



2018 Annual Report and Financial Statements

Association of Independent Schools of Western Australia Inc
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

Dr Alec O'Connell, Scotch College

ISCA Delegate

Dr Alec O'Connell, Chair of the Board

Seal Holders

Dr Alec O'Connell, Chair of the Board

Mr Mike Smith, Board Member, Quinns Baptist College

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

Dr Alec O'Connell (Chair), Scotch College

Mr Ian Curlewis, St Mary's Anglican Girls' School/John Septimus Roe Anglican Community School

Ms Anne Ford, John Wollaston Anglican Community School

Mr Mihael McCoy, The King's College

Mr Mike Smith, Quinns Baptist College

Mr Dave Stevens, Alta-1 College

Mr David Timmins, Hale School

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

Education Policy Consultative Committee

Ms Anne Ford (Chair), John Wollaston Anglican Community School

Ms Donella Beare, St Stephen's School

Ms Christine Crump, Swan Christian College

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

Mr Mathew Irving, Wesley College

Ms Kathryn Netherwood, Lance Holt School

Ms Valerie Gould, AISWA

Legal and Governance Consultative Committee

Mr Mike Smith (Chair), Quinns Baptist College

Dr Martin Bent, Alta-1 College

Mr Paul Davidson, Scotch College

Mr Justin Krause, Ellenbrook Christian College

Mr Gary Mack, All Saints College

Mr Patrick Ragan, Pioneer Village School

Ms Valerie Gould, AISWA

Executive Summary

At the commencement of 2018 schools received their first Federal payment under the new funding arrangements where schools 'below' the Schools Resource Standard (SRS) would transition to 80% of the SRS by 2023 and those above the SRS transition by 2027. At the same time the National Schools Resourcing Board (NSRB) had been convened during 2017 and were reviewing how the SES was calculated for each school. The NSRB released their report in June 2018 and recommended a change from accessing National Census data from the areas where students lived to a direct method that accessed Personal Income Tax (PIT) of those adults responsible for students in the school. Negotiations around the implementation and transition to the new SES data commenced with Simon Birmingham and, after August 20 when we saw Scott Morrison replace Malcolm Turnbull as Prime Minister, continued with Dan Tehan the new Education Minister.

ISCA nominated four Executive Directors and the Executive Director of ISCA to be the negotiating team. The main negotiations with the Federal Minister, were undertaken by Barry Wallett, the Acting Executive Director from ISCA, and four Executive Directors are: Geoff Newcombe from AISNSW, David Robertson from ISQ, Michelle Green from ISV and Valerie Gould from AISWA. On 20 September 2018 Dan Tehan announced the agreement which provided a transition to the implementation of the PIT method until 2022, with schools below the SRS reaching 80% of the SRS by 2023 and those above now having until 2029 to reach 80%. Part of the negotiations involved the establishment of a Choice and Affordability Fund for AISs to assist schools impacted by the change and to support schools in the implementation of Government Agendas. The amount of this fund for each state and guidelines around the purpose of this fund, which will commence in 2020, are still under negotiation.

AISWA also has a Federal fund, the Non-Government Representative Body Reform Fund (NGRB) that is in place for the next five years. AISWA's obligations under this fund include committing to the National Education Reform Agreement (NERA) and the Bilateral Agreement that the Federal Government has with each state.

During the year we have worked closely with the State Minister for Education, the Hon Susan Ellery MLC, and the Department of Education (DoE), the School Curriculum Standards Authority (SCSA) and the Catholic Education Office (CEO).

In 2018, AISWA continued to provide services to schools funded partly through the Non-Government Representative Body Reform Fund. This is a five-year Memorandum of Understanding with the Commonwealth Government that ended at the conclusion of 2017.

Through the Non-Government Representative Body Reform Fund and the provision of various state grants, AISWA has continued to work with schools through the delivery of:

- support for the ongoing implementation of the Australian Curriculum, the WA Curriculum and the Senior Secondary WACE courses;
- support for schools with literacy and numeracy strategies and NAPLAN testing and analysis, assisting a small number of schools with NAPLAN Online and others preparing for NAPLAN Online in 2019 or 2020;

- 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 (CARE) Schools.

The 2018 Briefing the Board Conference was held at Swan Christian College. The conference started with a very interesting conversation between Ms Diane Smith-Gander and Mr Mark Paganin about learnings for school governors from corporate governance. It was a very successful day with excellent feedback. The main keynote was from Sir John Jones who shared with us stories of how educators have changed the lives of young people. 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 (AICS) and a conference for the Curriculum and Re-Engagement (CARE) Schools. 2018 also saw the inaugural Humanities and Social Sciences (HASS) Week, which while undertaken as a cross-sectoral initiative, was driven mainly by Ms Maree Whitely, AISWA's HASS Education Consultant.

It was another very busy year and there is no indication that 2019 will be any different. AISWA will continue to support schools, school leaders and governors and teachers as they all work together to improve the educational outcomes of the young people in their care.

AISWA 2018

Briefing the Board (Annual Conference)

The 2018 Briefing the Board Conference was hosted by Swan Christian College and the AISWA Secretariat greatly appreciated the hospitality and support provided by the school and, in particular, the Principal, Mr Adrian Scott.

The day started with an insightful and educative presentation by Ms Diane Smith-Gander and Mr Mark Paganin, on *'Corporate Governance Lessons for School Boards'* followed by a keynote on by Ms Valerie Gould, Executive Director of AISWA, on *and an inspiring and emotional session* on presented by.

The second keynote presentation *'Government Funding and Legislative Arrangements for Independent Schools'* was delivered by Ms Valerie Gould, Executive Director of AISWA, and the final keynote was an inspiring and emotionally charged presentation by Sir John Jones (UK) on *'Creating Healthy Learning Environments for Young People'*.

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

- Board agendas and staying on track
- Board member basics
- Developing teacher capacity
- Global trends in education and strategic planning
- Governors accountability and regulator expectations
- ICT – overview of IT services and support
- Inclusive funding
- Is that a redundancy or an unfair dismissal
- Managing risk and developing a culture of compliance
- Marketing your school: The importance of strategy
- New work smarts – the role of curriculum
- Resilience strategies for schools in a changing world
- School finances
- Standard 12 – Child Protection
- Teaching as the magic-weaving business
- Tour of the Trade Training Centre
- Trips and Traps when employing school staff
- Who's supporting the principal?
- Workplace relations issues

AISWA Meetings

The AISWA Annual General Meeting was held on Wednesday, 23 May 2018, at the Early Learning Centre of Scotch College.

The first of two guest speakers was The Hon Samantha Rowe MLC, Parliamentary Secretary to the Minister for Education.

During 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

- Mr Ian Curlew, John Septimus Roe Anglican Community School (*formerly St Mary's Anglican Girls' School*)
- Mr Mike Smith, Quinns Baptist College

Following the business section of the meeting, Mr Pettit, Commissioner for Children and Young People, presented the findings and recommendations from recently completed research into student engagement - '*Speaking out about school and learning: the views of WA children and young people*'.

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

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 F – 12 Curriculum Reference Group
- ACARA NAPICT Review Committee (ISCA Representative)
- ACARA Technologies National Panel
- 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
- Growing and Developing Healthy Relationships Reference Group
- 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
- Law Society -FBLEC Education Committee
- Leading 21st Century schools
- 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
- Review of Educational Excellence in Australian Schools (Gonski 2.0)
- 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 Cross-Sectoral Working Group, 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 twice 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 who are often referred by government agencies. Significant projects in 2018 were continuing the development of programs to support schools and the hosting of the sixth 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 (AICS) which cater for Aboriginal students in rural and remote Australia have a number of meetings a year to enable discussion, networking and exploring 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) which now includes the former Department of Education Services, Teacher Registration Board and School Curriculum Standards Authority, the Catholic Education Office (CEO), the Australian Government Department of Education and Training (AGDET), the Australian Curriculum Assessment and Reporting Authority (ACARA), 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 Sue Ellery, State Minister for Education.

Support for Member Schools

AISWA provides support for member schools through a partnership with law firm Lavan (*previously known as Lavan Legal*). 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'.

Membership Changes

New AISWA Members

- Bunbury Baptist College (*Affiliate*)
- Helena River Steiner School
- Schools of Early Learning (SOEL) (*Affiliate*)

School Closures

- Corridors College (*December*)

Membership Fees

See Appendix 1 at the end of this report.

State Issues

School Curriculum and Standards Authority (SCSA)

**The SCSA is now part of the Department of Education but still maintains a Board.*

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'

The new WACE system was fully implemented in 2016 and 2017 consolidated this work by SCSA. SCSA was the Testing Authority that implemented NAPLAN Online for a small group of schools in 2018 and the number of schools taking up NAPLAN Online will expand in 2019.

Mandatory Reporting

AISWA continues to provide training in Mandatory Reporting for Independent Schools.

Teacher Registration Board of Western Australia (TRBWA),

**The TRBWA is now part of the Department of Education but still maintains a Board.*

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 (DOE)

The Department of Education has oversight of the non-Government school sector implementing the processes previously delivered by DES. AISWA works closely with DOE on a number of issues including the registration of non-Government schools; the revision of State Acts; and, State funding for Independent schools.

National Issues

Federal Government

The Australian Education Act was passed in June 2013 and this Act is the legislation under which all schools operate. When the Liberal Party came into power in 2013 they made it clear that the funding model implemented in 2014 would end at the conclusion of 2017. 2018 saw the implementation of a modified funding model. This still used the School Resource Standard and Loadings and the existing SES determined a school's Capacity to Contribute, and now included a transition pathway to 80% of the full SRS by 2023 for schools below the SRS and by 2027 for schools above the SRS.

To get agreement the Commonwealth also agreed to establish the National School Resourcing Board to oversee the implementation of this model and their first major focus was a review of the current SES methodology. Currently the SES is determined by matching school address data to Statistical areas and drawing upon the ABS data from the National Census to develop an SES for each school. The final NSRB Report was released in June 2018 and recommended the SES be calculated using a direct method of accessing Personal Income Tax (PIT) data of the people responsible for the students in a particular school. The Department has done modelling to calculate the PIT SES for schools and acknowledged the data was poor and in October 2018 carried out another address collection for all schools to supply the names and addresses of the parents or guardians responsible for the students in their school. The results of this new collection and the matching to income tax data will be completed by mid-2019 and new SES for each school will be calculated. There will be a phase in period between 2020 and 2022 when for 2020 and 2021 schools can use their old SES or their new SES to determine their funding whichever one is the most beneficial.

Another group established in 2017 by the Federal Government was the Review of Educational Excellence in Australian Schools. The report from this group was released in April 2018 and consisted of 23 recommendations that should lead to improved educational outcomes for Australian students. A number of these have been included in the National Education Reform Agreement which was agreed to by Ministers of Education in November this year.

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 (Dr Alec O'Connell) and Ms Colette Coleman, Executive Director, ISCA, and more recently Mr Barry Wallett, Acting Executive Director of 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

Review for the Achievement of Educational Excellence in Australian Schools, Ms Valerie Gould

Assessment and Reporting

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

National Assessment Program ICT, ACARA, Mrs Jan Clarke

National Assessment Program Science Literacy, ACARA, Mrs Glenda Leslie

Writing Marking Quality Team, ACARA, Mr Ron Gorman

Quality Teaching

AITSL Teaching Expert Standing Committee, Ms Valerie Gould

Professional Learning and School Leadership

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

Curriculum

Curriculum Directors Working Group, ACARA, Mrs Kristine Stafford

F – 12 Curriculum Reference Group, ACARA, Mrs Kristine Stafford

Funding

Federal

Funding from the Federal Government continues to be a very hotly debated issue. The model implemented in 2018 with schools transitioning to 80% of the SRS by 2023 or 2027 still uses the original Schools Resource Standard and Loadings and included a clear transition pathway. With the release of the NSRB Report, negotiations about the Personal Income Tax (PIT) methodology continued for many months and while a way forward has been agreed to the data produced so far using this methodology is very poor and a lot of work is needed before the PIT method can be used. At the same time, the Government had delayed the release of the 2016 SES which was based on the 2016 National Census and schools still had the 2011 SES being used for funding.

Funding for schools in 2019 will be the best outcome using either 2011 or 2016 methodology, and by the middle of 2019, schools should know their PIT SES. In 2020 and 2021 schools can use their 2011, their 2016 or their PIT SES which ever produces the best outcome. In 2022, all schools will be on the PIT with those below the SRS transitioning to 80% by 2023 and those above transitioning by 2029.

The SRS plus loadings model has many 'moving' parts and schools are finding that a change in a loading may have quite an impact on their base SRS and this does make budgeting for the future quite difficult. The funding calculator on the School Entry Point (SEP) is very good but at this stage only has the 2011 SES, so while good for predicted 2019 funding does not include any additional payment a school would receive should their 2016 SES be lower than their 2011.

State

In September, the State Government announced the funding levels for 2019. This involved an indexation factor of 0.57%.

2018 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	2,550	1,700	2,498	2,581
B	2,938	1,958	2,878	3,174
C	2,951	1,968	2,891	3,251
D	3,043	2,029	2,983	3,348
E	3,193	2,128	3,127	3,494
F	3,329	2,218	3,261	3,608
G	3,434	2,290	3,366	3,739
GA	5,117	3,412	5,015	5,566
H*			5,015	5,566
I	6,807	4,539	6,673	7,353

2019 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	14,715	36,785	36,785	36,785

Aboriginal Independent Community Schools (AICS)

During 2018, there were 13 Aboriginal Independent Community Schools, operating out of 14 campuses, who were members of AISWA. The schools are located in the Kimberley, Pilbara, Goldfields and Great Southern areas of WA.

This year the support team consultants were based in the Perth office. The consultants were: Literacy: Ms Jill Millar and Ms Kerry Handley; Numeracy: Ms Kim McHugh, and Ms Kym Benson who undertakes the role of supporting AIC schools in the area of school leadership.

The AISWA AICS consultants provided support to schools in a number of ways. These included on-site visits, email and phone support and the provision of conferences and professional learning opportunities. They also continued supporting school planning and assessment activities and conducted many on-site professional learning workshops with schools. During 2018 Ms Benson started working with a few AICS on their Strategic Plans which was a service greatly valued by those schools.

The Annual School Governance Conference for AICS was held in Perth from 6 to 9 March and was attended by a few school governors from each school and their principal. The annual AICS Broome Conference was held at Cable Beach Resort from Monday, 30 April through to Thursday, 3 May. The conference was very successful with keynote presentations provided by Dr Richard Walley OAM and Stephanie Woerde. The first day of the conference focused on Child Protection and for the following three days participants were provided with a large range of workshop options as well as several sharing and networking opportunities.

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 many new staff members in our AIC schools requires constant attention.

AISWA School Psychology Service (ASPS) and CARE Schools Clinical Psychology Team

The AISWA School Psychology Service, supported in large part by financial assistance provided by the Government of Western Australia, provides a specialist psychology service to AISWA members schools in order to support these schools with building capacity in schools and school staff across the main areas of learning; attendance, behaviour and engagement; wellbeing and mental health; and in planning for emergency and critical incident management.

A significant amount of funding is directed under contract to the Department of Education to provide service to the AISWA Schools in the Kimberley region. Significant service is provided to CARE Schools through the provision of clinical psychology services under a separate grant, however, services for the CARE schools is delivered collaboratively with an effort to ensure that service provision is equitable to need and not duplicated.

In 2018, over 3200 hours of service in excess of 8200 meaningful contacts were made with schools and staff. The focus has remained on increased levels of indirect work, consultation and systemic service provision. Consistent with the aim of the Service to build capacity in schools and school-based staff, an emphasis continues on providing meaningful and useful training and professional learning in addition to consultation. In addition, over fifty different professional learning seminars were delivered ranging from shorter courses delivered on site in schools to two-day courses delivered in centralised locations, including school-based and centralised offerings and seminars with other agencies including Christian Schools Australia, a presentation at the WA Schools Psychologists' Association State Conference and chairing the LawSense Law for School Counsellor's Conference.

These seminars included delivery of Youth Mental Health First Aid courses, preventative mental health initiatives, social-emotional learning initiatives, suicide, child protection and on learning issues such as dyslexia and neurobiology, and, supporting children with suicidal behaviours. During 2017, a new initiative was trialled in three schools to support increasing mental health literacy of students. This is an Australian-first initiative, and following the review undertaken during the first half of 2018, will continue to be offered to schools.

In this period all psychologists attended training in Growth Coaching, in order to help shape more effective engagements with schools and build internal capacity.

A mid-year survey for all AISWA member schools showed that overall satisfaction by school staff for the psychology service was reported as high. Indeed, most negative responses were focused on increasing access. Identified areas for growth included reinforcement of the Service's focus on collaboration and provision of school-based support rather than provision of direct services.

Early Childhood

The early years of schooling are supported by the AISWA Early Childhood Consultant team through Professional Learning, School visits, Publications and Network Meetings.

A feature of the Early Childhood Professional Learning 2018 was the inclusion of two University partnership projects where teachers undertook action research and were supported in their reflections by the university leaders. Dr Stefania Giamminuti, Curtin University lead the Children's Rights: Teachers as Researcher project. One of the many highlights of this project was the Perth College Kindergarten children's advocacy for the environment. Save our Oceans video. Dr Dee O'Connor, Notre Dame University lead the Early Years Leadership Project - Beyond Compliance where early childhood leaders focused on the pedagogical elements of the National Quality Standards.

The Authors-in-residence program continued with this year's tour to Yiyili Aboriginal Community School. Children's Laureate Alison Lester and Author Jane Godwin worked with the early years classrooms to produce four books written and illustrated by the children. Multiple copies of these books were commercially printed and returned to the community and were provided to other schools for authentic reading books.

In October, the picture book 'Monster Party' was launched. This book was a result of the previous year's AISWA Children's Laureate Program. This delightful story from Rawa Community School was published by Magabala Books with an initial print run of 4,000 books. Five young children, Community members Gladys Bidu, and Deborah Thomas, and Principal Sarah Mortimer travelled to Melbourne and Canberra to attend two launch events and to meet with Members of Parliament. This was a moment of pride for the children, the community and the AISWA team.

A variety of study tours were held across the State. Study tours provide teachers and leaders with a glimpse into other teacher's classroom and the opportunity to see in practice the appropriate early year's pedagogy. Two successful study tours occurred to the remote schools of Kulkarriya Community School and Purnululu Aboriginal Community School with teachers and Aboriginal Education Workers observing classroom practice and participating in professional learning. Similar Study tours were conducted visiting metro areas looking at examples of Inquiry Learning across a variety of schools.

A new publication, 'Inquiry Learning' joined the suite of existing AISWA publications. This stunning publication includes chapters on the essential elements of inquiry learning and showcases numerous AISWA member schools that exemplify best practice in inquiry learning.

Future Footprints

The Future Footprints Program (FFP) has continued to flourish and grow and there have been many highlights for the Future Footprints program in 2018.

The primary focus has been to increase school attendance, retention, grade progression and attainment of Year 12 for Aboriginal and Torres Strait Islander students in participating schools. Additionally, to improve the readiness of students to transition from school to further education, training, or employment pathways.

Given the many elements to the program, we have consolidated strong partnerships with Curtin University, Lavan Legal, Cozens Aboriginal Education Trust, Woodside and AISWA is currently working on developing a relationship with Chevron.

The team has worked to establish a range of cultural studies for schools, teachers and students such as complementary curriculum supplements for Outdoor Education, Ecology & Science and Language. The Future Footprints Program has developed and presented professional development (PD) for teachers and the range of school resources was expanded.

During 2018, the Program consolidated its funding for the Awards of Excellence program that celebrates the success of Year 12 graduates and continued to work on its transition programs for graduates. The transition program provides information and support to students to assist with the transition from school to employment and includes information on accommodation options, life skills through the Future Footprints Career Expo, and meetings with external supporting agencies. The program continued to provide strong support for students and schools undertaking work experience and the Aboriginal School-Based Training (ASBT) program.

In addition, the FFP has enhanced its social networking presence by consolidating its Facebook pages. The Facebook pages and groups provide a valuable network of contacts for our students, parents, families and communities, and supporting agencies. It is a place where students can share their successes and achievements and where the FFP team can share its newsletters.

The FFP team continues to assist with the ongoing development and leadership skills of previous students who return to support the program and its current students by acting as mentors and role models as well as providing much needed support during school holidays as camp supervisors.

In 2018, many AISWA schools embraced Aboriginal culture through reconciliation action planning, bush tucker tastings, sand murals, cultural PDs, language lessons and renaming buildings, bush camps, outdoor teaching classrooms, meaningful and respectful National Aborigines Day Observance Committee (NAIDOC) weeks, as well as hosting other significant events throughout the year.

Inclusive Education (IE)

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

The IE team, comprises of five Inclusive Education consultants, they have provided consultancy and delivered professional learning for schools across the metro, regional and remote areas. 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 develop their understanding of disability issues and to include students with disability and regular centralised professional learning on Documented Plans & specific disability strategies were provided throughout 2018.

To support our schools, the IE team delivered training based on the Nationally Consistent Collection of Data for Students with a Disability for school leaders and teachers. Further support was provided by the Inclusive Education Consultants to support schools with the process of moderation. Cross moderation between other sectors occurred in November, this involved discussion and moderating documents to ensure consistency within the NCCD process. Based on the NCCD guidelines 2018, additional training was provided to schools on the Disability Discrimination Act (DDA) and the Disability of Standards in Education (DSE) to build on people's knowledge when carrying out the NCCD process.

To develop knowledge within Gifted Education we invited a presenter from GERRIC (University of Sydney) to run a Professional Development on Gifted Education for some of the independent schools. This involved them participating for two days, understanding the definition of giftedness, characteristics, identification and curriculum planning. It was successful in June, so we ran the course again in November. This has encouraged schools to identifying their gifted students within the school and how to support them based on the knowledge they gained.

To support our schools within Child Protection, we invited presenters from Shine (South Australia) to train some of our AISWA school staff to become Keeping Safe facilitators. The Keeping Safe: Child Protection Curriculum (KS:CPC) has been developed by child protection experts and experienced educators from South Australian schools and implemented across DECD sites since 2008. This has encouraged schools to allocate certain members of staff to become trainers, of which they can deliver this at their own school. This also supports Standard 12 in the non-government registration standards, as it is mandated that all independent schools must be seen to deliver a child protection curriculum from kindy to year 12.

Industrial and Workplace Relations

Workplace relations queries received in 2018 were mainly associated with:

- Employment contracts (particularly Fixed Term contracts),
- Enterprise Agreement negotiations,
- Award entitlements and interpretations issues,
- Wages and salaries.
- Redundancy processes, entitlements and timeframes,
- Performance Management issues
- Employment termination processes and letters
- Requirements of the School Education Act 1999 and the Non-Government Schools Regulations,
- Student Attendance issues
- Legal issues, including Family Law, Inappropriate Staff Student and Parent behaviour,
- Discrimination Law, relating to staff, student enrolments, student behaviour, Students with Difficulties, and a
- Variety of matters relating to Equal Opportunity and Discrimination.

AISWA continued to provide assistance to schools with formal and informal professional development sessions, as well as providing assistance in writing letters, drafting clauses for contracts and Enterprise Agreements, checking agreements and reviewing school constitutions.

Ninety (90) schools accessed independent legal advice from Lavan (down from 100 in 2017) as well as receiving Lavan updates and general advice through the Lavan Employment Snapshots and ISCA legal updates from DLA Piper which were regularly distributed to member schools.

Literacy

Throughout 2018 the Literacy team has provided professional learning sessions and support to AISWA member schools. The aim of this work has been to improve English outcomes for all students K-12. Numerous professional learning opportunities have been offered at AISWA, in other locations around the state and have been tailored for individual school sites. The sessions included:

- Scaffolding Adolescent Literacy
- Sharp Reading
- Programming and Assessment with the WA Curriculum
- How Language Works
- School Literacy Improvement
- Words Their Way
- Using the EAL/D Progress Map
- Literacy Classroom Planning and Organisation
- Talking Your Way Into Writing
- Narrative Writing – What Can We Learn From Musicians and Artists?
- Differentiating Literacy
- Assessments of Reading

Support to CARE schools was provided in the areas of general English, struggling writers, writing assessment, planning for literacy, preparation for the OLNA test and Sharp Reading

Visits to the Aboriginal Independent Community schools continued throughout 2018. Support to the whole staff, literacy coordinators, individual teachers and Aboriginal Education Workers in the areas of reading, spelling, writing and general resourcing was provided during school and at after school sessions.

Network meetings with a focus on Talk for Writing and Using the EAL/D Progress Map were conducted.

Literacy Consultants continued to work with the School Curriculum and Standards Authority and other sectors, to review OLNA items, NAPLAN reading passages, NAPLAN writing prompts, NAPLAN Spelling and Language Conventions items that may be included in future tests.

Numeracy

For the seventh consecutive year, the four-day “Principals as Numeracy Leaders (PANL) Project” was delivered to 80 participants from WA and the ACT. Additionally, a two-day version of PANL was workshopped with the whole staff from a south-west school. This leadership course, presented by AISWA Numeracy Consultants, has now been presented to approximately 80 AISWA member schools.

The Numeracy team offered schools professional learning that focused on a ‘Whole School Approach’. These workshops addressed the literacies of mathematics through problem solving, using the “My Word Book: Mathematics” and the “Check the Clues” series for cooperative learning.

Consultants authored and co-authored two teacher resources in 2018, “Math Tales”, teacher stories of improving mathematics learning and the “My Word Book: Mathematics”.

AISWA Numeracy Consultants were busy with over 100 school visits and in-school professional learning workshops, which included:-

- The development of Quality Learning and Teaching using the latest Numeracy trajectories.
- The use of NAPLAN data, using the AISWA website tool ‘Valuate’, in relation to numeracy.
- Servicing and targeting professional learning for AISWA’s Aboriginal Independent Community Schools (AICS).
- Supporting teachers in improving mathematics pedagogy and classroom planning.

School Leadership and Teaching Quality

In 2018, the Leadership and Teaching Quality team comprising of Nicola Davidson and Samantha Wynne supported by Linda Hamilton continued to offer courses and consultancy to schools across a wide range of topics. Some of the common areas where guidance was sought were creating performance management systems which encourage continual improvement, performance reporting for Principals, induction processes for early career teachers, programs and support for middle leaders to lead change and improvement initiatives, school improvement planning. We have experienced growing interest in the numbers of teachers who have begun the process of National Certification as Highly Accomplished or Lead Teachers program.

The varied program of master classes, courses, information sessions and services continued to be well attended in 2018. Some of the highlights included:

- The Graduate to Proficient Course with 25 early career teachers and their mentors. These courses are being repeated in 2019, both in the metropolitan area and in a condensed version in regional areas upon request.
- Master classes presented by Charlotte Rendle-Short on *High Performing Senior Leadership Teams* and *Leading the Team not Just the People*. Bill Martin presented *Schools that Deliver – Leadership Practices which make a difference* to very enthusiastic attendees, as a one day master class. These master classes had broad appeal and were well attended.
- The Women in Educational Leadership Network continues to grow and the three network meetings were well attended to hear our three fantastic guest speakers; Zoe Yujnovich, Chairman Shell Australia & Executive Vice President Integrated Gas Australia & NZ; Carmel Ross, Consultant / Director Carmel Ross Consulting Pty Ltd; and Megan Wynne, Founder & Managing Director of APM. We look forward to offering a mentoring program for the first time in 2019.

Our ongoing leadership development courses continue to be popular. The courses for Aspiring Leaders which covers elements of contemporary leadership theory; as do our practical and in-school delivered courses for Middle Leaders and Classroom Observation and Collegial Coaching. The feedback from these workshops, which run across the year, indicates their usefulness.

Western Australian Curriculum

Throughout 2018, AISWA's Curriculum team continued to provide consultancy, support and professional learning for AISWA member schools to support implementation of the P-10 Western Australian curriculum. Activities undertaken throughout the year were designed to assist schools to implement evidence informed, best practice approaches to curriculum pedagogy and assessment.

Professional learning included formal and informal support; adapted to meet the needs of schools and teachers. Activities included workshops, network meetings, schools visits, emails, phone calls, and the development of a growing suite of resources available via the AISWA website. Other communication strategies such as Curriculum newsletters, publications and targeted seminars were utilised to provide schools with up-to-date relevant curriculum-related advice and information.

A selection of activities undertaken through the year included:

- Many Languages, One Methodology Language course supporting teachers new to languages
- Seminar with the Commissioner for Children and Young People WA
- History and Social Sciences Week (P-10)
- Curriculum Masterclass: Developing Capabilities
- Building Cultural Competence in the Early Years project
- Little Scientists (in collaboration with Early Childhood)
- Continued support for schools to complete VET funding requirements
- Participation and representation by Consultants at professional forums and on various committees, reference groups, and panels (at both State and National level)
- Consultants contributions to publications.

Statistics

AISWA MEMBER SCHOOL ENROLMENTS:	ECE/PRIMARY (Years K-6)	35,518
	SECONDARY	49,477
	TOTAL:	84,965

(Source: Department of Education,
August Census Data 2018)

Type of School	No.
Primary	36
Secondary	20
Composite	101
TOTAL:	157
Metropolitan	112
Rural	29
Remote	16
TOTAL:	157
Boys:	
Secondary	1
Composite	6
TOTAL:	7
Girls:	
Secondary	3
Composite	7
TOTAL:	10
Co-Educational	
Primary	41
Secondary	13
Composite	86
TOTAL:	140
Schools commencing at Kindergarten or Pre-Kindergarten	127
Schools commencing at Pre-Primary	5
Boarding Schools	20

Type of School	No.
Funding Structure:	
Adventist Christian Schools	6
Anglican Schools Commission	11
Catholic	12
Free Reformed School Association	5
Lutheran Schools Australia	1
Nomads Charitable & Educational Fdn	1
Swan Christian Education Association	7
Non-Systemic	114
TOTAL:	157
Affiliation*:	
Aboriginal Independent	13
Community Schools	6
Adventist Christian Schools	18
Anglican	14
Baptist	14
Catholic	13
Christian Education National	14
Christian Schools Australia	2
Churches of Christ	6
Free Reformed Church	1
Greek Orthodox	5
Islamic	1
Jewish	1
Lutheran	12
Montessori	5
Rudolf Steiner	7
Uniting	
* Some schools are members of more than one group, for example, some Aboriginal Community Schools are members of the Christian Schools Australia grouping	
* Not all member schools have a designated affiliation with a faith, philosophy or grouping of schools	

AISWA Member Schools 2018

Al-Hidayah Islamic School
 Alkimos Baptist College
 All Saints' College
 ALTA-1 College
 Aquinas College
 Atlantis Beach Baptist College
 Austin Cove Baptist College
 Australian Christian College-Darling Downs
 Australian Christian College-Southlands
 Australian Islamic College (Kewdale)
 Australian Islamic College (North)
 Australian Islamic College (Perth)
 Banksia Montessori School
 Beechboro Christian School
 Beehive Montessori School
 Bethel Christian School
 Bible Baptist Christian Academy
 Blue Gum Montessori School
 Bold Park Community School
 Bunbury Cathedral Grammar School
 Bunbury Regional Community College
 Byford John Calvin School
 CAPS Coolgardie
 CAPS Kurrawang
 Carey Baptist College
 Carey Baptist College - Forrestdale
 Carmel Adventist College
 Carmel Adventist College-Primary
 Carmel School
 Carnarvon Christian School
 Casa Mia Montessori
 Child Side School
 Christ Church Grammar School
 Chrysalis Montessori School
 Comet CARE School
 Communicare Academy
 Cornerstone Christian College Ltd
 Corridors College (*Closed December*)
 Dale Christian School
 Divine Mercy College
 Ellenbrook Christian College
 Emmanuel Christian Community School
 Esperance Anglican Community School
 Esperance Christian Primary School
 Fairbridge Western Australia Inc
 Foundation Christian College
 Fountain College
 Frederick Irwin Anglican School
 Fremantle Christian College
 Georgiana Molloy Anglican School
 Geraldton Grammar School
 Golden Hill Steiner School
 Goldfields Baptist College
 Grace Christian School

Great Southern Grammar
 Guildford Grammar School
 Hale School
 Helena College
 Helena River Steiner School
 Heritage College
 Hillside Christian School
 Hope Christian College
 Immaculate Heart College
 International School of WA
 Iona Presentation College
 Japanese School in Perth
 John Calvin Christian College
 John Calvin School Albany
 John Septimus Roe Anglican Community School
 John Wollaston Anglican Community School
 John XXIII College
 Kalamunda Christian School
 Kelmscott John Calvin School
 Kennedy Baptist College
 Kerry Street Community School
 Kingsway Christian College
 Kulkariya Community School
 Lake Joondalup Baptist College
 Lance Holt School
 Landsdale Christian School
 Langford Islamic School
 Leaning Tree Community School
 Living Waters Lutheran College
 Mandurah Baptist College
 Margaret River Independent School
 Margaret River Montessori School
 Mazenod College
 Mercedes College
 Methodist Ladies' College
 Moerlina School
 Mundaring Christian College
 Nagle Catholic College
 Newman College
 Northshore Christian Grammar School
 Nyikina Mangala Community School
 Parklands School
 Parnnurr Community School
 Penrhos College
 Perth College
 Perth Montessori School
 Perth Waldorf School
 Peter Carnley Anglican Community School
 Peter Moyes Anglican Community School
 Pioneer Village School
 Port School
 Presbyterian Ladies' College

Purnululu School
 Quinns Baptist College
 Quintilian School
 Rawa Community School
 Regent College
 Rehoboth Christian College
 Riverlands Montessori School
 Rockingham John Calvin School
 Rockingham Montessori School
 Santa Maria College
 Scotch College
 Serpentine-Jarrahdale Grammar School
 Servite College Inc
 Silver Tree Steiner School
 SMYL Community College
 South Coast Baptist College
 South West John Calvin Christian College (*formerly Bunbury John Calvin School*)
 Southern Hills Christian College
 Sowilo Community High School
 Spirit of Play Community School
 St Andrew's Grammar School
 St Brigid's College
 St George's Anglican Grammar School
 St Hilda's Anglican School for Girls
 St James' Anglican Community School
 St Mark's Anglican Community School
 St Mary's Anglican Girls' School
 St Norbert College
 St Stephen's School
 Strathalbyn Christian College
 Strleley Community School
 Swan Christian College
 Swan Valley Anglican Community School
 The King's College
 The Montessori School, Kingsley
 The Telethon Speech and Hearing Centre for Children WA (Inc)
 Thornlie Christian College
 Tranby College
 Treetops Montessori School
 Trinity College
 Victoria Park Community School
 Wesley College
 West Coast Steiner School
 Wongutha CAPS
 Woodbury Boston Primary School
 Woodthorpe School
 Wulungarra Community School
 Yakanarra Community School
 Yallingup Steiner School
 Yiramalay / Wesley Studio
 Yiyili Community School

AISWA Affiliate Members 2018

Adventist Christian Schools (WA)
Anglican Schools Commission (WA)
Bunbury Baptist College
Christian Schools Australia (WA)
Hensman Street Kindergarten
Schools of Early Learning (SOEL)
Swan Christian Education Association

2018 Audited Financial Statements



Audited Financial Statements

For year ended 31 December 2018

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

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For the Year Ended 31 December 2018

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Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Statement by Members of the Board

In the opinion of the Board, the financial statements and notes as set out on pages 5 to 20:

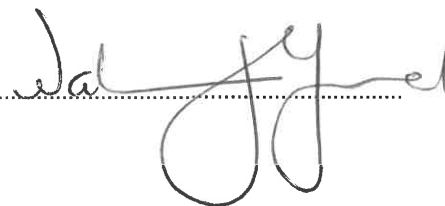
1. Gives a true and fair view of the financial position of Association of Independent Schools of Western Australia (Inc) ("the Association") as at 31 December 2018 and its performance and its cash flows for the year ended on that date in accordance with Australian Accounting Standards - Reduced Disclosure Requirements 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 subsection 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



Executive Director



Dated this day of 2019

6 May

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 2018, 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 2018 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: 6th May 2019
West Perth
Western Australia


DRY KIRKNESS


B ROTHMAN
Partner

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 31 December 2018

	Note	2018 \$	2017 \$
Revenue from ordinary activities	4	19,843,876	17,315,052
Administrative expenses		(183,146)	(88,823)
Conference and event expenses		(268,644)	(32,169)
Copyright expenses		(1,494,875)	(1,485,867)
Depreciation expense		(172,216)	(208,173)
Employee benefits expense		(7,445,023)	(7,296,496)
Grant payments to schools		(4,925,037)	(5,085,571)
ISCA subscriptions		(303,545)	(301,804)
Professional expenses		(468,834)	(173,079)
Program expenses		(1,390,340)	(1,061,900)
Travel and accommodation expenses		(570,523)	(146,948)
Other expenses from ordinary activities		(604,959)	(343,335)
Surplus from ordinary activities before income tax		2,016,734	1,090,887
Income tax expense	2(a)	-	-
Surplus from ordinary activities after income tax		2,016,734	1,090,887
Other comprehensive income:			
Total other comprehensive income for the year		-	-
Total comprehensive income for the year		2,016,734	1,090,887

The accompanying notes form part of these financial statements.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Statement of Financial Position

As At 31 December 2018

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	21,522,625	21,368,657
Trade and other receivables	7	370,451	434,113
Inventories		26,130	-
Other assets	8	126,092	42,844
TOTAL CURRENT ASSETS		22,045,298	21,845,614
NON-CURRENT ASSETS			
Property, plant and equipment	9	2,413,276	2,514,758
TOTAL NON-CURRENT ASSETS		2,413,276	2,514,758
TOTAL ASSETS		24,458,574	24,360,372
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	1,274,942	1,154,040
Other liabilities	11	2,948,094	5,136,148
Employee benefits	12	1,025,212	862,205
TOTAL CURRENT LIABILITIES		5,248,248	7,152,393
NON-CURRENT LIABILITIES			
Employee benefits	12	145,075	159,462
TOTAL NON-CURRENT LIABILITIES		145,075	159,462
TOTAL LIABILITIES		5,393,323	7,311,855
NET ASSETS		19,065,251	17,048,517
EQUITY			
Reserves	17	-	500,000
Accumulated funds		19,065,251	16,548,517
TOTAL EQUITY		19,065,251	17,048,517

The accompanying notes form part of these financial statements.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Statement of Changes in Equity

For the Year Ended 31 December 2018

2018

	Accumulated funds \$	Reserves (Note 17) \$	Total \$
Balance at 1 January 2018	16,548,517	500,000	17,048,517
Surplus attributable to members of the entity	2,016,734	-	2,016,734
Transfers from/(to) reserves	500,000	(500,000)	-
Balance at 31 December 2018	19,065,251	-	19,065,251

2017

	Accumulated funds \$	Reserves (Note 17) \$	Total \$
Balance at 1 January 2017	14,844,824	1,112,806	15,957,630
Surplus attributable to members of the entity	1,090,887	-	1,090,887
Transfers from/(to) reserves	612,806	(612,806)	-
Balance at 31 December 2017	16,548,517	500,000	17,048,517

The accompanying notes form part of these financial statements.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Statement of Cash Flows

For the Year Ended 31 December 2018

	Note	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from government funding, subscriptions and other income		18,364,006	19,736,386
Payments to suppliers, employees and schools		(18,668,062)	(18,034,458)
Interest received		522,523	241,823
Net cash provided by operating activities	13(b)	218,467	1,943,751
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		6,235	2,768
Purchase of property, plant and equipment		(70,734)	(38,792)
Net cash used in investing activities		(64,499)	(36,024)
Net increase in cash and cash equivalents held		153,968	1,907,727
Cash and cash equivalents at beginning of year		21,368,657	19,460,930
Cash and cash equivalents at end of financial year	13(a)	21,522,625	21,368,657

The accompanying notes form part of these financial statements.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

1 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*.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards Board ("AASB") - Reduced Disclosure Requirements, 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 these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Association 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 impairment losses.

Land and buildings

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.

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. Note 2(f).

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

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

2 Summary of Significant Accounting Policies (Continued)

(b) Property, plant and equipment (Continued)

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

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

Fixed asset class	Depreciation rate
Buildings	2.5% - 5%
Office Equipment	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.

(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.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

2 Summary of Significant Accounting Policies (Continued)

(d) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, deposits held at-call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(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.

Classification of 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.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

2 Summary of Significant Accounting Policies (Continued)

(e) Financial instruments (Continued)

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.

(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 (e.g. 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.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

2 Summary of Significant Accounting Policies (Continued)

(g) Fair value of assets and liabilities (Continued)

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.

(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 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 on a straight-line basis over the life of the lease term.

(k) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable 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 in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

2 Summary of Significant Accounting Policies (Continued)

(I) Comparative figures

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

3 Critical Accounting Estimates and Judgments

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.

Key judgements - 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 2(c). The amount of these provisions would change should any of these factors change in the next 12 months.

4 Revenue from Ordinary Activities

	2018 \$	2017 \$
<i>Operating activities:</i>		
- Copyright	1,486,771	1,474,704
- Event income	584,507	237,307
- Grant income	13,184,974	11,691,043
- Management fees and recoveries	514,832	394,810
- Program income	1,281,655	1,061,900
- Subscriptions	2,212,698	2,216,279
- Sundry income	43,541	2,341
	<u>19,308,978</u>	<u>17,078,384</u>
<i>Non-operating activities:</i>		
- Profit on disposal of property, plant and equipment	6,235	2,768
- Interest income	528,663	233,900
	<u>534,898</u>	<u>236,668</u>
Total Revenue	<u><u>19,843,876</u></u>	<u><u>17,315,052</u></u>

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

5 Result for the Year

The result for the year includes the following specific expenses:

	2018	2017
	\$	\$
Other expenses:		
Depreciation expense	172,216	208,173
Rent - equipment	52,772	25,825
Legal fees	123,985	116,175

6 Cash and Cash Equivalents

	Note		
Cash on hand		1,214	11,086
Cash at bank		578,925	4,026,393
Short-term deposits		20,942,486	17,331,178
	14	<u>21,522,625</u>	<u>21,368,657</u>

7 Trade and Other Receivables

CURRENT		
Trade receivables	250,665	366,261
Other receivables	56,878	67,852
Amount receivable from related party - CGA	62,908	-
	<u>370,451</u>	<u>434,113</u>

Provision for impairment of trade 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 2018.

(a) Financial assets classified as loans and receivables

	Note		
Trade and other receivables		370,451	434,113
Financial assets as trade and other receivables	14	<u>370,451</u>	<u>434,113</u>

8 Other Assets

CURRENT		
Prepayments	126,092	42,844
	<u>126,092</u>	<u>42,844</u>

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

9 Property, plant and equipment

	2018 \$	2017 \$
LAND AND BUILDINGS		
Freehold land		
Land	861,966	861,966
Total Land	861,966	861,966
Buildings		
At cost	2,858,631	2,891,545
Accumulated depreciation	(1,431,947)	(1,315,950)
Total buildings	1,426,684	1,575,595
Total land and buildings	2,288,650	2,437,561
PLANT AND EQUIPMENT		
Furniture and office equipment		
At cost	265,039	498,359
Accumulated depreciation	(140,413)	(421,162)
Total furniture and office equipment	124,626	77,197
Total property, plant and equipment	2,413,276	2,514,758

(a) Movements in Carrying Amounts

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

	Land \$	Buildings \$	Furniture and Office Equipment \$	Total \$
Year ended 31 December 2018				
Balance at the beginning of year	861,966	1,575,595	77,197	2,514,758
Additions	-	1,613	69,121	70,734
Transfers	-	(26,174)	26,174	-
Depreciation expense	-	(124,350)	(47,866)	(172,216)
Balance at the end of the year	861,966	1,426,684	124,626	2,413,276

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

10 Trade and Other Payables

	2018	2017
	\$	\$
CURRENT		
Trade payables	975,302	904,281
GST and PAYG payable	10,937	21,278
Other payables	288,703	228,481
	<u>1,274,942</u>	<u>1,154,040</u>

(a) Financial liabilities at amortised cost classified as trade and other payables

	Note		
Trade and other payables		1,274,942	1,154,040
Less: GST and PAYG payable		(10,937)	(21,278)
Financial liabilities as trade and other payables	14	<u>1,264,005</u>	<u>1,132,762</u>

11 Other Liabilities

CURRENT		
Unexpended grant funds	2,676,225	4,879,562
Income received in advance	271,869	256,586
	<u>2,948,094</u>	<u>5,136,148</u>

12 Provisions

CURRENT		
Provision for annual leave	457,128	319,341
Provision for long service leave	568,084	542,864
	<u>1,025,212</u>	<u>862,205</u>
NON-CURRENT		
Provision for long service leave	145,075	159,462
	<u>145,075</u>	<u>159,462</u>

(a) 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)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

12 Provisions (Continued)

(a) Provision for employee benefits (Continued)

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 2(c).

13 Cash Flow Information

(a) Reconciliation of cash

	2018	2017
	\$	\$
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:		
Cash and cash equivalents	21,522,625	21,368,657

(b) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net operating surplus to net cash provided by operating activities:

Surplus for the year	2,016,734	1,090,887
Cash flows excluded from net operating surplus attributable to operating activities		
Non-cash flows in operating surplus:		
- depreciation expense	172,216	208,173
- profit on disposal of property, plant and equipment	(6,235)	(2,768)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	63,662	25,370
- (increase)/decrease in prepayments	(83,248)	209,830
- (increase)/decrease in inventories	(26,130)	-
- increase/(decrease) in income in advance	15,283	256,586
- increase/(decrease) in trade and other payables	120,902	(517,793)
- increase/(decrease) in unexpended grant	(2,203,337)	931,897
- increase/(decrease) in provisions	148,620	(258,431)
Cashflows from operations	218,467	1,943,751

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

14 Financial Risk Management

The Association's financial instruments consist mainly of deposits with banks, short term investments, trade receivables and payables.

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:

	Note	2018 \$	2017 \$
Financial assets			
Cash and cash equivalents	6	21,522,625	21,368,657
Loan and receivables	7(a)	370,451	434,113
Total financial assets		<u>21,893,076</u>	<u>21,802,770</u>
Financial liabilities			
Trade and other payables	10(a)	1,264,005	1,132,762
Total financial liabilities		<u>1,264,005</u>	<u>1,132,762</u>

15 Related Party Transaction

(a) Transactions with related parties

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

The Association received support fees of \$121,400 and recovery of costs of \$70,533 from AISWA Capital Grants Association for management and accounting services provided during the year for a total transaction cost of \$191,933 (2017: \$202,859).

(b) Remuneration of officers

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

16 Key Management Personnel Compensation

During the year, the amounts paid as compensation to key management personnel including superannuation amounted to:

Short-term benefits	562,024	515,998
	<u>562,024</u>	<u>515,998</u>

17 Reserves

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

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2018

18 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:

	2018	2017
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	86,453	132,515
- between one year and five years	54,380	129,712
	<u>140,833</u>	<u>262,227</u>

19 Events Occurring After the Reporting Date

The financial report was authorised for issue on 06 May 2019 by the board of directors.

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

20 Statutory Information

The principal place of business is:

Suite 3, 41 Walters Drive,
Osborne Park, WA 6017

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

We have compiled the accompanying Detailed Statement of Income and Expenditure of Association of Independent Schools of Western Australia (Inc) for the year ended 31 December 2018 ("the special purpose financial statement") based on the financial information provided by the Board.

The Responsibility of the Board

The Board of Association of Independent Schools of Western Australia (Inc) is 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 the information provided by the Board we have compiled the accompanying special purpose financial statement in accordance with the basis of accounting and APES 315: *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 have 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: 6th May 2019
West Perth
Western Australia

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

For the Year Ended 31 December 2018

Detailed Statement of Income and Expenditure

	2018 \$	2017 \$
Income		
Copyright	1,486,771	1,474,704
Event income	584,507	237,307
Grant income	13,184,974	11,691,043
Management fees	366,222	275,633
Program income	1,281,655	1,061,900
Recoveries	148,610	119,177
Subscriptions	2,212,698	2,216,279
Interest income	528,663	233,900
Profit on disposal of property, plant and equipment	6,235	2,768
Sundry income	43,541	2,341
Total income	19,843,876	17,315,052
Expenditure		
Advertising	-	909
Audit fee - current year	24,508	30,525
Bank charges	4,611	3,742
Body corporate fees	34,398	43,476
Briefing the board conference	-	23,132
Communications - email	32,444	1,066
Consultancy service	215,242	3,640
Conference expenses	-	6,773
Copyright expenses	1,494,875	1,485,867
Depreciation expense	172,216	208,173
Donations	1,772	-
Electricity	32,811	35,867
Entertainment	1,783	3,186
Equipment purchases	11,641	1,096
Event costs	268,644	-
Fringe benefits tax	17,178	27,589
Furniture and fittings	-	1,457
Grant payments to schools	4,925,037	5,085,571
Insurance	33,185	16,896
Interest charges - ATO	-	15,463
ISCA subscriptions	303,545	301,804
IT expenses	215,777	80,936
Legal fees	123,985	116,175
Long service leave	10,833	(202,936)
Meeting expenses	16,991	10,055
Motor vehicle expenses	65,423	47,382
Occupational health and safety	4,152	2,970
Office development	-	9,586
Office parking	44	100
Postage and courier	6,810	6,965
Printing and stationery	37,573	14,898

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

For the Year Ended 31 December 2018

Detailed Statement of Income and Expenditure

	2018	2017
	\$	\$
Professional development	105,099	22,739
Program expenses	1,390,340	1,061,900
Publications and journals	6,188	29,927
Rates and taxes	43,569	50,221
Recruitment costs	1,932	3,731
Rent - equipment	52,772	25,825
Rent - others	7,800	-
Review of funding	-	84
Repairs and maintenance	52,759	35,121
Resources	88,374	5,556
Salaries and wages	6,518,925	6,764,396
Security costs	1,017	364
Seminars	-	2,264
Sponsorship	1,500	1,500
Storage costs	15,490	8,802
Subscriptions	35,920	17,468
Sundry expenses	11,879	(7,574)
Superannuation contributions	794,521	620,558
Telephone	34,913	12,465
Travel and accommodation expenses	570,523	146,948
Workers compensation	38,143	39,507
Total expenses	17,827,142	16,224,165
Net operating surplus for the year	2,016,734	1,090,887



Appendix One

2019 Membership Subscription Fees

2019 AISWA Membership Fees

	Ex GST	Inc GST
Schools with 45 students or less	\$2,883.43	\$3,171.77
Schools with 46 to 75 students	\$3,229.45	\$3,552.39
Schools with 76 to 100 students	\$3,460.12	\$3,806.14
Schools with 101 students or more (<i>per capita</i>)	\$32.32	\$35.56
Maximum Subscription	\$51,492.31	\$56,641.54
Catholic Schools	\$5,461.24	\$6,007.37
Affiliate Members	\$2,264.45	\$2,490.89