc)**

### Opinion

We have audited the financial report of Association of Independent Schools of Western Australia (Inc) ("the Association"), which comprises the statement of financial position as at 31 December 2016, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the board.

In our opinion, the accompanying financial report of Association of Independent Schools of Western Australia (Inc), has been prepared in accordance with the *Industrial Relations Act 1979* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 31 December 2016 and of its financial performance and its cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and 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.

### **Responsibilities of Management and the Board for the Financial Report**

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, the *Industrial Relations Act 1979* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of the 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, management 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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Board is responsible for overseeing the Association'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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management'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 Board 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.

**Report on Compliance with Section 74 of the *Industrial Relations Act 1979***

**Opinion**

We have audited the compliance of the finance officials with the requirements of section 74 of the *Industrial Relations Act 1979*.

In our opinion the finance officials of Association of Independent Schools of Western Australia (Inc) have complied with section 74 of the *Industrial Relations Act 1979*.

**Responsibilities**

The Board and management of Association of Independent Schools of Western Australia (Inc) are responsible for compliance with the requirements of section 74 of the *Industrial Relations Act 1979*. Our responsibility is to express an opinion on the compliance of the finance officials with the requirements of section 74 of the *Industrial Relations Act 1979*, based on our audit conducted in accordance with Australian Auditing Standards.

Date: 10th May 2017  
 West Perth  
 Western Australia



**DRY KIRKNESS**



**B ROTHMAN**  
 Partner

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Note	2016 \$	2015 \$
Revenues from ordinary activities	2	10,750,553	11,318,957
Administrative expenses		(97,255)	(87,240)
Copyright expenses		(1,450,644)	(1,262,032)
Conference expenses		(31,639)	(161,387)
Depreciation		(213,558)	(228,221)
Employee expenses		(7,220,124)	(7,290,261)
ISCA subscriptions		(300,569)	(287,505)
Professional costs		(156,557)	(190,099)
Travel and accommodation		(49,508)	(166,954)
Other expenses from ordinary activities		(207,354)	(1,128,423)
Surplus from ordinary activities before income tax		1,023,345	516,835
Income tax expense relating to ordinary activities	1(a)	-	-
Surplus from ordinary activities after income tax expense		1,023,345	516,835
Other comprehensive income, net of tax		-	-
Total comprehensive income for the year		<u>1,023,345</u>	<u>516,835</u>
Total comprehensive income attributable to the entity		<u>1,023,345</u>	<u>516,835</u>

*The accompanying notes form part of these financial statements*

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2016**

	Note	2016 \$	2015 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	19,460,930	19,297,266
Receivables	5	462,332	455,073
Other current assets	6	252,674	-
<b>TOTAL CURRENT ASSETS</b>		<u>20,175,936</u>	<u>19,752,339</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	2,684,139	2,823,741
<b>TOTAL NON-CURRENT ASSETS</b>		<u>2,684,139</u>	<u>2,823,741</u>
<b>TOTAL ASSETS</b>		<u>22,860,075</u>	<u>22,576,080</u>
<b>CURRENT LIABILITIES</b>			
Payables	8	1,674,682	1,834,583
Other liabilities	9	14,351,893	14,871,522
Provisions	10	1,075,391	1,046,969
<b>TOTAL CURRENT LIABILITIES</b>		<u>17,101,966</u>	<u>17,753,074</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	10	204,707	292,949
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>204,707</u>	<u>292,949</u>
<b>TOTAL LIABILITIES</b>		<u>17,306,673</u>	<u>18,046,023</u>
<b>NET ASSETS</b>		<u>5,553,402</u>	<u>4,530,057</u>
<b>EQUITY</b>			
Reserves	17	1,112,806	1,112,806
Accumulated funds		4,440,596	3,417,251
<b>TOTAL EQUITY</b>		<u>5,553,402</u>	<u>4,530,057</u>

*The accompanying notes form part of these financial statements*

ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2016

	Reserves \$	Accumulated Funds \$	Total \$
<b>Balance at 1 January 2015</b>	1,592,806	2,420,416	4,013,222
Surplus for the year	-	516,835	516,835
Transfer (to)/from reserves	(480,000)	480,000	-
<b>Balance at 31 December 2015</b>	<b>1,112,806</b>	<b>3,417,251</b>	<b>4,530,057</b>
Surplus for the year	-	1,023,345	1,023,345
<b>Balance at 31 December 2016</b>	<b>1,112,806</b>	<b>4,440,596</b>	<b>5,553,402</b>

**Note 17**

*The accompanying notes form part of these financial statements*

ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2016

	Note	2016 \$	2015 \$
<b><i>Cash flows from operating activities</i></b>			
Receipts from government funding, subscriptions and other income		11,090,434	12,106,497
Interest received		284,797	268,662
Payments to suppliers, employees and schools		<u>(11,137,801)</u>	<u>(10,951,619)</u>
<b>Net cash provided by operating activities</b>	11(b)	<u>237,430</u>	<u>1,423,540</u>
<b><i>Cash flows from investing activities</i></b>			
Payments for property, plant and equipment		(73,956)	(73,688)
Proceeds from disposal of property, plant and equipment		<u>190</u>	<u>2,015</u>
<b>Net cash used in investing activities</b>		<u>(73,766)</u>	<u>(71,673)</u>
Net increase in cash held		163,664	1,351,867
Cash and cash equivalents at the beginning of the financial year		<u>19,297,266</u>	<u>17,945,399</u>
<b>Cash and cash equivalents at the end of the financial year</b>	11(a)	<u>19,460,930</u>	<u>19,297,266</u>

*The accompanying notes form part of these financial statements*

ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Basis of Preparation**

The Association of Independent Schools of Western Australia (Inc) (the 'Association') applies Australian Accounting Standards - Reduced Disclosure Requirements as set of in *AASB 1053: Application of Tiers of Australian Accounting Standards* and *AASB 2010-2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements*.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB), the *Industrial Relations Act 1979 (WA)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of this financial report is presented below and have been consistently applied unless stated otherwise.

The financial report, except for the cash flow information, has 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Accounting Policies**

**(a) Income Tax**

AISWA is exempt from income tax under Division 50-15 (item 3.1) of the Income Tax Assessment Act 1997.

**(b) Property, Plant and Equipment**

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

*Property*

Freehold land and buildings are brought to account at cost less any accumulated depreciation and impairment losses. Buildings are depreciated over the estimated useful life of the buildings to the Association.

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Accounting Policies (Continued)**

**(b) Property, Plant and Equipment (Continued)**

*Plant and equipment*

Plant and equipment are measured on the cost basis less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised in either profit or loss or as a revaluation decrease if the impairment losses related to a revalued asset. A formal assessment of the recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

All other repairs and maintenance is recognised as expenses in profit or loss during the financial year in which they are incurred.

**Depreciation**

The depreciable amount of all property, plant and equipment including buildings, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the Association commencing from the time the asset is held ready for use.

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

<i>Class of property, plant and equipment</i>	<i>Depreciation Rate</i>
Buildings and improvements	2.5% - 5%
Office equipment and furniture	10% - 40%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they occur.

**(c) Employee Benefits**

*(i) Short-term employee benefits*

Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Contributions are made by the Association to employee nominated superannuation funds and are charged as expenses when incurred.

ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(c) Employee Benefits (Continued)**

*(ii) Long-term employee benefits*

The Association classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Association's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The Association's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Association does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

**(d) Cash and cash equivalents**

For the purpose of the statement of cash flows, cash and cash equivalents include cash on hand, deposits held at-call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.

**(e) Financial Instruments**

*Initial recognition and measurement*

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the instrument. For financial assets, this is the equivalent to the date that the Association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(e) Financial Instruments (Continued)**

*Classification and subsequent measurement*

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method, or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

*Amortised cost* is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

*(ii) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

*Derecognition*

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Association no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Impairment of Assets

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(g) Fair value of assets and liabilities

The Association measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard. "Fair value" is the price the Association would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset and liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset and liability (i.e. the market with the greatest volume and level of activity for the asset and liability). In the absence of such a market, market information is extracted from the most advantageous market available to the Association at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Trade and Other Payables**

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

**(i) Revenue**

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from the rendering of a service including management fees and member's subscriptions is recognised upon the delivery of the service to the customers.

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

Grant revenue is recognised in profit or loss when it is controlled to the extent that grants have not been spent and are repayable to the funding bodies. Such grants are recognised as a liability until the obligations under the grant have been fulfilled.

All revenue is stated net of the amount of goods and services tax (GST).

**(j) Leases**

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred. The lease is not recognised in the statement of financial position.

**(k) Goods and Services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented in the statement of cash flows on a gross basis, except where the GST component of investing and financing activities which are disclosed as operating cash flows.

ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Critical Accounting Estimates and Judgements**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reporting amounts of assets, liabilities, income and expenses. The estimated and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

**Significant accounting estimates and assumptions**

The key estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of certain assets and liabilities within the next annual reporting period are:

*Provision for employee benefits*

Provisions for employee benefits payable after 12 months from the reporting date are based on future wage and salary levels, experience of employee departures and periods of service as discussed in Note 1(c). The amount of these provisions would change should any of these factors change in the next 12 months.

**(m) Comparative figures**

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

The financial report was authorised for issue on 10 May 2017 by the Executive Director and Chairman of the Board.

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Note	2016 \$	2015 \$
<b>2. REVENUE</b>			
<i>Operating activities</i>			
Management fees and recoveries		6,728,670	7,510,087
Subscriptions		2,142,591	2,148,075
Copyright		1,454,550	1,265,034
Capital grant		67,172	80,681
Other		116,922	79,750
		10,509,905	11,083,627
<i>Non-operating activities</i>			
Profit on disposal of property, plant and equipment		190	-
Interest received		240,458	235,330
		10,750,553	11,318,957
<b>3. SURPLUS FROM ORDINARY ACTIVITIES</b>			
Expenses:			
Depreciation		213,558	228,221
Rental expenses on operating leases		49,918	48,959
Legal costs		86,013	59,431
Loss on disposal of property, plant and equipment		-	1,203
<b>4. CASH AND CASH EQUIVALENTS</b>			
Cash on hand		500	1,369
Cash at bank		2,517,450	3,854,865
Term deposits		16,942,980	15,441,032
	12	19,460,930	19,297,266
<b>5. RECEIVABLES</b>			
Accounts receivable		403,130	247,670
Other receivables		59,202	111,947
BAS receivable		-	95,456
		462,332	455,073
<i>a) Financial assets classified as loans and receivables</i>			
Accounts receivable and other debtors		462,332	455,073
Less other receivables (net amount of GST receivable)		-	(95,456)
	12	462,332	359,617

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>

**5. RECEIVABLES (continued)**

(i) Provision for Impairment of Receivables

Current trade receivables are generally on 30-day terms. These receivables are assessed for recoverability and a provision for impairment is recognised where there is objective evidence that an individual trade receivable is impaired. The Board believes that all receivables are recoverable. Accordingly, no provision for impairment of receivables has been made as at 31 December 2016.

**6. OTHER CURRENT ASSETS**

Prepayments	252,674	-
	252,674	-

**7. PROPERTY, PLANT AND EQUIPMENT**

Land	861,966	861,966
Buildings - at cost	2,855,070	2,853,085
Accumulated depreciation	(1,176,160)	(1,033,795)
	2,540,876	2,681,256
Office equipment and furniture - at cost	496,041	439,819
Accumulated depreciation	(352,778)	(297,334)
	143,263	142,485
	2,684,139	2,823,741

***Movements in Carrying Amounts:***

Movements in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year:

	<i>Land &amp; Buildings</i>	<i>Office equipment and furniture</i>	<i>Total</i>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at the beginning of the year	2,681,256	142,485	2,823,741
Additions	1,985	71,971	73,956
Disposals	-	-	-
Depreciation	(142,365)	(71,193)	(213,558)
Balance at the end of the year	2,540,876	143,263	2,684,139

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Note	2016 \$	2015 \$
<b>8. PAYABLES</b>			
Trade creditors and accruals		1,650,555	1,834,583
BAS payable		24,127	-
		1,674,682	1,834,583
		1,674,682	1,834,583
<i>a) Financial liabilities at amortised cost classified as trade and other payables</i>			
Trade and other payables		1,674,682	1,834,583
Less other payables (net amount of GST payable)		(24,127)	-
Financial liabilities as trade and other payables	12	1,650,555	1,834,583
		1,650,555	1,834,583
		1,650,555	1,834,583
<b>9. OTHER LIABILITIES</b>			
Unexpended grant funds		14,018,473	14,544,422
Income received in advance		333,420	327,100
		14,351,893	14,871,522
		14,351,893	14,871,522
<b>10. PROVISIONS</b>			
Provision for employee benefits: annual leave		374,836	347,181
Provision for employee benefits: long service leave		905,262	992,737
		1,280,098	1,339,918
		1,280,098	1,339,918
<b>Analysis of total provisions</b>			
Current		1,075,391	1,046,969
Non-current		204,707	292,949
		1,280,098	1,339,918
		1,280,098	1,339,918

**Provision for Employee Benefits**

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

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Association does not expect the full amount of annual leave and long service leave balances classified as current liabilities to be settled within the next 12 months.

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016	2015
	\$	\$
<b>10. PROVISIONS (continued)</b>		
<b>Provision for Employee Benefits (continued)</b>		
However, these amounts must be classified as current liabilities since the Association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.		
The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.		
In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(c).		
<b>11. CASH FLOW INFORMATION</b>		
<b>(a) Reconciliation of cash -</b>		
Cash on hand	500	1,369
Cash at bank	2,517,450	3,854,865
Term deposits	16,942,980	15,441,032
	19,460,930	19,297,266
<b>(b) Reconciliation of net cash provided by operating activities to operating surplus after tax</b>		
Net surplus for the year	1,023,345	516,835
<b>Non-cash items – income and expenses</b>		
Amortisation of capital grants	(67,172)	(80,681)
Depreciation of property, plant and equipment	213,558	228,221
(Profit)/Loss on disposal of property, plant & equipment	(190)	1,203
<b>Non-cash items - assets and liabilities</b>		
Decrease/(Increase) in receivables and prepayments	(235,806)	(116,632)
Increase/(Decrease) in trade creditors and accruals	(184,028)	459,564
Increase/(Decrease) in unexpended grant funds	(525,949)	191,307
Increase/(Decrease) in income received in advance	73,492	(139,135)
Increase/(Decrease) in employee benefits	(59,820)	362,858
<b>Net cash provided by operating activities</b>	237,430	1,423,540

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**12. FINANCIAL RISK MANAGEMENT**

The Association's financial instruments consist mainly of deposits with banks, short term investments, accounts receivable and payable.

The total for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	<b>Note</b>	<b>2016</b>	<b>2015</b>
		<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>			
Cash and cash equivalents	4	19,460,930	19,297,266
Loans and receivables	5(a)	462,332	359,617
<b>Total Financial Assets</b>		<b>19,923,262</b>	<b>19,656,883</b>
<b>Financial Liabilities</b>			
Financial liabilities at amortised cost			
Trade and other payables	8(a)	1,650,555	1,834,583
<b>Total Financial Liabilities</b>		<b>1,650,555</b>	<b>1,834,583</b>

**13. RELATED PARTY TRANSACTIONS**

Transactions with Board members or their related entities are conducted on normal commercial terms and conditions.

The Association received support fees of \$115,173 and recovery of costs of \$81,089 from AISWA Capital Grants Association for management and accounting services provided during the year for a total transaction cost of \$196,262 (2015: \$202,759).

**a) Remuneration of Officers**

No remuneration is paid to the Board members of the Association.

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	<b>2016</b>	<b>2015</b>
	\$	\$
<b>14. KEY MANAGEMENT PERSONNEL COMPENSATION</b>		
During the year, the amounts paid as compensation to key management personnel including superannuation amounted to:		
Short term benefits	507,519	490,622

**15. ASSOCIATION DETAILS**

The principal place of business is Suite 3, 41 Walters Drive, Osborne Park WA 6017.

**16. LEASE COMMITMENTS**

The Association has entered into non-cancellable operating leases with lease terms in excess of one year in respect of motor vehicles and equipment.

At reporting date, the aggregate non-cancellable operating leases contracted for but not capitalised in the financial statements are as follows:

Payable - minimum lease payments

- not later than 12 months	147,263	79,728
- between 12 months and 5 years	266,939	89,792
	414,202	169,520

**17. RESERVES**

The reserve represents funds set aside for building maintenance, information technology upgrades, insurance and future expansion of the Association.

**COMPILATION REPORT TO ASSOCIATION OF INDEPENDENT SCHOOLS OF WESTERN AUSTRALIA (INC)**

We have compiled the accompanying detailed statement of income and expenditure (“the special purpose financial statement”) of Association of Independent Schools of Western Australia (Inc) for the year ended 31 December 2016 based on the information provided by the board.

*The Responsibility of the Board*

The Board of Association of Independent Schools of Western Australia (Inc) are solely responsible for the information contained in the special purpose financial statement, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the special purpose financial statement was prepared.

*Our Responsibility*

On the basis of information provided by the Board we have compiled the accompanying special purpose financial statement in accordance with the basis of accounting and APES315: *Compilation of Financial Information*.

We have applied our professional expertise in accounting and financial reporting to assist the Board in the preparation and presentation of this special purpose financial statement. We have complied with the relevant ethical requirements of APES110: *Code of Ethics for Professional Accountants*.

*Assurance Disclaimer*

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information the Board has provided us to compile the special purpose financial statement. Accordingly, we do not express an audit opinion or a review conclusion on whether the special purpose financial statement is prepared in accordance with the basis of accounting.

The special purpose financial statement is prepared and presented on the basis of accounting prescribed by the Board for the purpose of providing financial information to the Board. The special purpose financial statement was compiled exclusively for the benefit of the Board. Accordingly, the special purpose financial statement is for use only in connection with that purpose and may not be suitable for any other purpose

Our compilation report is intended solely for the use of Association of Independent Schools of Western Australia (Inc) and should not be distributed to parties other than Association of Independent Schools of Western Australia (Inc) without our prior written consent.



**DRY KIRKNESS**  
**B Rothman**  
**Partner**

**Date: 10th May 2017**  
**West Perth**  
**Western Australia**

**ASSOCIATION OF INDEPENDENT SCHOOLS  
OF WESTERN AUSTRALIA (INC)**

**DETAILED STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Management fees	1,591,965	1,773,076
Recoveries - AICS, CGA, ATP	5,136,705	5,737,011
Interest	240,458	235,330
Subscriptions	2,142,591	2,148,075
Copyright	1,454,550	1,265,034
Capital grant	67,172	80,681
Profit on disposal of asset	190	-
Sundry income	116,922	79,750
	<u>10,750,553</u>	<u>11,318,957</u>
<b>EXPENDITURE</b>		
Audit fees – current year	31,490	42,031
Bank charges	2,260	1,873
Body corporate Fees	82,114	106,287
Briefing the Board conference	23,126	23,174
Communications - Email	22,333	14,647
Conference expenses	8,538	76,858
Consultancy service	7,130	24,940
Contingencies	16,362	203,864
Copyright	1,450,644	1,262,032
Depreciation	213,558	228,221
Director’s Initiatives	(12,000)	2,000
Donations	-	1,500
Electricity	28,790	37,362
Entertainment	3,145	3,748
EPICT	16,876	9,737
Equipment purchases	639	(6,634)
Fringe benefits tax	3,657	22,295
Furniture & fittings	(1,265)	12,358
Industrial costs	13,935	50,235
Insurance	18,756	18,718
ISCA subscription	300,569	287,505
IT	(115,664)	597,341
Legal	86,013	59,431
Long service leave	(87,474)	245,413
Loss on disposal of property, plant and equipment	-	1,203
Meeting expenses	9,774	16,805
Motor vehicle expenses	35,764	37,760
Occupational health and safety	5,578	2,077
Office development	-	2,298

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	<b>2016</b>	<b>2015</b>
	\$	\$
<b>EXPENDITURE (continued)</b>		
Office parking	148	217
Postage and courier	3,828	10,316
Printing and stationery	15,676	8,225
Professional development	17,989	13,462
Publications and journals	14,167	414
Rates and taxes	51,554	44,749
Rent - equipment	49,918	48,959
Repairs and maintenance	44,209	27,748
Resources	3,159	651
Salaries and wages	6,739,521	6,324,877
Security	514	595
Seminars	(26)	61,355
Staff gift	(120)	-
Staff recruitment	18,492	-
Storage	8,802	8,759
Subscriptions	12,022	13,236
Sundry expenses	(2,748)	6,549
Superannuation	618,985	596,284
Telephone	7,291	20,061
Travel and accommodation	49,508	166,954
Workers compensation	(90,329)	63,632
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Total expenditure	9,727,208	10,802,122
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<b>NET OPERATING SURPLUS FOR YEAR</b>	<b>1,023,345</b>	<b>516,835</b>
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*This statement should be read in conjunction with the compilation report on page 23*



# Appendix One

## 2017 Membership Subscription Fees

### 2017 AISWA Membership Fees

	<b>Ex GST</b>	<b>Inc GST</b>
Schools with 45 students or less	\$2,785.12	\$3,063.63
Schools with 46 to 75 students	\$3,119.33	\$3,431.27
Schools with 76 to 99 students	\$3,342.14	\$3,676.36
Schools with 100 students or more ( <i>per capita</i> )	\$31.22	\$34.34
Maximum Subscription	\$49,736.61	\$54,710.27
Catholic Schools	\$5,275.03	\$5,802.54
Affiliate Members	\$2,187.24	\$2,405.96