

ANNUAL REPORT 2021

"Give instruction to a wise man, and he will be yet wiser: teach a just man, and he will increase in learning."



Image front cover:
'Tourist Distraction'
Victoria (2021 Graduate)
Principal's Choice Art Acquisition Award



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School Profile

Summary

Sector	Independent/Non-Government
Co-educational	Yes
No. of campuses	2
Year levels offered	K-12
Registration period	1 July 2021 - 30 June 2026
Total student population	684
Staff population	109
ABN	42 853 226 323

(as at the 2021 August census)

Emmanuel Christian Community School aims to provide an education that stresses co-operation rather than competition, fostering the development of the gifts, skills, and abilities of the students for the service of Jesus Christ in the Church and the wider community.

Teaching God's Word to instil lifetime values in the lives of the children is an all-important part of Emmanuel's desire to nurture spiritual growth.

Primary Campus K-6 Secondary Campus 7-12

50 Casserley Avenue 3 Salcott Road

GIRRAWHEEN WA 6064 GIRRAWHEEN WA 6064

The Business Office is maintained at the Casserley Campus, providing administrative and financial support, Human Resources, project, and other non-educational services to the School community.

Vision, Mission and Values

Our Vision

Changing lives through Christcentered education.

Our Mission

To provide affordable, Christcentered education that equips the next generation to know God and serve Him in the Community.

Our Values

- Community
- Compassion
- Excellence
- Integrity
- Prayer
- Service

Governance

The role of the Board is to maintain the school for children of Christian families where they may achieve the best educational outcomes. Our school and the education we offer is distinctly Christian in character. The Board meets a minimum of 9 times a year to carry out the business of the Association. In addition to controlling the strategic direction of the School, the Board is ultimately accountable for the standard of student learning and quality of educational programs offered at Emmanuel, the ongoing financial viability of the School, the safety and welfare of students and staff, and compliance with all relevant laws and regulations.

Some of the ways in which the Board meets these responsibilities include, but are not limited to:

- the development and oversight of the School's Strategic Plan;
- receiving regular reports from the School's Leadership Team;
- · oversight of risk management;
- effective financial governance;
- the development and regular review of board policies; and
- compliance to statutory requirements and the School's Constitution.

In 2021, the Board consisted of:

Name	Role	Attendance (out of 9 meetings)
Ken Ridge	Chairperson	9
Glenn Richardson	Deputy Chairperson	8
Li Ai Gamble	Secretary	7
Andrew Johnson*	Treasurer (appointed 2 Sep 2021)	5
Jodie McQuillan	Board Member	6
Lisa Kenrick	Board Member	8
Margaret McCarthy	Board Member	7
Priscilla Sampson*	Board Member	3
Rita Bonjour	Board Member	5
Rex Gabrielson	Board Member	9
Paul Price	Board Member	4
Terry Chester	Board Member	5
Aung Saw Tun*	Board Member	4
Nicole Bowman*	Board Member	1

^{*} Board member for part of 2021

Leadership

The Board appoints the School Principal, who is responsible for the day to day operation of the School. The responsibilities of the Principal include, but are not limited to:

- translating the Board's strategic direction into operational reality;
- ensuring that the educational plans and policies of the School are implemented;
- reporting on the financial position and educational performance of the School; and
- ensuring the development, safety and welfare of staff and students facilitating the day-to-day operations of the School.

The Principal has oversight of the School Leadership Team, which in 2021 consisted of:

Name	Role	
Gary Harris	Principal*	
Carol Davis	Acting Principal**	
Edwin Reyes	Business Manager	
Pinky Street	Deputy (Primary Curriculum)	
Bronwyn Carruthers	Deputy (Secondary Curriculum)	
Phil Gabrielson	Deputy Students (Primary)	
Stuart Hayward	Deputy Students (Secondary)	
Graeme Leathard	Acting Deputy Administration	

^{*} resigned at the end of Semester 1

^{**} appointed Acting Principal for Semester 2



Board Chair's Report

The year 2021 presented students and staff at the School with significant challenges as well as the enjoyment of many blessings. God was with us ("Emmanuel") as we prayed, planned, and worked together as a Christian community to respond in a God honouring way to the challenges and give thanks to Him for the blessings.

COVID-19 continued to make its presence felt throughout WA, especially in schools. Despite ongoing uncertainties and continual changes made via governmental directives to education, the School's Leadership Team and all staff did a sterling job in ensuring minimal disruption to our students' learning.

The School was also required in 2021 to secure the renewal of its registration with the WA Department of Education as an approved non-government school. This application required the concerted combined effort of the Board, Leadership Team as well as staff and we are thankful to God that on 24 June 2021, the School was awarded a Certificate of Registration by the WA Department of Education for a further 5 years. The end of first semester saw us say goodbye to our Principal, Mr Gary Harris. Mr Harris served as Principal of the School for almost two and a half years (and prior to that as a Board member). We thank him for his service and dedication to the School.

The Board appointed Deputy Principal of Primary, Mrs Carol Davis as Acting Principal for second semester and embarked on a search for a substantive Principal.

After an extensive and comprehensive recruitment process, the Board determined that Mrs Davis was the best candidate for the role. Mrs Davis transitioned from the Acting Principal role to substantive Principal at the start of 2022. The Board wishes to acknowledge the good work of Mrs Davis and the Leadership Team in ensuring a seamless learning and work environment despite the absence of a substantive Principal in the second semester of 2021.

Other highlights of 2021 were:

- the successful graduation of our second cohort of over thirty Year 12 students.
- the review by the Leadership Team and Board acceptance of the School's Strategic Plan which will guide the Board and Leadership Team until the end of 2025.
- written submission by the Board in relation to the WA Government's review of the Equal Opportunity Act; and
- the engagement of Fergusons Architects to proceed with the design and costing for the redevelopment of 4 Salcott Street for additional general learning areas.

My thanks go to the following Board Members who gave of their time, knowledge, and expertise in their roles as fellow governors of the School:

Pastors – Rex Gabrielson, Paul Price and Terry Chester of Girrawheen Baptist Church.

Office Bearers – Vice Chair Glenn Richardson, Board Secretary Li Ai Gamble and Treasurer Andrew Johnson;

and Board members – Jodie McQuillan, Lisa Kenrick, Margaret McCarthy, Priscilla Sampson and Rita Bonjour.

The Board also appreciates the provision of resources and pastoral care provided by the Girrawheen Baptist Church to the School.



It is my privilege to serve as Chair of the Board of the School and I give thanks to God for his faithfulness and goodness to all those at Emmanuel Christian Community School in 2021.

I look forward to what He will do to and through its students, staff, and their families in 2022 and the years to come.

Mr Ken Ridge

Chairperson

"Don't let the excitement of youth cause you to forget your Creator. Honour him in your youth before you grow old and say, life is not pleasant anymore."

Ecclesiastes 12:1



Principal's Report

Emmanuel Christian Community School takes seriously its mission and vision to provide affordable Christian education for families and to equip the next generation to know and serve God.

We are thankful to have staff who seek diligently to uphold the values of our school.

The 2021 school year began well, with staff and students all prepared and eager to commence school, only to be 'locked down' for a week due to COVID-19. We were thankful this was only for one week, adjusted our calendars, events and timetables and started again.

However, this pandemic and the resultant lockdowns, vaccination and mask wearing mandates, isolation and contact tracing requirements (devolved to schools by the Health Department) have placed an excessive burden on school families, students, teachers and administration staff. This burden has been physical, emotional, spiritual and financial. Every phone call, response to an email or text and personal conversation, that was conducted with patience and love has been testament to a Christian community serving others.

Principal, Mr Gary Harris, who had overseen the planning and completion of the 'West Wing', a double story block of 11 new classrooms, was able to lead the opening ceremony on April 21st. Senator Dean Smith officiated and both past and present staff, students and founding church members were present. It was a joyous event of thanks and praise to God for His goodness to us over the past, nearly 40 years.

There is more building to be done in the coming few years, to complete our Secondary School at the Salcott Campus and we look forward to God's provision in seeing this completed.

We are planning for a Community Fair (April 30) and a special 40th Anniversary Church service later in 2022.

In June, Mr Harris resigned due to ill health. He was farewelled over several days, as he addressed both Primary and Secondary students, receiving gifts, cards and drawings the children from Primary classes had made and was formally farewelled by staff at a special morning tea. We pray for God's blessing for Gary and his wife Carol as they plan for the future.

I began as the interim Principal in July 2021 and was appointed to the role from January 2022. The areas of school administration and leadership to which I have addressed myself are: the refocussing on our school's Vision, Mission and Values, improvement in classroom practice and the redistribution and revisioning of staff roles/responsibilities. The Leadership Team finalised, and the Board approved the Strategic Plan, which informs direction and priorities for the school. NAPLAN results in 2021 and in recent past indicate that there is very encouraging improvement in our student performance over time. This confirms our decision to focus on improved teaching of literacy and numeracy in early childhood years.



My appreciation and thanks to the School Leadership Team, being the Deputies: Bronwyn Carruthers, Phil Gabrielson, Stuart Hayward, Graeme Leathard, Pinky Street and Business Manager Edwin Reyes for their support, counsel, prayers and consistent professionalism.

With God's help, may this school always honour the vision of our founders, Girrawheen Baptist Church, that children and young people would 'grow up into Christ' and that parents would have access to affordable Christian Education.

Mrs Carol Davis

Principal

"We proclaim Him, admonishing every man and teaching every man with all wisdom, so that we may present every man complete in Christ."

Colossians 1:28



Student Performance and Outcomes

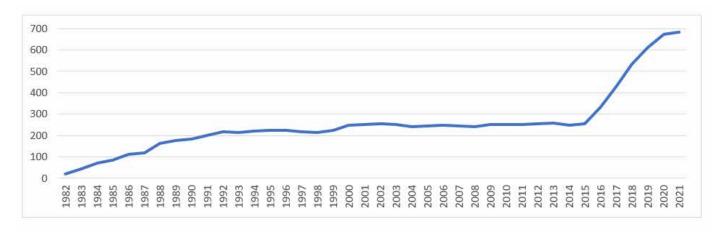
Student Population and Attendance

Area of School	Female	Male	Total	Average Attendance %
Early Learning (K-PP)	51	50	101	90.1%
Lower Primary (Year 1-2)	53	55	108	93.9%
Middle Primary (Year 3-4)	57	62	119	93.4%
Upper Primary (Year 5-6)	50	57	107	94.9%
Lower Secondary (Year 7-8)	66	39	105	94.7%
Middle Secondary (Year 9-10)	32	43	75	90.8%
Senior Secondary (Year 11-12)	35	34	69	91.0%
Total	344	340	684	93.0%

Students at Emmanuel are required to attend school for the days stated, and arrive on time ready for instruction. When students are absent from the School they are marked as absent in SEQTA, the electronic attendance programme used by the School, and a text message is sent to parents requesting a reason for the absence. At the conclusion of each week, an analysis of the attendance of each child is undertaken and where necessary, the Deputy Principal, makes a phone call seeking clarification from the parents and offering pastoral support if necessary. If students continue to be absent, meetings are set up with parents and relevant pastoral care staff members.

Comparative Population Summary 1982-2021

The graph below shows movements in the student population over the past 39 years, as taken from the August census dates each year. The discernable jump in numbers in 2016 is due to the Year 7 formally commencing in the Salcott campus.



267.2%Overall Growth 2016 - 2021



Primary School Report

Kindy 2021

We had a fantastic year with our Kindy classes in 2021. The children made new friends, learnt some letters and numbers and lots of new songs and nursery rhymes. The highlights included a hospital incursion, an excursion to AQWA and the beach at Hillarys in Term 4. We have enjoyed getting to know the children and their families. We ended the year with a fabulous Kindy/ Pre-Primary concert telling the Nativity story interspersed with songs and dance.

Pre-Primary 2021

The Pre-Primary students had a full year of fun, adventure and growth. The year started with learning new routines and meeting new friends and teachers. They learnt many things in English and Mathematics. Some children even learnt how to read books by themselves! We had two Pre-Service teachers who created some wonderful experiences for the children. A highlight was our first excursion to the Cuddly Animal Farm and our Christmas concert where parents looked adoringly on their children as we celebrated the birth of Jesus. We had a busy and fun-filled year together.

Year One 2021

Last year we partnered with RAC, St John of God and the City of Wanneroo to learn about road safety, basic first aid and recycling.

We also had two excursions where we visited the WA Museum Boola Bardip and the Perth Zoo. The children engaged in hands on activities like cooking and sensory activities. As little lights of the school, we learned about God's love for us and forgiveness through Bible stories and prayer time.

Year Two 2021

In Term 1 the students practiced hard for their Year 2 Assembly. They acted out a play adapted from the book "We're Stuck!" By Sue DeGennario. They loved dressing up and performing their item to the whole school. Students enjoyed celebrating, participating in and dressing up for special whole school events like Multicultural Day, Book Week and Faction Carnival. In Term 4 Year 2 went on an excursion to Peninsula Farm for the HASS unit 'How technology has changed over time.' Students and staff dressed up in colonial clothing, toured the house and played games from the olden days.

Year Three 2021

We have been blessed in Year 3 to share enjoyable and exciting memories together. In Term 1 we learnt about the importance of having a positive growth mind set and we decided to use this topic for our assembly.

The purpose of this assembly was to remind all the students and staff at ECCS that we are fearfully and wonderfully made by God. At the beginning of Term 3 we experienced a few changes including the farewell of Mrs Craig, Mrs Rawstorne moving to Year 2 and having Mrs Page as our other Year 3 teacher. As part of our Writing, we learnt how to write an information report and went on a fun excursion to the Perth Zoo to learn about endangered animals. To wrap up the year we all went to Kings Park for our end of year fun excursion. Our favourite parts involved making dams and playing tug of war. After a long day out in the hot sun we are sure that the teachers and parent helpers slept all weekend. Although we experienced a lot of changes within the year, we are grateful for all the teachers and staff who have contributed to our learning.



Year Four 2021

In year four, we had an assembly titled, 'School News'. We highlighted events that happened in our school recently. It included events such as NAPLAN, learning how to play the recorder, fitness in the classroom and playing down-ball during breaktimes.

For our excursion, we went to Whiteman Park which included Caversham Wildlife Park for the day.

We also had a White Elephant Sale on the last day of term three. This was to raise money for our sister school – Tunas Bangsa, as they had a cyclone destroy part of their school building. It was a great success and we raised \$801.15.

Year Five 2021

It is always such an honour to witness the growth that happens as our students transition from middle to upper primary. In 2021 we had a total of 58 students in the Year 5 cohort and 6 of those students were new to ECCS. Mrs Hughes returned after being away on Maternity Leave, Miss Quintanilla became Mrs Makeche and together they formed the new H & M team. One of the highlights was our excursion to Parliament House. Students were greeted by Meredith Hammat, Member for Mirrabooka. We were also lucky enough to stand in the Legislative Assembly, where members of Parliament discussed policies for Early Childhood Education. Much to our students' excitement, one of the members present was Premier, Mark McGowan! All in all, we had a wonderful year teaching this cohort.

Year Six 2021

The Year 6 graduating class of 2021 had a year full of exciting events and it was a privelege to teach them through this journey.

The Masquerade lunch gave the students the opportunity to think about their relationship with God.

The Year 6 camp was a highlight for students (and staff). Students were challenged to consider more deeply what choice they would make regarding living their life for God. On the last night of camp over half the class indicated they would like to get more serious about following God. And ten said they would like to ask Jesus to be their Lord and Saviour!

The year was rounded off with a Graduation Ceremony and supper, which celebrated the students' journey through Primary School.

If you add to this, all the learning activities we had, our sports carnivals, and our excursion to Adventure World, it was a very busy year.

"Educating the mind without educating the heart is no education at all."

Aristotle



Secondary School Report

The last year was an unusual and at times difficult year. It began with a lockdown and yet another in the middle of the year with the threat of further lockdowns always hovering over us.

Looking back on 2021, we can see clearly how God has protected us as a community. As we have trusted Him, He has directed our paths. We rejoiced in the opening of the new West Wing Building which has provided us with state-of-the-art classrooms. New courses and electives were running, and now students have so much more to choose from.

We are truly blessed to have a wonderful staff, both teaching and support staff, and I would like to thank and honour them for their diligence, commitment to the School and their love for the students that they demonstrate in so many practical ways.

Curriculum Events in 2021

Parent Evenings

As in previous years, the Year 7 – 12 Parent-Teacher Interview evening was well attended. In July, the Year 10 Course Selection evening was held in the new West Wing. Displays from Universities and other tertiary education providers were available for students in Years 10 – 12. The evening was well-attended and much positive feedback was received.

Twilight Tour

Our first Twilight Tour was held in April. This gave the Secondary School an opportunity to show prospective families our great resources and the many educational, cultural and pastoral opportunities that we provide to students.

Graduation

The Graduation Ceremony was held in October for our 36 Year 12 students. This was a beautiful evening of honouring God and the students for their hard work and accomplishments over the year. The Dux of the school was awarded to Mercy Anthony and the Proxime Accessit to Lauren Eddy. The students and families enjoyed the experience and the beautiful supper provided by the Food Technologies department. Nazareth Kuhl obtained the award for the top VET student and was also awarded the School Medal for her excellent results in General Courses. Special guests included Dr Anne Aly MP, Meredith Hammat MLA, Counsellor Frank Cvitan, Deputy Mayor Wanneroo and Dave Stevens from CSA.



Awards Night and Arts Expo

These two important events were combined in 2021 and it was a great success. Students showcased their artistic talents with musical items during the ceremony and a display of artworks, photography, woodwork and digital technologies was open for viewing in the West Wing.

A magnificent supper was once again provided by the Food Technology staff and students.



Learning Area Reports

English

In 2021 we studied texts that reflect ideas and issues present in modern society that challenged our students to think critically about the world. We looked at every text from a Christian perspective and had thoughtful discussions on how a Christian worldview influences our understanding of texts.

The Year 12 English General class studied a text based on an inspirational true story set in McFarland, USA, and indulged in its Mexican cuisine.

For the first time at Emmanuel Christian Community School, we took part in the Write a Book in a Day competition, a fun and creative team writing competition that involves a collaborative team effort where students plan, write and illustrate a book within 12 hours. The project provided an opportunity to teach empathy and to engage the wider community.

We continued the tradition of providing for the educational needs of students. Every Thursday, as well as on request, we offered English tutoring. Much time and thought went into the support of our Learning Enrichment students and this continues to be an area of focus. The year 2021 turned out to be a wonderful and productive year.



HASS

Highlights of the HASS department included the interactive and authentic learning experiences used by teachers to deliver the syllabus. The Year 7's conducted a Mock Trial, turning the classroom into a courtroom. Students became lawyers, judges, witnesses, and jurors. They investigated the roles played by these groups, and then performed the mock trial in class. The Year 8 class recreated medieval warfare strategies using the new West-wing building as a castle. The Year 9 cohort visited the Supreme Court of Western Australia where they watched trials in session to better understand how the court hierarchy works. The Year 10 class visited the Holocaust Institute of Western Australia as part of their in depth study into the Holocaust. They explored what it means to be an upstander and not a bystander when people are being discriminated against.

In Year 11 and 12, Politics and Law and Modern History were studied at an ATAR level, where students performed consistently throughout the year in their assessments.

Mathematics

Year 7 - 9 Maths

Students were streamed in Mathematics. The different streams are Modified, Standard, Advanced and Extension. One goal for the Advanced and Extension students is to develop them into independent learners. This also allowed more personalised attention to the Modified and Standard level students.

All four streams allow for flexibility (i.e. the students are not fixed in a particular stream. Students may move between streams according to their needs and performance).

In 2021 we hosted our first Math incursion for all Year 7 and 8 students. The students had the opportunity to learn Maths skills through "hands-on" activities and see real-life applications of certain Math concepts. The students had a lot of fun improving their problem-solving skills.

Year 10 Maths

In Year 10 we follow a Pre-Methods, Pre-Applications and Pre-Essentials course. This is to adequately prepare the students for the Year 11 and 12 Math pathway that they will pursue.

Science

Room 13 was refurbished late last year so it could become a functional laboratory meeting all the WA compliance standars.

Each junior year group attended a well-organised excursion in 2021 and this is planned to continue in 2022. Students visited the Zoo, AQWA, SciTech and the Museum.

Year 12 ATAR Physics was successfully run for the first time in 2021 with students achieving good results in both Physics and Chemistry. Year 12 ATAR Psychology will run for the first time in 2022.



Health and Physical Education

The Health and Physical Education Department were involved in delivering extension classes and organising great events in 2021.

Two Year 9/10 Outdoor Recreational classes were run which allowed students to go off-campus and learn practical skills. The activities ranged from rock-climbing and sailing to disc golf and beach volleyball. For the first time, a combined Year 9/10 Exercise and Sport Science class was offered which was tailored to engaging students who had a keen interest in the theory of movement, preparing them for Physical Education Studies in Year 11 and 12.

The ATAR PES students competed in a Year 11/12 Interschool Badminton Tournament, where one pairing reached the quarterfinals. During the Interhouse Athletics Carnival numerous records were broken and Akuna house won the competition. The Interschool Athletics Team was placed fourth out of eight overall at the ACC Carnival. A great achievement!

Languages - Spanish

Spanish was conducted in Years 7 & 8. Students were given a range of tasks including written and verbal assessments, as well as using language to help others.

2021 was also the first year where use of online tasks through Education Perfect was implemented to ensure students were able to conduct work in the event of a COVID-19 lock down. With the mandated curriculum for languages in 2022 being extended to Year 7 Spanish and more class time allocated, greater opportunities will be provided for students to communicate verbally to each other. This is to give students the ability to master basic, high frequency expressions and communicate with other Spanish speakers.

Technologies

Digital Technology

Year 7: Lego Robotics - Students were taught to use the Lego Mind-storms programming environment to program their Lego robot to perform a number of tasks.

Year 8: Animation and Web development

Year 9/10 : Animation and Game development in a professional environment

Year 12: Applied Information Technology was offered to Year 12 students. Both ATAR and General courses were run.

After-school Engineering Club

This club ran after school on Wednesdays. It targeted students mainly in Years 7 and 8 who may be interested in pursuing Engineering at University, providing opportunities to extend them academically. The goal is to fast-track these students in Mathematics, Science and Engineering, to the point where they will be able to study University-level Engineering topics when they reach Year 11 and 12. They will then be taught University-level subjects. We hope to invite practicing engineers and University students to collaborate with our students on projects. Another possibility is to collaborate with Curtin University to allow our students to work on research projects.



Food Technologies

Students are taught safety and hygiene in the kitchen, organisation skills, cutting skills and they learn how to create recipes. Some fantastic dishes were produced.

Year 7 and 8 students study Food Technologies to see if they would like to pursue it in subsequent years. Students had the option to continue with this subject in Years 9 and 10. At the end of the year, selected students assisted with the Graduation and Awards Night suppers. Plans were put into place for the new Certificate II Hospitality to be offered in 2022 to both Year 11 and 12 students.

Textiles

In the first term of Semester 1 students in Year 9/10 Textiles developed fine motor skills in both hand and machine sewing. Students completed a hand embroidery design and project, then looked at sustainable solutions for tote bags and facemasks in Term 2. In Semester 2, students learned to use a conventional pattern to make a pair of lounge pants out of flannel. Quite a few of the students completed work to an exceptional standard and were able to display their work at the Arts Exhibition and Awards Night in Term 4.

Woodwork

Year 7 students created a Lolly Dispenser. In Year 8 students had the option to make a small pool table or a jewellery box with jewellery to go into it. Year 9 students made hardwood candle holders and a fast Canadian puck shooter.

Bedside book and shoe shelves were produced in Semester 1 by the Year 10's, in Semester 2, they could choose their own project. One student made a fantastic mountain bike jump, and another a brilliant hand drum.

The Arts

Design (Photography)

Year 11's produced two portfolios focussing on product and cultural design. The students did a great job with their photography skills, and it showed in their final design solutions.

Media

Year 7's worked on producing some fun and creative stop motion animations. Year 8's looked at the fundamentals of advertising and created their own advertisements for a fictitious product. One of our students, Lucas Morar, chose to advance his skills by using Premier Pro to create some special effects for his Banazer (banana taser) advertisement. Year 10 students were introduced to documentary making. Sarah Busan produced a great short film on her sister's journey into the makeup industry which was played at the Awards Night and Arts Expo.

Music

Students worked through a contemporary 'band focused' curriculum. All students developed skills in keyboard, and those in Years 8 to 10 were also given the opportunity to learn drums and bass. The Secondary School Worship Band met 1-2 times a week to practise for assemblies and events such as the Awards Night, where they performed to a commendable standard. In addition to worship band, a small vocal ensemble formed, and they were able to be a blessing to the school by supporting Angelika Bui-Sutanto's gorgeous rendition of 'Light of the World' at the Opening of the West Wing and the Awards Night and Arts Expo.



Visual Art

In 2021 we had our first group of Year 12 ATAR Visual Arts students. These students worked hard to produce two final artworks showcasing their creative problem solving and application of skills and processes. Last year, we also debuted the new Principal's Choice Award where one of our graduating student's pieces were selected to become part of the school's art collection. In lower school, the students enjoyed exploring a wide variety of art materials and processes including clay sculpture, linoleum cut prints and of course, a wide range of drawing and painting approaches

Soccer Academy

In 2021 we entered the second year of the formal Soccer Academy here at Emmanuel. The year was extraordinary as we had:

- Over 80 Secondary School students involved
- Over 40 games played across the whole soccer program
- 70+ hours spent during extra-curricular time across program
- 80+ training sessions for each squad
- Students engaged in both 11v11 tournaments and 5-a-side Futsal Tournaments

From a competitive standpoint, all our teams were able to go into the finals series, with particular mention of our Junior Girls who were runners up in the SSWA Shield Grand Final.

All students represented the school to the highest standard with their behaviour, attitude and love for Christ.

We also had our 'Street Football' sessions in Terms 3 and 4, which catered for over 40 boys and girls ranging from Years 1 through to 6. This program allowed boys and girls on Thursdays and Fridays after school to play mini 3v3,4v4,5v5 games in a fun environment, while also fostering the football identity of our school.

Vocational Education and Training I VET

Vocational Education Training in 2021 has been an adventure, pivoting and adapting to the many demands of studying off campus at TAFE, while navigating the safety requirements of COVID and Work Experience.

The Year 11 and 12 students found a new vigour for all things technical due to the demands of online learning.

Learning to login and work from home, at school, and in the workplace with the support of teachers on ZOOM or Teams meeting platforms. Students managed and overcame the many challenges with online learning very well! They also found a new appreciation for their teachers!

We had 29 students enrolled in TAFE courses for 2021 and 8 students continuing in 2022.

Many students successfully completed qualifications in the following:

- · Certificate II in Surveying and Spatial Information
- Certificate II in Kitchen Operations
- Certificate II in Engineering Pathways
- Certificate III in Business Administration (Medical)
- Certificate III in Events Management
- · Certificate III in Screen and Media
- Certificate III in Sport and Recreation
- Certificate IV in Education Support

Looking ahead to the new school year - 2022

- Seven new students were enrolled to join them at North Metro TAFE campuses (Joondalup, Clarkson, Midland, East Perth and West Leederville), along with the eight continuing courses.
- Exciting times await students on Campus as we prepare for our inaugural certificate courses in: Certificate II Hospitality and Certificate III Business with almost full classes in both certificate courses.

EMMANUEL CHRISTIAN COMMUNITY SCHOOL | ANNUAL REPORT 2021 16



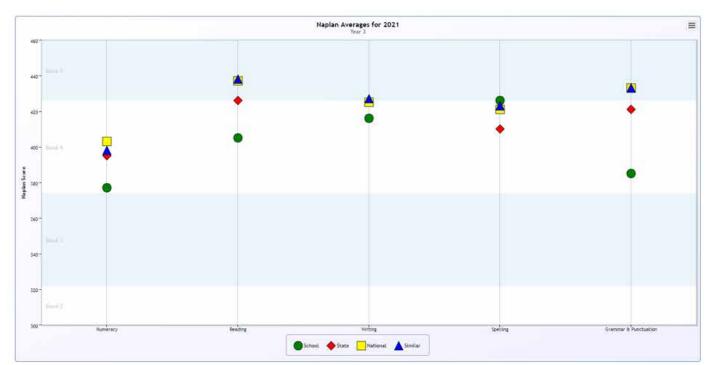
Key Student Outcomes

2021 Naplan Results

NAPLAN testing is conducted annually in Years 3, 5, 7 and 9. In year 2021 testing took place in May. NAPLAN allows each student and group performance to be measured against common national standards, providing teachers with useful data to inform their planning and classroom teaching in literacy and numeracy and assisting the School in monitoring student and cohort progress.

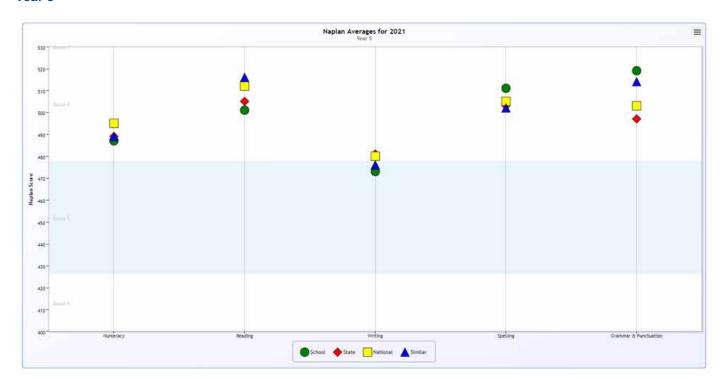
It is worth noting that NAPLAN represents a student's achievement on one assessment which is conducted on a single day in the year. So while the testing is useful for benchmarking and data collection, it is not wholly representative of a student's overall progress and potential. When reading the following results, keep in mind that direct comparisons are limited in scope given the smaller sample size at Emmanuel. Some classes are relatively small. This means that the results of a few students at either end of the spectrum can significantly skew results positively or negatively.

Year 3

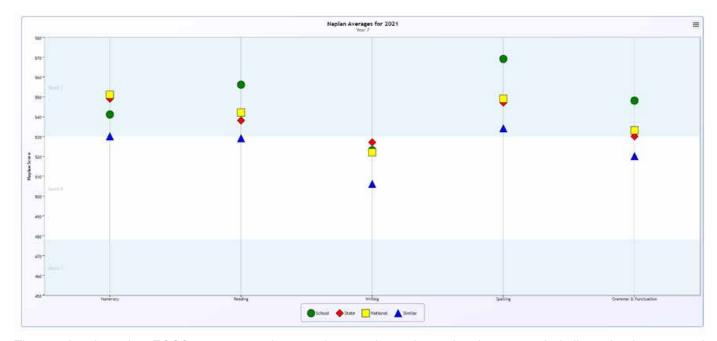




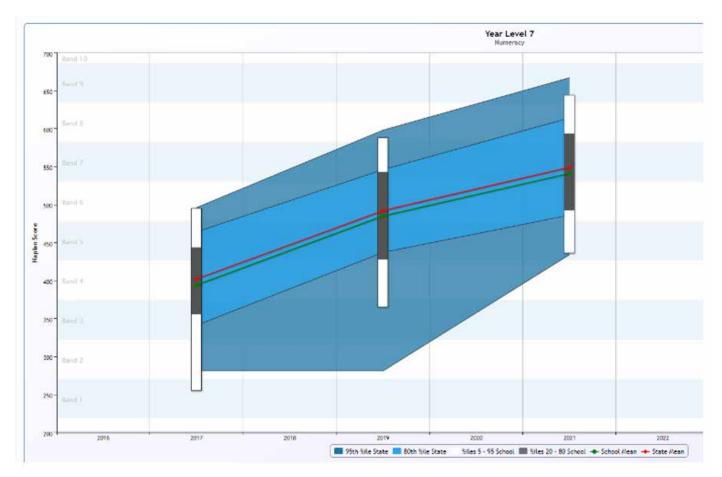
Year 5



Year 7

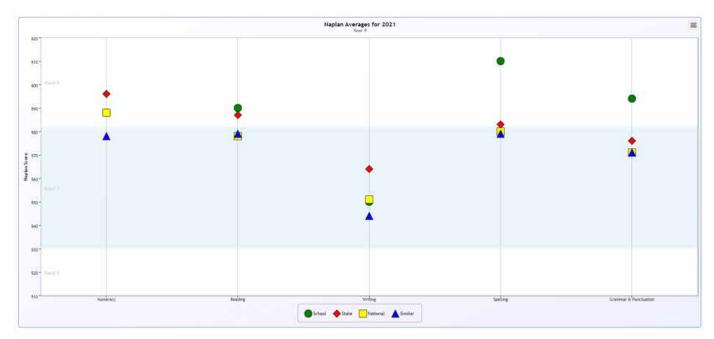


The results show that ECCS average student results are above the national, state and similar school averages in Reading, Spelling and Grammar. Our numeracy results were higher than those of similar schools but below state and national averages.

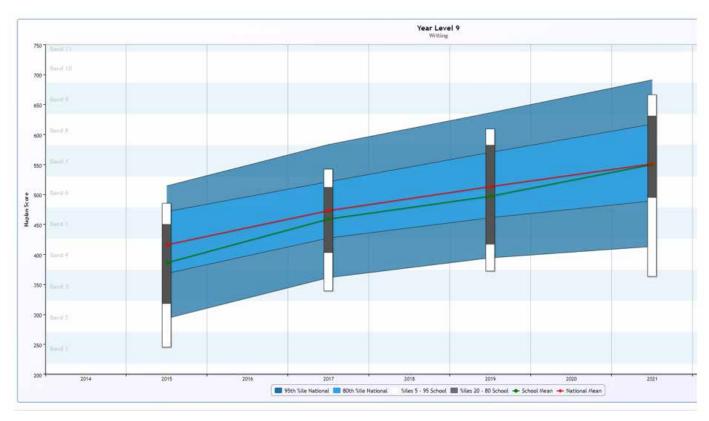


The average results of the Year 7 students (green line) have improved at the same rate as the state average (red line) but is just a little under for this cohort. We are looking at ways of improving the numeracy results for students in the Year 9 NAPLAN test of 2023.

Year 9



The average results (green dot) are above or equal to the national average in all sections.



The chart above tracks the 2021 Year 9 cohort since they were in Year 3. It shows that whilst they were quite a bit below the national average in Writing when they were in Year 3, they have improved over the years to meet the National average in Year 9.



2021 OLNA Results

The Online Literacy and Numeracy Assessment (OLNA) was designed by the School Curriculum and Standards Authority (SCSA) to measure literacy and numeracy skills identified as necessary for functioning in society post-senior secondary schooling. From 2016, Year 12 students have been required to meet a minimum standard for literacy and numeracy to achieve their West Australia Certificate of Education (WACE). Students can meet this minimum standard either by achieving Band 8 or higher in the NAPLAN reading, writing and numeracy tests in Year 9 or through OLNA testing which is conducted in Years 10 - 12.

Two opportunities are given to students in Years 10 - 12 to pass the OLNA. As NAPLAN did not run in 2020 Year 9s were given the opportunity to sit the OLNA instead. By the end of 2021 the following percentages of the cohorts had met the OLNA standard:

% of cohort that achieved **Numeracy** Writing Reading standard Year 10 89 84 92 Year 11 86 77 86 Year 12 95 92 97

"Teach me good discernment and knowledge, for I believe in your commandments."

Psalm 119:66



Senior Secondary Outcomes

Year 12 Summary

Total size of cohort	36
No. of ATAR students within cohort	19
No. of VET students within cohort	9
% of ATAR students in top 15 percentile (ATAR exceeding 85.85)	16%
No. of ATAR students offered direct university pathways	8 had the results to be offered uni entrance
% of cohort achieved WACE	78%
% of VET students achieving certificates (Cert II or higher)	100% (9/9) or 25% of cohort

Year 12 WACE Results

The Western Australian Certificate of Education (WACE) is awarded to students who have completed Year 11 and 12 of their secondary education in WA.

- 3 ATAR students did not achieve a WACE due to not achieving a C grade or higher in enough of their courses. Two of these students chose not to attend their WACE exams, so they have not achieved an ATAR, WACE or WASSA.
- 5 General students did not achieve a WACE due to not passing the OLNA (1 or 2 of the OLNA tests – reading, writing, numeracy)

As of 2021, students have been counselled into choosing appropriate courses in line with their abilities and interests. There is a growing population of students taking the non-ATAR pathway of General, VET courses and endorsed programs.

Programs to assist students with OLNA preparation have been established. The Foundation Course in Mathematics was run to assist students with preparation to meet the OLNA standard and this will be expanded to include English in 2022.



School Improvement initiatives

New Courses offered in 2021

In response to student needs several new courses were offered in 2021. These include ATAR Psychology and ATAR and General Applied Information Technology, General Physical Education Studies and General Health Studies. Student surveys were conducted, and new General and VET courses are forthcoming in 2022.

Increased Education Support

Two new positions were created to provide teachers and students with assistance. Mrs Deborah Johnston joined the Learning Support Team, and Mrs Ilonke Van Der Merwe joined the Technologies and VET teams. These valued staff members assist students with numeracy and literacy in the lower school, OLNA preparation and assignments in Upper school, and setting up and packing down in Foods and Visual Art. They have been a blessing to staff and students alike.

New Timetable for 2021

The new timetable for 2021 was well-received. Students quickly adjusted to the new break times, and the Pop-up Canteen introduced at lunchtime was instrumental in that adjustment! The extra time afforded to Year 11 and 12 courses is appreciated by staff.

Professional Learning

Due to COVID restrictions it was not always easy to attend Professional Learning from external providers. However, many staff availed themselves of what was offered by CSA, SCSA and AISWA. A group of teachers were involved in High Impact Practices for Teachers through AISWA. It was a lot of extra work for the teachers who participated, but it was considered a very worthwhile experience. We look forward to hearing how we can all improve our practice.

"But Jesus beheld them, and said to them, With men this is impossible; but with God all things are possible."

Matthew 19:26



Pastoral Care

Emmanuel Christian Community School continues to be known for its strong Pastoral care practices. In 2021 there was an intentional focus on stability in the school and pastorally this resulted in several new initiatives being put in place. These took place due to the outstanding work of the Year Coordinators and Chaplains. The report below highlights the pastoral care delivered in each year group and the initiatives introduced last year.

Pastoral Care (Year 7)

Year 7 is a significant milestone as students enter Secondary School. There are new teachers, a new uniform, new timetables, but critically for these students they strengthen their existing friendships while expanding their social circle. Critical to the pastoral care is the annual Year 7 camp. In 2021, this was held in The Paddock, a campsite about two hours southeast of Perth. The students engaged in various activities which involved teamwork, co-operation, and resilience. The finale was the Paddock Challenge (an Amazing Race style adventure) with the students looking over the beautiful WA countryside.

Pastoral Care (Year 8)

Year 8 is a time of consolidation where students are now clearly secondary school students and are given the opportunity to develop the skills acquired in Year 7.

The promotion of student wellbeing, encouraging care for each other, respect, and resilience continues to be the core of our Pastoral Care. The main social event is the Year 8 Movie Night. This is a fun activity where the children just enjoy the film and each other's company.

Pastoral Care (Year 9)

Year 9 is a very pivotal year in the lives of these students. It has been designed with a focus where students identify their strengths and begin to move from a child-like mindset to an adult-like mindset. This process begins on their Rites of Passage camp which provided students with a camp experience designed to facilitate and acknowledge the significant milestones that they will go through as they transition from adolescence into becoming young adults. The process of transitioning from adolescence into young adulthood is one that will continue throughout their secondary school journey with the focus shifting from identifying their strengths in Year 9 to culminating in a strengths-based approach in Year 10.

Pastoral Care (Year 10)

Year 10 is a time where students build upon and develop some of the personal and spiritual strengths that they identified in Year 9. The Year 10 strengthsbased approach is a methodology that emphasises an individual's self-determination and strengths. It is student-led, with a focus on valuing everyone equally and focusing on what students can do rather than what they cannot do. The goal of Year 10 is to provide students with experiences that promote the development of a strong sense of identity, show how they are connected with and can contribute to the world, help them develop a strong sense of wellbeing and become confident and involved learners who can be effective communicators. The aim of the year is to enable students to feel confident about their abilities and their choice in whether to pursue a General or ATAR pathway going into Year 11.

Pastoral Care (Year 11)

Year 11 was an exciting and challenging time for our students as they navigated their way through starting ATAR and VET courses for the first time, and balancing study and social lives. To finish their year, students attended the Year 11 Service Camp that saw them appreciate the gift of giving back to the community. This included gardening at homes in the local area, painting Kindy cubbyhouses in Bullsbrook and visiting Street Friends – a charity for the homeless.

The event concluded with a formal dinner to celebrate their year and the growth they had made. We were very encouraged by feedback from those we helped and more so encouraged by the positive response from the cohort about what they had received from serving others before themselves.

Pastoral Care (Year 12)

Year 12 was both appealing and intimidating for students as they faced their final year of schooling. Fortunately, after being cancelled by the lockdown in week one, they finally celebrated at Mulberry Estate in style with a Gatsby themed Ball. After many weeks of work, stress and many hours of mentoring from teachers, they completed their year with Valedictory Day, consisting of a student run assembly where they presented the school with the gift of a bench, a morning tea with staff and a formal dinner with teachers and leadership. Mr Morey spoke about the importance of service and Graduation Night was a beautiful evening where we said farewell to our Year 12 students with ceremony and supper.

Student Council

The Student Council at Emmanuel is an integral part of the pastoral care services provided for the students by the students. Student Council members are nominated by their year group peers, endorsed by members of staff, and serve one-year appointments in school leadership roles. They assist in the coordination of assemblies, planning of student social events, raising funds for school and community organisations, make daily announcements to students and serve as role models to their fellow peers. Student council members also assist the House Captains in the regular running of the faction Friday sports events and maintaining a strong community presence in the operation of weekly breakfast club. In order to equip our student leaders and enable them to carry out their tasks with confidence, the school provides them ongoing professional development in the form of leadership summits and a combined Primary and Secondary Student Council camp. This camp offers students the chance to practice their mentoring skills with younger year groups and provides them with the tools they need to be effective leaders.

Chaplains' Report

There were so many great things that happened in 2021 that we have been part of, as Chaplains. We have thoroughly enjoyed our interactions with both staff and students, through:

- Breakfast Club,
- prayer times in the Secondary School and the Primary School; and
- attending camps (Year 6, Year 7 and 9).

Special dinners and events like:

- Year 12 Ball;
- Year 6 and 12 Graduation ceremonies;
- Year 6 Masquerade;
- · the opening ceremony of the West Wing;
- athletics carnivals;
- soccer games;
- follow up sessions for the Year 6's;
- one on one Bible studies;
- making Bible verses to give away and place behind all toilet doors on both campuses;
- · going to students baptisms;
- · catching up with alumni;
- building a chaplains library for our staff and students to access;
- attending BeYou seminars and Pastoral care meetings;
- speaking at Assemblies;
- championing our Compassion children with fundraising and letters;
- organising speakers for our Secondary School assemblies and leadership training;
- reading Bible stories to the Year 1s and 2s;
- · visiting classrooms;
- praying for our staff and students; and
- sharing God's heart and wisdom with both.

As Chaplains we were also involved in overseeing the Ping Pong-A-Thon where ECCS participated in Ping Pong to raise awareness of World Wide Slavery - an initiative of International Justice Ministry. This event was a great success with our initial goal to raise \$1,000 but we ended up raising \$1,183.

We thank the LORD for keeping us throughout 2021 even as we anticipate His faithfulness and goodness to be our portion in 2022 and beyond.



Staffing



Staff Standards and Workforce Composition

Workforce Composition

Teaching staff	52
Full-time equivalent teaching staff	40.7
Non-teaching staff	69
Full-time equivalent non-teaching staff	41.1
Aboriginal and Torres Strait Islander staff	1

As of 31st December 2021

Staff Recruitment and Appointments

A strategic aim of ours is to employ the highest standard of Christian educators; staff who are recognised for their excellence and professional practice and who are able to fill particular needs within the School. These will be people who can uphold and actively promote the Vision, Mission, and Christian values and beliefs of the Emmanuel Christian Community School Inc Association.

In addition to any relevant qualifications and experience, we consider that an active Christian lifestyle and membership of a local Christian church are the best ways for a candidate to demonstrate their suitability for employment.

For the recruitment of teaching staff in particular, the School requires a pastor of Girrawheen Baptist Church to be a member of the interview panel. The purpose of this is to provide feedback with regards to the candidate's spiritual maturity and Christian walk.

All staffing positions are advertised locally through reputable employment sites and appropriate media. In addition to posting vacancies on the School's website and social media pages, the following avenues for recruitment were utilised in 2021:

- · ChristianJobs.com.au
- · Christian Schools Australia (CSA) Job Vacancy List
- · Seek.com.au

Staff who were appointed or exited in 2021 included:

Appointed	Position
Rachel Barlow	Education Assistant
Elise Cumine	Teacher
Joshua Jones	Education Assistant
Sharon Matthews	Teacher
Sarah Tran	Education Assistant
Sally Strang	Teacher
Giada Van Wyk	Education Assistant
Allyssa De Chavez	Admin Assistant
Catherine Pirie	Education Assistant
Beryl Schairer	Education Assistant
Carly Smoker	Teacher
Primadonna Padmanabham	Finance Officer
Hung Dim Vai Khiap Thuam	Interpreter/Translator
Deborah Johnston	Education Assistant
Robyn Jones	Teacher
Heidi Ramer	Teacher
Peter Siani	Teacher
Ilonke Van Der Merwe	Kitchen Assistant
Kenneth Weston	Soccer Specialist
Michelle Bosch	Teacher
Conor Buckley	Teacher
•	

Exited	Position
Courtney Rokobuta	Teacher
Gary Harris	Principal
Ayor Makur Chuot	Finance Officer
Gary Dixon	Teacher
Robyn Jones	Teacher
Claudine Emmerick	Personal Assistant
Almon Carrera	Grounds man
Jeanette Jeffery	Education Assistant
Andrew Bruce	Teacher
Shelley Craig	Teacher
Rebecca Jacob	Education Assistant
-	

Staff Qualifications

All teaching staff employed at Emmanuel meet the requirements for registration with the Teacher Registration Board of Western Australia (TRBWA). To qualify for full registration, teachers must:

- hold a teaching qualification from an accredited Initial Teacher Education (ITE) program, or a teaching qualification recognised by the TRBWA as equivalent.
- demonstrate proficiency to the prescribed standard in English, both oral and written;
- meet the Professional Standards for Teachers in WA at the 'Proficient' level.
- be fit and proper (requiring a criminal record check); and
- have taught for a minimum of 100 days in the five years prior to application in one or more educational venues in WA or other Australian or New Zealand schools.

First-year teachers are registered under the TRBWA's Provisional standards, which require a qualification from an accredited ITE, and that the teacher meets the fit and proper requirements. All teaching and non-teaching staff are required to hold a valid Working with Children Check at all times, and to provide a National Police History Check which is no more than three months old at the time of their appointment.

Professional Learning

Despite the lockdowns and cancellation of events due to COVID-19, our staff were able to take part in a wide range of professional learning opportunities. The ongoing personal and professional development of our staff is vital to achieving the priorities of our Strategic Plan. We foster a culture of continual improvement, accountability, and spiritual growth amongst all staff as well as the Board. To that end, professional learning is scheduled throughout the year and staff are strongly encouraged to investigate opportunities for learning in an area of improvement or professional interest. By investing in professional learning and training, we raise the calibre of our educational programs, enhance student learning, and ensure the School is operating efficiently. The professional learning undertaken by staff in 2021 has been catalogued below:

Board, Governance and Financial

Christian Schools National Policy Forum & Symposium

Early Childhood

Assessment as inquiry in the early years classroom

Leadership

2IC and Emerging Leaders Training

2021 Stepping Forward into Leadership Conference

Learning Support and Special Needs

MATHS Conference - Making the Most of Maths Lessons: Six Key Ideas

Sharp Reading PL

Teaching Deaf and hard of hearing students

Miscellaneous

VET Coordinators Network Meeting / RTO Expo

HLTAID003 - First Aid

HLTAID012 - Provide First Aid in an education and care setting

School Funding and Financial Management in Independent Schools

Minimising Workers Compensation Premiums 2022

safeTALK - Suicide Alertness for Everyone

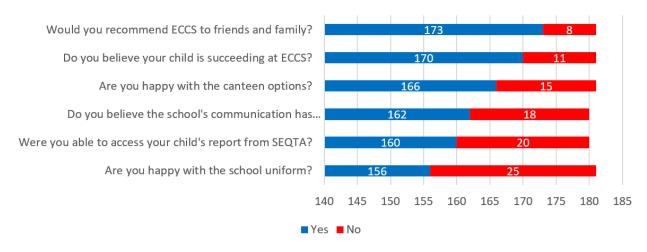
NAPLAN Training 2022 - NAPLAN Coordinator



Community Satisfaction & Development

Parent Poll

Table 1: Questions to parents





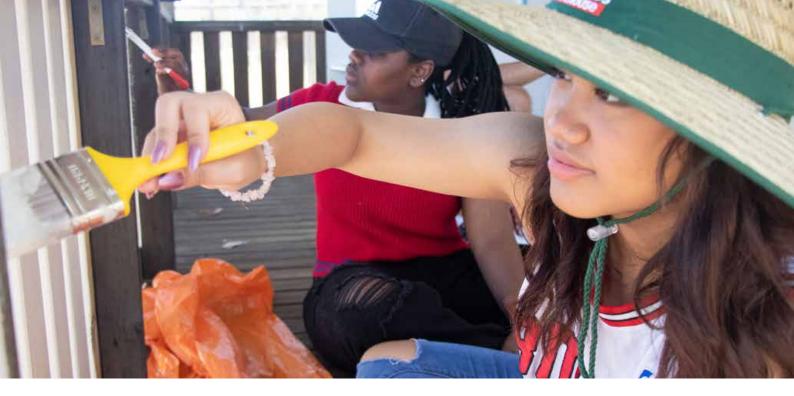


Table 3: Areas that are a strength of ECCS

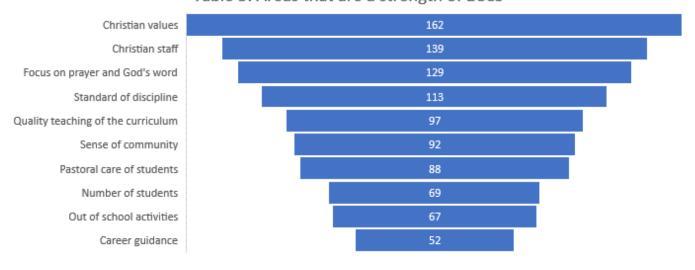


Table 4: Rate ECCS out of 5 (5 being the highest score)





Finances

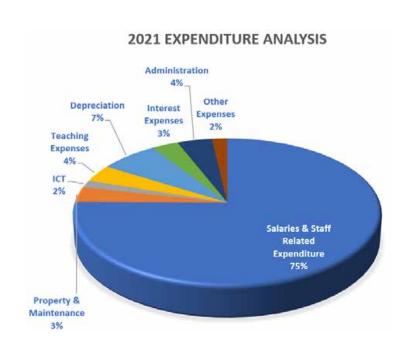
Financial Report

Abridged Financial Statements 31 December 2021

	2021	2020
	\$	\$
STATEMENT OF PROFIT AND LOSS		
OPERATING INCOME		
Fees, grants, and sundry income	13,368,134	12,782,701
EXPENSES		
Operating Expenses	10,719,155	10,098,909
On and the or Orangh or fourth account	0.040.070	0.000.700
Operating Surplus for the year	2,648,979	2,683,792
ABRIDGED STATEMENT OF FINANCIAL POSITION		
At 31 December 2021		
EMPLOYMENT OF FUNDS		
Non-Current Assets		
Property and Equipment	20,736,174	20,173,472
	20,736,174	20,173,472
Current Assets		
Cash and Equivalents	7,284,700	3,744,530
Amounts Receivable	164,777	205,777
	7,449,477	3,950,307
Total Assets	28,185,651	24,123,779
Current liabilities and provisions	1,499,136	1,524,655
Non-Current liabilities and provisions	10,035,648	8,597,236
Total Liabilities	11,534,784	10,121,891
iotai Liabilities	11,334,764	10,121,091
NET ASSETS	16,650,867	14,001,888
NET AGGETG	10,000,001	14,001,000
FUNDS EMPLOYED		
Retained Income	16,500,867	13,851,888
General Reserve	150,000	150,000
TOTAL EQUITY	16,650,867	14,001,888









Fee Schedules

Our aim, in keeping with our Constitutional mandate, is to make Christian education affordable and accessible to as many Christian families. The Board are mindful of the financial cost to families choosing to enrol their children at Emmanuel, particularly in an environment still feeling the effects of the COVID-19 pandemic.

How Fees are Calculated

A number of factors are taken into consideration when calculating tuition fees for the coming year. These include, but are not limited to, ensuring staff salaries are competitive, projected expenses, a comparison to similar schools, Government funding, the Consumer Price Index for Education, and the overall viability of the School.

Tuition fees only account for about 19% of the School's income. Tuition fees represent the gap between the total cost of educating a student and the funding we gratefully receive from State and Federal Governments (roughly 77% of income). Fee concessions and discounts are available to families subject to satisfaction of some conditions.

Kindy to Year 12 Fee Schedule (Resident Students)*

Tuition Fees	\$ Base Per Term	\$ Indicative Per Month	\$ Indicative Annual Total
Kindergarten	444	148	1,776
Pre-Primary	805	268	3,220
Primary (Years 1 - 6)	805	268	3,220
Year 7	1,110	370	4,440
Year 8	1,135	378	4,540
Year 9	1,155	385	4,620
Year 10	1,175	392	4,700
Year 11	1,230	410	4,920
Year 12	1,255	418	5,020

^{*} Exclusive of camps, elective fees and other expenses.



Financial Statements

For the Year ended 31 December 2021

Board's Declaration

EMMANUEL CHRISTIAN COMMUNITY SCHOOL INC

BOARD'S DECLARATION

The board declares that in the board's opinion:

- there are reasonable grounds to believe that Emmanuel Christian Community School Inc. is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the Australian Charities and Notfor-profits Commission Act 2012.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.

Glenn Richardson Vice Chaiman Andrew Johnson

Treasurer

Dated this 31 day of March 2022

Independent Auditors' Report



AUDITOR'S INDEPENDENT DECLARATION UNDER ACNC ACT SECTION 60-40

To: the Members of Emmanuel Christian Community School Inc

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 31 December 2021 there have been:

- No contraventions of the auditor independence requirements of the Australian Charities and Not for Profits Commission Act 2012 in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.

Dated this 31st day of March 2022

AMW (AUDIT) PTY LTD Chartered Accountants

AMW AUDIT
Chartered Accountants

MARTIN SHONE

Director & Registered Company Auditor

Independent Auditors' Report



INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMMANUEL CHRISTIAN COMMUNITY SCHOOL INC

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Emmanuel Christian Community School Inc (the "School"), which comprises the statement of financial position as at 31 December 2021, 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 comprising a summary of significant accounting policies and other explanatory information, and the board's declaration.

In our opinion, the accompanying financial report of the School is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the School's financial position as at 31 December 2021 and of its financial performance and cash flows for the year ended on that date; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 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 registered entity in accordance with the ACNC Act, the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the School's financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

The directors of the School are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the School'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 directors either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

3



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 judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the
 School'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 School'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 School to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors 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.

AMW AUDIT

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia

MARTIN SHONE

Director & Registered Company Auditor

Dated at Perth, Western Australia this 31st day of March 2022

Statement of Profit or Loss and Other Comprehensive Income

EMMANUEL CHRISTIAN COMMUNITY SCHOOL INC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
Income		
Tolking France	0.400.500	0.000.047
Tuition Fees	2,420,529	2,230,847
Registration Fees	10,000	8,700
Excursions and Camp Income	110,214	101,182
Cash Flow Boost	-	100,000
Grant - State Government	1,925,015	1,885,341
Grant - Commonwealth Government	7,834,166	7,018,350
Grants - AISWA	68,246	75,255
Interest	36,667	44,181
Insurance Claims Reimbursement	144,561	6,652
Sundry Income	144,092	114,175
Bad Debts Recovered	27,088	15,500
Cadet Income	11,412	31,532
Canteen Income	158,523	102,981
Rental Income	15,120	10,506
Capital Grants	462,501	1,037,499
Total Income	13,368,134	12,782,701

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 \$	2020 \$
Less: Expenditure	Ψ	Ą
Accountancy and Audit Fees	23,679	21,159
Advertising	8,461	28,842
Annual Leave	123,894	57,432
Bad & Doubtful Debts	111,063	92,934
Bank Charges	4,993	5,287
Canteen Expenditure	84,232	56,655
Cleaning Expenses	15,501	15,905
Computer Expenses	176,040	224,696
Consultancy Expenses	28,556	53,532
Depreciation Expense	742,597	837,436
Amortisation Expense - ROUA	30,715	30,715
Excursions & Camp Expenses	205,830	168,679
First Aid Equipment	3,408	2,346
Fringe Benefits Tax	11,636	-
Insurance	137,117	111,773
Interest Expense	258,045	233,075
Interest Expense - ROUA	82,288	82,096
Leasing Expenses	8,940	40,000
Legal Expenses	542	54,134
Long Service Leave	16,629	49,258
Maintenance Expenses	15,393	16,094
Other Expenses	159,809	65,220
Photocopier Expenses	52,030	47,363
Printing, Postages & Stationery	87,555	117,380
Professional Development	39,832	17,981
Utilities	77,465	70,053
Salaries Non-teaching	319,155	301,768
Salaries Teachers	6,649,928	6,109,670
Salaries Teachers Aides	398,914	394,220
Security	9,239	7,657
Sports Expenses	7,924	2,360
Staff Allowances	7,402	15,181
Subscriptions & Memberships	42,953	48,946
Superannuation	694,879	622,118
Sundry Expenses	82,511	96,944
Total Expenditure	10,719,155	10,098,909
Surplus for The Year	2,648,979	2,683,792
Other Comprehensive Income	-	-
Total Comprehensive Income For The Year	2,648,979	2,683,792

Statement of Financial Position

EMMANUEL CHRISTIAN COMMUNITY SCHOOL INC

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

	Note	2021	2020
CURRENT ASSETS		\$	\$
Cash and Bank	2	7,284,700	3,744,530
Accounts and Other Receivables	3	164,777	195,777
Loan - Uniform Shop		-	10,000
TOTAL CURRENT ASSETS		7,449,477	3,950,307
NON-CURRENT ASSETS			
Property, Plant and Equipment	4	18,465,822	17,872,405
Right of Use Asset	5	2,270,352	2,301,067
TOTAL NON-CURRENT ASSETS		20,736,174	20,173,472
TOTAL ASSETS		28,185,651	24,123,779
CURRENT LIABILITIES			
Accounts and Other Payables	6	363,437	651,149
Borrowings	7	588,308	443,430
Provisions	8	478,576	361,261
Lease Liability	9	68,815	68,815
TOTAL CURRENT LIABILITIES		1,499,136	1,524,655
NON-CURRENT LIABILITIES			
Borrowings	7	7,653,623	6,234,078
Provisions	8	52,495	45,916
Lease Liability	9	2,329,530	2,317,242
TOTAL NON-CURRENT LIABILITIES		10,035,648	8,597,236
TOTAL LIABILITIES		11,534,784	10,121,891
NET ASSETS		16,650,867	14,001,888
ACCUMULATED FUNDS			
Accumulated Surplus		16,500,867	13,851,888
Reserves		150,000	150,000
TOTAL ACCUMULATED FUNDS		16,650,867	14,001,888

Statement of Changes in Equity

EMMANUEL CHRISTIAN COMMUNITY SCHOOL INC

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2021

	Accumulated Surplus \$	Reserves \$	Total \$
Balance at 1 January 2020	11,168,096	150,000	11,318,096
Surplus for The Year	2,683,792	-	2,683,792
Other Comprehensive Income For The Year	-	-	-
Balance at 31 December 2020	13,851,888	150,000	14,001,888
Surplus for The Year	2,648,979	-	2,648,979
Other Comprehensive Income For The Year	-	-	-
Balance at 31 December 2021	16,500,867	150,000	16,650,867

Statement of Cash Flows

EMMANUEL CHRISTIAN COMMUNITY SCHOOL INC

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2021

CASH FLOW FROM OPERATING ACTIVITIES Receipts from Fees 2,533,059 2,358,006 Receipts from Grants 10,301,340 10,116,445 Receipts from Other Income 543,323 309,212 Payment to Suppliers (1,980,684) (1,087,137) Payment to Employees (7,767,232) (7,397,738) Interest Paid (258,045) (233,075) Net Cash Provided by Operating Activities 10(b) 3,371,761 4,065,713 CASH FLOW FROM INVESTING ACTIVITES Purchases of Property, Plant and Equipment (1,336,014) (3,947,857) Net Cash Used in Investing Activities 2,000,000 966,238 CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings 2,000,000 966,238 Repayment of Borrowings 2,000,000 966,238 Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The End of The Year 10(a)<		Note	2021 \$	2020 \$
Receipts from Grants 10,301,340 10,116,445 Receipts from Other Income 543,323 309,212 Payment to Suppliers (1,980,684) (1,087,137) Payment to Employees (7,767,232) (7,397,738) Interest Paid (258,045) (233,075) Net Cash Provided by Operating Activities 10(b) 3,371,761 4,065,713 CASH FLOW FROM INVESTING ACTIVITES Purchases of Property, Plant and Equipment (1,336,014) (3,947,857) Net Cash Used in Investing Activities (1,336,014) (3,947,857) CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings 2,000,000 966,238 Repayment of Borrowings (435,577) (400,635) Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	CASH FLOW FROM OPERATING ACTIVITIES		*	•
Receipts from Other Income 543,323 309,212 Payment to Suppliers (1,980,684) (1,087,137) Payment to Employees (7,767,232) (7,397,738) Interest Paid (258,045) (233,075) Net Cash Provided by Operating Activities 10(b) 3,371,761 4,065,713 CASH FLOW FROM INVESTING ACTIVITES Purchases of Property, Plant and Equipment (1,336,014) (3,947,857) Net Cash Used in Investing Activities (1,336,014) (3,947,857) CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings 2,000,000 966,238 Repayment of Borrowings (435,577) (400,635) Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	Receipts from Fees		2,533,059	2,358,006
Payment to Suppliers (1,980,684) (1,087,137) Payment to Employees (7,767,232) (7,397,738) Interest Paid (258,045) (233,075) Net Cash Provided by Operating Activities 10(b) 3,371,761 4,065,713 CASH FLOW FROM INVESTING ACTIVITES Purchases of Property, Plant and Equipment (1,336,014) (3,947,857) Net Cash Used in Investing Activities (1,336,014) (3,947,857) CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings 2,000,000 966,238 Repayment of Borrowings (435,577) (400,635) Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	Receipts from Grants		10,301,340	10,116,445
Payment to Employees (7,767,232) (7,397,738) Interest Paid (258,045) (233,075) Net Cash Provided by Operating Activities 10(b) 3,371,761 4,065,713 CASH FLOW FROM INVESTING ACTIVITES Purchases of Property, Plant and Equipment (1,336,014) (3,947,857) Net Cash Used in Investing Activities (1,336,014) (3,947,857) CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings 2,000,000 966,238 Repayment of Borrowings (435,577) (400,635) Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	Receipts from Other Income		543,323	309,212
Interest Paid	Payment to Suppliers		(1,980,684)	(1,087,137)
CASH FLOW FROM INVESTING ACTIVITES (1,336,014) (3,947,857) Purchases of Property, Plant and Equipment (1,336,014) (3,947,857) Net Cash Used in Investing Activities (1,336,014) (3,947,857) CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings 2,000,000 966,238 Repayment of Borrowings (435,577) (400,635) Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	Payment to Employees		(7,767,232)	(7,397,738)
CASH FLOW FROM INVESTING ACTIVITES Purchases of Property, Plant and Equipment (1,336,014) (3,947,857) Net Cash Used in Investing Activities (1,336,014) (3,947,857) CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings 2,000,000 966,238 Repayment of Borrowings (435,577) (400,635) Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071			(258,045)	(233,075)
Purchases of Property, Plant and Equipment (1,336,014) (3,947,857) Net Cash Used in Investing Activities (1,336,014) (3,947,857) CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings 2,000,000 966,238 Repayment of Borrowings (435,577) (400,635) Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	Net Cash Provided by Operating Activities	10(b)	3,371,761	4,065,713
Proceeds from Borrowings 2,000,000 966,238 Repayment of Borrowings (435,577) (400,635) Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	Purchases of Property, Plant and Equipment			
Repayment of Borrowings (435,577) (400,635) Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	CASH FLOW FROM FINANCING ACTIVITIES			
Loan received from/ (made to) Uniform Shop 10,000 (10,000) Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	Proceeds from Borrowings		2,000,000	•
Repayment of Lease Liability (70,000) (70,000) Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	. ,		(435,577)	, ,
Net Cash Provided by Financing Activities 1,504,423 485,603 NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071	, , ,		•	,
NET INCREASE IN CASH HELD 3,540,170 603,459 Cash at The Beginning of The Year 3,744,530 3,141,071				
Cash at The Beginning of The Year 3,744,530 3,141,071	Net Cash Provided by Financing Activities		1,504,423	485,603
	NET INCREASE IN CASH HELD		3,540,170	603,459
Cash at The End of The Year 10(a) 7,284,700 3,744,530	Cash at The Beginning of The Year		3,744,530	3,141,071
	Cash at The End of The Year	10(a)	7,284,700	3,744,530

Notes to the Financial Statements

EMMANUEL CHRISTIAN COMMUNITY SCHOOL INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Summary of Significant Accounting Policies

These accounts reflect the activities of the Emmanuel Christian Community School Inc.

This special purpose financial report has been prepared specifically to assist the Board of Directors in management of the School funds.

Where relevant, the accounting policies adopted conform to Statement of Accounting Standard Concepts and applicable Australian Accounting Standards issued by the appropriate accounting bodies. Variations from Accounting Standard Concepts are detailed in the following summary of accounting policies.

a) Basis of Preparation

The accounts are prepared in accordance with the historical convention on the accrual basis. Except where otherwise stated accounting policies are consistent with those of the previous year.

The financial report has been prepared in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the following Australian Accounting Standards:

AASB 101, Presentation of Financial Statements

AASB 107, Statement of Cash Flows

AASB 108, Accounting Policies, Changes in accounting Estimates and Errors

AASB 1048, Interpretation of Standards

AASB 1054, Australian Additional Disclosures

AASB 16, Leases

b) Comparative Figures

Comparative figures have been reclassified in line with current year's presentation.

c) Income Tax

Emmanuel Christian Community School Inc is exempt from payment of income tax under section 23(2) of the Income Tax Assessment Act.

d) Property, Plant and Equipment

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

Depreciation

The depreciable amount of all fixed assets, including building but excluding freehold land, is depreciated on straight line method over the asset's useful life to the School commencing from the time the asset is held ready for use. The depreciation rates used for each class of depreciable assets are:

Buildings 25 - 40 years Buildings Improvements 5 - 25 years Fixture, Fittings & Equipment 1 - 10 years

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

e) Security Arrangements

Government loans are secured by registered mortgages over the property located at 50 Casserley Avenue, Girrawheen.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Summary of Significant Accounting Policies (Cont.)

f) Employee Entitlements

(i) Annual Leave

Liabilities for annual leave are recognised, and are measured at the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

(ii) Long Service Leave

A liability for long service leave is recognised, and is measured at the current value of leave owing to the respective employee. The calculation has been made for all employees after five years service who are entitled to a pro-rata of the long service in terms of their respective agreements. No consideration is given to expected future wage and salary levels, nor experience of employee departures and period of service.

g) Provision for Doubtful Debts and Bad Debts Written off

A provision for doubtful debts is made on specific debtors and bad debts are only written off where it is confirmed that this will not be received.

h) Leases

At inception of a contract, the School assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the School where the School is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the School uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary leases

For leases that have significantly below-market terms and conditions principally to enable the School to further its objectives (commonly known as peppercorn/concessionary leases), the School has adopted the temporary relief under AASB 2018-8 and measures the right-of-use assets at cost on initial recognition.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

		2021 \$	2020 \$
2.	Cash and Bank		
	Cheque Account	255,484	810,869
	Baplink Investment account	3,633,808	2,427,788
	BFS 30 Day	3,004,371	-
	Petty Cash on Hand	100	100
	Baplink LSL account	245,810	245,564
	Bankwest Building account	115,112	230,224
	Baplink Building Fund account	30,015 7,284,700	29,985 3,744,530
		1,204,100	3,744,330
3.	Accounts and Other Receivables		
	Fee Debtors	76,253	66,638
	Other Receivables	27,888	45,160
	Prepayments	60,636	83,979
		164,777	195,777
4.	Property, Plant & Equipment		
٦.	Land - at cost		
	Land - 4 Salcott Road	663,636	663,636
	Land - 50 Casserley Ave	1,400,000	1,400,000
		2,063,636	2,063,636
	Buildings - at cost		
	Buildings	411,248	411,248
	Kindergarten	199,370	199,370
	Pre Primary Buildings	241,565	241,565
	Fire Brigade Improvements	23,855	23,855
	Library Building	643,175	643,175
	Improvements - Salcott	5,830,290	4,808,736
	Buildings - Casserley Stage 1	4,583,820	4,583,820
	Buildings - Casserley Stage 2	2,427,638	2,427,638
	Buildings - Casserley Stage 3 & 4 Improvements - Casserley	3,384,523 115,844	3,384,523 106,654
	Food Wood & Media	967,377	967,377
	Less: Accumulated Depreciation	(3,128,943)	(2,614,284)
	2000. Adodinated Boprodution	15,699,762	15,183,677
	Furniture & Equipment - at cost		
	Furniture & Equipment	2,231,660	1,926,390
	Less: Accumulated Depreciation	(1,537,891)	(1,309,953)
	'	693,769	616,437
	Plant & Equipment - at cost		
	Plant & Equipment	12,364	12,364
	Less: Accumulated Depreciation	(3,709)	(3,709)
		8,655	8,655
		18,465,822	17,872,405

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

\$ Itight of Use Asset Right of Use Asset - Land 2,362,497 2,362,497 Less: Accumulated Amortisation (92,145) (61,430) 2,270,352 2,301,067 6. Accounts and Other Payables 166,850 371,035 Group Tax Payable 9 142,413 Fees in Advance 45,310 43,379 Accrued Wages 10,853 - FBT Withheld Liability 10,853 - Non-current 588,308 443,430 Non-current 7,653,623 6,234,078 Non-current 7,653,623 6,234,078 Provision for Annual Leave 150,924 123,847 Provision for Long Service Leave 380,147 283,330 Current 478,576 361,261 Non-current			2021	2020
Right of Use Asset - Land Less: Accumulated Amortisation 2,362,497 (92,145) (61,430) Less: Accumulated Amortisation (92,145) (92,145) 6. Accounts and Other Payables Toreditors Creditors 166,850 371,035 Group Tax Payable 9 142,413 Fees in Advance 45,310 43,379 Accrued Wages 140,415 94,322 FBT Withheld Liability 10,853 - Current 588,308 443,430 Non-current 7,653,623 6,234,078 Non-current 7,653,623 6,234,078 Respective Leave 380,147 283,330 Analysis of Total Provisions 380,147 283,330 Current 478,576 361,261 Non-current 531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 68,815 68,815 8,815 8,915 8,915			\$	\$
Right of Use Asset - Land Less: Accumulated Amortisation 2,362,497 (92,145) (61,430) Less: Accumulated Amortisation (92,145) (92,145) 6. Accounts and Other Payables Toreditors Creditors 166,850 371,035 Group Tax Payable 9 142,413 Fees in Advance 45,310 43,379 Accrued Wages 140,415 94,322 FBT Withheld Liability 10,853 - Current 588,308 443,430 Non-current 7,653,623 6,234,078 Non-current 7,653,623 6,234,078 Respective Leave 380,147 283,330 Analysis of Total Provisions 380,147 283,330 Current 478,576 361,261 Non-current 531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 68,815 68,815 8,815 8,915 8,915				
Less: Accumulated Amortisation (92,145) (2,30) (61,430) Accounts and Other Payables Value of Circlettors 166,850 (371,035) 371,035 (371,035) 371,035 (371,035) 371,035 (371,035) 371,035 (371,035) 371,035 (371,035) 371,035 (371,035) 371,035 (371,035) 371,035 (371,035) 371,035 (371,035) 43,379 (371,035) 43	5.	——————————————————————————————————————		
6. Accounts and Other Payables 2,270,352 2,301,067 Creditors 166,850 371,035 Group Tax Payable 9 142,413 Fees in Advance 45,310 43,379 Accrued Wages 140,415 94,322 FBT Withheld Liability 10,853 - 7. Borrowings		<u> </u>	2,362,497	2,362,497
Accounts and Other Payables Creditors 166,850 371,035 Group Tax Payable 9 142,413 Fees in Advance 45,310 43,379 Accrued Wages 140,415 94,322 FBT Withheld Liability 10,853 - FBT Withheld Liability 588,308 443,430 Non-current 588,308 443,430 Non-current 7,653,623 6,234,078 Reserved 8,241,931 6,677,508 8. Provisions 150,924 123,847 Provision for Annual Leave 150,924 123,847 Provision for Long Service Leave 380,147 283,330 Analysis of Total Provisions 531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 68,815 Non-current 2,329,530 2,317,242		Less: Accumulated Amortisation		
Creditors 166,850 371,035 Group Tax Payable 9 142,413 Fees in Advance 45,310 43,379 Accrued Wages 140,415 94,322 FBT Withheld Liability 10,853 - Gordinary 651,149 7. Borrowings Current 588,308 443,430 Non-current 7,653,623 6,234,078 8. Provisions 8,241,931 6,677,508 8. Provision for Annual Leave 150,924 123,847 Provision for Long Service Leave 380,147 283,330 478,776 361,261 407,177 Analysis of Total Provisions 22,495 45,916 Current 478,576 361,261 Non-current 52,495 45,916 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 68,815 Non-current 2,329,530 2,317,242			2,270,352	2,301,067
Creditors 166,850 371,035 Group Tax Payable 9 142,413 Fees in Advance 45,310 43,379 Accrued Wages 140,415 94,322 FBT Withheld Liability 10,853 - Gordinary 651,149 7. Borrowings Current 588,308 443,430 Non-current 7,653,623 6,234,078 8. Provisions 8,241,931 6,677,508 8. Provision for Annual Leave 150,924 123,847 Provision for Long Service Leave 380,147 283,330 478,776 361,261 407,177 Analysis of Total Provisions 22,495 45,916 Current 478,576 361,261 Non-current 52,495 45,916 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 68,815 Non-current 2,329,530 2,317,242				
Creditors 166,850 371,035 Group Tax Payable 9 142,413 Fees in Advance 45,310 43,379 Accrued Wages 140,415 94,322 FBT Withheld Liability 10,853 - Gordinary 651,149 7. Borrowings Current 588,308 443,430 Non-current 7,653,623 6,234,078 8. Provisions 8,241,931 6,677,508 8. Provision for Annual Leave 150,924 123,847 Provision for Long Service Leave 380,147 283,330 478,776 361,261 407,177 Analysis of Total Provisions 22,495 45,916 Current 478,576 361,261 Non-current 52,495 45,916 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 68,815 Non-current 2,329,530 2,317,242	6.	Accounts and Other Pavables		
Group Tax Payable 9 142,413 Fees in Advance 45,310 43,379 Accrued Wages 140,415 94,322 FBT Withheld Liability 10,853 - 7. 363,437 651,149 7. Borrowings Current 588,308 443,430 Non-current 7,653,623 6,234,078 8. Provisions 8,241,931 6,677,508 8. Provision for Annual Leave 150,924 123,847 Provision for Long Service Leave 380,147 283,330 531,071 407,177 Analysis of Total Provisions 478,576 361,261 Non-current 478,576 361,261 Non-current 52,495 45,916 531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 68,815 Non-current 2,329,530 2,317,242	•		166 850	371.035
Fees in Advance Accrued Wages 45,310 140,415 94,322 43,379 94,322 FBT Withheld Liability 10,853 363,437 - 7. Borrowings 2 - Current Non-current 588,308 8,241,931 443,430 6,677,508 8. Provisions - - Provision for Annual Leave Provision for Long Service Leave 150,924 380,147 283,330 531,071 123,847 283,330 407,177 Analysis of Total Provisions Current Non-current 478,576 52,495 45,916 531,071 361,261 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). Provision Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414).			•	
Accrued Wages FBT Withheld Liability 7. Borrowings Current Non-current Provision for Annual Leave Provision for Long Service Leave Analysis of Total Provisions Current Non-current Analysis of Total Provisions Current Non-current Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). P. Lease Liability Current Non-current Current Non-current Service Leave 140,415 94,322 10,853 10,149 10,853 10,718 10,853 10,718 10,853 10,717 10,7			45.310	
Temployees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 10,853 (2,342,424,424,434) (2,342,434) (3,434,43				· ·
7. Borrowings Current		· · · · · · · · · · · · · · · · · · ·		-
7. Borrowings Current		,		651,149
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Current Non-current 588,308 / 7,653,623 / 6,234,078 443,430 / 7,653,623 / 6,234,078 8. Provisions Provision for Annual Leave Provision for Long Service Leave 150,924 123,847 283,330 Provision for Long Service Leave 380,147 283,330 2531,071 407,177 Analysis of Total Provisions 478,576 361,261 Non-current 361,261 52,495 45,916 2531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). \$68,815 68,815 68,815 Non-current 9. Lease Liability \$68,815 68,815 2,329,530 2,317,242				
Non-current 7,653,623 8,241,931 6,234,078 6,275,508 8. Provisions Provision for Annual Leave 150,924 123,847 283,330 230,147 283,330 2531,071 Provision for Long Service Leave 380,147 283,330 283,330 2531,071 407,177 Analysis of Total Provisions Current Non-current 478,576 361,261 252,495 45,916 2531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 68,815 Non-current 68,815 68,815 2,329,530 2,317,242	7.	Borrowings		
8. Provisions Provision for Annual Leave 150,924 123,847 Provision for Long Service Leave 150,924 123,847 Provision for Long Service Leave 380,147 283,330 Analysis of Total Provisions 361,261 Current 478,576 361,261 Non-current 52,495 45,916 531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 68,815 Non-current 2,329,530 2,317,242		Current	588,308	443,430
8. Provisions Provision for Annual Leave Provision for Long Service Leave 150,924 123,847 283,330 531,071 407,177 Analysis of Total Provisions Current Non-current 478,576 361,261 Non-current 52,495 45,916 531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current Non-current 68,815 68,815 Non-current 2,329,530 2,317,242		Non-current	7,653,623	
Provision for Annual Leave 150,924 123,847 Provision for Long Service Leave 380,147 283,330 531,071 407,177 Analysis of Total Provisions 478,576 361,261 Non-current 52,495 45,916 Non-current 531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 8ervice Leave Provisions paid 68,815 68,815 68,815 Non-current 68,815 68,815 Non-current 2,329,530 2,317,242			8,241,931	6,677,508
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Provision for Annual Leave 150,924 123,847 Provision for Long Service Leave 380,147 283,330 531,071 407,177 Analysis of Total Provisions 478,576 361,261 Non-current 52,495 45,916 Non-current 531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 8ervice Leave Provisions paid 68,815 68,815 68,815 Non-current 68,815 68,815 Non-current 2,329,530 2,317,242	_			
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Current Non-current 478,576 52,495 45,916 531,071 361,261 45,916 531,071 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current Non-current 68,815 68,815 68,815 2,317,242		Analysis of Total Provisions		
Non-current 52,495 45,916 531,071 407,177 Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 68,815 Non-current 2,329,530 2,317,242			478 576	361 261
Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 Non-current 2,329,530 2,317,242				·
Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$327,652 (2020: \$237,414). 9. Lease Liability Current 68,815 Non-current 2,329,530 2,317,242		14011 OUT OIL		
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9. Lease Liability 68,815 68,815 Current 68,815 68,815 Non-current 2,329,530 2,317,242		Employees who have currently served a minimum number of years to have the	heir Long Service Leave	Provisions paid
Current 68,815 68,815 Non-current 2,329,530 2,317,242			•	
Current 68,815 68,815 Non-current 2,329,530 2,317,242				
Current 68,815 68,815 Non-current 2,329,530 2,317,242	_			
Non-current 2,329,530 2,317,242	9.			
			•	•
<u>2,398,345</u> <u>2,386,057</u>		Non-current		
			2,398,345	2,386,057

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
10. Cash Flow Information	\$	\$

a) Reconciliation of Cash

b)

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Petty Cash	100	100
Cash at Bank	7,284,600	3,744,430
	7,284,700	3,744,530
		;
Reconciliation of Cash Flow from Operations with Operating Surplus		
Net Surplus For The Year	2,648,979	2,683,792
Non-Cash Flows in Operating Surplus		
Depreciation	742,597	837,436
Amortisation	30,715	30,715
Interest from Lease Liability	82,288	82,096
(Increase)/ Decrease in Accounts & Other Receivables	31,000	6,004
Increase/ (Decrease) in Accounts & Other Payables	(287,712)	356,011
Increase/ (Decrease) in Provisions	123,894	69,659

11. Contingent Liability

Net Cash Flows from Operations

In accordance with the terms of the Capital Grants Program, the commonwealth retains a right for 14 to 16 years to repayment of Capital Grants provided for facilities, should the school cease to use the facilities principally for the purposes approved by the commonwealth. The amount repayable will be calculated by applying a 12.5 percent reduction to the grant paid for each year that the facility is used for the approved purpose by the school after half way through the 16 year term.

The following grant received by Emmanuel Christian Community School Inc is subject to these conditions:

Grant Year	Grant Amount \$	Contingent Liability \$
2016	602,451	602,451
2017	655,414	655,414
2018	989,359	989,359
2019	684,986	684,986
2020	1,037,499	1,037,499
2021	462,501	462,501
	4,432,210	4,432,210

12. Capital Commitments

The School entered into contracts with Castle Projects for refurbishment of science room fitout to the value of \$178,651 (GST inclusive). As at 31 December 2021, the School had committed to approximately \$128,140. The refurbishment was financed by a combination of capital grants and the School's savings.

13. Comparative Figures

Certain comparative figures have been restated to conform with current year's presentation.

4,065,713



Notes



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SECONDARY CAMPUS 7-12

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