



# **2020 Annual Report and Financial Statements**

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

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## Introduction and Strategic Framework

The Association of Independent Schools of Western Australia is the peak body representing Independent schools in Western Australia. It has 159 member schools that enrol over 85,800 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.



*Strength through diversity*

## AISWA Strategic Framework



### Purpose

Supporting and serving our Independent Schools and their communities to be the best they can be.

### Our Core Values

- **Service**
- **Stewardship**
- **Equity**

### Statement of Intent

The provision of professional services and advice to promote excellence in Independent Schools, through:

- Effective representation and advocacy for the Independent School sector;
- Promoting the independence of schools and protect their autonomy in ways that contribute to the diversity of educational options for students;
- Maintaining strong relationships with the other education sectors and other education stakeholders;
- Supporting schools in their mission through fostering sound leadership and good governance; and
- Building partnerships between schools.

## Strategic Framework – Implementation

The provision of professional services and advice to promote excellence in Independent Schools, through:

### **Effective representation and advocacy for the Independent School sector**

**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.

**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.

### **Promoting the independence of schools and protect their autonomy in ways that contribute to the diversity of educational options for students**

**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.

### **Maintaining strong relationships with the other education sectors and other education stakeholders**

**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 considered 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.
- Partner with other education groups (e.g. universities) to enhance our level of service to members.

## **Supporting schools in their mission through fostering sound leadership and good governance**

### **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.

### **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.
- Meet with the system authorities within the sector on a regular basis and assist them meet their members' needs.

### **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.

## **Building partnerships between schools**

### **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.

## Office Bearers

### Chair of the Board of AISWA

Dr Alec O'Connell, Scotch College

### ISA 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, John Septimus Roe Anglican Community School

Ms Anne Ford, John Wollaston Anglican Community School

Mr Mihael McCoy, The King's College (*concluded May 2020*)

Dr Marie Perry, Methodist Ladies' College

Dr Geoff Searle, Wesley College (*commenced May 2020*)

Mr Mike Smith, Quinns Baptist College

Mr Dave Stevens, Providence Christian College

Mr David Timmins, Hale School (*concluded May 2020*)

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

## Education Policy Consultative Committee

Dr Marie Perry (Chair), Methodist Ladies' College

Ms Donella Beare, St Stephen's School

Ms Christine Crump, Swan Christian College

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

Mr Mathew Irving, Wesley College

Ms Kathryn Netherwood, Lance Holt School

Ms Valerie Gould, AISWA

## Legal and Governance Consultative Committee

Mr Mike Smith (Chair), Quinns Baptist College

Mr Paul Davidson, Scotch College

Mr Gary Mack, All Saints College

Mr Des Mitchell, South Coast Baptist College

Mr Scott Puzey, Swan Christian College

Mr Patrick Ragan, Pioneer Village School

Ms Valerie Gould, AISWA

## Executive Summary

2020 proved to be like no other year. Responding to COVID-19 was a challenge for all West Australians, and the world. The plans we had, as AISWA, to support schools had to evolve just as schools had to change how they supported their students and school community.

At the end of January, the Department of Education established the Incident Management Team, a cross sectoral group that, at times, met daily as things moved fast in response to the constant progression and corresponding changes to medical advice in relation to COVID-19. AISWA established a COVID-19 team consisting of Valerie Gould, Ron Gorman (AISWA's representative on the Incident Management Team), Diana Currie, Niki Preston, and Sue Mulholland. Early in March, the AISWA Board made the decision to cancel the 2020 Briefing the Board Conference along with several other conferences scheduled for the first half of the year. By mid-March, schools were delivering learning remotely through a range of IT solutions or through the development of work packs for parents to collect so their children could work from home.

The AISWA office was effectively closed from Monday, 23 March, with most staff working from home, and a skeleton staff remaining in the office. Like school staff, we quickly adapted and became proficient in participating in online meetings and delivering professional learning remotely. AISWA hosted a few large meetings with the assistance of Lavan providing school leaders with advice around the various assistance packages such as JobKeeper and industrial relations advice relating to staff with unexpectedly reduced or non-existent workloads due to students working at home.

Western Australia was fortunate with no community spread and the State Government did respond quickly closing our borders to the other states and for a few months, regional boundaries, to limit travel. Schools were closed for the last two weeks of Term 1 with most re-opening at the start of Term 2, albeit with many restrictions still in place. Many activities could not be undertaken – no camps, excursions, assemblies, or parents on the school grounds. Strict cleaning measures were implemented resulting in additional expenses incurred by schools. While the public schools received significant financial assistance to undertake cleaning, none was initially available to non-Government schools and then a small amount from the Federal Government was on offer. In several small schools, the cleaning was undertaken by the principal and staff.

AISWA recommenced face-to-face professional learning events during Term 3 and 4 and many staff returned to work in schools with staff, school leaders, and with governing bodies. Staff that work with the remote community schools could not travel to those communities as they remained closed to all but essential services. All support for Aboriginal Independent Community Schools was provided remotely.

This year has shown how agile we can be in a crisis and while in the early months of the year things were extremely busy and difficult with advice changing constantly following every meeting with the Health Department and the Department of Education, schools did appreciate all AISWA did. While for some AISWA staff their roles changed considerably, we still worked with schools and their governing bodies to ensure consistent and appropriate support was provided. It was also clear that many schools saw an increase in enrolments due to COVID-19 as the response by Independent Schools to the changing circumstances was quick and of a high standard. This continued once

students returned to school where the strong school values and pastoral care meant our sometimes very stressed young people were always well supported.

What will happen in 2021 is still unknown, but we are all much better prepared should we face further lockdown situations.

At the start of 2020, schools were informed of their Direct Measure of Income (DMI) Capacity to Contribute (CTC) and while this was good news for some schools, many saw their CTC increase significantly over their 2011 or 2016 SES which will result in either very low growth of federal per capita grants from 2022 or, for some schools, negative growth. For 2020 and 2021, schools will receive federal per capita grants based on the 2011 SES, or the 2016 SES or the DMI CTC, whichever ever provides them the best outcome. All schools will be funded using the DMI CTC from 2022 with schools transitioning up to 80% of the Schooling Resource Standard by 2023 or, if transitioning down to 80%, by 2029. At the same time funding from the State Government will continue to decrease until 2023 when the State contribution to the Schooling Resource Standard reduces to 20%.

AISWA continued to work with the Commonwealth Government on refinements to the new funding model and on the agreement for the Choice and Affordability Fund (CAF) which commenced in July 2020. The CAF is designed, in part, to assist schools negatively impacted by the shift to DMI SES in 2022 and to support schools in a number of other Government priorities. During the year we have worked with schools negatively impacted to a large extent by the shift to DMI CTC as part of the CAF project. Activities included a series of school marketing webinars, demographic reviews of specific regions strongly impacted by the shift to DMI CTC, projects targeting educationally disadvantaged students, and increasing support for student health and wellbeing.

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

In 2020, 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. While NAPLAN testing did not occur in 2020 due to COVID-19 we continue to assist schools with the analysis of previous year's NAPLAN data and preparing for NAPLAN Online in 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 (AICS) and the Curriculum and Re-Engagement (CARE) Schools.

It was another very busy year and there is no indication that 2021 will be any different. AISWA will continue to support schools, school leaders, governing bodies, and teachers as they all work together to improve the educational outcomes of the young people in their care.

# AISWA 2020

## AISWA Meetings

The AISWA Annual General Meeting was held online on Wednesday, 27 May 2020.

During the AGM, the Annual Report and Financial Statements were accepted, and the election results for the one vacant position on the Board of AISWA was announced as follows:

### Board of AISWA

- Dr Alec O'Connell, Scotch College

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

## Representation

AISWA, through Principals, School Staff, Governing Body Members of member schools, and members of the Secretariat, represents the interests of Independent Schools in Western Australia on a wide variety of committees and consultative groups, including:

- Abilities Expo Committee
- ACARA/NAPLAN Marking Quality Team
- AITSL School Leadership and Teaching Expert Standing Committee
- Association of School Business Administrators (ASBA)
- Australasian Society for the Study of Intellectual Disability
- Australian Association of Special Education
- Australian Autism Education Training Consortium
- Australian Early Development Census WA - Steering Committee
- Autism Education Interagency Group
- Active After School
- Autism Interagency Group
- Anaphylaxis Management Implementation Group
- Australian Children's Laureate Foundation (ACLF)
- 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
- 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)
- Cross-Sectoral CEO Forums

- Department of Training and Workforce Development (DTWD) VET in Schools Good Practice Models Working Party
- Diabetes Education Steering Group (DESC)
- Early Childhood Australia (ECA)
- Early Childhood Australia - Reconciliation Action Group
- ECU Early Childhood Course Consultative Committee
- ECU Education Advisory Board
- Education and Mental Health Steering Committee
- Effective Transitions to School Reference Group
- 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
- Kimberley Schools Project
- Law Society - FBLEC Education Committee
- Leading 21st Century Schools
- Mandatory Reporting Interagency Training Group (MRITG)
- Murdoch Aspirations and Pathways for University Advisory Board
- NAPLAN Review Panel
- National Alliance for Remote Indigenous Schools
- National Early Language and Literacy Strategy Working group
- Non-Government Centre Support - Executive Committee
- Notre Dame Education Advisory Board
- Norm Hyde Pastoral Care Awards Committee
- Play-based Learning Advisory Committee
- Positive Partnerships WA Planning Group
- Principals as STEM Leaders (PASL) advisory panel (ISA representative)
- Providing Alternative Thinking Skills Committee
- Professional Conduct Committee
- Public Transport
- Responsive School Support Project Reference Group
- Rural and Remote Education Advisory Committee
- School to Adult Life Transition Interface Committee (SALTIC)
- School Animal Ethics Committee (SAEC)
- School Curriculum and Standards Authority (SCSA) and its Committees, including:
  - Curriculum Cross-Sectoral Working Group
  - Curriculum and Assessment Committee

- Endorsed Programs,
- Awards Working Party
- English 3-6 Curriculum Advisory Committee
- English 7-10 Curriculum Advisory Committee
- Expert Measurement Assessment Advisory Group
- Equity Advisory Group
- K-2 Curriculum Advisory Committee
- Mathematics 7-10 Curriculum Advisory Committee
- Primary Curriculum Advisory Committee
- Various other Reference Groups and Panels
- School Drug Education and Road Aware (SDERA)
- South Pacific Educators in Vision Impairment (SPEVI Inc)
- 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 generally meet only twice during the year, at the AISWA Briefing the Board Conference and the Annual General Meeting, there are interest groups that 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.
- Small Schools Collegiate Groups 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) that cater for Aboriginal students in rural and remote Australia have a several meetings (both face-to-face and online) 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 (TRBWA), the School Curriculum and Standards Authority (SCSA), Catholic Education (CEWA), the Australian Government Department of Education and Training (AGDET), the Australian Curriculum Assessment and Reporting Authority (ACARA), and the offices of the State and Federal Ministers for Education.

The Chair of the Board of AISWA and the Executive Director maintained regular contact throughout the year with the Hon Susan Ellery MLC, State Minister for Education and the Hon Dan Tehan MP, Federal Minister for Education.

## Support for Member Schools

AISWA provides support for member schools through a partnership with law firm Lavan (*previously known as Lavan Legal*). Mr Ian Curlewis, Partner, and Mr Michael Jensen, Senior Associate, provide invaluable support to both the Association and its member schools.

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

## Membership Changes

- Nagle College (*Membership cancelled July 2020*)
- Riverlands School (*Closed*)
- SEDA College (*New Affiliate*)
- YMCA Vocational School (*New 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 2022,
- 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 the reporting of child abuse including the Mandatory Reporting of Child Sexual Abuse for Independent Schools. We are currently developing online training courses in this area.

Consultation is available for schools who may require support during the reporting process.

### 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, in 2020, relocated to East Perth.

### 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 the DoE on several issues including the registration of non-Government schools; the revision of State Acts; and State funding for Independent schools.

### Independent Review of School Accountability and Regulation

AISWA made major contributions to the Independent Review of School Accountability and Regulation. The work was undertaken by the Nous Group with a view to improving the re-registration process.

The two overarching questions driving the review were:

- What is going to be most effective in improving student safety and outcomes? and,
- How can the Minister, on behalf of the public, best be given assurance of student safety and outcomes for all students in all schools?

The domains considered for the review were:

- School review and improvement,
- Complaints management and oversight,
- Compliance with minimum standards for schools, and
- Compliance with minimum standards for teachers and the curriculum.

The review addressed issues raised by AISWA on the burden of compliance and a request for an improvement of the re-registration process for all schools.

The final report will be made available once considered by the Minister for Education.

## 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.

### AITSL National Strategy to Address Teacher, School Leader, and Other School Staff Abuse

AISWA has been a significant contributor to the National Strategy to Address Teacher, School Leader, and Other School Staff Abuse. This work focused on what can and should be done nationally to support the profession to respond to and reduce incidences of abuse. The strategy has been developed with the diversity of Australian school contexts in mind, and therefore is flexible and adaptable to the needs of schools, their students, and their staff.

The priority areas are:

- Building the evidence base
- Wellbeing
- Strengthening school communities
- Raising the status of the profession, and
- Future proofing the strategy

### Independent Schools Australia (ISA)

The ISA (previously known as Independent Schools Council of Australia (ISCA)) provides national presence for Independent Schools across Australia. It does this in two ways. The first is direct representation by AISWA's ISA representative (Dr Alec O'Connell) and Ms Margery Evans, recently

appointed, Chief Executive Officer, ISA, to the Federal Minister of Education and the Shadow Minister of Education. The Chief Executive Officer of ISA also represents the sector on key working parties and taskforces established by the Education Council (Ministers of Education from all States and Territories). The second strategy is to facilitate membership on the myriad of working parties and taskforces established by the Education Council and the Australian Government Department of Education and Training. As the ISA has limited staff resources, it calls on the Executive Directors of the Associations of Independent Schools (AISs) and their staff to provide this representation. The Executive Director, Deputy Director, and several of AISWA's Consultants represent the Independent sector at a national level.

AISWA wishes to extend its sincere thanks to Dr David Mulford for his leadership of ISCA/ISA during the 2020 transition period.

### Boards

#### Assessment and Reporting

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

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 Group, ACARA, Mrs Kristine Stafford

## Funding

### Federal

The Federal Government provides the majority of government funding for 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, now called Direct Measure of Income (DMI) Capacity to Contribute (CTC) and this work is continuing. By 2022, all schools will have their funding calculated using the DMI CTC. During the interim years, schools will receive funding based on the best case of the 2011 Census SES, the 2016 Census SES, and the DMI CTC.

The Executive Director has given presentations on school funding at larger conferences, to School Boards and other events such as the Association of School Business Managers events. As the DMI CTC 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 2021. The per capita rates for 2021 are 22.6% 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 -2% from 2020 going into 2021.

#### 2021 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	2,428	1,619	2,379	2,457
B	2,798	1,864	2,741	3,022
C	2,809	1,874	2,753	3,095
D	2,898	1,932	2,840	3,188
E	3,040	2,026	2,977	3,327
F	3,170	2,112	3,105	3,436
G	3,270	2,180	3,205	3,560
GA	4,872	3,249	4,775	5,300
H*	0	0	4,775	5,300
I	6,482	4,322	6,354	7,002
J	0	9,394	13,809	15,215

#### 2021 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	14,011	35,026	35,026	35,026

## Aboriginal Independent Community Schools (AICS)

With the reopening of Karalundi at the beginning of 2020, there were 14 Aboriginal Independent Community Schools, operating out of 15 campuses, who were members of AISWA. The AIC schools are located across 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 Buckrell; Numeracy: Ms Kim McHugh, and School Leadership: Ms Kym Benson. Ms Benson left AISWA late in the year and school leadership support continued to be provided by members of the AISWA executive team in conjunction with various AISWA consultants. Administrative support for AICS consultants was provided by Janelle Dickinson, Katelyn Stubberfield, and Minal Vekaria.

Unfortunately, due to travel restrictions imposed during the COVID-19 lockdown period, both the Annual School Governance Conference (March) and Broome Conference for AICS schools (April) were cancelled.

Despite the two major event cancellations, as in previous years, AISWA AICS consultants provided support to schools in several ways including school visits (early in the year prior to COVID-19 disruptions), email and phone support and the provision of online meetings, and professional learning opportunities. The AICS consultants also continued supporting school planning and assessment activities and continued to develop professional learning resources for schools.

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

COVID-19 certainly tested the traditional psychology service delivery model in 2020. Mental health and wellbeing have been challenged by the pandemic and the need for lockdown placed an increased demand on the service with the added need for increased flexibility and adaptability. For several weeks, the psychology team was unable to enter schools to provide support and so needed to explore the world of Microsoft Teams and Telehealth. Whole school wellbeing in this challenging time also came to the fore, with schools seeking support through professional learning and direct consultation to understand the mental health impact of the pandemic for the whole school community. The silver lining of this time was the growth in skill set of the psychology team and schools in being able to utilise technology to remain connected. From online training to telehealth counselling and coffee catch ups we maximised engagement opportunities with schools both in metro and regional/remote areas.

2020 also saw the psychology service begin directly servicing AISWA schools in the Kimberley Region.

Unfortunately, the impact of COVID-19 on travel to remote communities affected the transition across to the new service model. However, relationships with the schools are growing and the future for a more targeted and sustainable model of service delivery looks promising.

The psychology service has maintained a group of accredited Youth Mental Health First Aid (YMHFA) facilitators to deliver several YMHFA programs. This is becoming core training for many schools now, with several schools seeking “refresher” training for staff previously trained. The ASPS team also has qualified Aussie Optimism trainers to deliver that suite of programs to member schools. The psychology team maintained their ongoing commitment to co-facilitate Gatekeeper training in partnership with CEWA and DoE and, in 2020, was able to increase capacity through additional psychologists obtaining Gatekeeper facilitator qualification.



## AISWA Technology

Members of the AISWA Technology Team cover technologies services for both AISWA, as an organisation, and member schools. This year has certainly thrown some surprises, including the rapid and extensive skill-development and technical support that was required for AISWA to conduct all core business and services online, while maintaining the service and support to schools trying to ensure the same.

While undeniably challenging, the positive aspect was the rapid progress that was made during the year in technical skills development, both inside the organisation and in member schools. The contribution by the AISWA Technology Team included: an internal wireless and infrastructure refresh/upgrade; researching, planning, purchasing and future-proofing the equipment provision in our new professional learning suite; negotiating high volume licensing transitions on behalf of member schools; managing and User Acceptance Testing (UAT) for a complex 12+ month AISWA website upgrade project; introduction of website two-factor authentication (security and privacy layer); management and support of AISWA employees' transition to working from home (WFH) operation (Apps and equipment); upskilling AISWA employees for transition to remote delivery of PL; delivery of online PL and support for consultants and leadership to also do so; editing videos and transcripts for wider sharing; maintaining a comprehensive COVID-19 remote learning webpage for school leaders and a centralised support service for school IT Managers; writing and recording learning materials for AISWA Online; managing AISWA's digital marketing and communications refresh, including developing AISWA branded social media and more contemporary webmail service; support, production and design service for major AISWA projects, publications, and resources; and participation in research and data-gathering/feedback exercises by various Government agencies, ACARA, and SCSA related to COVID-19 remote learning, STEM and Technologies.

## Early Childhood

Due to the impact of COVID-19 during 2020, the Early Childhood teams was required to be innovative and flexible in their ways of working with schools and educators. Plans for an international study tour to Reggio Emilia, interstate speakers to Perth, and travel to attend interstate training and other events were cancelled.

As schools dealt with the day-to-day implications of COVID-19, the Early Childhood Team was able to pivot their work into online support through weekly online network meetings and the development of digital resources to support at home learning.

As schools returned to face to face teaching a new way of providing professional learning was required. Several factors affected the demand for whole day professional learning such as financial restraints of schools, health and safety of staff, and continuity of staff for students. The Early Childhood Team increased their afterschool network meetings providing bite-sized professional leaning. Hubs were established across the metro region and regional areas to alleviate time spent in travel and to facilitate networking between other schools in the area.

## Future Footprints Program

The Future Footprints Program (FFP) faced a challenging time in March, with more than 250 boarding students returning to their homes all over the state and around the country. However, the program still finished strong with just under 400 students in participating schools at the end of 2020. With 52 students graduating in 2020, the alumni total is now over 600. Dr David Mander also returned to join the Future Footprints Program in September.

The primary goal of the program is to ensure positive engagement of Aboriginal and Torres Strait Islander students with the education system, to enhance their sense of belonging and self-worth within the education system, and provide students with the confidence, knowledge, and skills to succeed. Some exciting partnerships are being developed for 2021 that will help us continually meet this goal and provide the best educational outcomes for Aboriginal and Torres Strait Islander young people and their families.

The FFP were unable to run many of the usual events during 2020, though still started the year with a beautiful Welcome to Country at Burswood Park, and finish the year with a Year 12 Graduation Dinner. The dinner was organised in collaboration with Hale School and MADALAH and five Awards of Excellence were presented at the event. The Careers Expo was held in an online forum, and included interviewing organisations that would normally attend the face to face event and posting the videos on the FFP social media pages.

NAIDOC week this year was interrupted with some schools choosing to continue their plans in July, and others moving to the rescheduled week in November. Regardless, it remains one of the Future Footprints team's favourite weeks of the year, assisting schools develop their ideas and bringing their celebrations to life. Many AISWA member schools have embraced meaningful and respectful NAIDOC week celebrations and engage in other significant events throughout the year.

## Inclusive Education (IE)

Flexibility, adaptability, and learning new technology seemed to be the theme for the IE team during 2020. Due to COVID-19, some presentations had to be placed on hold due to the need to deliver face to face, while other professional learning was modified to be delivered via Microsoft Teams. This was a steep learning curve both for the team and schools and was met with much appreciation.

With schools delivering lessons online, there were many enquiries regarding learning for students with disability and schools were also reminded about keeping children safe online providing resources for students, parents, and staff.

Round 1 processing for the Special Education Supplementary Per Capital Grant provided the necessity to develop and design a unique procedure for over 1,000 applications to be read, assessed, and documented totally online as staff were working from home. This was achieved via Microsoft Teams with the IE team and psychologists working through the school holidays to ensure processing was complete before the Special Needs Advisory Committee (SNAC) convened which was also conducted via Microsoft Teams.

With the constant increase in funding applications, AISWA is reviewing all contributing aspects of the funding process to accommodate this volume into the future. As a result, there has been consultation with the Finance Coordinator for Non-government School Funding and Finance Coordination at the Department of Education, the AISWA website team and a review and update of the eligibility criteria by the IE team and Lead Psychologist. The updated and reformatted eligibility criteria for 2021 was well received by schools.

Due to the interruption to learning, consultation was held by ISA (Independent Schools Australia) regarding adjustments to the prerequisites for the National Consistent Collection of Data (NCCD). The IE team supported schools in understanding and consulted on the adjusted 2020 requirements.

There was a delay in the addition of a new consultant during 2020, however, following the resignation of Kate Stannard, we were able to welcome Karen West to the team. A new consultant is due to commence in January 2021 which will provide team members with more manageable workloads, considering the increase in schools and their consequent support, the increased need for Child Protection training, and responding to child protection matters.

The renovation of Suite 11 during April was greatly appreciated by the team and it has provided much needed additional space for the IE and psychology teams, creating a more conducive working environment.

## Industrial and Workplace Relations

Due to COVID-19, there was both a significant increase and change in Industrial/Workplace Relations queries received throughout the year. As a result of the lockdown period and JobKeeper initiative, AISWA worked closely with Lavan to support schools, ensuring they were kept up to date as the situation evolved. Two webinars were held to disseminate information and provide responses to school queries via an open forum. The enquiries received during 2020 were mainly associated with:

- JobKeeper eligibility and payments
- Employee standdowns (due to the lockdown)
- Working from home and flexible working arrangements
- Implications of staff travel (interstate and overseas) and government-imposed isolation/quarantine requirements
- Employment contracts (particularly fixed term contracts)
- Enterprise Agreement negotiations
- Award entitlements and interpretation issues
- Wages and salaries
- Occupational Health and Safety
- 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,
- Various matters relating to equal opportunity and discrimination.

AISWA supports its member schools through formal and informal professional learning sessions, presentations at seminars, and assistance with writing employment related letters, drafting clauses for contracts and Enterprise Agreements, checking agreements, and reviewing school constitutions.

During 2020, 92 schools accessed independent legal advice from Lavan (up from 86 in 2019 but still lower than 93 in 2018 and 102 in 2017). Member schools also received Lavan updates, general advice through the Lavan Employment Snapshots, and ISA (formerly ISCA) legal updates from DLA Piper which were regularly distributed.

## Literacy

For most of Term 1, 2020, AISWA Literacy Consultants were able to conduct face to face professional learning courses at AISWA and at schools. In-school support was provided in areas such as reading, writing, speaking and listening, grammar, and literacy assessment across all levels of schooling.

For the final three weeks of Term 1 and much of Term 2, consultants worked from home and worked on tasks such as creating, adapting, and presenting online literacy courses, developing a grammar resource consisting of three booklets that teachers work through at their own pace and critiquing the EAL/D Hub.

Face to face professional learning courses resumed in Term 3 as did visits to metro and rural schools. Visits to remote Aboriginal schools were not possible for most of 2020. Despite many challenges, requests for whole school approaches to reading and writing have increased. Professional learning in the following areas has been provided during 2020 either at AISWA or at school sites.

- Adolescent Engagement and Success
- Enrolling Students with a Background Other than English
- Grammar in the Western Australian Curriculum
- Leading Innovative and Exemplary Teaching
- Productive Talk: Fabulous Writing
- Programming and Assessment with the WA Curriculum, English
- Scaffolding Adolescent Literacy
- Sharp Reading
- Supporting EAL/D Learners in the Classroom
- The Daily Five
- Writing Moderation

An ongoing agreement with Catholic Education WA has enabled AISWA teachers to be part of the secondary network meetings for ATAR English, ATAR Literature, General and Foundation English.

Literacy Consultants have continued to work with the School Curriculum and Standards Authority and other education sectors to review OLN items and NAPLAN reading and writing items that may be included in future tests.

## Numeracy

In 2020, AISWA Numeracy Consultants visited schools, prepared, and delivered professional learning workshops state-wide, albeit, over a restricted timeframe. Differentiation, problem solving, financial literacy and developing place value understandings were regularly presented.

Due to COVID-19 restrictions, this year also saw the advent of online webinars and rather than travelling intra and interstate to present, these sessions were able to be run from the AISWA offices to audiences across numerous states and sectors. This gave consultants the chance to help teachers 'develop better numeracy and mathematics practice' within their schools.

Schools were also supported with mathematics planning and spaced professional learning. A K–2 case study has been ongoing this year, accompanied by targeted professional learning, to improve mathematics pedagogy and classroom planning.

Networking with entities such as the Mathematical Association of WA (MAWA), universities, ASIC, AMSI, and Dr Paul Swan has again promoted AISWA's strong numeracy standing. In collaboration with Dr Swan, the "Mathematics Games with School Friendly Cards 2", "Check the Clues Place Value: Whole Numbers" and "Check the Clues Place Value: Decimals" books were published in 2020.

## School Leadership and Teaching Quality

In 2020, the Leadership and Teaching Quality area adapted offerings to schools to meet some very different needs than were expected in January. There was a strong start to the year with the Graduate to Proficient (G2P) course for early career teachers being well attended with 34 participants. The Early Career Teacher Mentor course was well attended and helped to provide a strong foundation for beginning teachers, in a year when it has probably never been needed more! AISWA continued to provide support to those in the Early Career Teacher program using online, phone, and a face to face professional learning session on the final day of term 2 at the Wollaston Conference Centre.

AISWA's partnership with the University of Western Australia for the Master of Educational Leadership course also continued in 2020 and 11 AISWA future leaders completed the first unit of their Master's during the Semester 1. The AISWA courses that required participants to meet face to face such as the Aspiring Leaders course were postponed in 2020 but will be in back in 2021. Consultancy at the beginning and the end of the year has continued to focus on the how to build collective efficacy and leverage teaching expertise across the school. This has resulted in the development of targeted courses and partnerships for 2021.



## Teaching and Learning

Throughout an unsettling and disrupted 2020, AISWA's Teaching and Learning team provided support for member schools to implement P-12 Curriculum, and Vocational Education and Training (VET) programs. Advice, programs, and initiatives continued to strengthen and improve teachers' knowledge and expertise to understand and apply evidence-based teaching and learning practices that support improvements in student learning. 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 schools.

In Term 1, a major project focusing on quality teaching commenced. The High Impact Practices (HIP) program aimed to develop teacher professional knowledge and expertise for a series of evidence-based instructional practices designed to improve student learning. Over 60 teachers from 15 schools participated in this program. A suite of resources has been curated for future years.

During Term 2, the COVID-19 pandemic prompted a shift to increasing connections with schools via online platforms. Social media and other communication networks were utilised and strengthened, to provide additional connectedness for schools and school staff. This included support for schools where workplace learning programs were interrupted.

A mid-year survey of schools sought to gauge PL preferences, with results informing the planning and delivery of programs for Semester 2 and beyond. This survey also informed the development of a major project; AISWA Online Learning. This platform for digital learning was 'soft' launched in Term 4, with nine foundation courses spanning topics including assessment, curriculum planning, grading and moderation, and high impact teaching strategies.

Throughout the year, the team continued to represent the interests of the sector through participation in National and State networks, build on existing partnerships with a multitude of stakeholders, and disseminate information within the sector. This included staff contributing to numerous consultative activities linked to the review of the Australian Curriculum, and development of the National Online Formative Assessment Initiative.

A snapshot of activities undertaken throughout the year includes:

- High Impact Practices program focusing on quality teaching delivered in the metropolitan area and great southern region
- Yearlong Languages methodology program
- Online meetings for primary curriculum leaders sharing home learning strategies, assessment and reporting ideas and promoting connectedness
- Eight-week webinar series connecting schools with WA and interstate education providers to accommodate restrictions on excursions and community engagement
- Continued support for schools related to VET and VET funding
- Primary STEM program
- Continued support for senior secondary teacher networks across a range of learning areas and subjects
- Provision of resources and PL for schools to implement the P-10 WA Curriculum Learning Areas and the WACE
- Opportunities for schools to share and network across the sector
- Growth of professional networks

## Statistics

<b>AISWA MEMBER SCHOOL ENROLMENTS:</b>	ECE/PRIMARY (Years K-6)	34,758
	SECONDARY	49,979
	<b>TOTAL:</b>	<b>84,737</b>

(Source: Department of Education, August Census Data 2020)

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

Type of School	No.
<b>Funding Structure:</b>	
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
<b>TOTAL:</b>	<b>159</b>
<b>Affiliation*:</b>	
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 2020

Al-Hidayah Islamic School	Great Southern Grammar	Pioneer Village School
Alkimos Baptist College	Guildford Grammar School	Port School
All Saints' College	Hale School	Presbyterian Ladies' College
ALTA-1 College	Havenport MSL Inc.	Providence Christian College ( <i>formerly Thornlie Christian College</i> )
Aquinas College	Helena College	Purnululu School
Atlantis Beach Baptist College	Helena River Steiner School	Quinns Baptist College
Austin Cove Baptist College	Hensman Street Elementary	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 ( <i>Closed 31 December 2020</i> )
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	Karalundi College	Southern Hills Christian College
Bunbury Regional Community College	Kelmscott John Calvin School	Sowilo Community High School
Byford John Calvin School	Kennedy Baptist College	Spirit of Play Community School
CAPS Coolgardie	Kerry Street Community School	St Andrew's Grammar School
CAPS Kurrawang	Kingsway Christian College	St Brigid's College
Carey Baptist College	Kulkariya Community School	St George's Anglican Grammar School
Carey Baptist College - Forrestdale	Lake Joondalup Baptist College	St Hilda's Anglican School for Girls
Carmel Adventist College	Lance Holt School	St James' Anglican Community School
Carmel Adventist College-Primary	Landsdale Christian School	St Mark's Anglican Community School
Carmel School	Langford Islamic School	St Mary's Anglican Girls' School
Carnarvon Christian School	Leaning Tree Community School	St Norbert College
Casa Mia Montessori	Living Waters Lutheran College	St Stephen's School
Child Side School	Mandurah Baptist College	Strathalbyn Christian College
Christ Church Grammar School	Margaret River Independent School	Strelley Community School
Chrysalis Montessori School	Margaret River Montessori School	Swan Christian College
Comet CARE School	Mazenod College	Swan Valley Anglican Community School
Communicare Academy	Mercedes College	Telethon Speech and Hearing Centre for Children WA (Inc)
Cornerstone Christian College Ltd	Methodist Ladies' College	The King's College
Court Grammar School	Moerlina School	The Montessori School, Kingsley
Dale Christian School	Mundaring Christian College	Tranby College
Divine Mercy College	Nagle Catholic College ( <i>until July 2020</i> )	Treetops Montessori School
Ellenbrook Christian College	Newman College	Trinity College
Emmanuel Christian Community School	Northshore Christian Grammar School	Victoria Park Christian School
Esperance Anglican Community School	Nyikina Mangala Community School	Wesley College
Esperance Christian School	OneSchool Global WA ( <i>formerly Woodthorpe School</i> )	West Coast Steiner School
Eton Farm Education Inc.	Parklands School	Wongutha CAPS
Fairbridge Western Australia Inc	Parngurr Community School	Woodbury Boston Primary School
Foundation Christian College	Penrhos College	Wulungarra Community School
Fountain College	Perth College	Yakanarra Community School
Frederick Irwin Anglican School	Perth Individual	Yallingup Steiner School
Fremantle Christian College	Perth Waldorf School	Yiramalay / Wesley Studio
Georgiana Molloy Anglican School	Peter Carnley Anglican Community School	Yiyili Community School
Geraldton Grammar School	Peter Moyes Anglican Community School	Youth Futures Community School
Golden Hill Steiner School		
Goldfields Baptist College		
Grace Christian School		

## AISWA Affiliate Members 2020

Adventist Christian Schools (WA)  
Anglican Schools Commission (WA)  
Christian Schools Australia (WA)  
SEDA College  
Swan Christian Education Association  
YMCA Vocational School

## 2020 Audited Financial Statements



# Audited Financial Statements

For year ended 31 December 2020

**Association of Independent Schools of Western Australia (Inc)**

**ABN: 76 185 019 966**

**Financial Report**

**For the Year Ended 31 December 2020**

# Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

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For the Year Ended 31 December 2020

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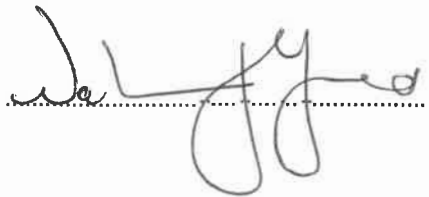
## Statement by Members of the Board

In the opinion of the Board:

1. the financial statements and notes as set out on pages 6 to 23 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 2020 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:

Chair 

Executive Director 

Dated this 10 day of May 2021





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## **Auditor's independence declaration to the members of 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 2020, 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.

Ernst & Young

Pierre Dreyer  
Partner  
10 May 2021

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

### Opinion

We have audited the financial report of Association of Independent Schools of Western Australia (Inc) (the "Association"), which comprises the statement of financial position as at 31 December 2020, 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 2020 and of its financial performance for the year ended on that date; and
- 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 (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### Responsibilities of 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.
- ▶ 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.



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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  
10 May 2021

## Independent assurance report to the members of Association of Independent Schools of Western Australia (Inc)

### Opinion

We have undertaken a reasonable assurance engagement on Association of Independent Schools of Western Australia (Inc)' s (the "Association") compliance, in all material respects, with the requirements of Section 74 of the *Industrial Relations Act 1979* (the "Act") as evaluated against the criteria set out in Section 74 of the Act, throughout the year ended 31 December 2020.

In our opinion, the Association and its finance officials have complied, in all material respects with the requirements of Section 74 of the Act as evaluated against the criteria set out in Section 74 of the Act throughout the year ended 31 December 2020.

### Basis for opinion

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

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

### The Board of the association's responsibilities

The Board of the Association is responsible for:

- a. The compliance activity undertaken to meet the requirements of Section 74 of the Act by its finance officials; and
- b. Identification of risks that threaten the requirements of Section 74 of the Act identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

### Our independence and quality control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

## Assurance practitioner's responsibilities

Our responsibility is to express an opinion on the Association and its finance officials' compliance, in all material respects, with the requirements of Section 74 of the Act as evaluated against the criteria set out in Section 74 of the Act, throughout the year ended 31 December 2020. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether, the Association and its finance officials has complied, in all material respects, with the requirements of Section 74 of the Act, as evaluated against the criteria set out in Section 74 of the Act, throughout the year ended 31 December 2020.

An assurance engagement to report on the Association and its finance officials' compliance with the requirements of Section 74 of the Act involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the requirements of Section 74 of the Act. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the requirements of Section 74 of the Act, as evaluated against the criteria set out in Section 74 of the Act.

## Inherent limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement throughout the year ended 31 December 2020 does not provide assurance on whether compliance with the requirements of Section 74 of the Act will continue in the future.

## Restriction on distribution and reliance

This assurance report has been prepared in accordance with the requirements of the Act. Our report is intended solely for the Association and Western Australian Industrial Relations Commission (collectively the Recipients), and should not be distributed to parties other than the Recipients. A party other than the Recipients accessing this report does so at their own risk and Ernst & Young expressly disclaims all liability to a party other than the Recipients for any costs, loss, damage, injury or other consequence which may arise directly or indirectly from their use of, or reliance on the report.



Ernst & Young



Pierre Dreyer  
Partner  
10 May 2021

# 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 2020

	Note	2020 \$	2019 \$
Revenue from contracts with customers	4	16,797,159	19,016,752
Grants payment to schools		5,326,766	4,812,097
Program expenses		1,709,464	3,272,161
Staff costs		7,985,745	7,409,205
Event costs		110,807	376,298
Operating costs		445,891	964,157
Information Technology costs		454,340	364,898
Overhead costs		1,278,384	1,262,233
<b>(Deficit)/surplus from ordinary activities before income tax</b>		<u>(514,238)</u>	<u>555,703</u>
Income tax expense	2(d)	-	-
<b>(Deficit)/surplus from ordinary activities after income tax</b>		<u>(514,238)</u>	<u>555,703</u>
<b>Other comprehensive income:</b>			
Other comprehensive income for the year		-	-
<b>Total comprehensive income for the year</b>		<u><u>(514,238)</u></u>	<u><u>555,703</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 2020

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	5	20,618,509	17,459,664
Trade and other receivables	6	168,623	302,334
Inventories		21,878	33,453
Other assets	7	22,882	81,841
TOTAL CURRENT ASSETS		<u>20,831,892</u>	<u>17,877,292</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8	6,017,999	5,390,806
Right of use assets	9	291,727	280,369
TOTAL NON-CURRENT ASSETS		<u>6,309,726</u>	<u>5,671,175</u>
TOTAL ASSETS		<u>27,141,618</u>	<u>23,548,467</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	10	276,867	404,624
Other liabilities	11	5,823,205	2,065,608
Employee benefits	12	1,512,355	1,028,101
Lease liabilities	13	106,542	111,556
TOTAL CURRENT LIABILITIES		<u>7,718,969</u>	<u>3,609,889</u>
NON-CURRENT LIABILITIES			
Employee benefits	12	119,657	142,185
Lease liabilities	13	196,276	175,439
TOTAL NON-CURRENT LIABILITIES		<u>315,933</u>	<u>317,624</u>
TOTAL LIABILITIES		<u>8,034,902</u>	<u>3,927,513</u>
NET ASSETS		<u>19,106,716</u>	<u>19,620,954</u>
<b>EQUITY</b>			
Accumulated funds		<u>19,106,716</u>	<u>19,620,954</u>
TOTAL EQUITY		<u>19,106,716</u>	<u>19,620,954</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 Changes in Equity

For the Year Ended 31 December 2020

2020

	<b>Accumulated funds</b>
	<b>\$</b>
<b>Balance at 1 January 2020</b>	<b>19,620,954</b>
Deficit/ attributable to members of the entity	<u>(514,238)</u>
<b>Balance at 31 December 2020</b>	<u><b>19,106,716</b></u>

2019

	<b>Accumulated funds</b>
	<b>\$</b>
<b>Balance at 1 January 2019</b>	<b>19,065,251</b>
Surplus attributable to members of the entity	<u>555,703</u>
<b>Balance at 31 December 2019</b>	<u><b>19,620,954</b></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 Cash Flows

For the Year Ended 31 December 2020

	Note	2020 \$	2019 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from government funding, subscriptions and other income	4, 6	16,788,907	18,673,834
Payments to suppliers, employees and schools		(12,718,016)	(19,876,271)
Interest received		139,662	453,490
Finance costs		(14,717)	(16,800)
Net cash provided by/(used in) operating activities	14(b)	<u>4,195,836</u>	<u>(765,747)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Proceeds from sale of plant and equipment		2,300	1,795
Purchase of property, plant and equipment		(934,930)	(3,186,208)
Net cash used in investing activities		<u>(932,630)</u>	<u>(3,187,495)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Payment of lease liabilities	13	<u>(104,361)</u>	<u>(109,719)</u>
Net increase/(decrease) in cash and cash equivalents held		3,158,845	(4,062,961)
Cash and cash equivalents at beginning of year		17,459,664	21,522,625
Cash and cash equivalents at end of financial year	14(a)	<u>20,618,509</u>	<u>17,459,664</u>

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 2020

### 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) Revenue from contracts with customers

AASB 15 *Revenue from contracts with customers* ("AASB 15") applies the core principle 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.

#### Recognition of revenue

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.

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

#### (b) Leases

##### ***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.

# Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 2 Summary of Significant Accounting Policies (Continued)

#### Right-of-use assets (continued)

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 follows:

- 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% (2019: 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.

### (c) Financial instruments

#### 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.

# Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 2 Summary of Significant Accounting Policies (Continued)

#### Financial assets (continued)

##### 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, the Association's 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.

##### 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.

#### (d) Income Tax

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

#### (e) 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 2020

### 2 Summary of Significant Accounting Policies (Continued)

#### (e) 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:

<b>Fixed asset class</b>	<b>Depreciation rate</b>
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.

#### (f) 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 2020

### 2 Summary of Significant Accounting Policies (Continued)

#### (f) Employee benefits (continued)

##### (ii) *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.

#### (g) 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.

#### (h) 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.

#### (i) Comparative figures

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

# Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 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(f). The amount of these provisions would change should any of these factors change in the next 12 months.

### 4 Revenue from contracts with customers

	2020	2019
	\$	\$
<i>Operating activities:</i>		
- Event income	242,449	591,551
- Grant income	10,725,200	10,156,677
- Management fees and recoveries	1,646,072	2,755,283
- Program income	1,398,809	2,550,802
- Subscriptions	2,465,322	2,398,133
- Other operating income	177,345	109,021
	<hr/>	<hr/>
	16,655,197	18,561,467
<i>Non-operating activities:</i>		
- Profit on disposal of property, plant and equipment	2,300	1,795
- Interest income	139,662	453,490
	<hr/>	<hr/>
<b>Total Revenue</b>	<hr/> 16,797,159	<hr/> 19,016,752



# Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 5 Cash and Cash Equivalents

	Note	2020 \$	2019 \$
Cash on hand		1,614	1,832
Cash at bank		5,616,895	957,832
Short-term deposits		15,000,000	16,500,000
	14(a)	<u>20,618,509</u>	<u>17,459,664</u>

### 6 Trade and Other Receivables

	2020 \$	2019 \$
<b>CURRENT</b>		
Trade receivables	6,546	175,517
Other receivables	102,077	66,149
Amount receivable from related party – CGA	-	667
Term deposits	60,000	60,000
	<u>168,623</u>	<u>302,334</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 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 2020 (2019: None).

#### (a) Financial assets classified as amortised cost

	2020 \$	2019 \$
Trade and other receivables	<u>168,623</u>	<u>302,334</u>
Financial assets as trade and other receivables	<u>168,623</u>	<u>302,334</u>

### 7 Other Assets

	2020 \$	2019 \$
<b>CURRENT</b>		
Prepayments	<u>22,882</u>	<u>81,841</u>
	<u>22,882</u>	<u>81,841</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 2020

### 8 Property, plant and equipment

	2020	2019
	\$	\$
LAND AND BUILDINGS		
Freehold land at cost		
Land	1,883,632	1,883,632
Total Land	<u>1,883,632</u>	<u>1,883,632</u>
Buildings at cost	5,633,864	4,901,964
Accumulated depreciation	<u>(1,797,699)</u>	<u>(1,567,416)</u>
Total buildings	<u>3,836,165</u>	<u>3,334,548</u>
Total land and buildings	<u>5,719,797</u>	<u>5,218,180</u>
PLANT AND EQUIPMENT		
Furniture and office equipment at cost	574,776	372,530
Accumulated depreciation	<u>(276,574)</u>	<u>(199,904)</u>
Total furniture and office equipment	<u>298,202</u>	<u>172,626</u>
<b>Total property, plant and equipment</b>	<b><u>6,017,999</u></b>	<b><u>5,390,806</u></b>

#### (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
	\$	\$	\$	\$
<b>Year ended 31 December 2020</b>				
Balance at the beginning of year	1,883,632	3,334,548	172,626	5,390,806
Additions	-	731,900	202,246	934,146
Depreciation expense	<u>-</u>	<u>(230,283)</u>	<u>(76,670)</u>	<u>(306,953)</u>
<b>Balance at the end of the year</b>	<b><u>1,883,632</u></b>	<b><u>3,836,165</u></b>	<b><u>298,202</u></b>	<b><u>6,017,999</u></b>

# Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 9 Right of use assets

	2020	2019
	\$	\$
EQUIPMENT		
Equipment at cost	337,942	337,942
Additions	113,839	-
Accumulated depreciation	(185,094)	(94,161)
Total equipment	<u>266,687</u>	<u>243,781</u>
MOTOR VEHICLES		
Motor Vehicles at cost	58,772	58,772
Additions	21,063	-
Accumulated depreciation	(54,795)	(22,184)
Total motor vehicles	<u>25,040</u>	<u>36,588</u>
<b>Total right of use assets</b>	<b><u>291,727</u></b>	<b><u>280,369</u></b>

#### (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
	\$	\$	\$
<b>Year ended 31 December 2020</b>			
Balance at the beginning of year	243,781	36,588	280,369
Additions	113,839	21,063	134,902
Depreciation expense	<u>(90,933)</u>	<u>(32,611)</u>	<u>(123,544)</u>
<b>Balance at the end of the year</b>	<b><u>266,687</u></b>	<b><u>25,040</u></b>	<b><u>291,727</u></b>

# Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 10 Trade and Other Payables

	2020	2019
	\$	\$
CURRENT		
Trade payables	134,837	38,075
GST and PAYG payable	-	116,005
Other payables	142,030	250,544
	<u>276,867</u>	<u>404,624</u>

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

Note

Trade and other payables		276,867	404,624
<b>Financial liabilities as trade and other payables</b>	15	<u>276,867</u>	<u>404,624</u>

### 11 Other Liabilities

CURRENT		
Unexpended grant funds	5,778,005	2,057,362
Income received in advance	45,200	8,246
	<u>5,823,205</u>	<u>2,065,608</u>

### 12 Provisions

CURRENT		
Provision for annual leave	528,982	457,127
Provision for long service leave	983,373	570,974
	<u>1,512,355</u>	<u>1,028,101</u>
NON-CURRENT		
Provision for long service leave	<u>119,657</u>	<u>142,185</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 2020

### 12 Provisions (Continued)

#### (a) Provision for employee benefits (Continued)

However, these amounts must be classified as current liabilities since the Association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 2(f).

### 13 Lease liabilities

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
As at 1 January	286,994	-
On initial adoption of AASB 16	-	395,716
Accretion of interest	14,717	16,800
Additions	120,185	-
Payments	(119,078)	(126,521)
<b>As at 31 December</b>	<b>302,818</b>	<b>286,994</b>
Current	<b>106,542</b>	111,556
Non-current	<b>196,276</b>	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 2020

### 14 Cash Flow Information

#### (a) Reconciliation of cash

	2020	2019
	\$	\$
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	20,618,509	17,459,664

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

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

(Deficit)/surplus for the year	(514,238)	555,703
Cash flows excluded from net operating surplus attributable to operating activities		
Non-cash flows in operating surplus:		
- depreciation expense	431,279	311,305
- profit on disposal of property, plant and equipment	(2,300)	(1,795)
- finance costs	-	16,800
-Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	133,711	68,117
- (increase)/decrease in prepayments	58,960	44,251
- (increase)/decrease in inventories	11,575	(7,323)
- increase/(decrease) in income in advance	36,954	(263,624)
- increase/(decrease) in trade and other payables and provisions	319,252	(870,318)
- increase/(decrease) in unexpended grant	3,720,643	(618,863)
Cashflows from operations	<u>4,195,836</u>	<u>(765,747)</u>

### 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	2020	2019
		\$	\$
<b>Financial assets</b>			
Cash and cash equivalents	5	20,618,509	17,459,664
Receivables	6(a)	168,623	302,334
<b>Total financial assets</b>		<u>20,787,132</u>	<u>17,761,998</u>
	Note	2020	2019
		\$	\$
<b>Financial liabilities</b>			
Trade and other payables	10(a)	276,867	404,624
Lease Liabilities	13	302,818	286,994
<b>Total financial liabilities</b>		<u>579,685</u>	<u>691,618</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 2020

### 16 Related Party Transaction

#### (a) Transactions with related parties

The Association received support fees of \$126,609 (2019: \$124,030) and recovery of costs of \$91,552 (2019: \$93,287) from AISWA Capital Grants Association for management and accounting services provided during the year for a total transaction cost of \$218,161 (2019: \$217,137).

#### (b) Remuneration of officers

No remuneration is paid to the Board members of the Association (2019: Nil).

### 17 Key Management Personnel Compensation

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Short-term benefits	775,999	683,570
Post-employment benefits	42,857	45,256
	<u>818,856</u>	<u>728,826</u>

### 18 Events Occurring After the Reporting Date

The financial report was authorised for issue on 10 May 2021 by the board of directors.

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

### 19 Statutory Information

The principal place of business is:

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



# Appendix One

## 2021 Membership Subscription Fees

### 2021 AISWA Membership Fees

	<b>Ex GST</b>
Schools with 45 students or less	\$2,955.88
Schools with 46 to 75 students	\$3,294.36
Schools with 76 to 100 students	\$3,529.67
Schools with 101 students or more ( <i>per capita</i> )	\$32.97
Maximum Subscription	\$52,527.30
Catholic Schools	\$5,571.01
Affiliate Members	\$2,309.97