

**GOD
WITH
US**

ANNUAL REPORT 2022

“For the Lord gives wisdom;
from his mouth come knowledge
and understanding”

Proverbs 2:6



Image front cover:

'Fragile: Handle with Care'

Sarah Price (2022 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	702
Staff population	126
ABN	42 853 226 323

(as at census 2022)

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 Christ-centered education.

Our Mission

To provide affordable, Christ-centered 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 ensure the School maintains its Vision, Mission and Values and ensures good Governance and oversight. 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 2022, the Board consisted of:

Name	Role	Attendance (out of 9 meetings)
Ken Ridge	Chairperson	9
Glenn Richardson	Deputy Chairperson	6
Li Ai Oh (formerly Gamble)	Secretary	8
Andrew Johnson	Treasurer	6
Lisa Kenrick	Board Member	9
Margaret McCarthy	Board Member	8
Rex Gabrielson	Board Member	8
Terry Chester	Board Member	6
Priscilla Odartey Lamptey (formerly Sampson)	Board Member	5
Carolyn Montgomery*	Board Member	3
Paul Price	Board Member	2
Rita Bonjour **	Board Member	1
Jodie McQuillan ***	Board Member	0

* appointed in August 2022

** resigned in March 2022

*** resigned in February 2022

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 2022 consisted of:

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

* resigned at the end of September 2022

** appointed Acting Business Manager for Term 4, 2022



Board Chair's Report

On behalf of the Board, I want to say thank you, and acknowledge all the staff, students, parents, guardians, and carers for your support for what proved to be another disruptive year, continually impacted by COVID-19. The strong leadership of Principal Carol Davis, supported by all ECCS's staff and volunteers ensured that the School continued to function in the best possible interest of the students, the very reason why ECCS is located in this community.

2022 marked the 40th Anniversary of ECCS. This was a significant event in the life of the School. Unfortunately, COVID-19 limited opportunities to celebrate such an important and outstanding milestone. However, the School was able to hold a very successful Community Fair on 20th August 2022. The Board values its relationship with the Girrawheen Baptist Church, enjoying and appreciating mutual resources, including the Pastoral Care provided by GBC Pastors. The Board is keen to enhance cooperation with the Church Council in its role of the Governance of ECCS.

During the year the Board signed off on necessary plans and actions on its important governance responsibilities.

- Conflict of Interest.
- Risk Management.
- Compliance.
- Engaged Architect Brad Quartermaine to develop a School Master Plan with both School and Church involvement and input.
- The Board has set up a working group to produce a Gender and Marriage Policy. An important policy as the School and the Church waits for further details of the review of the Equal Opportunity Act (WA) and Religious Freedom ACT (Federal).

At its meetings, members are reviewing a book "Lessons from the Non-Profit Boardroom", with a different Member having the responsibility of leading the discussions at that meeting.

Whilst the year provided many positive and memorable moments, the year did have disappointments too. With

the resignations of Edwin, Maria, and Benjamin Reyes. Maria did so over many years, Edwin in recent years made important and valuable contributions to ECCS, as did Benjamin in more recent times. We wish them God's continual blessings in the new endeavours. We acknowledge too, the eleven staff who completed their employment with ECCS at the end of 2022.

My sincere thanks to Board Members, all of whom are volunteers, who give up their time to serve on the Board, and have the challenging task of fulfilling their roles with all its responsibilities as Governors of ECCS. In early 2022, Rita Bonjour and Jodie McQuillan resigned from the Board and we welcomed Carolyn Montgomery to the Board in August 2022. The current Board Members are:

- Pastors - Terry Chester, Rex Gabrielson and Paul Price
- Office Bearers – Glenn Richardson Vice Chair, Li Ai Oh Board Secretary, Andrew Johnson Board Treasurer and Members, Lisa Kenrick, Margaret McCarthy, Priscilla Odartey Lamptey, and Carolyn Montgomery.

It has been my privilege to serve as the Chair of the School Board since mid-2019. I believe my time as Board Member and more particularly as Board Chair has concluded and so I will not be seeking re-election for a third term on this Board. I leave with the deepest appreciation for the work done by all those involved at this school and pray God's blessings for its future.

I found this verse meaningful for 2023.

Jeremiah 33:3 Call to me, and I will answer you, and will tell you great and hidden things that you have not known.

**Mr Ken Ridge
Chairperson**



Principal's Report

Our school's vision is *Changing Lives Through Christ Centred Education*. We are thankful for our committed, hardworking, and faithful teachers, education assistants, administrators, office support and maintenance staff. We believe that every person on staff at our school plays a part in the Christian Education we offer to parents for their families. Each day we teach about and model the Christian walk as followers of Christ.

Schools are places of learning, growth, friendship and discovery, a place where students learn about the world, their faith, others, and themselves. They discover gifts and talents previously unknown and are encouraged to take risks when they try new skills. They are loved, prayed for and guided in the Christian faith, whether or not they have a faith commitment.

2022 marked our 40th Anniversary. Despite COVID-19 restrictions, we were able to celebrate with a community fair which attracted 1000 visitors. We also held a special Church Service of thanksgiving to God for the founders of our school and all those who have contributed to the life of Emmanuel over 40 years.

The founders of Emmanuel Christian Community School were very clear in their vision of establishing a primary school. That is, to provide Christian Education delivered by committed Christian teachers and supported by all other school staff who themselves are Christian and will accept the mission: ***To provide affordable Christ centered education that equips the next generation to know God and serve Him in the community.***

We remind ourselves often of our Vision, Mission, and Values, displaying them about the school and in classrooms.

Like all schools, we have a very full timetable of teaching and learning, sporting activities, social and community events throughout a busy year. The impact of COVID-19 mandates from before the start of the school year, as well as restrictions on staff and students and their families cannot be overstated. A number of staff took leave or resigned in response to those mandates and new staff joined us on short term contracts. Some continue on in 2023 and others did not.

We are looking forward to receiving the Master Plan from the architect to complete the building of our Secondary campus. We are in urgent need of general learning areas, specialist art and music rooms and a resource centre for student services to facilitate chaplaincy and wellbeing services. Teacher office space and administration offices are also needed. This will require us to plan thoughtfully and work closely with the Girrawheen Baptist Church community to provide the best we can for the ministries of both school and church. This is very exciting for our future.

In Christian Service,

**Mrs Carol Davis
Principal**





Student Performance and Outcomes

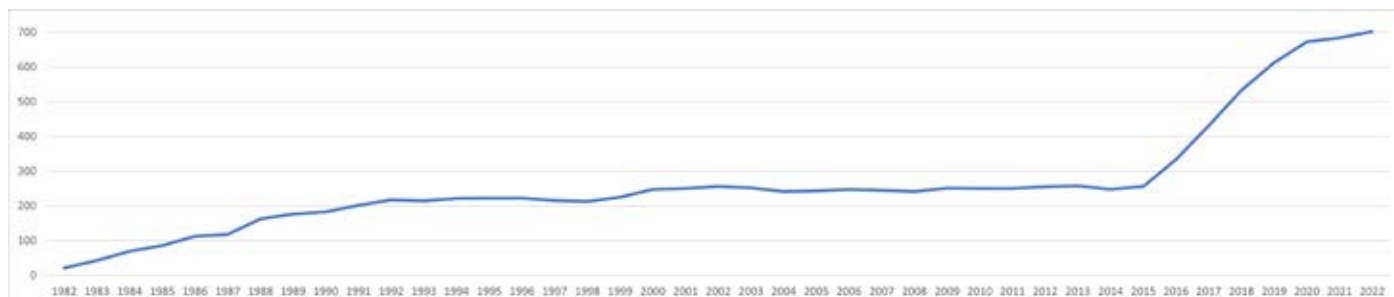
Student Population and Attendance

Area of School	Female	Male	Total	Average Attendance %
Early Learning (K-PP)	42	60	102	90.1%
Lower Primary (Year 1-2)	59	44	103	93.9%
Middle Primary (Year 3-4)	53	61	114	93.4%
Upper Primary (Year 5-6)	56	60	116	94.9%
Lower Secondary (Year 7-8)	74	42	116	94.7%
Middle Secondary (Year 9-10)	45	42	87	90.8%
Senior Secondary (Year 11-12)	30	34	64	91.0%
Total	359	343	702	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 1982-2022

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.



274.2%
Overall Growth
2016 - 2022



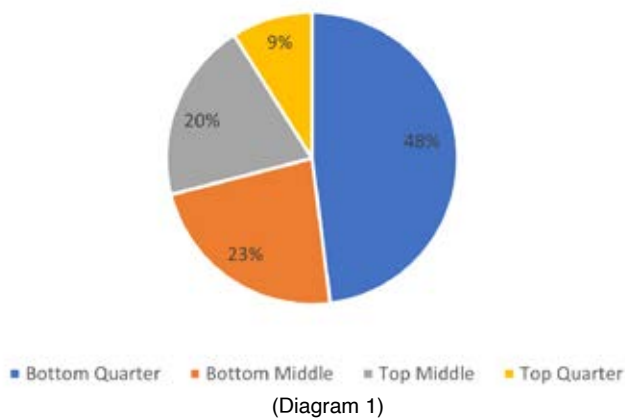
Primary School Curriculum

Genesis 1:27 “So God created mankind in his own image, in the image of God he created them.”

In 2022, Emmanuel continues to be a tapestry of culturally and linguistically diverse families.

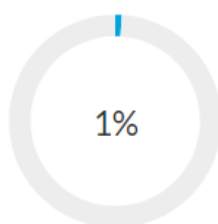
As well as celebrating our multicultural diversity, it is also critical to understand the context and the curriculum priorities to deliver good outcomes for each of our students (see Diagram 1 and 2 below).

Distribution of Socio-Educational Advantage (SEA)



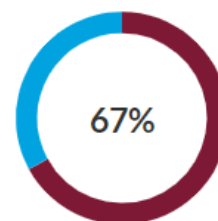
Full-time equivalent enrolments: 654.0

Indigenous students



Language background other than English

- Yes (67%)
- No (33%)
- Not stated (0%)



(Diagram 2)

One of our key assets, our educators, must be supported in their professional practice and their well-being in a challenging environment.

There must also a greater effort to improve partnership with parents, recognising that parents and carers play a critical role in the education of the child.

Some key strategies and areas of growth in curriculum delivery are:

- revising our whole school Bible program by Mr Brendon Pirie for implementation in 2023.
- ongoing review of teaching programs and practices.
- research-based approach to teaching phonics, reading and mathematics.
- performance development culture including targeted professional learning for all educators.
- mentoring of all educators by senior leaders, Miss Ashmore, Mr Gabrielson and myself.
- school-wide (primary) data collection system to track student progress in literacy and numeracy.
- interpreters in teacher-parent meetings, parent-health care professionals' meetings and translated information for families.
- "Little Learners" run twice a week in term 4 by each Kindy teacher for 2023 Kindy families.
- effective use of Education Assistants in the early years (K-4) to offer differentiated programs.
- Multi-tiered teaching approach (whole class → small group → one-one) to target specific learning needs.
- Multi-Age Group (MAG), remediation program in English and Mathematics for years 5 and 6.
- budget dedicated to resourcing educators with quality literacy and numeracy resources.
- participation for the second year in Edith Cowan University research project "KINDYTXT" aimed at increasing capacity and confidence of kindergarten parents/carers to engage in literacy activities with their children, develop readiness for school and build stronger school-family-library partnerships.
- expression of interest to participate in "Transforming Transitions" research with AISWA and ECU in 2023 to reflect, evaluate and redesign the entry of families into kindergarten.
- employment of an Early Childhood leader in 2023.

In my 4th year as the Deputy for Curriculum, I am encouraged by the dedication of our educators. The returns on our investment of human resources in the primary school is tangible.

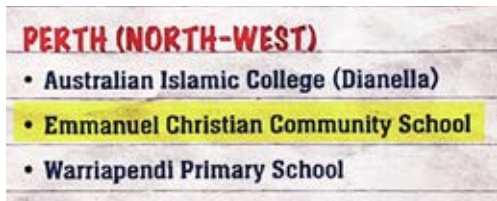
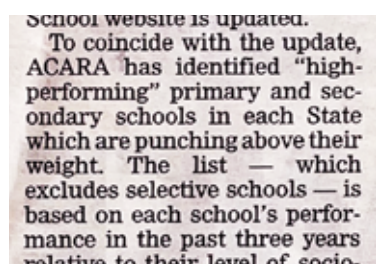
It is wonderful to see one indicator of our achievement in the NAPLAN results (See Diagram 3 and 4). It is also an affirming acknowledgement by ACARA (Australian Curriculum Assessment and Reporting Authority), as a school "punching above their weight".

We can always do with more. A specialist in learning difficulties and disabilities, timely and increased access to occupational therapist, speech therapist, school psychologist to diagnose and support families, more considered effort into parent engagement and understanding of trauma informed practice.

Along with the great needs and challenges, there is a collective effort by all staff in making our school a welcoming and a safe place, so our students can thrive.

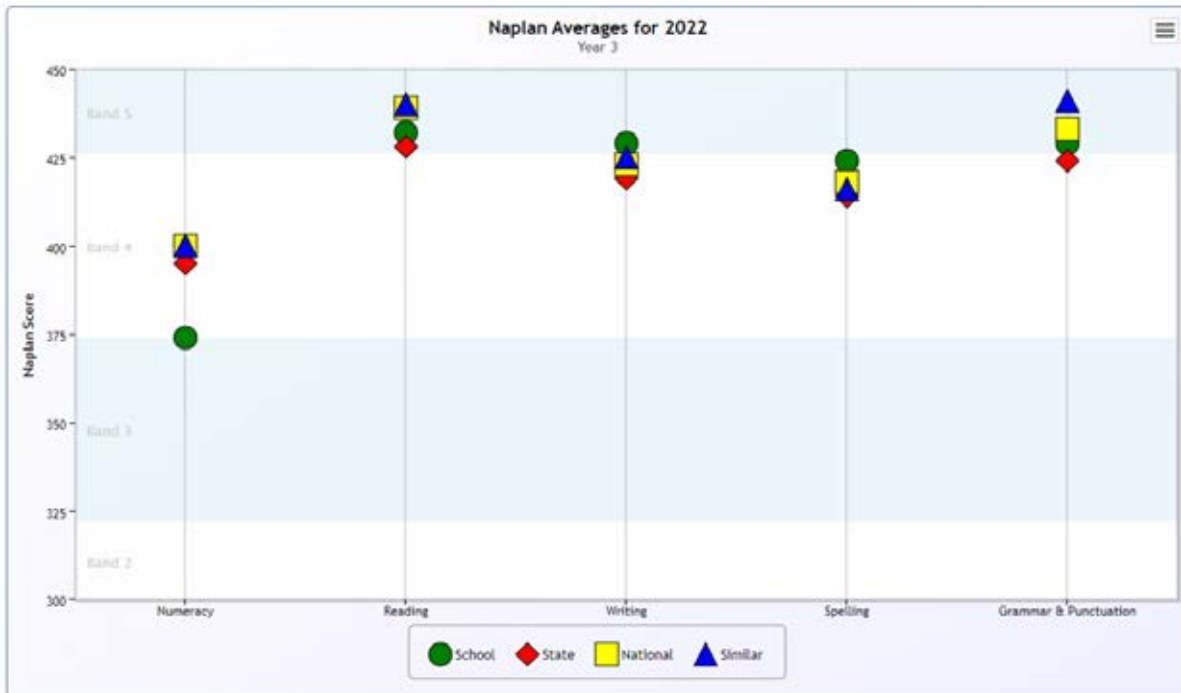
Please continue to pray for us as we strive to deliver excellence in education.

Mrs Pinky Street
Deputy for Curriculum: Primary



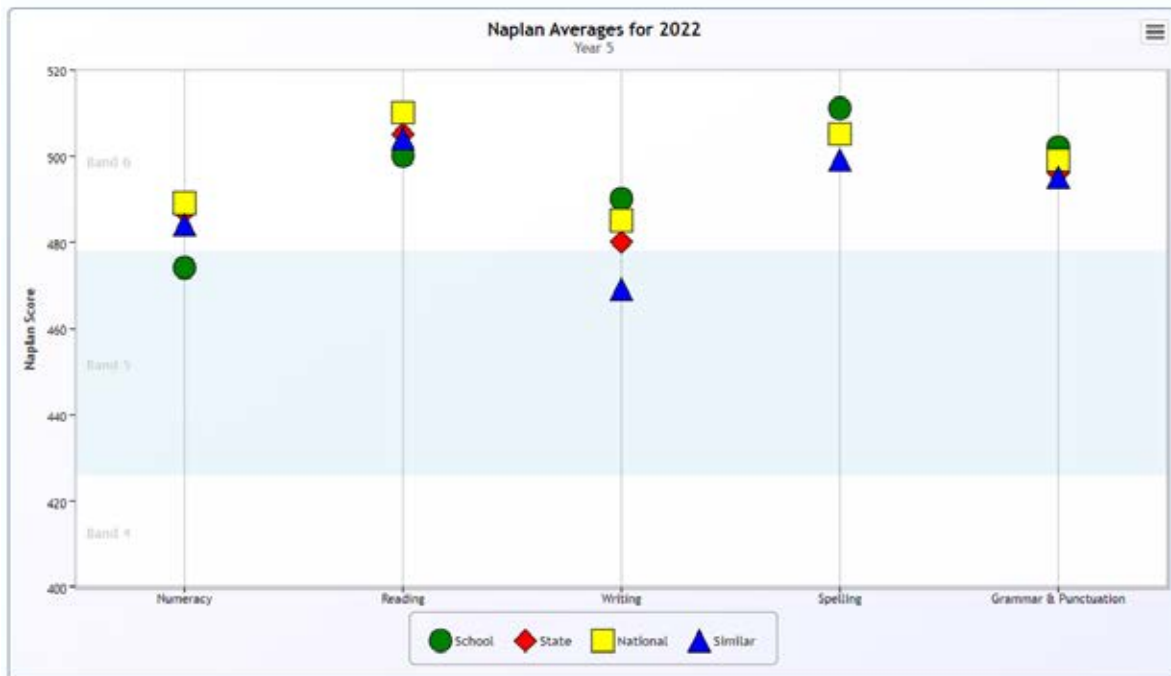
An excerpt from *The West Australian* 22.02.23

Year 3 NAPLAN Results – Averages Comparison View



(Diagram 3)

Year 5 NAPLAN Results – Averages Comparison View



(Diagram 4)



Secondary School Curriculum

2022 was a very challenging year. As COVID 19 spread throughout the community, staff and student absences were high. It was a challenge to cover classes with a teacher and the flow of curriculum suffered. By the grace of God, classes were covered, and the curriculum was completed.

Year 12 WACE Results

ATAR Students

16 students attempted 4 or more ATAR courses for a direct university pathway. All of these students achieved the WACE (WA Certificate of Education). 15 were eligible for at least one University entrance.

The top ATAR was 93.45 followed closely by 93.4. With the Broadway boost (from UWA) the ATAR scores were boosted to 96. 11 students with the Broadway boost achieved ATAR scores of 80 or more and were eligible to apply to UWA.

3 students received SCSA awards – Certificates of Merit – based on their results in Years 11 and 12.

Non-ATAR Students

17 students attempted a combination of General and/or Foundation courses and/or a VET certificate (II or III). 12 of these achieved the WACE. 11 students achieved VET qualifications and the highest of these were the Certificate III in Business and Certificate III in Engineering.

We are making progress. The results are good.

- Most ATAR students achieved university entry.
- Less students missed out on the WACE.

This can be attributed to

- Correct choice of courses/pathways,
- Intensive preparation for OLNA through Foundation courses being offered, OLNA prep classes.

OLNA Results

As of the end of 2022, eight Year 11 students had not met the Literacy or Numeracy standard in at least one component (Reading, Writing or Numeracy). Four Year 12s did not pass at least one component.

Students are given extra assistance in Numeracy and Literacy with Learning Support Teachers on a weekly basis. Year 12s were also offered extra Writing classes after school to assist them in passing the OLNA Writing component.

The table below shows students who have met the standard, currently in Years 10, 11 and 12.

% of cohort that achieved standard	Numeracy	Reading	Writing
Year 10	69	79	81
Year 11	78	92	81
Year 12	82	85	88

It is interesting to note that in 2023, 67% of Year 12s are not pursuing an ATAR pathway. However, in Year 11, only 37% are not pursuing an ATAR pathway. Each year group is unique.



NAPLAN Results

NAPLAN results have been gratifying. It is indeed a delight to note that ECCS has been recognised as one of the top three schools in the North-West metropolitan region for helping students “beat the odds”. ACARA has identified ECCS as a top-performing school in NAPLAN. The tables following display the results over several years, comparing our students first with students of similar background and then with the rest of the country. In all tests our students have demonstrated results well above or above the national results. This is a remarkable achievement for which we give God the glory and acknowledge that it is the combined effort of all staff and students themselves that has led to these achievements.

It should also be noted that 2022 was the first year that NAPLAN was done by our students online. Year 9 students who achieve a result in Band 8 or above have met the Literacy and/or Numeracy standard for secondary graduation and do not have to do the OLN. Year 9s who have not attained the standard are now given the opportunity to sit their first OLN in Term 4.

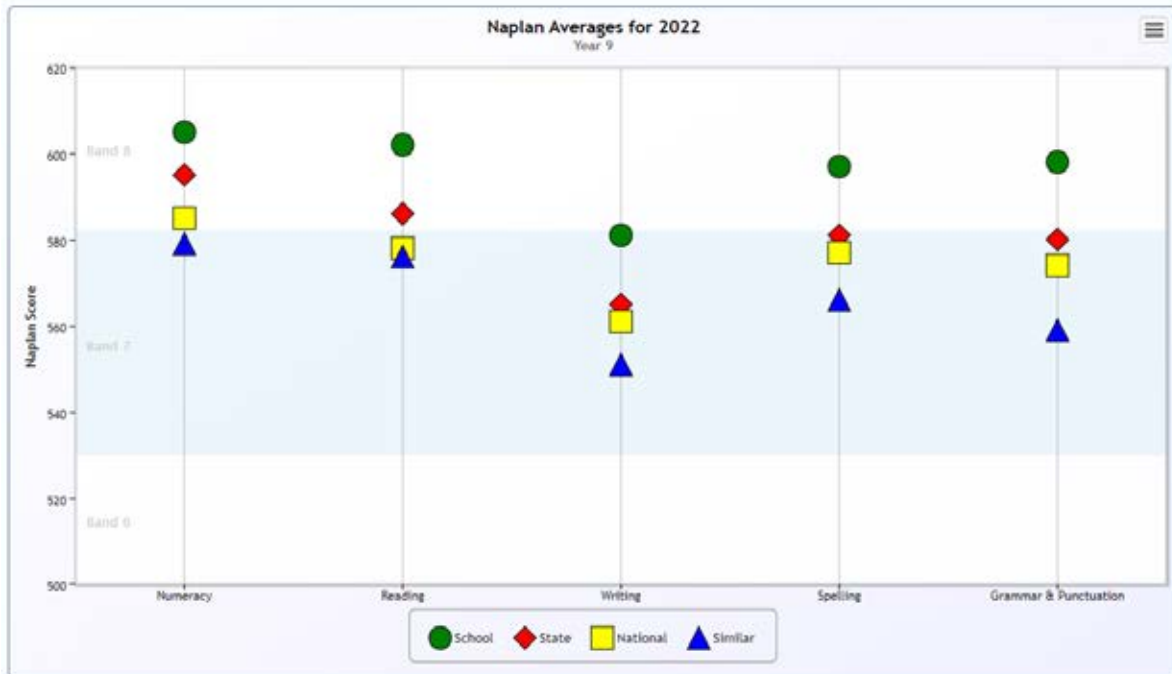
Mrs Bronwyn Carruthers
Deputy Principal Curriculum Secondary

Year 7 NAPLAN Results – Averages Comparison View



The graph following shows that the average results of the 2022 Year 9 cohort have surpassed the state and national averages in all sections of the NAPLAN. ECCS is the green dot.

Year 9 NAPLAN Results – Averages Comparison View



School Improvement Initiatives

Leadership Team

The School Leadership are undertaking an 18 month Leadership Development Project with Oasis Training and Mr Michael Prince. This training is for improved skill development and strengthening of relationships at leadership level. A systematic approach to leadership development of Heads of Learning, Year Co-ordinators and Senior Teachers is planned through CSA and AISWA.

Education Support and English as an Additional Language or Dialect (EAL/D)

Education support for numeracy and literacy now has two full time teachers and an education assistant for 2023.

Early Childhood ECE

In 2022 we appointed an Early Childhood Co-ordinator to oversee the development of staff and learning in K-2.

Participation in Research with AISWA and ECU in 2023

Partnering with both these for “research for design” aimed at improving partnerships with families in transitioning to the school setting in Kindergarten.

Top of the class for bringing out the best in their students
New school ranking based on helping kids to beat the odds

EXCLUSIVE BETHANY HIATT

A public primary school in Perth's south where three-quarters of students come from a non-English speaking background has been named one of WA's best performing schools based on national reading, writing and maths tests.

Caladenia Primary School in Canning Vale is among 30 schools in WA to be singled out for its NAPLAN achievements in a list compiled by the Australian Curriculum, Assessment and Reporting Authority.

From today, parents will be able to see how their child's school performed on NAPLAN tests held last year when the My School website is updated.

To coincide with the update, ACARA has identified "high-performing" primary and secondary schools in each State which are punching above their weight. The list — which excludes selective schools — is based on each school's performance in the past three years relative to their level of socio-educational advantage.

WA's list includes 14 public schools, five independent schools — of which four are Islamic colleges — and just one Catholic school.

ACARA also released a list of the top-three performing schools by area which highlight stellar performances by schools in city and country regions.

They include Narembeen District High School in the Wheatbelt, Broome North Primary School in "outback north", Geraldton's Nagle Catholic College in "outback south" and Christmas Island District High School. About 1.2 million students in Years 3, 5, 7 and 9 were tested on their reading, numeracy, writing, spelling and grammar and punctuation in May last year, with parents receiving their children's individual reports in September.

The My School website colour codes each school's average NAPLAN results depending on how they performed when compared with students from similar backgrounds.

Green cells show that students at that school performed significantly above all other students across the nation with a similar level of socio-educational advantage.

Every school in Australia has a government-assigned index of community socio-educational advantage — or ICSEA score — determined by parents' occupations, levels of education and the school's geographical location.

The top-30 list was based on the percentage of green cells highlighted for each school from 2019 to 2022.

ACARA chief executive David de Carvalho said the information on the My School website helped parents, schools and governments to understand schools' performance.

"It also provides teachers with important insights into school performance, supporting and driving improvements across the nation," he said.

Ted Nastasi, principal of Caladenia which the Education Department named primary school of the year in 2018, said its teachers expected all students to achieve to the best of their abilities.

"Great results are the product of years of building a strong and nurturing school culture," he said.

About 77 per cent of the school's 900 students come from a non-English speaking background, with more than 60 languages spoken by its families.

The school has a strong music program and runs a "multi-age academic class" where students with extended learning capacities can work together.

"Our success is built on encouraging 'best practice' teaching and learning in all classes by modifying and adapting explicit teaching principles," Mr Nastasi said.

"In 2020, 18 students from our Year 6 cohort were accepted into (academically selective) Perth Modern special programs, which is a phenomenal result."

Abdullah Khan, executive principal of Australian Islamic College which has campuses in Thornlie, Dianella and Kewdale said he was "excited" to learn they had all made the list.

"It will increase the staff morale and students' commitment," he said.

Mr Khan said NAPLAN results had improved significantly since the schools began focusing on explicit instruction.

TOP 3 SCHOOLS BY AREA

BUNBURY	PERTH (NORTH-EAST)	WHEATBELT
• Bunbury Senior High School	• Ballajura Primary School	• Katanning Senior High School
• Newton Moore Senior High School	• Chisholm Catholic College	• John Calvin School (Albany)
• St Mary's Catholic Primary School	• West Beechboro Primary School	• Narembeen District High School
MANDURAH	PERTH (NORTH-WEST)	OUTBACK NORTH
• Greenfields Primary School	• Australian Islamic College (Dianella)	• Baynton West Primary School
• Frederick Irwin Anglican School	• Emmanuel Christian Community School	• Broome North Primary School
• South Halls Head Primary School	• Wattleup Primary School	• Tom Price Senior High School
PERTH (INNER)	PERTH (SOUTH-EAST)	OUTBACK SOUTH
• Mt Lawley Senior High School	• Australian Islamic College (Thornlie)	• Champion Bay Senior High School
• Presbyterian Ladies' College	• Caladenia Primary School	• Nagle Catholic College
• St Peter's Primary School	• Wattle Grove Primary School	• St Mary's Primary School (Kalgoorlie)
PERTH (SOUTH-WEST)	PERTH (SOUTH-WEST)	EXTERNAL TERRITORIES
• Melville Senior High School	• Oberthur Primary School	• Christmas Island District High School
• Rossmayne Senior High School	• Rossmayne Senior High School	

Source: Australian Curriculum, Assessment and Reporting Authority

The West Australian 22.02.23



Chaplains' Report

At the start of 2022 we experienced COVID-19 restrictions but in the midst of all that we also saw the LORD's faithfulness and goodness. A number of students and staff contracted COVID-19 but thankfully all got healed and returned to school. It's against this background that the chaplains operated.

Mrs Roberts, who has worked so effectively as Chaplain for some years, was unable to commence the year due to government mandates placed on schools. Her replacement until the end of the year was Mrs Diana Chapman. Mrs Chapman's replacement is Ms Evelyn Jovita, who began work with us at the start of the 2023 school year.

We continued to provide pastoral care to students and staff. Some of our students were faced with bereavements and serious family illness and the chaplains were on hand to provide much needed pastoral care and support.

As the year unfolded a number of restrictions were lifted and the school was able to resume all programs, with chaplains either leading or present at these events which included the following;

- Breakfast Club; Preparing and serving breakfast to our students who cannot afford it for one reason or another.
- Whole school prayer; Organising Secondary School students to lead prayers with the Primary school.
- Organising and leading lunchtime prayer with students.
- Speaking at the Commissioning Service for new staff members.
- Secondary School Assembly; Speaking and booking guest speakers.
- One on one pastoral support for students with behavioural issues as part of their restorative plan.

- School camps; being present at Year 7 and Year 11 camps.
- Facilitating on-going financial support for the 2 children, sponsored through Compassion Australia, with fund raising initiatives.
- Opening and closing in prayer at School events such as; Year 6 Masquerade, Year 6 and Year 12 Graduation ceremonies.

We finished 2022 strong, all because of the grace of GOD and look forward to experiencing His faithfulness in protection and provision for our school community.

Mr Chinyama Kangombe
Mrs Diana Chapman
Chaplains





Staffing



Staff Standards and Workforce Composition

Workforce Composition

Teaching staff	62
Full-time equivalent teaching staff	43.96
Non-teaching staff	64
Full-time equivalent non-teaching staff	35.48
Aboriginal and Torres Strait Islander staff	1

As at census 2022

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. Girrawheen Baptist Church is notified of any upcoming vacancies, ahead of outside advertising. In addition to posting vacancies on the School's website and social media pages, the following avenues for recruitment were utilised in 2022:

- [ChristianJobs.com.au](https://www.christianjobs.com.au)
- Christian Schools Australia (CSA) Job Vacancy List
- [Seek.com.au](https://www.seek.com.au)

Staff who were appointed or exited in 2022 included:

Appointed	Position	Qualifications	Other Qualifications / Skills
BALEILAKEBA, Olivia	Education Assistant	Cert IV Education Support	Cert III Hospitality / Cert III Media & Analysis
CARLY, Kym	Teacher	Graduate Diploma Education Secondary (English)	Bachelor of Theology / Bachelor of Arts (English)
CHAPMAN, Diana	Chaplain	Lay Pastor / Diploma: Theology / Diploma: Ministry / CPE I and CPE II Certificate (Clinical Pastoral Education) / Cert of Christian Education / Grief Counselling Cert	Cert III Medical Secretary / DoE SRE Certification / Cert IV Graphic Design / Diploma: Art
CHEUNG SUM-LAM, Belinda	Admin Officer	Public Relations / Event Management / Media Studies	
DEVADASON, Hannah	Teacher	Bach of Education (Early Childhood Studies)	
DIN, Ivory	Admin Officer		Diploma of Nursing (Enrolled Nurse) / Interpreter (Karen/ Burmese) / MS Office / Administrative experience
ENRIGHT, Annette	Education Assistant	Cert IV Education Support (Special Needs)	
MANUEL, Michelle	Education Assistant	Cert IV Education Support	Cert IV Financial Services / Diploma of Business Administration / Executive Secretarial Course
MARTINEZ, Melissa	Teacher	Secondary Teaching and MASTEP Scholar / Bachelor of Science / Cert II in Kitchen Operations	
MOREY, Madeleine	Teacher	Master of Teaching (Primary) / Bach of Commerce (major Chinese Language and Accounting)	
PALACE, Sandy	Finance Officer	Bach of Business Administration	
SAN DIEGO, Mark	Teacher	Piano Teacher / Gr8 Piano	Bach of Engineering / Bach of Science
SGRO, Jessika	Teacher	Dipl of Education (Secondary)	Bach of Forensic Investigation
SUTHERLAND, Brenda	Personal Assistant	Dipl Executive Secretary / Dipl Legal Personal Asst	
VELTHUIS, Kylee	Teacher	Bach of Education	Cert III and Cert IV Youth Work

Exited	Position
BRADLEY, Sharon	Education Assistant
DAVIES, Julie	Teacher
PIRIE, Catherine	Education Assistant
DUNN, Johanne	Teacher
MANUEL, Michelle	Education Assistant
ROBERTS, Trudy	Chaplain
BURNSIDE, Emily	Teacher
COBAL, Anamica	Teacher
VALCAN, Ada	Teacher
WHITBY, Kirsten	Lab Technician
URI, Jeanette	Admin
REYES, Maria	Office Manager
PRICE, Rebekah	Education Assistant
REYES, Edwin	Business Manager
REYES, Benjamin	Finance Officer
VELTHUIS, Kylie	Teacher
CHAPMAN, Diana	Chaplain
DEVADASON, Hannah	Teacher
CARCIONE, Tanya	Teacher
KIRKLAND, Michelle Louise	Lab assistant
MANDRY, Jannah	Teacher
MOREY, Jonathan	HOLA
MILLER, Carolyn	Teacher
INKSTER, Kara	Teacher
SGRO, Jessika	Teacher

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 2022 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

Oasis Coaching Team Development Follow Program

NAPLAN Training 2023 - Principal

State Introductory WHS Training

Leadership Team Development - Leader as Coach

AISWA HSR Representative Training Course 3-13491

Principals & Boards Symposium

CSA National Leaders Summit

Learning Support and Special Needs

Sharp Reading PL

Teaching Deaf and hard of hearing students

Miscellaneous

HLTAID003 - First Aid

HLTAID012 - Provide First Aid in an education and care setting

Minimising Workers Compensation Premiums 2022

PeaceWise Training (Everyday Peacemaking)

NAPLAN Training 2023 - Test administrator

Community Surf Rescue Certificate

Positive Schools Conference

Briscoe Consulting

Employee Relations 101 for Schools

HR Specialists - Communities of Practice

CSA WA State Conference

HR Drivers Licence Training

Child Abuse Reporting and Mandatory Reporting

SEQTA PL (In-house)

CSA Pedagogy

Community Satisfaction & Development

Parent Poll

Table 1: Questions to parents

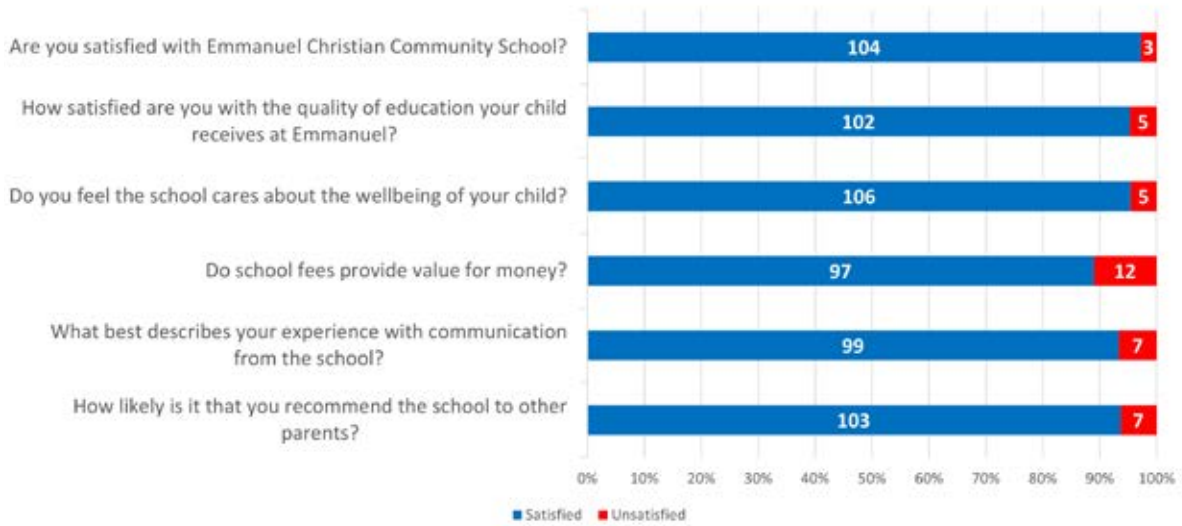
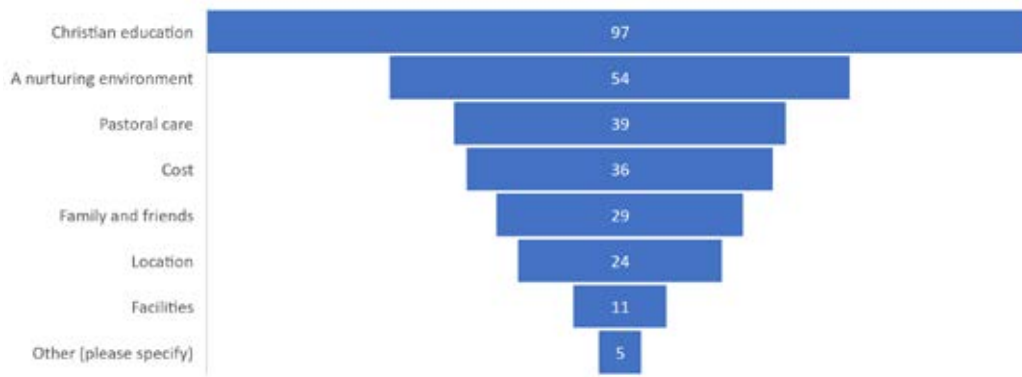


Table 2: Are the school fees affordable?



Table 3: Areas that are a strength of ECCS





Finances

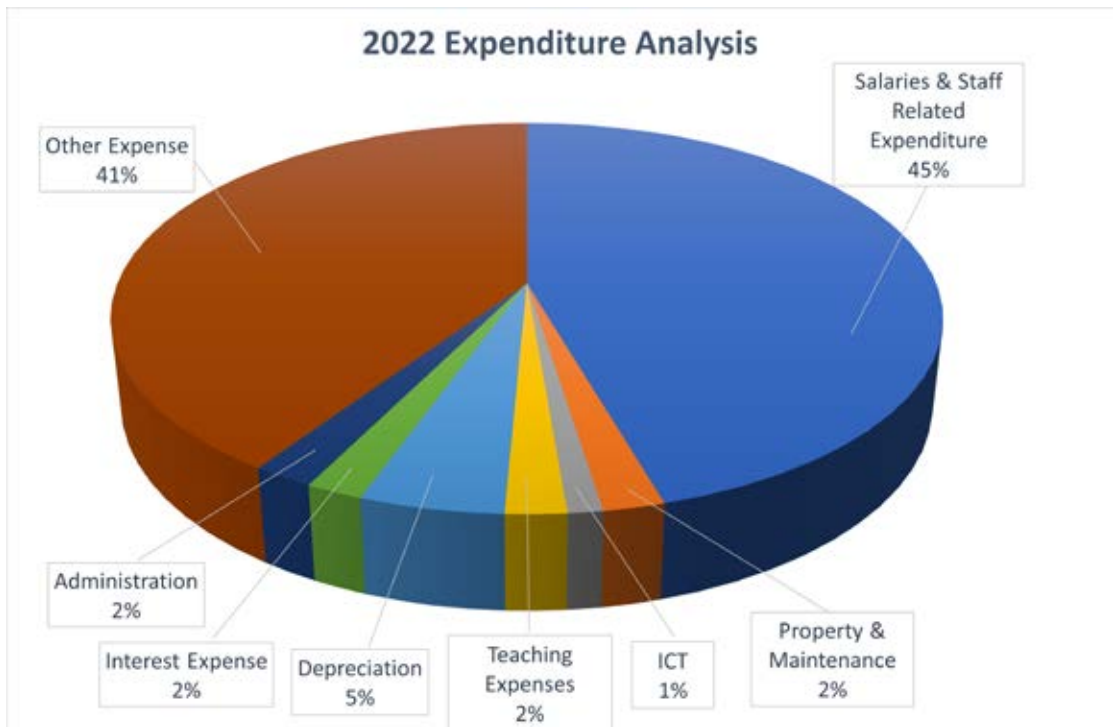
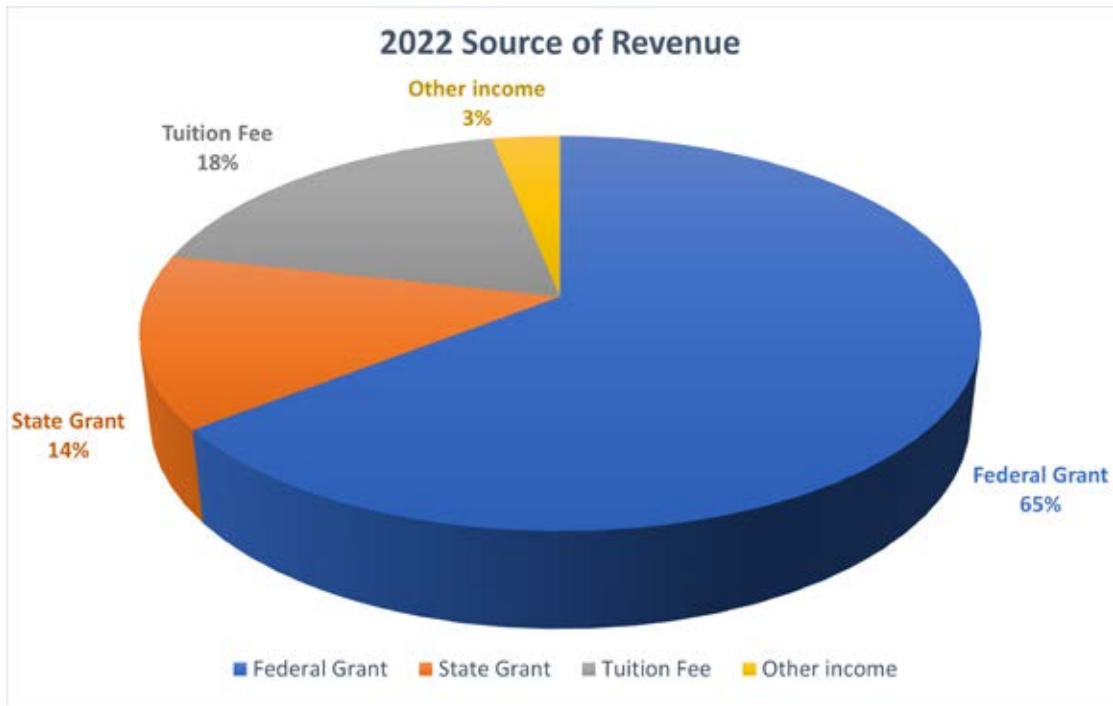


Financial Report

Abridged Financial Statements

31 December 2022

	2022 \$	2021 \$
STATEMENT OF PROFIT AND LOSS		
OPERATING INCOME		
Fees, grants, and sundry income	13,925,126	13,368,134
EXPENSES		
Operating Expenses	11,138,732	10,719,155
Impairment of land and buildings	7,515,304	-
Total Expenditure	18,654,036	10,719,155
Operating Surplus for the year	(4,728,910)	2,648,979
ABRIDGED STATEMENT OF FINANCIAL POSITION		
At 31 December 2022		
EMPLOYMENT OF FUNDS		
Non-Current Assets		
Property and Equipment	12,770,010.0	20,736,174.0
Current Assets		
Cash and Equivalents	9,546,804.0	7,284,700.0
Amounts Receivable	166,863.0	164,777.0
	9,713,667.0	7,449,477.0
Total Assets	22,483,677.0	28,185,651.0
Current Liabilities and provisions	1,483,803	1,499,136
Non-Current liabilities and provisions	9,077,918	10,035,648
Total Liabilities	10,561,721	11,534,784
NET ASSETS	11,921,956.0	16,650,867.0
FUNDS EMPLOYED		
Retained Income	11,771,956	16,500,867
General Reserve	150,000	150,000
TOTAL EQUITY	11,921,956	16,650,867





Fee Schedules

Our aim, in keeping with our Constitutional mandate, is to make Christian education affordable and accessible to as many Christian families.

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 75% 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	465	155	1,861
Pre-Primary	844	281	3,374
Primary (Years 1 - 6)	844	281	3,374
Year 7	1,161	387	4,642
Year 8	1,186	395	4,744
Year 9	1,207	402	4,826
Year 10	1,227	409	4,908
Year 11	1,260	420	5,040
Year 12	1,285	428	5,140

* Exclusive of camps, elective fees and other expenses.



Financial Statements

For the Year ended 31 December 2022



Association's Report

Association's Report

The Association presents this report, together with the financial statements for Emmanuel Christian Community School Inc. ("the Association") for the year ended 31 December 2022.

Board Members

The following persons were board members of the Association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Kenneth Ridge – Chairperson
Li Ai Oh – Secretary
Andrew Johnson – Treasurer
Glenn Richardson
Carolyn Montgomery
Margaret McCarthy

Lisa Kenrick
Rex Gabrielson
Terry Chester
Priscilla Odartey Lamptey
Carol Davis

Principal activities

The principal activity of the Association is the provision of education to school aged students. There have been no significant changes in the nature of these activities during the year.

Review of operations

The surplus/deficit for the year amounted to a deficit of -\$4,728,911 (2021: \$2,648,979). This was due to an asset valuation resulting to impairment expenses.

Significant changes in the state of affairs

There were no significant changes in the state of affairs of the Association during the year.

Matters subsequent to the end of the financial year


The impact of COVID-19 pandemic is ongoing and while it has not significantly impacted the Association up to 31 December 2022, it is not practicable to estimate the potential impact, positive or negative to the Association in the foreseeable future.

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

This report is made in accordance with a resolution of the School Board.



Chairperson



Treasurer

05 April 2023
GIRRAWHEEN
WESTERN AUSTRALIA

Statement of Profit or Loss and Other Comprehensive Income

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 31 December 2022

	2022 \$	2021 \$
Income		
Grants	10,578,562	9,827,427
Tuition fees	2,581,860	2,430,529
Resource fees	184,382	158,523
Levies	128,640	110,214
Other revenue	451,681	841,441
Total Income	<u>13,925,126</u>	<u>13,368,134</u>
Expenses		
Admin and Other Expenses	1,394,790	1,080,586
Depreciation	909,975	773,312
Bad debt expenses	94,627	111,063
Employee benefits expenses	8,233,451	8,262,269
Finance cost	505,888	491,925
Impairment of land and buildings	7,515,304	-
Total Expenditure	<u>18,654,036</u>	<u>10,719,155</u>
Surplus for The Year	<u>(4,728,911)</u>	<u>2,648,979</u>
Other Comprehensive Income		-
Total Comprehensive Income For The Year	<u>(4,728,911)</u>	<u>2,648,979</u>

The accompanying notes form part of these financial statements.

Statement of Financial Position

Statement of Financial Position

As at 31 December 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and Bank	2	9,546,804	7,284,700
Accounts and Other Receivables	3	166,863	164,777
TOTAL CURRENT ASSETS		<u>9,713,667</u>	<u>7,449,477</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	4	10,723,978	18,465,822
Right of Use Asset	5	2,046,031	2,270,352
TOTAL NON-CURRENT ASSETS		<u>12,770,010</u>	<u>20,736,174</u>
TOTAL ASSETS		<u>22,483,677</u>	<u>28,185,651</u>
CURRENT LIABILITIES			
Accounts and Other Payables	6	247,084	363,437
Borrowings	7	612,345	588,308
Provisions	8	416,381	478,576
Lease Liability	9	207,993	68,815
TOTAL CURRENT LIABILITIES		<u>1,483,803</u>	<u>1,499,136</u>
NON-CURRENT LIABILITIES			
Borrowings	7	7,044,464	7,653,623
Provisions	8	46,265	52,495
Lease Liability	9	1,987,189	2,329,530
TOTAL NON-CURRENT LIABILITIES		<u>9,077,918</u>	<u>10,035,648</u>
TOTAL LIABILITIES		<u>10,561,720</u>	<u>11,534,784</u>
NET ASSETS		<u>11,921,956</u>	<u>16,650,867</u>
ACCUMULATED FUNDS			
Accumulated Surplus		11,771,956	16,500,867
Reserves		150,000	150,000
TOTAL ACCUMULATED FUNDS		<u>11,921,956</u>	<u>16,650,867</u>

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

Statement of Changes in Equity

For the year ended 31 December 2022

	Accumulated Surplus \$	Reserves \$	Total \$
Balance at 1 January 2021	13,851,888	150,000	14,001,888
Surplus for The Year 2021	2,648,979	-	2,648,979
Balance at 31 December 2021	<u>16,500,867</u>	<u>150,000</u>	<u>16,650,867</u>
Surplus for The Year 2022	(4,728,911)	-	(4,728,911)
Balance at 31 December 2022	<u><u>11,771,956</u></u>	<u><u>150,000</u></u>	<u><u>11,921,956</u></u>

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 \$	2021 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from Fees		2,481,680	2,533,059
Receipts from Grants		10,628,060	10,301,340
Receipts from Other Income		648,199	543,323
Payment to Suppliers		(1,750,353)	(1,980,684)
Payment to Employees		(8,306,548)	(7,767,232)
Interest Paid		(278,013)	(258,045)
Net Cash Provided by Operating Activities	10(b)	<u>3,423,025</u>	<u>3,371,761</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Purchases of Property, Plant and Equipment		<u>(551,763)</u>	<u>(1,336,014)</u>
Net Cash Used in Investing Activities		<u>(551,763)</u>	<u>(1,336,014)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		-	2,000,000
Repayment of Borrowings		(609,158)	(435,577)
Loan received from/ (made to) Uniform Shop		-	10,000
Repayment of Lease Liability		-	(70,000)
Net Cash Provided by Financing Activities		<u>(609,158)</u>	<u>1,504,423</u>
NET INCREASE IN CASH HELD		2,262,104	3,540,170
Cash at The Beginning of The Year		7,284,700	3,744,530
Cash at The End of The Year	10(a)	<u>9,546,804</u>	<u>7,284,700</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

Notes to the Financial Statements

For the year ended 31 December 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The Emmanuel Christian Community School Inc. ('the Association') is a not-for profit Christian School established in 1982. The financial statements satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial report of Emmanuel Christian Community School Inc. for the year ended 31 December 2022 was authorised for issue on 31 March 2023 by the School Board. The School Board has the power to amend and reissue the financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New, revised or amending Accounting Standards and Interpretations adopted

The School Board has adopted all the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Association.

Basis of preparation

In the School Board's opinion, the Association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared to meet the needs of the Association and its school board.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit entities.

The financial statements are presented in Australian dollars.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except for freehold land, freehold buildings and leasehold buildings which are recognised at fair value as at 31 December 2022.

NOTE 1: Statement of Significant Accounting Policies

Critical Accounting Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The Association determines the estimated useful lives and related depreciation charges for its property, plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Employee benefits provision

The liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

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.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The incorporated association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the incorporated association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal, which incorporate a number of key estimates and assumptions.

(a) Revenue

Revenue is recognised when it is probable that the economic benefit will flow to the Association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

(i) Revenue from contracts with Families

NOTE 1: Statement of Significant Accounting Policies

(a) Revenue (cont.)

Revenue is recognised at an amount that reflects the consideration to which the Association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised. Revenue from contracts with customers includes tuition fees, resources fees, levies and others.

(ii) Donations

Donations are recognised at the time the pledge is made.

(iii) Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

(iv) Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

(v) Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

(b) Income Tax

Under Section 50-5 of the Income Tax Assessment Act 1997 the income of Emmanuel Christian Community School Inc. as an education institution is exempt from income tax.

(c) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is current when: it is expected to be realised or intended to be sold or consumed in normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within twelve months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when: it is expected to be settled in normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within twelve months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current.

NOTE 1: Statement of Significant Accounting Policies

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(e) Trade and other receivables

Trade and other receivables are recognised at amortised cost, less any allowance for expected credit losses.

(f) Contract Assets

Contract assets are recognised when the Association has transferred goods or services to the customer but where the Association is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

(g) Inventories

Inventories comprise uniforms and school accessories. Goods are stated at the lower of cost and net realisable value on a 'first in first out' basis. Cost comprises direct materials and delivery costs. Costs of purchased inventory are determined after deducting rebates and discounts received or receivable. Stock in transit is stated at the lower of cost and net realisable value. Cost comprises purchase and delivery costs, net of rebates and discounts received or receivable. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

(h) Property, Plant and Equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on based on each assets expected useful lives as follows

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

	Straight Line
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 each reporting date. An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Association. Gains and losses between the carrying amount and the disposal proceeds are taken to the income statement.

The Association commissioned an independent report prepared by a reputable licensed valuer to determine the fair value of its freehold land, freehold buildings and leasehold buildings. These assets are recognised at fair value less, where applicable, any accumulated depreciation in the statement of financial position.

(i) Impairment of Non-Financial Assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

NOTE 1: Statement of Significant Accounting Policies

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

(j) Trade and other payables

These amounts represent liabilities for goods and services provided to the school prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

(k) Contract liabilities

Contract liabilities represent the school's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the school recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the school has transferred the goods or services to the customer.

(l) Employee Benefits

(i) Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

(ii) Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are recognised in non-current liabilities, provided there is an unconditional right to defer settlement of the liability.

(iii) Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

(m) Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principle market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interest. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Land and buildings are fair valued every 3 years or if there is an indication that the value is significantly different from that disclosed.

NOTE 1: Statement of Significant Accounting Policies

(n) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from or payable to the tax authority is included in other receivables or other payables in the statement of financial position.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

(o) Comparative Figures

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

(p) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Association for the annual reporting period ended 31 December 2022. The Association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Notes to the Financial Statements

For the year ended 31 December 2022

	2022	2021
	\$	\$
2. Cash and Bank		
Cheque Account	487,057	255,484
Baplink Investment account	2,208,253	3,633,808
BFS 30 Day	1,506,635	3,004,371
Petty Cash on Hand	1,284	100
Baplink LSL account	246,690	245,810
Bankwest Building account	-	115,112
Baplink Building Fund account	31,123	30,015
Uniform Shop account	65,762	
Term Deposit	5,000,000	
	<u>9,546,804</u>	<u>7,284,700</u>
3. Accounts and Other Receivables		
Fee Debtors	90,485	76,253
Other Receivables	-	27,888
Prepayments	76,378	60,636
	<u>166,863</u>	<u>164,777</u>

Notes to the Financial Statements

For the year ended 31 December 2022

	2022	2021
	\$	\$
4. Property, Plant & Equipment		
Land - at cost		
Land - 4 Salcott Road	663,636	663,636
Land - 50 Casserley Ave	1,400,000	1,400,000
	<u>2,063,636</u>	<u>2,063,636</u>
Buildings - at cost		
Buildings	5,690,836	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	705,709	5,830,290
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	3,384,523	3,384,523
Improvements - Casserley	129,681	115,844
Food Wood & Media	989,945	967,377
Less: Impairment provision	(7,515,304)	-
Less: Accumulated Depreciation	(3,783,448)	(3,128,943)
	<u>7,721,364</u>	<u>15,699,762</u>
Furniture & Equipment - at cost		
Furniture & Equipment	2,604,376	2,231,660
Less: Accumulated Depreciation	(1,784,043)	(1,537,891)
	<u>820,333</u>	<u>693,769</u>
Plant & Equipment - at cost		
Plant & Equipment	118,645	12,364
Less: Accumulated Depreciation	-	(3,709)
	<u>118,645</u>	<u>8,655</u>
	<u>10,723,978</u>	<u>18,465,822</u>

Notes to the Financial Statements

For the year ended 31 December 2022

	2022	2021
	\$	\$
5. Right of Use Asset		
Right of Use Asset - Land	2,074,059	2,362,497
Less: Accumulated Amortisation	<u>(28,028)</u>	<u>(92,145)</u>
	<u>2,046,031</u>	<u>2,270,352</u>
6. Accounts and Other Payables		
Creditors	41,154	166,850
Group Tax Payable	(14,154)	9
Fees in Advance	54,644	45,310
Accrued Wages	159,058	140,415
FBT Withheld Liability	<u>6,383</u>	<u>10,853</u>
	<u>247,084</u>	<u>363,437</u>
7. Borrowings		
Current	612,345	588,308
Non-current	<u>7,044,464</u>	<u>7,653,623</u>
	<u>7,656,809</u>	<u>8,241,931</u>

Notes to the Financial Statements

For the year ended 31 December 2022

8. Provisions

Provision for Annual Leave	91,871	150,924
Provision for Long Service Leave	<u>370,774</u>	<u>380,147</u>
	<u>462,645</u>	<u>531,071</u>
Analysis of Total Provisions		
Current	416,381	478,576
Non-current	<u>46,265</u>	<u>52,495</u>
	<u>462,645</u>	<u>531,071</u>

Employees who have currently served a minimum number of years to have their Long Service Leave Provisions paid out pro rata should they leave \$311,230 (2021: \$327,652).

9. Lease Liability

Current	207,993	68,815
Non-current	<u>1,987,189</u>	<u>2,329,530</u>
	<u>2,195,182</u>	<u>2,398,345</u>

Notes to the Financial Statements

For the year ended 31 December 2022

	2022	2021
	\$	\$
10. Cash Flow Information		
a) Reconciliation of Cash		
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	9,546,704	7,284,600
	<u>9,546,804</u>	<u>7,284,700</u>
b) Reconciliation of Cash Flow from Operations with Operating Surplus		
Net Surplus For The Year	(4,728,911)	2,648,979
Non-Cash Flows in Operating Surplus		
Impairment	7,515,304	-
Depreciation	881,947	742,597
Amortisation	28,028	30,715
Interest from Lease Liability	73,130	82,288
(Increase)/ Decrease in Accounts & Other Receivables	(138,905)	31,000
Increase/ (Decrease) in Accounts & Other Payables	7,118	(287,712)
Increase/ (Decrease) in Provisions	(68,426)	123,894
Net Cash Flows from Operations	<u>3,423,025</u>	<u>3,371,761</u>

Notes to the Financial Statements

For the year ended 31 December 2022

11. Contingent Liability

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
2022	-	-
	<u>4,432,210</u>	<u>4,432,210</u>

School Board's Declaration

School Board's Declaration

In the opinion of the School Board of the Emmanuel Christian Community School Inc. (the Association);

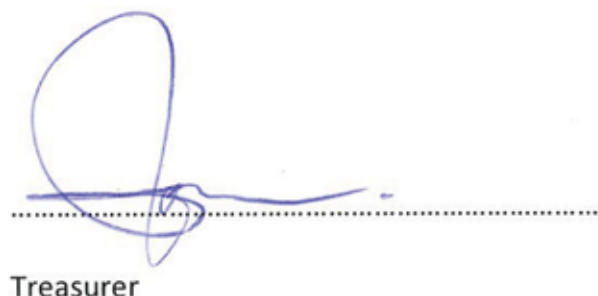
- (a) The Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared to meet the needs of the board members of Emmanuel Christian Community School Inc;
- (b) the attached financial statements and notes thereto comply with the Accounting Standards as described in note 1 to the financial statements and the *Australian Charities and Not-for-profits Commission Act 2012*;
- (c) the attached financial statements and notes thereto give a true and fair view of the incorporated association's financial position as at 31 December 2022 and of its performance for the financial year ended on that date; and
- (d) There are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the School Board.



.....

Chairperson



.....

Treasurer

05 April 2023

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Independent Auditor's Report

PKF Perth



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AUDITOR'S INDEPENDENCE DECLARATION

TO THE COUNCIL OF EMMANUEL CHRISTIAN COMMUNITY SCHOOL INC

In relation to our audit of the financial report of Emmanuel Christian Community School Inc for the year ended 31 December 2022, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of any applicable code of professional conduct including the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants.

PKF Perth

PKF PERTH

Simon Fermanis

SIMON FERMANIS
SENIOR PARTNER

05 APRIL 2023
WEST PERTH,
WESTERN AUSTRALIA

INDEPENDENT AUDITOR'S REPORT

TO THE COMMITTEE OF EMMANUEL CHRISTIAN COMMUNITY SCHOOL INC

Report on the Audit of the Financial Report

Opinion

We have audited the special purpose financial report of Emmanuel Christian Community School Inc ("the Association"), which comprises the statement of financial position as at 31 December 2022, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Committee's Declaration.

In our opinion, the accompanying special purpose financial report presents fairly in all material respects the Association's financial position as at 31 December 2022 and its financial performance for the year then ended in accordance with note 1 to the special purpose financial report and Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We have provided the Committee with a signed copy of our independence declaration.

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

Without modifying our opinion, we draw attention to Note 1 to the special purpose financial report, which describes the basis of accounting. The financial report has been prepared to meet the Committee's financial reporting requirements. As a result, the financial report may not be suitable for another purpose. We disclaim any reliance on this financial report by any third party.

Other Information

Other information is financial and non-financial information in the annual report of the Association which is provided in addition to the Financial Report and the Auditor's Report. The Committee are responsible for Other Information in the annual report.

The Other Information we obtained prior to the date of this Auditor's Report was the Committee's report.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, the auditor does not and will not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information in the Financial Report and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Committee for the Financial Report

The Committee of the Association are responsible for the preparation of the financial report that presents fairly in accordance with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the Committee determines is necessary to enable the preparation of the financial report that presents fairly and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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.

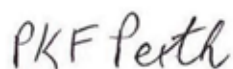
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- a) 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.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.

- d) on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- e) 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 Committee 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.

We also provide the Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.



PKF PERTH



SIMON FERMANIS
SENIOR PARTNER

05 APRIL 2023
WEST PERTH
WESTERN AUSTRALIA



Notes





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