



2019 Annual Report and Financial Statements

Association of Independent Schools of Western Australia Inc
www.ais.wa.edu.au

Table of Contents

AISWA Strategic Plan 2015 - 2019.....	4
Our Vision	4
Our Mission.....	4
Strategic Plan.....	5
Office Bearers	7
Chair of the Board of AISWA.....	7
ISCA Delegate.....	7
Seal Holders.....	7
Executive Director	7
Deputy Director	7
Auditors	7
AISWA Executive Committee Membership.....	8
Board of AISWA	8
Education Policy Consultative Committee.....	8
Legal and Governance Consultative Committee.....	9
Executive Summary	10
AISWA 2019	12
Briefing the Board (Annual Conference)	12
AISWA Meetings	13
Representation.....	13
Interest Groups.....	15
Contacts	16
Support for Member Schools.....	16
Membership Changes	17
New AISWA Members	17
Membership Fees.....	17
State Issues	18
School Curriculum and Standards Authority (SCSA)	18
Mandatory Reporting	18
Teacher Registration Board of Western Australia (TRBWA),.....	18
Department of Education (DOE)	18
National Issues	18

Federal Government	18
Independent Schools Council of Australia (ISCA).....	18
Boards	19
Assessment and Reporting.....	19
Professional Learning and School Leadership	19
Curriculum	19
Funding	20
Federal	20
State.....	21
2020 State Per Capita Grants.....	21
Aboriginal Independent Community Schools (AICS)	22
AISWA School Psychology Service (ASPS) and CARE Schools Clinical Psychology Team	23
AISWA Technology.....	24
Early Childhood.....	25
Future Footprints.....	26
Inclusive Education (IE)	27
Industrial and Workplace Relations	28
Literacy	29
Numeracy.....	30
School Leadership and Teaching Quality	31
Statistics.....	33
AISWA Member Schools 2019	34
AISWA Affiliate Members 2019.....	35
2019 Audited Financial Statements	36
2020 AISWA Membership Fees.....	65

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 159 member schools which enrol over 84,000 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 (e.g. 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

EY, 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

Dr Marie Perry, Methodist Ladies' 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 Maria Coate, International School of Western Australia

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

Ms Maria Coate, International School of Western Australia

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

As with previous years, 2019 proved to be a very busy one indeed. At the end of 2018 the State Government signed the National Education Reform Agreement with the corresponding Bilaterals. This meant all three education sectors now had obligations under the NERA and our Non-Government Representative Body Reform Fund Workplan for 2019 had to include those reforms. The agreement also included a table showing State funding decreasing to 20% of the schooling Resource Standard by 2020. That was changed in October 2019 to be 23.9% by 2020 and 20% by 2023. Still a decrease in State funding but at a slower rate. At the same time for most schools their Federal Funding was increasing to 80% of the Schooling Resource Standard.

During 2019 the Commonwealth Department of Education worked on developing the Direct Income Method SES which accessed the Personal Income Tax data of the parents or guardians of students in each school. While some early modelling has been seen the Commonwealth set as January 2020 the earliest data this data would be seen by schools. In the interim schools will receive per capita payments in 2020 and 2021 based on the SES that delivers them the highest per capita and that is using the 2011 Census SES, the 2016 Census SES or the DIM SES. Those schools receiving the DIM SES in 2020 will receive that as an additional payment during the year.

AISWA continues to work with the Commonwealth Government on refinements to the new funding model and on the agreement for the Choice and Affordability Fund which will commence in July 2020. The CAF is designed in part to assist schools negatively impacted by the shift to DIM SES in 2022 and to support schools in a number of other Government priorities.

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) for the benefit of all West Australian students.

There were a range of significant events and activities during the year with two study tours being highlights. Early in the year Ron Gorman escorted a study tour to Finland and later in the year Valerie Gould escorted a tour to the US. Both were seen as very successful and reported by some as the best professional learning ever experienced. Those tours do take a lot of work but are highly valued by participants and do have lasting impact on the schools they return to.

During the year AISWA also ran a number of conferences and events for Aboriginal Schools, Curriculum and Re-Engagement Schools and others with a focus on Early Childhood Education and more mainstream Curriculum offerings.

In 2019, AISWA continued to provide services to schools funded partly through the Non-Government Representative Body Reform Fund.

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 2020 or 2021;
- 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.

It was another very busy year and there is no indication that 2020 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 2019

Briefing the Board (Annual Conference)

The 2019 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 the Principal, Mr Adrian Scott.

The day started with Mr Barry Wallett, Executive Director, ISCA, providing an overview of *'The Australian Political Scene and the 2019 Federal Budget: Implications for Schools'*.

The second keynote presentation was provided by Ms Valerie Gould, Executive Director of AISWA, and outlined the *State and Federal Education Landscapes and School Funding*.

The third keynote *'Working Together - School Board Chairs, Board Members, and Principals'* was co-presented by Mrs Audrey Jackson, Chair, Great Southern Grammar and Mr Stuart Marquardt, Principal, Lindisfarne Anglican Grammar School (former Principal of Great Southern Grammar).

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

- An overview of AISWA IT services and the WA technology landscape
- Beyond the Royal Commission
- Board member basics
- Boardroom responsibilities and practice
- Child protection – a whole school community responsibility
- Contemporary policy drivers
- Dealing with long-term absences on Workers' Compensation
- Fixed term engagements and long-term casuals
- Keeping the fire in the belly – what teachers do to maintain their exemplary practice
- Inclusive Education – A snapshot of what this involves and your role in the process
- Media and communications
- School finances
- Shift happens... Creating 21st Century learners
- Standards, compliance and governing body accountabilities
- The four essentials of the School Board
- The mind of the leader
- Tour of Swan Trade Training Centre
- Workplace relations issues

AISWA Meetings

The AISWA Annual General Meeting was held on Wednesday, 29 May 2019, at Hale School.

The guest speaker was Ms Lisa Rodgers, Director General, Department of 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 Consultative Committee and the AISWA Education Policy Consultative Committee were announced as follows:

Board of AISWA

- Ms Anne Ford, John Wollaston Anglican Community School
- Dr Marie Perry, Methodist Ladies' College

Legal and Governance Consultative Committee

- Ms Maria Coate, International School of Western Australia

Education Policy Consultative Committee

- Ms Maria Coate, International School of Western Australia

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 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)
- Principals as STEM Leaders (PASL) advisory panel (ISCA representative)
- 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 2019 were continuing the development of programs to support schools and the hosting of the seventh 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 each 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 (CEOWA), 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. Early in the year we welcomed the new Director General of the Department of Education, Lisa Rodgers, and we had Lisa as our speaker at our AGM in May.

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 and the Federal Minister of Education Mr Dan Tehan.

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

- Eton Farm School (*Affiliate*)
- Havenport MSL Inc (*Affiliate*)

Membership Fees

See Appendix 1 at the end of this report.

State Issues

School Curriculum and Standards Authority (SCSA)

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

- the development and accreditation of courses and the standards,
- The development and implementation of Year 11 and 12 WACE courses and Year 12 Exams
- assessment and certification of student achievement in the senior years,
- administration of NAPLAN for all school sectors in WA, including the gradual shift to NAPLAN Online by 2021,
- the provision of a database relating to participation in education, training or employment by students during their school years'.

Mandatory Reporting

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

Teacher Registration Board of Western Australia (TRBWA),

The role of the Teacher Registration Board of WA is to register teachers and perform related functions. TRBWA is now part of the Department of Education and remains 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 the Department of Education Services (DES). AISWA works closely with DoE on several issues including the registration of non-Government schools; the revision of State Acts; and, State funding for Independent schools.

National Issues

Federal Government

Schools in receipt of Federal funding have a range of legislative obligations under the Australian Education Act. These include the implementation of the Australian Curriculum (their State version), implementation of the national testing regime, whether NAPLAN or sample NAP testing and the implementation of the professional standards for teachers as developed by AITSL. Each year schools need to acquit these funds through the Financial Questionnaire and complete a Compliance Certificate confirming they are compliant with the Act.

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 Mr Barry Wallett, Executive Director, ISCA, to the Federal Minister of Education and the Shadow

Minister of Education. 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 (AISs) and their staff to provide this representation. The Executive Director, Deputy Director and a number of AISWA Education Consultants represent the sector on these groups.

Boards

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

Assessment and Reporting

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

National Assessment Program Science Literacy, ACARA, Mrs Glenda Leslie

Writing Marking Quality Team, ACARA, Mr Ron Gorman

Quality Teaching

AITSL School Leadership and 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

The Federal Government is the main government funder of Independent Schools in Australia. The amount of per capita funding schools receive depends upon each school's Socio-Economic Status (SES). 2018 saw the commencement of a review of the method for calculating the SES and this work continued through 2019. Schools should know what their SES, using the Direct Income Method (DIM), will be early in 2020. By 2022 all schools will have their funding calculated using the DIM SES. During the interim years, schools will receive funding based on the best case of the 2011 Census SES, the 2016 Census SES, and the DIM SES.

The Executive Director has given several presentations on School Funding at larger conferences like Briefing the Board, to School Boards and other events such as the Association of School Business Managers end of year gathering. As the DIM SES model is still being refined it was not possible for any early modelling to be shared with schools.

State

In October, the State Government announced the funding levels for 2020. The per capita rates for 2020 are 23.9% of the current Schooling Resource Standard (SRS). This move downwards towards 20% of the Schooling Resource Standard by 2023 meant schools saw an approximate decrease in states grants of minus 2% from 2019 going into 2020.

2020 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	2,497	1,664	2,446	2,527
B	2,877	1,917	2,818	3,108
C	2,889	1,927	2,831	3,183
D	2,980	1,987	2,921	3,278
E	3,126	2,083	3,062	3,422
F	3,260	2,172	3,193	3,533
G	3,363	2,242	3,296	3,661
GA	5,010	3,341	4,911	5,450
H*			4,911	5,450
I	6,666	4,445	6,534	7,200
J		9,661	14,201	15,646

2020 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	14,409	36,020	36,020	36,020

Aboriginal Independent Community Schools (AICS)

During 2019, there were 13 Aboriginal Independent Community Schools, operating out of 14 campuses, who were members of AISWA. The schools are in the Kimberley, Pilbara, Goldfields and Great Southern areas of WA.

During the year the Perth-based consultants continued to support schools. The consultants were: Literacy: Ms Kerry Handley and Ms Jill Millar; Numeracy: Ms Kim McHugh, Ms Kym Benson who undertakes the role of supporting AIC schools in the area of school leadership and administrative support was provided by Minal Vekaria.

As in previous years, AISWA AICS consultants provided support to schools in a number of ways including 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.

The Annual School Governance Conference for AICS was held in Perth from 13 to 15 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, 29 April through to Thursday, 2 May. The conference was a great success with a large range of keynote presentations and workshop options as well as several sharing and networking opportunities. The Broome Conference opening day included a theme of 'Language is Everything and Joseph Lo Bianco provided a keynote address on 'Meeting the language of human rights of children: Moral imperative and practical action'. Tuesday's conference focus was 'Learning and Language' which included a keynote address on 'Now and Then: Experience Working with L1 for 40 years' presented by Joyce Hudson. On Wednesday the theme moved to 'Learners and Learning' with keynote addresses covering 'Trauma Informed Practices' by Alexa Duke followed 'Maralu Strategy – FASD and Complex Trauma' co-presented by Jadhah Davies and Sue Thomas. The final day of the conference focused primarily on child protection with a half-day session on 'Mandatory Reporting and Child Sexual Abuse, Grooming and Child Abuse Prevention by all Staff', followed by various workshops and time for reflection.

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

The AISWA School Psychology Service is staffed by registered and provisionally registered psychologists. The Service seeks to assist schools in supporting students by drawing on a range of skills and in-depth understanding of both educational and psychological theories. The funding for this service has been supplemented of late by some AISWA schools choosing to buy in additional service. This has supported the growth of the service in 2019.

A significant amount of funding has been directed under contract to the DoE to provide service to the AISWA Schools in the Kimberley region. At the end of 2019 the agreement with DoE came to an end and from 2020 the AISWA School Psychology Service will be providing psychological support for the Kimberley region.

Consistent with the aim of the Service to build capacity in schools and school-based staff, an emphasis continues to provide meaningful and useful training and professional learning in addition to consultation. Over 1,000 school staff participated in the many professional learning events offered both through short onsite courses held in schools to two-day courses delivered in centralised locations. In addition to the Youth Mental Health First Aid courses, Gatekeeper suicide prevention training and Team Teach, psychologists delivered seminars on preventative mental health initiatives, social-emotional learning initiatives and on learning issues such as dyslexia and neuropsychology of behaviour and engagement. The team now also has qualified Aussie Optimism trainers to deliver the suite of programs to member schools. Targeted professional learning was also delivered at the Broome Conference and at the CARE School Conference.

The ASPS team currently represents AISWA on the following committees:

- Multi-Systemic Therapy Referral Managers
- Interagency Collaboration for Suicide Prevention in Schools
- Cross-Sectoral School Psychology Partnership for Suicide Prevention
- Education and Mental Health Steering Committee
- Countering Violent Extremism,
- National School Chaplaincy Initiatives
- Reference committee for the WA Commissioner for Children and Young People
- Child Abuse Royal Commission Senior Officials Working Group Meeting.

Psychologists also provided input on the allocation of funding for students with complex needs and attended network meetings with agencies including School Psychologists from the Catholic Education WA (CEWA) Psychology Team, DoE and BeYou. The Service continues to produce a quarterly newsletter aimed at school leadership, teachers and school-based psychologists. This initiative continues to be well received and utilised by school staff to up-skill their broader community.

AISWA Technology

This has been an eventful and busy year. A recent audit of services/collaborations provided by the Technologies Team at AISWA during 2019 included: the development, provision, management and support of internal IT systems and cloud-based platforms and solutions; improved risk-management, disaster recovery and system security; new IT related contracts, licensing, policies and procedures; targeted digital privacy safety and security information events for schools; design and production of a wide range of digital publications; online learning platform and course development; management and maintenance of hire equipment; new apps and OS testing and deployment; office security; extensive website redevelopment and management; and help desk services and IT training for staff. Our versatile team also managed the transition to new corporate travel services, implementation of the staff uniform initiative and co-managed the new social club and staff wellbeing services.

In addition, the curriculum-oriented Technology consultants have provided extensive professional learning and advisory services to AISWA schools and the wider education community through: PL provisions addressing ICT skills and general capability; strategic planning advice; support of the two new Western Australian Curriculum Technologies subjects and STEM education; developing teaching and assessment models and resources; delivering conference and seminar presentations and university guest lectures and collaborations, e.g. Principals As STEM Leaders (PASL); representation on state and national advisory panels; maintaining a social media presence and regular TotalTech newsletters to keep schools updated; providing funding accountability and advisory reports; and delivering the AISWA-developed STEM in Practice programme.

The AISWA Technologies team acknowledges the excellent long-term leadership provided by the former Manager of Technologies and Assistant Director of AISWA, Peter Crosbie, who retired in July. A smooth transition was achieved mid-year with Mrs Jan Clarke taking over management of the ICT Team and, in response to the changes made to the team structure we welcomed the following additional team members: Diana Curry (co-managing IT contracts, licensing and policies), Simon Fittock (Consultant for the Technologies subjects, ICT capability and STEM) and San Randhawa (IT Support Officer).

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.

For 2019, the focus has been on supporting teachers and leaders through extended professional learning paced across the year. The Early Years writing project lead by visiting consultant Andrea Hillbrick is an example of this. Current research, reflective practice, and classroom strategies lead teachers to refine their practice in teaching writing to young children.

High quality professional learning in play-based learning and inquiry learning continued to be an outstanding feature of our professional learning calendar. In addition, the Little Scientists Program supported AISWA STEM provision through the Little Scientist's activity-based professional learning for teachers of three to six-year olds. In high demand throughout the year was shoulder to shoulder support from consultants to work within classrooms or with small teams to assist pedagogical change.

Four University partnerships were undertaken across 2019:

- Maximising Student Engagement for Learning through Teacher and Student Interactions. Edith Cowan University
- Teachers as Researchers Project - Transforming Early Childhood Environments: Schools as Places of Welcome for Children, Teachers and Families. Dr Stefania Giamminuti
- Beyond Compliance 2019 - Early Years Leadership Project. Notre Dame University
- Using Project Blocks to Support STEM Learning in Early Years Classrooms. Dr Jenny Jay

The Early Childhood team also provided supports schools in:

- On Entry Assessment
- Australian Early Development Census
- National Quality Standards
- Universal Access
- Pedagogy and Practice
- Study Tours
- Nature Pedagogy
- Early Childhood Coordinators
- Network Meetings
- Early Literacy and Early Numeracy.

Future Footprints

Future Footprints has continued to flourish with 358 students in the program at the end of 2019, with 61 students graduating this year to bring our alumni total to 541. 2019 has been a year of growth and transition, with the start of a dedicated Administration Support Officer, Katelyn Stubberfield, and the Coordinator Roni Forrest leaving for retirement at the end of this year. 2020 will see Andrew Beck returning to Future Footprints.

Future Footprints' primary focus is to increase school attendance, retention, grade progression and attainment of Year 12 for Aboriginal and Torres Strait Islander students in participating schools, through an Aboriginal family model that creates lasting support networks. Additionally, to improve the readiness of students transitioning from school to further education, training, or employment pathways. We have consolidated funding for our Awards of Excellence program that celebrates the success of year 12 graduates. We are constantly working on transition programs for graduates with information on transition from school to employment, accommodation available, life skills, a Careers Expo, and meetings with supporting agencies. We are also providing more support for students and schools undertaking work experience and Aboriginal school-based training program (ASBT).

Our events calendar was very successful, starting with a beautiful Welcome to Country at Kings Park. We held two student councils for our Year 9 students, and a fun Black and White Social for everyone, finishing Term 2 with our premier event, the Careers Expo, which was a huge success. We finished the year with a fantastic Year 12 Graduation Dinner, where we celebrated the success of 61 Graduates.

We have developed and consolidated our social media, with the revitalisation of our Facebook page, the creation of an Instagram page, and plans to revive our Parents Network Group. Social media is a valuable network of contacts for our parent's families and communities, as well as the student's themselves. It is a place where we specifically advertise the successes and achievements of the program and our term newsletters, as well as photos of our events and activities.

Schools have embraced Aboriginal culture through Reconciliation Action Plans, bush tucker tastings, sand murals, partaking in cultural professional learning, language lessons, renaming buildings, bush camps, outdoor teaching classrooms, and meaningful and respectful NAIDOC week celebrations and other significant events. We are working on presenting more professional learning for teachers, so they understand the importance of Aboriginal perspectives in the classroom and understanding their Aboriginal and Torres Strait Islander students.

Inclusive Education (IE)

Upon reflection, 2019 has been a year where significant changes were required in some areas of IE with others being further developed and reviewed, to continue to provide quality support to schools in the areas of Inclusive Education and Child Protection.

With the increasing amount of applications for State Special Education Funding (approximately 900 new and reviewed applications in 2016 to 1800 in 2019), the IE and ASPS team conducted a thorough review of the processing procedure to accommodate demand. These changes included reading all reports online then prioritising reports to be processed by the Special Needs Advisory Committee (SNAC). Throughout the year, the process has continued to be reviewed, with some minor changes on the student database and funding applications, and conversations with schools in more efficient ways of supplying accurate information.

The NCCD 'space' has continued to change as the process and its supporting information are being reviewed and refined. With the introduction of the new NCCD portal, the IE team has been involved in providing feedback both on the portal itself before it went 'live' and also information such as case studies and templates. This has also resulted in an increased discussion with schools about navigating the portal as well as updated training in levels of adjustment, the school moderation process and other aspects of adjustments for students with a disability such as differentiation. We have also provided support to schools undergoing validation projects, and preparation and feedback in the post-enumeration process. The valuable exercise of inter-sector moderation with the Department of Education and Catholic Education has also continued this year.

Child Protection is also an area that continues to demand increased training and consultation with schools. As a result, an additional consultant will be introduced in 2020 in order for AISWA to have improved representation in the Mandatory Reporting Interagency Training Group. The Mandatory Reporting Service has also been working with the IE Coordinator to give feedback in improving the quality of mandatory reports from AISWA schools.

With the introduction of the new Registration Standards for Non-Government Schools, the IE team are reviewing and updating information to reflect these standards, particularly around the area of child safety with the newly approved National Principles for Child Safe Organisations. These standards have also been changed to involve additional personnel requiring training in the area of child protection.

As well as providing our existing professional learning sessions which are regularly reviewed and updated, the team has transitioned out of PART training and are now fully engaged in presenting Team Teach training with the ASPS team. This training addresses behaviour de-escalation and positive handling. IE has also collaborated in presenting sessions with other AISWA departments such as Policy and Registration and Leadership as well as endeavouring to work with Teaching and Learning to provide schools with online learning in Mandatory Reporting and Grooming in the future.

Industrial and Workplace Relations

There was an increase in Industrial/Workplace Relations queries of approximately 25% in 2019 compared to 2018. However, similar to 2018, the enquiries received during 2019 were mainly associated with:

- Employment contracts (particularly fixed term contracts)
- Enterprise Agreement negotiations
- Award entitlements and interpretation 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.

There has been a significant increase in Occupational Health and Safety enquiries, in part, because WorkSafe have been conducting a project focussing on schools.

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

In addition, 86 schools accessed independent legal advice from Lavan in 2019 (down from 93 in 2018 and 102 in 2017). Member schools also received Lavan updates, general advice through the Lavan Employment Snapshots and ISCA legal updates from DLA Piper which were regularly distributed.

Literacy

During 2019 the Literacy Consultants have worked with AISWA member schools with the aim of supporting staff to improve the English and Literacy outcomes for all students. Numerous professional learning sessions have been offered as both open and school-based courses. These have catered for various year levels and were made available in a range of locations throughout the state. There has been greater emphasis on providing support for Writing and for EAL/D students this year than in previous years. The PL sessions have included:

- Adolescent Engagement and Success
- Differentiation in Literacy Sessions
- Enrolling Students with a Background Other than English
- How Language Works
- Literacy Assessments
- Productive Talk: Fabulous Writing
- Programming and Assessment with the WA Curriculum, English
- Scaffolding Adolescent Literacy
- Sharp Reading
- Supporting EAL/D Learners in the Primary/Secondary Classroom
- Using the EAL/D Progress Map
- Whole School Literacy Planning
- Words Their Way

Support has been provided to CARE schools in both general English and preparation for the OLNA test. Literacy Consultants continued to visit Aboriginal Independent Community schools where support was provided to the whole staff, individual teachers and AEWs through targeted professional learning and in-class visits.

Through an agreement with Catholic Education WA, combined senior secondary network meetings for ATAR English, ATAR Literature, General English and Foundation English were conducted on a regular basis.

Literacy Consultants have continued to work with the School Curriculum and Standards Authority (SCSA) and other education sectors, to review OLNA items, NAPLAN reading passages, NAPLAN writing prompts, NAPLAN Spelling and Language Conventions items that may be included in future tests. They also represent AISWA on various committees such as the Literacy Educators' Network WA, the Course Advisory Committee (CAC) Years 3-6 and the CAC English Years 7-10.

Numeracy

In 2019, AISWA Numeracy Consultants visited schools and delivered professional learning workshops state-wide. There was a continued focus for schools to develop a 'Whole School Approach' to mathematics. The areas targeted included the literacies of mathematics, problem solving and reason, and basic facts mental computations.

The two day "Developing a Whole School Approach to Problem solving and Word Problems" was also delivered in Canberra to approximately 90 leaders and teachers.

Consultants visited schools and provided advice on:

- The use of NAPLAN data, using the AISWA website tool 'Valuate', in relation to numeracy. NAPLAN Online was new to schools and required a different skill set to interrogate the data.
- Servicing and targeting professional learning for AISWA's Aboriginal Independent Community Schools. This included the annual Broome Conference and consultants delivered workshops on money matters and place value understandings.
- Whole school mathematics planning and working in cluster groups, such as PP – 2 and 3 – 6, to improve mathematics pedagogy and classroom planning.

Consultants promoted the AISWA brand and the work we do, in presenting at State mathematics conferences. These conferences affirm that the numeracy products and services that AISWA schools receive, rate well based on national standards.

School Leadership and Teaching Quality

In 2019, the Leadership and Teaching Quality area continued to offer courses and consultancy to schools across a wide range of topics. Some of the common areas where guidance was sought were in building high trust cultures where continual improvement and the sharing of practice is the norm, supporting employees to work as a team, performance management of the Principal, induction processes for early career teachers, programs and support for middle leaders to lead change and improvement initiatives, and school improvement planning. Interest in the National Certification as Highly Accomplished or Lead Teachers program was steady, and we continue to be the only WA jurisdiction to offer this service to schools.

The varied program of master classes, courses, information sessions and services continued to be well attended in 2019. Some of the highlights included:

- The Graduate to Proficient Course with 32 early career teachers and their mentors. These courses are being repeated in 2020, both in the metropolitan area and with a condensed version offered in regional areas upon request.
- Master classes presented by Jennifer Abrams on a variety of topics including Having Hard Conversations; Gen Savvy ~ Managing multigenerational workforce; and Swimming in the Deep End. These master classes had broad appeal and were well attended. in both the metropolitan and some regional areas.
- Our partnership with UWA in the Master of Educational Leadership Course was offered again in 2019 as an intensive unit across two weekends. This was a popular offering and we had another group of staff from Independent Schools launched into their Master's degree with UWA.
- In 2019 we held our fourth Aspiring Women Leaders Conference with guest presenters Karen Spiller and Ros Curtis. A terrific time was had by all and the course participants were well taken care of by the hosting school Presbyterian Ladies College. The Aspiring Women Leaders Network continues to be well attended and we launched our Mentoring Program for those in this network in 2019. In 2020 we look forward to opening this up to those beyond the Network.

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 2019, 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 and the WACE. Activities undertaken throughout the year aligned with National and State education priorities and were designed to assist schools to implement evidence informed, best practice approaches to curriculum, pedagogy and assessment.

Throughout the year, the team continued to represent the interests of the sector through participation in National and State networks, and build on existing partnerships with the School Curriculum and Standards Authority; the Australian, Curriculum and Reporting Authority; as well as a range of professional associations and other industry partners.

Support for schools included a variety of consultancy activities and professional learning comprised of flexibly designed formal and informal activities and events to reflect the diversity and needs of member schools. In addition to existing network groups, strategic networks comprising key staff from member schools were formed to identify and address the needs of curriculum leaders across both Primary and Secondary areas of schooling.

Activities undertaken throughout the year included:

- An expansive (yearlong) General Capabilities Project, and development of Project resources
- Submissions to the review of the Melbourne Declaration and the review of Senior Secondary Pathways into work, further education and training
- Continued support for schools related to VET and VET funding
- History and Social Sciences annual conference with cross sectoral partners
- Provision of resources and Professional Learning for schools to implement the P-10 WA Curriculum Learning Areas and the WACE, including a focus on improving teacher and student ICT capability across the curriculum
- Opportunities for schools to share and network across the sector
- Growth of professional networks

Statistics

AISWA MEMBER SCHOOL ENROLMENTS:	ECE/PRIMARY (Years K-6)	34,390
	SECONDARY	50,205
	TOTAL:	84,595

(Source: Department of Education, August Census Data 2019)

Type of School	No.
Primary	34
Secondary	21
Composite	104
TOTAL:	159
Metropolitan	115
Rural	28
Remote	16
TOTAL:	159
Boys:	
Secondary	1
Composite	5
TOTAL:	6
Girls:	
Secondary	2
Composite	8
TOTAL:	10
Co-Educational	
Primary	34
Secondary	19
Composite	90
TOTAL:	143
Schools commencing at Kindergarten or Pre-Kindergarten	129
Schools commencing at Pre-Primary	2
Boarding Schools	22

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:	159
Affiliation*:	
Aboriginal Independent Community Schools	13
Adventist Christian Schools	6
Anglican	18
Baptist	13
Catholic	14
Christian Education National	13
Christian Schools Australia	14
Churches of Christ	2
Free Reformed Church	6
Greek Orthodox	1
Islamic	5
Jewish	1
Lutheran	1
Montessori	10
Rudolf Steiner	8
Uniting	7
* 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 2019

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

AISWA Affiliate Members 2019

Adventist Christian Schools (WA)
Anglican Schools Commission (WA)
Christian Schools Australia (WA)
Eton Farm Education Inc.
Havenport MSL Inc.
Hensman Street Elementary
Schools of Early Learning (SOEL)
Swan Christian Education Association

2019 Audited Financial Statements



Audited Financial Statements

For year ended 31 December 2019

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Financial Report

For the Year Ended 31 December 2019

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Contents

For the Year Ended 31 December 2019

	Page
Financial Statements	
Statement by Members of the Board	1
Auditor's Independence Declaration	2
Independent Auditor's Report	3 - 5
Statement of Profit or Loss and Other Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 - 26

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 :

1. the financial statements and notes as set out on pages 6 to 27 are in accordance with the *Industrial Relations Act 1979* and the *Australian Charities and Not-for-Profits Commission Act 2012*, including:
 - (a) Giving a true and fair view of the financial position of Association of Independent Schools of Western Australia (Inc) ("the Association") as at 31 December 2019 and its performance for the year ended on that date; and
 - (b) Complying with Australian Accounting Standards – Reduced Disclosure Requirements, the *Industrial Relations Act 1979* and the *Australian Charities and Not-for-Profits Commission Regulation 2013*; and
2. At the date of this statement, there are reasonable grounds to believe that the Association 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 14 day of MAY, 2020



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Auditor's independence declaration to the members of the Association of Independent Schools of Western Australia (Inc).

In relation to our audit of the financial report of Association of Independent Schools of Western Australia (Inc) (the "Association") for the financial year ended 31 December 2019, and in accordance with the requirements of Subdivision 60-C of the *Australian Charities and Not-for profits Commission Act 2012*, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of any applicable code of professional conduct.

A handwritten signature in black ink that reads 'Ernst & Young' in a cursive style.

Ernst & Young

A handwritten signature in black ink, appearing to be 'P. Dreyer', written in a cursive style.

Pierre Dreyer
Partner
14 May 2020



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Independent auditor's report to the members of Association of Independent Schools of Western Australia (Inc)

Report on the financial report

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 2019, 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, notes to the financial statements, including a summary of significant accounting policies, and the statement by the members of the Board.

In our opinion, the accompanying financial report of the Association is in accordance with the *Industrial Relations Act 1979* and 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 2019 and of its financial performance for the year ended on that date
- b) complying with Australian Accounting Standards - Reduced Disclosure Requirements and 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 ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of matter: subsequent events - impact of the Coronavirus (COVID-19) outbreak

We draw attention to Note 19 of the financial report which notes the World Health Organisation's declaration of the outbreak of COVID-19 as a global pandemic subsequent to 31 December 2019 and how this has been considered by the Board in the preparation of the financial report. As set out in Note 19, no adjustments have been made to financial statements as at 31 December 2019 for the impacts of COVID-19. Our opinion is not modified in respect of this matter.



EY

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Responsibilities of the Board for the financial report

The Board of the Association are 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 the Board determine 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, the Board are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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



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- ▶ 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.

Ernst & Young

Pierre Dreyer
Partner
Perth
14 May 2020

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 2019

	Note	2019 \$	2018 \$
Revenue from contracts with customers	4	19,016,752	19,843,876
Grants payment to schools		4,812,097	4,925,037
Program expenses		3,272,161	3,103,729
Staff costs		7,409,205	7,379,599
Event costs		376,298	268,644
Operating costs		964,157	896,136
Information Technology costs		364,898	172,541
Overhead costs		1,262,233	1,082,504
Surplus from ordinary activities before income tax		<u>555,703</u>	<u>2,016,734</u>
Income tax expense	2(b)	-	-
Surplus from ordinary activities after income tax		<u>555,703</u>	<u>2,016,734</u>
Other comprehensive income:			
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u><u>555,703</u></u>	<u><u>2,016,734</u></u>

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 2019

	Note	2019	2018
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	17,459,664	21,522,625
Trade and other receivables	6	302,334	370,451
Inventories		33,453	26,130
Other assets	7	81,841	126,092
TOTAL CURRENT ASSETS		17,877,292	22,045,298
NON-CURRENT ASSETS			
Property, plant and equipment	8	5,390,806	2,413,276
Right of use assets	9	280,369	-
TOTAL NON-CURRENT ASSETS		5,671,175	2,413,276
TOTAL ASSETS		23,548,467	24,458,574
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	404,624	1,274,942
Other liabilities	11	2,065,608	2,948,094
Employee benefits	12	1,028,101	1,025,212
Lease liabilities	13	111,556	-
TOTAL CURRENT LIABILITIES		3,609,889	5,248,248
NON-CURRENT LIABILITIES			
Other liabilities	12	142,185	145,075
Lease liabilities	13	175,439	-
TOTAL NON-CURRENT LIABILITIES		317,624	145,075
TOTAL LIABILITIES		3,927,513	5,393,323
NET ASSETS		19,620,954	19,065,251
EQUITY			
Accumulated funds		19,620,954	19,065,251
TOTAL EQUITY		19,620,954	19,065,251

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 2019

2019

	Accumulated funds	Reserve	Total
	\$	\$	\$
Balance at 1 January 2019	19,065,251	-	19,065,251
Surplus attributable to members of the entity	555,703	-	555,703
Balance at 31 December 2019	19,620,954	-	19,620,954

2018

	Accumulated funds	Reserve	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 reserves	500,000	(500,000)	
Balance at 31 December 2018	19,065,251	-	19,065,251

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 2019

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from government funding, subscriptions and other income		18,673,834	18,364,006
Payments to suppliers, employees and schools		(19,876,271)	(18,668,062)
Interest received		453,490	522,523
Finance costs		(16,800)	-
Net cash (used in)/provided by operating activities	14(b)	(765,747)	218,467
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		1,795	6,235
Purchase of property, plant and equipment		(3,186,208)	(70,734)
Net cash used in investing activities		(3,187,495)	(64,499)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities		(109,719)	-
Net (decrease)/increase in cash and cash equivalents held		(4,062,961)	153,968
Cash and cash equivalents at beginning of year		21,522,625	21,368,657
Cash and cash equivalents at end of financial year	14(a)	17,459,664	21,522,625

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 2019

1 Basis of Preparation

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 - Reduced Disclosure Requirements, the *Industrial Relations Act 1979* 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.

The Association's accounting policies adopted are in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and result in the 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

2 Summary of Significant Accounting Policies

(a) New and amended standards and interpretations

AASB 15 – Revenue from contracts with customers

AASB 15 Revenue from contracts with customers ("AASB 15") applies for reporting periods beginning on or after 1 January 2019 and replaces *AASB 118 Revenue*. The core principle of AASB 15 is that revenue is recognised when control of the goods or services is transferred to the customer at an amount that reflects the consideration which the entity expects to be entitled in exchange for those goods or services.

The Association has adopted AASB 15 using the modified retrospective approach whereby comparative information is not restated for the change, if any, arising from the application of this new accounting policy for revenue recognition. There was no significant impact arising from the application of this new standard in respect of revenue recognition

Accounting policy for recognition of revenue – applicable from 1 January 2019

The Association obtains grants from the government and generates revenue from other services provided to independent schools across Western Australia, which includes events, running of programs and subscriptions.

Revenue is recognised as follows:

- Events and program income – revenue is recognised at the point in time, when the event is hosted, or the program has been delivered.
- Management fees, recoveries and subscriptions – revenue is recognised as the service is performed. The measurement of progress in satisfying the performance obligation is based on the passage of time (i.e. on a straight-line basis).
- Grant income - revenue is recognised over the time as the service of administering the grants is performed.
- Interest is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Accounting policy for recognition of revenue – before 1 January 2019

Revenue was 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 was recognised upon the delivery of the service to the customers.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2019

2 Summary of Significant Accounting Policies (Continued)

(a) New and amended standards and interpretations (continued)

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

Grant revenue was recognised as revenue when it was controlled to the extent that grants had not been spent and were repayable to the funding bodies. Such grants were recognised as a liability until the obligations under the grant had been fulfilled.

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

AASB 16 – Leases

AASB 16 supersedes IAS 17 *Leases*, AASB Interpretation 4 *Determining whether an Arrangement contains a Lease*, UIG Interpretation 115 *Operating Leases - Incentives* and UIG Interpretation 127 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model.

Lessor accounting under AASB 16 is substantially unchanged from that under AASB 117. Lessors will continue to classify leases as either operating or finance leases using similar principles as in AASB 117.

The Association adopted AASB 16 using the modified retrospective method of adoption with the date of initial application of 1 January 2019. The modified retrospective method of adoption allows comparative information not to be restated. In adopting AASB 16, the Association elected to use the transition practical expedients which a) allowing the standard to be applied only to contracts that were previously identified as leases applying AASB 117 and AASB Interpretation 4 at the date of initial application, and b) electing to adopt the value of the right-of-use assets taken on at initial adoption of the standard to be equal to the value of the lease liability determined. The Association also elected to use the recognition exemptions for lease contracts that, at the commencement date, for which the underlying asset was of low value ('low-value assets').

As at 1 January 2019:

- Right-of-use assets totaling \$396,714 were recognised and presented separately in the statement of financial position
- Lease liabilities of the same amount were recognised and included under 'Lease liabilities in the statement of financial position'.

For the year ended 31 December 2019:

- Depreciation expense increased because of the depreciation of additional right-of-use assets recognised. This resulted in an increase of \$ 116,345 in "overhead costs"
- Rent expense included in 'overhead costs, relating to previous operating leases, decreased by \$126,521.
- Finance costs increased by \$16,800) relating to the interest expense on additional lease liabilities recognised.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2019

2 Summary of Significant Accounting Policies (Continued)

(a) New and amended standards and interpretations (continued)

Accounting policy for recognition of leases– applicable from 1 January 2019

Right-of-use assets

The Association recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are subject to impairment. Unless the Association is reasonably certain to obtain ownership of the leased asset at the end of the lease term, the recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term as follow:

- Equipment 20% per annum
- Motor Vehicles 25% – 33% per annum

Lease liabilities

At the commencement date of the lease, the Association recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Association and payments of penalties for terminating a lease, if the lease term reflects the Association exercising the option to terminate. The variable lease payments that do not depend on an index or a rate are recognised as expense in the period on which the event or condition that triggers the payment occurs. In calculating the present value of lease payments, the Association uses its incremental borrowing rate of 5% at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Accounting policy for recognition of leases– before 1 January 2019

Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, were charged as expenses on a straight-line basis over the life of the lease term.

AASB 9 – Financial instruments (“AASB 9”)

The Association has adopted AASB 9 with the date of initial application being 1 January 2019 on a retrospective basis. AASB 9 replaces AASB 139 *Financial Instruments: Recognition and Measurement* (“AASB 139”), bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting. In accordance with the transitional provisions in AASB 9, comparative figures have not been restated and there was no significant impact arising from the application of this new standard from the date of its initial application at 1 January 2019.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2019

2 Summary of Significant Accounting Policies (Continued)

(a) New and amended standards and interpretations (continued)

Accounting policy for financial instruments – applicable from 1 January 2019

Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Association's business model for managing them. In order for a financial asset to be classified and measured at amortised cost, it needs to give rise to cash flows that are 'solely payments of principal and interest ("SPPI)" on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified as financial assets at amortised cost. Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Association's financial assets at amortised cost include trade receivables.

Impairment

The Association applies a simplified approach in calculating expected credit losses (ECL). Therefore, the Association does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Association has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Derecognition

A financial asset is derecognised when the rights to receive cash flows from the asset have expired or have been transferred.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, and payables, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. The Association's financial liabilities include trade and other payables.

Subsequent measurement

For purposes of subsequent measurement, financial liabilities are classified as financial liabilities at amortised cost. This is the category most relevant to the Association. After initial recognition, liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the profit or loss.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2019

2 Summary of Significant Accounting Policies (Continued)

(a) New and amended standards and interpretations (continued)

Derecognition

A financial liability is derecognised when the obligation under the liability is transferred, discharged, cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the profit or loss.

Accounting policy for financial instruments - before 1 January 2019

Financial instruments

Initial recognition and measurement

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

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

Classification of subsequent measurement

Financial instruments were subsequently measured at either fair value, amortised cost using the effective interest rate method, or cost. Fair value represented 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 were used to determine fair value. In other circumstances, valuation techniques were adopted.

Amortised cost was calculated as the amount at which the financial asset or financial liability was measured at initial recognition fewer 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 was used to allocate interest income or interest expense over the relevant period and was equivalent to the rate that exactly discounted estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this could 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 would 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 were non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and were subsequently measured at amortised cost. Gains or losses were recognised in profit or loss through the amortisation process and when the financial asset was 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 2019

2 Summary of Significant Accounting Policies (Continued)

(a) New and amended standards and interpretations (continued)

(ii) Financial liabilities

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

Derecognition

Financial assets were derecognised where the contractual rights to receipt of cash flows expired or the asset was transferred to another party whereby the Association no longer had any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities were derecognised where the related obligations were 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, was recognised in profit or loss.

Impairment of assets

At the end of each reporting period, the Association assessed whether there is any indication that an asset may be impaired. If such an indication existed, an impairment test was carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount was recognised immediately in profit or loss.

Where it was not possible to estimate the recoverable amount of an individual asset, the Association estimated the recoverable amount of the cash-generating unit to which the asset belonged.

Trade and other payables

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

(b) Income Tax

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

(c) Property, plant and equipment

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

Land and buildings

Freehold land and buildings are brought to account at cost less any accumulated depreciation and impairment losses. Freehold land is not depreciated. Buildings are depreciated over the estimated useful life of the buildings to 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 2019

2 Summary of Significant Accounting Policies (Continued)

(c) Property, plant and equipment (Continued)

Plant and equipment

Plant and equipment are measured on the cost basis less accumulated depreciation and any accumulated impairment losses.

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

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's 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% per annum
Office Equipment	10% - 40% per annum

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.

(d) 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 amounts expected to be paid when the obligation is settled.

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

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2019

2 Summary of Significant Accounting Policies (Continued)

(d) Employee benefits (continued)

a. *Long-term employee benefits*

The Association classifies employees' long service leave and annual leave entitlements due in more than 12 months time 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.

(e) Cash and cash equivalents

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

(g) 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 2019

2 Summary of Significant Accounting Policies (Continued)

(h) 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 reported 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(d). The amount of these provisions would change should any of these factors change in the next 12 months.

4 Revenue from contracts with customers

	2019	2018
	\$	\$
<i>Operating activities:</i>		
- Event income	591,551	584,507
- Grant income	10,156,677	12,945,327
- Management fees and recoveries	2,755,283	754,450
- Program income	2,550,802	2,806,742
- Subscriptions	2,398,133	2,212,699
- Other operating income	109,021	10,000
	<u>18,561,467</u>	<u>19,313,752</u>
<i>Non-operating activities: -</i>		
- Profit on disposal of property, plant and equipment	1,795	2,509
- Interest income	453,490	528,663
	<u>19,016,752</u>	<u>19,844,924</u>
Total Revenue	19,016,752	19,844,924

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2019

5 Cash and Cash Equivalents

Note	2019	2018
	\$	\$
Cash on hand	1,832	1,214
Cash at bank	957,832	578,925
Short-term deposits	16,500,000	20,942,486
14	<u>17,459,664</u>	<u>21,522,625</u>

6 Trade and Other Receivables

	2019	2018
	\$	\$
CURRENT		
Trade receivables	175,517	250,665
Other receivables	66,149	56,878
Amount receivable from related party – CGA	667	62,908
Term deposits	60,000	-
	<u>302,334</u>	<u>370,451</u>

Provision for expected credit losses

Current trade receivables are generally on 30-day terms. These receivables are assessed for recoverability and a provision for expected credit losses using a simplified approach and is recognised where there is objective evidence that an individual trade receivable is impaired. The Board believes that all receivables are recoverable. Accordingly, no expected credit loss for impairment of trade or other receivables has been made as at 31 December 2019 (2018: None).

(a) Financial assets classified as amortised cost

	2019	2018
	\$	\$
Trade and other receivables	302,334	370,451
Financial assets as trade and other receivables	<u>302,334</u>	<u>370,451</u>

7 Other Assets

	2019	2018
	\$	\$
CURRENT		
Prepayments	81,841	126,092
	<u>81,841</u>	<u>126,092</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 2019

8 Property, plant and equipment

	2019	2018
	\$	\$
LAND AND BUILDINGS		
Freehold land at cost		
Land	1,883,632	861,966
Total Land	<u>1,883,632</u>	<u>861,966</u>
Buildings at cost	4,901,964	2,858,631
Accumulated depreciation	<u>(1,567,416)</u>	<u>(1,431,947)</u>
Total buildings	<u>3,334,548</u>	<u>1,426,684</u>
Total land and buildings	<u>5,218,180</u>	<u>2,288,650</u>
PLANT AND EQUIPMENT		
Furniture and office equipment at cost	372,530	265,039
Accumulated depreciation	<u>(199,904)</u>	<u>(140,413)</u>
Total furniture and office equipment	<u>172,626</u>	<u>124,626</u>
Total property, plant and equipment	<u>5,390,806</u>	<u>2,413,276</u>

(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 2019				
Balance at the beginning of year	861,966	1,426,684	124,626	2,413,276
Additions	1,021,666	2,057,051	107,491	3,186,208
Disposals	-	(13,718)	-	(13,718)
Depreciation expense	-	(135,469)	(59,491)	(194,960)
Balance at the end of the year	<u>1,883,632</u>	<u>3,334,548</u>	<u>172,626</u>	<u>5,390,806</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 2019

9 Right of use assets

	2019	2018
	\$	\$
EQUIPMENT		
Equipment at cost	337,942	-
Accumulated depreciation	(94,161)	-
Total equipment	243,781	-
MOTOR VEHICLES		
Motor Vehicles at cost	58,772	-
Accumulated depreciation	(22,184)	-
Total motor vehicles	36,588	-
Total right of use assets	280,369	-

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class right-of-use assets between the beginning and the end of the current financial year:

	Equipment	Motor Vehicles	Total
	\$	\$	\$
Year ended 31 December 2019			
Balance at the beginning of year	-	-	-
On initial adoption of AASB 16	337,942	58,772	396,714
Depreciation expense	(94,161)	(22,184)	(116,345)
Balance at the end of the year	243,781	36,588	280,369

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2019

10 Trade and Other Payables

	2019	2018
	\$	\$
CURRENT		
Trade payables	38,075	975,302
GST and PAYG payable	116,005	10,937
Other payables	250,544	288,703
	<u>404,624</u>	<u>1,274,942</u>

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

Note

Trade and other payables		<u>404,624</u>	1,274,942
Financial liabilities as trade and other payables	15	<u>404,624</u>	<u>1,274,942</u>

11 Other Liabilities

CURRENT		
Unexpended grant funds	2,057,362	2,676,225
Income received in advance	8,246	271,869
	<u>2,065,608</u>	<u>2,948,094</u>

12 Employee benefits

CURRENT		
Provision for annual leave	457,127	457,128
Provision for long service leave	570,974	568,084
	<u>1,028,101</u>	<u>1,025,212</u>
NON-CURRENT		
Provision for long service leave		
	<u>142,185</u>	<u>145,075</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 2019

12 Employee benefits (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(d).

13 Lease liabilities

	2019	2018
	\$	\$
As at 1 January 2019	-	-
On initial adoption of AASB 16	396,716	-
Accretion of interest	16,800	-
Payments	(126,521)	-
As at 31 December 2019	286,994	-
Current	111,556	-
Non-current	175,439	-

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2019

14 Cash Flow Information

(a) Reconciliation of cash

	2019	2018
	\$	\$
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	17,459,664	21,522,625

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

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

Surplus for the year	555,703	2,016,734
Cash flows excluded from net operating surplus attributable to operating activities		
Non-cash flows in operating surplus:		
- depreciation expense	311,305	172,216
- profit on disposal of property, plant and equipment	(1,795)	(6,235)
- finance costs	16,800	
-Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	68,117	63,662
- (increase)/decrease in prepayments	44,251	(83,248)
- (increase)/decrease in inventories	(7,323)	(26,130)
- increase/(decrease) in income in advance	(263,624)	15,283
- increase/(decrease) in trade and other payables and provisions	(870,318)	269,522
- increase/(decrease) in unexpended grant	(618,863)	(2,203,337)
Cash flows from operations	<u>(765,747)</u>	<u>218,467</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 2019

15 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 the accounting policies to these financial statements, is as follows:

	Note	2019 \$	2018 \$
Financial assets			
Cash and cash equivalents	5	17,459,664	21,522,625
Receivables	6(a)	302,334	370,451
Total financial assets		<u>17,761,998</u>	<u>21,893,076</u>
	Note	2019 \$	2018 \$
Financial liabilities			
Trade and other payables	10(a)	404,624	1,274,942
Lease liabilities	13	286,994	-
Total financial liabilities		<u>691,618</u>	<u>1,274,492</u>

16 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 \$124,030 (2018: \$121,400) and recovery of costs of \$93,107 (2018: \$70,533) from AISWA Capital Grants Association for management and accounting services provided during the year for a total transaction cost of \$217,137 (2018: \$191,933).

(b) Remuneration of officers

No remuneration is paid to the Board members of the Association (2018: Nil).

17 Key Management Personnel Compensation

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

Short-term benefits	683,570	689,420
Post-employment benefits	45,256	48,760
	<u>728,826</u>	<u>738,180</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 2019

18 Events Occurring After the Reporting Date

Subsequent to end of the financial year, the COVID-19 outbreak was declared a pandemic by the World Health Organisation in March 2020.

The outbreak and the response of Governments in dealing with the pandemic is interfering with general activity levels within the community, the economy and the operations of the Association's business. The Association has also seen macro-economic uncertainty as a result of the COVID-19 outbreak.

The Association has not, to date, been significantly impacted. The Association's personnel have been observing social distancing precautions and are working from home until relevant health guidelines are eased. The provision of training services by the Association has been impacted by the social distancing restrictions in place due to COVID-19 which has led to a reduction in the number of training courses that are being delivered.

The scale and duration of the developments associated with COVID-19 remain uncertain as at the date of this report. However, they could impact on the Association's financial results, cash flow and financial position in future years.

It is not possible to estimate the impact relating to the near-term and longer effects of COVID-19, or Governments' varying efforts to combat the outbreak and support businesses. This being the case, the Board do not consider it practicable to provide a quantitative or qualitative estimate of the potential impact of this outbreak on the Association at this time.

The financial statements have been prepared based upon conditions existing at 31 December 2019 and due consideration has been given to events that have occurred subsequent to 31 December 2019 that provide evidence of conditions that existed at the end of the reporting period. As the outbreak of COVID-19 occurred after 31 December 2019, its impact is considered an event that is indicative of conditions that arose after the reporting period and accordingly, no adjustments have been made to financial statements as at 31 December 2019 for any impacts of COVID-19.

The financial report was authorised for issue on 11 May 2020 by the board of directors.

Other than the matters discussed above, no other 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.

19 Statutory Information

The principal place of business is:

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



Appendix One

2020 Membership Subscription Fees

2020 AISWA Membership Fees

	Ex GST
Schools with 45 students or less	\$2,926.62
Schools with 46 to 75 students	\$3,261.74
Schools with 76 to 100 students	\$3,494.72
Schools with 101 students or more (<i>per capita</i>)	\$32.64
Maximum Subscription	\$52,007.23
Catholic Schools	\$5,515.85
Affiliate Members	\$2,287.09