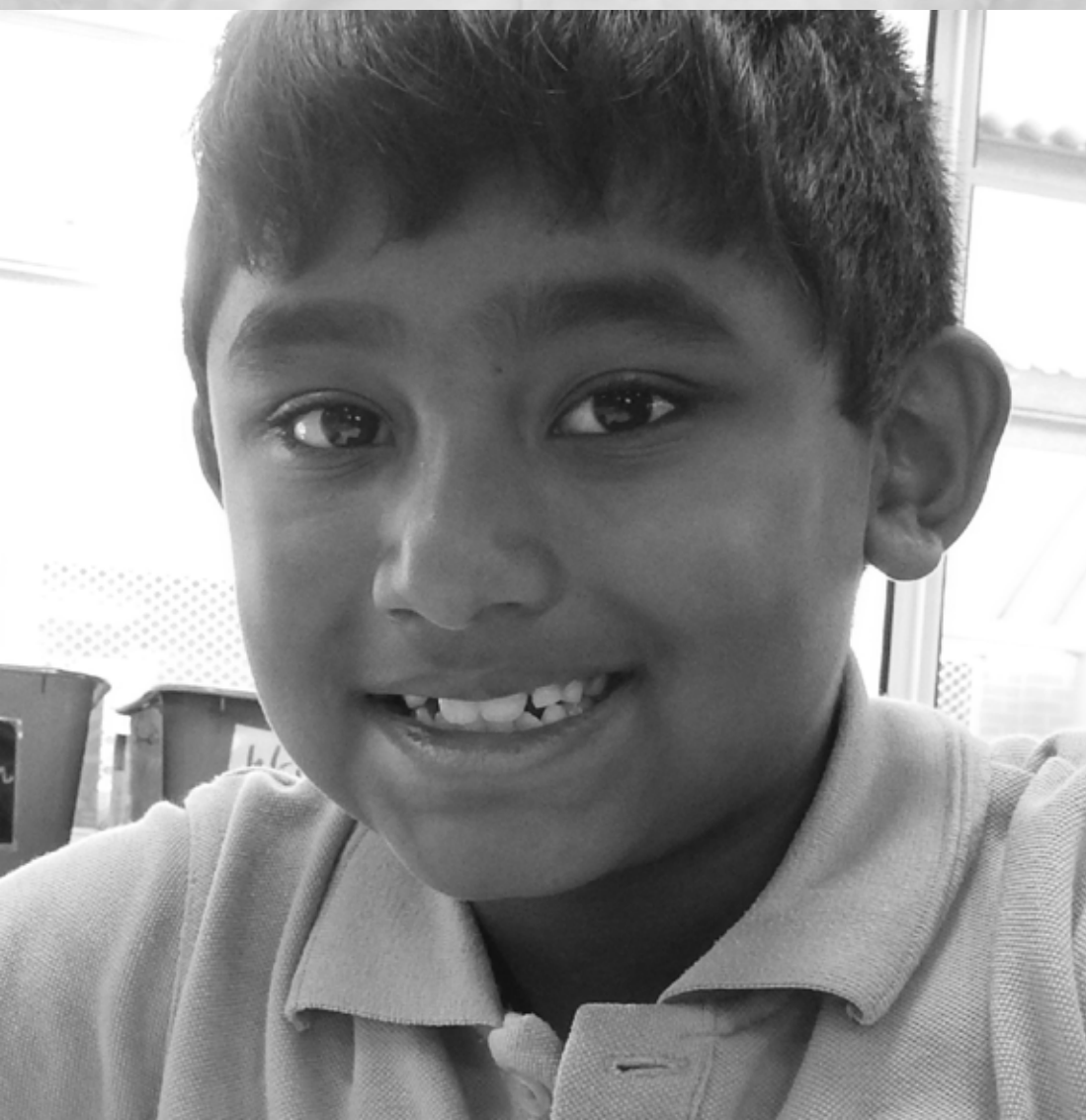




CATHOLIC EDUCATION
Archdiocese of Canberra & Goulburn

ANNUAL REPORT 2016





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OUR MISSION

To be faith filled Catholic learning communities of hope, joy and wonder where all are welcome and inspired to grow to their potential.

&

OUR VISION

Jesus Christ, our greatest teacher, calls us to share and witness to our faith, build inclusive communities and deliver contemporary quality opportunities for every person.

SYSTEM PRIORITIES 2016

*Jesus Christ, our greatest teacher, calls us to share and witness to our faith,
build inclusive communities and deliver contemporary quality learning opportunities for every person*

Strategic Intent		Build and Celebrate Catholic Culture		Build Capacity		Build Community	
Priorities	Governance	Pedagogy	Growing Leaders	Wellbeing & Pastoral Care	Strategic Resource Planning		
Develop	a sound corporate governance framework and structure	an approach to STEM	an aspiring leaders program to facilitate succession planning	and implement student and staff wellbeing programs based on priorities in the National Safe School Framework	and implement CEO policy and agreed practice for flexible blended learning		
		effective early learning programs	budget training models that enhance financial acumen of school leaders		shared services models and processes with the Archdiocese		
Implement	a risk assessment framework for schools and CEO	System Principles of Pedagogy	the new leadership framework	a multi –disciplined integrated approach to student wellbeing and inclusion	equitable system funding allocation models based on identified need and principles of solidarity and subsidiarity.		
	the WHS management system	the revised Treasures New and Old units	faith formation programs with an emphasis on Early Career teachers, Coordinators and APs		capital planning for major works		
Embed	project and change management methodology	high quality inquiry teaching and learning through COSA and School Improvement initiatives	evidence based School Improvement processes across all schools	current wellbeing programs in schools			
	critical incident and emergency management processes	use of learning technology to enhance student learning and digital literacy					
Review	recruitment processes		the current induction program		interplay of ICT and CEnet services		
	RTO requirements and VET provision in schools				demographic planning for enrolment changes		
Commitment	Promote Catholic Identity and Faith Formation, Transform Teaching and Learning, Strengthen Leadership, Build Effective and Productive Partnerships, Steward Resources						

Commitment

Promote Catholic Identity and Faith Formation, Transform Teaching and Learning, Strengthen Leadership, Build Effective and Productive Partnerships, Steward Resources

ALL THE CHURCH, **PROCLAIMS ALL THE GOSPEL**, TO ALL THE PEOPLE, ALL THE TIME
Archbishop Christopher Prowse Sept 2014

STRATEGIC INTENT

Build and Celebrate
Catholic Culture

+

Build Capacity

+

Build Community

THE YEAR AT A GLANCE

- In 2016 the Catholic Education Office of Canberra Goulburn supported its 56 schools including Early Learning Centres, Primary schools and Secondary Colleges, and 2461 teachers who provide a high quality holistic education to more than 20,750 children in Canberra and NSW.
- An ACT Catholic Secondary Study was commissioned to determine the optimal provision of educational services to students and families in the region. The final report and recommendations from this study will inform strategy and future planning and be available in 2017.
- A new Archdiocesan Leadership Framework based on AITSL Australian Professional Standards for Principals was launched and implemented at the start of 2016. The Framework focuses on developing leaders at all levels.
- The ACT opened its seventh Catholic Early Learning Centre at Holy Spirit, Nicholls and construction began on the eighth Early Learning Centre at St Anthony's Primary School, Wanniasa to open in 2017.
- A Parent Charter for Catholic Schools in the Archdiocese of Canberra and Goulburn was developed by a working party comprising Principals, Assistant Principals and members of Catholic School Parents Archdiocese of Canberra and Goulburn (CSPACG). This Charter will be launched and distributed at a Parent Engagement forum in 2017.
- Work began on the \$35 million building project by the Archdiocese to redevelop the land and buildings adjacent to St Christopher's Cathedral in Manuka. Catholic Education staff will begin moving into the building in late 2017.
- After 40 years serving Catholic schools, ten years as Director of the Catholic Education Office Canberra and Goulburn, and 30 years in schools, Moira Najdecki announced her retirement. Moira was also a student of Canberra Catholic schools, St Benedict's and Merici, and completed graduate studies at the Australian Catholic University. The CEC pays tribute to Moira's passion and love for teaching, dedication, and vision for Catholic schooling. She has influenced the lives of thousands of children and staff who have valued her talent, guidance, compassion, strength and unwavering commitment to her faith.

OUR CONTEXT

The Archdiocese of Canberra and Goulburn has a Catholic population of approximately 160,000 in 22 Australian Capital Territory parishes (population 90,000) and 35 New South Wales parishes (population 70,000) over an area of 88,000 square kilometres, from the coast to the western plains, from the tablelands to the Snowy Mountains.

The Archdiocese offers and provides support to the communities across the ACT and a wide area of southern NSW. Its services range from the provision of care to the aged to educating the young, from resettling refugees to aiding the work of the wider church overseas. The Catholic Education Commission (the Commission) is the education arm of the Archdiocese and the Catholic Education Office, in turn, is the administration arm of the Commission.

The 2016 Membership of the Commission is:

President

Archbishop Christopher Prowse
Archdiocese of Canberra and Goulburn

Chair of the Commission

Dr Patrick McArdle
Campus Dean - Australian Catholic University

Vicar for Education

Monsignor John Woods

Ex-Officio

Mrs Moira Najdecki
Executive Officer
Director - Catholic Education

Mr Bob Brady
Parent Representative

Mrs Mary-Jane Carroll-Fajarda
Principal - Trinity Catholic College, Goulburn NSW

Ms Claire Frazer
Principal - St Gregory's Primary School, Queanbeyan NSW

Mrs Vanessa Gibson
Community Member

Mrs Karen Motyka
Community Member - Chair of the Community Council - St Mary's, Moruya NSW

Mrs Catherine Rey
Deputy Chair of the Commission - Principal - St John Paul II College, Nicholls ACT

Mr Richard Sidorko
Principal - Marist College, Pearce ACT

Ms Gabrielle Sullivan
Community Member

Mr Greg Walker
Principal - St Anthony's Parish School, Wanniassa ACT

Mrs Frances Neuss
Head Directorate Services, Catholic Education (Executive Secretary)

For more information on the Catholic Education Commission Archdiocese of Canberra and Goulburn visit the website:
<https://cg.catholic.edu.au/about-us/catholic-education-commission/>



PEDAGOGY

Transforming Teaching and Learning

Literacy

Throughout 2016, 24 Archdiocesan schools developed school based, research/inquiry driven *Collaboration On Student Achievement (COSA)* literacy school improvement projects. COSA is a coaching and mentoring model anchored in partnerships between Principals, teachers, Leader of Learning officers and school communities.

This initiative supports schools to focus on increasing student achievement and is aligned to each School's Annual Improvement Plan. It provides support at the classroom, school and system level to develop literacy pedagogy, processes, practice and documentation. Each research inquiry is school specific and has brought about a change in school culture in a proactive and collaborative manner.

School based COSA projects provided professional learning opportunities for teachers and focused on teaching practice. The inquiry process enabled everyone involved to collaborate, analyse and reflect on pedagogy and its impact on student achievement and wellbeing. COSA provided a strong link between teacher professional development and the Catholic Education Canberra and Goulburn's *Principles of Pedagogy*.

In November 2016 all schools showcased their COSA inquiry at an Archdiocesan celebration held in Canberra. Presentations and displays were shared and made available electronically via the system intranet.

Numeracy

- Four key elements were targeted to improve student outcomes in mathematics and numeracy: Understanding numeracy, Teacher knowledge and pedagogy, Numeracy across the curriculum, and Numeracy leadership.
- Professional development opportunities were provided for teachers in both ACT and NSW Primary and Central schools through the Numeracy Essentials program. This four-day program built the capacity of teachers to enhance their conceptual knowledge of numeracy and mathematics.
- Numeracy Network Days provided professional learning and strategies for Contact Teachers to develop consistent whole-school research based approaches to numeracy instruction through the implementation of the *Archdiocesan Mathematics Framework*. This was further supported by the work of Teaching and Learning Officers in those schools that had identified numeracy as a focus for their COSA Inquiry.
- Opportunities were created for teachers to evaluate the impact of their mathematics knowledge and teaching skills on students.
- The professional learning offered to teachers in 2016 focused on the role of visualisation in numeracy.
- Seven schools from Catholic Education Canberra and Goulburn (CECG) participated in the Samsung research project managed by Professor Tom Lowrie from the University of Canberra. The commitment of our teachers and schools to this project has been recognised and an invitation extended to participate again in 2017.

New South Wales Literacy and Numeracy Action Plan: NSW LNAAP

2016 was the final year of Phase One of the four year NSW Literacy and Numeracy Action Plan 2012-2016 Project involving eight Archdiocesan schools. CE provided officers in coaching and mentoring roles with class teachers and instructional leaders in each of the eight schools.

The success of the Action Plan and the boost in student achievements can be attributed to the work of these officers.

CECG's evaluation of the Action Plan across the eight schools identified the following to the growth in student achievement:

- Long term funding.
- Focus on Instructional Leadership.
- Consistent data collection and analysis processes to inform instructional approaches for literacy and numeracy, including intervention.
- Use of the Literacy and Numeracy Continua.
- Strategic support from system-based Officers.
- The phasing in of the Early Learning Initiative – Literacy, directly aligned to LNAP priorities.

LNAP enabled instructional leaders to closely observe teaching and learning in the classroom. Through regular data collection and analysis, including identification of students failing to meet expected minimum standards, visual mapping of student progress through data walls and processes such as instructional walks.

Coupled with this, class teachers and leadership teams were able to monitor, track and plan teaching and learning based on each child's literacy and numeracy profile. Throughout 2016 each of the eight Action Plan schools understood that all teachers involved would use established processes for data collection to inform practice.

Over the four year period to 2016 the number of students attaining end of year minimum standards on the continua improved, the percentage of students in the top bands of NAPLAN increased and there was a closer correlation between students' Reading Text level and their Comprehension level. The increase in student achievement in two CECG schools meant they did not need to be included in Phase 2 2017-2020 NSW LNAP.

Australian Curriculum

- Catholic Education schools in the ACT have fully implemented the Australian Curriculum subjects of English, Mathematics, Science, History, Geography and the Arts.
- The ACT commenced implementation of Health and Physical Education, Languages and Work Studies (9-10) and this will be fully accomplished in 2017.
- In 2016 there was familiarisation with Civics and Citizenship, Economic and Business and Technologies subjects. No adaptation of the content and/or design of the Australian Curriculum was made.
- Student achievement was assessed and reported using Australian Curriculum achievement standards in each semester where content was delivered.
- Catholic Schools in NSW taught the new NSW English, Mathematics, Science K–10 Syllabus (including Science and Technology K–6) to all students in K–6 and Years 7–10. The History K–10 and Geography K–10 syllabuses replaced the HSIE K-6 Syllabus (1998).
- All K–6 schools continued to teach the Cultures, Environments and Social Systems and Structures strands in the old HSIE K–6 Syllabus and implement the new History syllabus in place of the Change and Continuity strand. The emphasis in 2016 was on the implementation of K-Year 6 History.

Science, Technology, Engineering And Mathematics (STEM)

- Catholic Education recommitted to a focus on STEM and increasing student uptake of STEM subjects in primary and secondary schools.
- A Working Party of 12 Secondary teachers was formed to explore STEM projects in schools.
- A STEM focus group from Archdiocesan Primary Schools provided background and strategic direction for the future implementation of STEM initiatives within the context of the Australian Curriculum. Seed grants were secured to assist in the development of STEM initiatives for the following year.

Languages

Throughout the year Languages education played an important role in 39 Canberra Goulburn Archdiocesan Catholic Education Primary, Central and Secondary schools. The Languages program in each school aimed to enhance the learning of languages including the ability to communicate within and across cultures; an

understanding of, and respect for, diversity and difference; to extend literacy skills; and the development of cognitive and critical thinking skills. Further development activities included:

- CE officers consulted with the Catholic Education Commission of Victoria, Catholic Education, Melbourne, and Melbourne University Language Education Faculty.
- Principals across the Archdiocese were surveyed in relation to their school's capacity to provide Languages Education. The data was analysed against professional learning and research literature used to develop a CECG Languages Pathways document and supporting budget proposal. The pathways developed acknowledge the deep value of learning languages consistent with the Principles of Pedagogy and the Australian Curriculum, and link to the complex landscape of Languages Education across the Archdiocese of Canberra and Goulburn.
- Through consultation with Information Communication and Learning Technology (IC<), videoconferencing technology and supporting bandwidth were provided to five primary schools to support their ability to access an online Japanese Languages course in 2017.
- Professional relationships were developed with ACT Department of Education (ACT DET), Modern Language Teachers' Association of the ACT (MLTA ACT), Alliance Française (AF) and the Italian Embassy. Each association provided Languages resources and access to professional learning opportunities, communicated to schools via the CECG intranet Message Board.

Two professional learning days were provided for Languages teachers. These days provided opportunities to:

- Review research literature about the provision of Languages Education across Australia including bilingualism, educational improvement, language acquisition, language aptitude, language fluency, learning, research, researchers, second language learning, and teaching language.
- Visit five ACT Education Directorate K-10 Schools and network with their Languages teachers.
- Access local resources and speakers provided by MLTA ACT, AF ACT and the Italian School through the Italian Embassy.

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

- The Catholic Education Canberra Goulburn enrolment form was changed to more accurately capture and identify students at the school and system level who meet EAL/D eligibility criteria. School administration staff were supported to understand the change and make the required adjustments to the process.
- System data identified schools with high numbers of EAL/D students. The schools were provided with training to develop teacher capacity in using the ACARA EAL/D Learning Progression system to inform teaching and learning, and monitor and track development.
- Professional support was provided to school based personnel to enable teachers to assess students according to the proficiency levels as referenced in the ACARA EAL/D Learning Progression levels.
- An external consultant and Religious Education and Curriculum Services Officers monitored school based data and provided two purpose based professional learning days for teachers. This assistance helped participants to more effectively use the ACARA EAL/D Learning Progressions to increase English Language Proficiency for their students.

Early Learning Curriculum

In 2016 a 0.5 FTE position was created for a Religious Education and Curriculum Services (RE&CS) Early Learning Curriculum Officer to provide professional support and to challenge Principals, Directors and educators within Catholic Early Learning Centres (ELC) on curriculum matters. This role involved the following:

- Providing in collaborative support through an action research model with Early Learning Centres at O'Connor, West Belconnen and Gowrie. This process supported all centre staff to implement the *Early Years Learning Framework* and the *National Quality Standards*, especially in Quality Area 1- Educational Program and Practice.

- Working with CE staff, Principals, ELC Directors and educators to develop a vision for learning to ensure pedagogy and procedures aligned with the *Early Years Learning Framework (EYLF)*, *National Quality Framework (NQF)* and evidence based, data driven planning.
- Collaborating with the Wellbeing Team, ELC Directors and Principals in the transition of students to preschool, particularly students with disabilities (SWD).
- Providing support to develop quality teaching of Religious Education in the early years through an inquiry approach. CECG developed, trialled and evaluated *Welcoming Church*, a draft supplementary resource for Early Learning Teachers.
- Supporting the planning, development and staffing of the ELC at St Anthony's Wanniasa in preparation for its opening in 2017.

Effectiveness of Intervention Programs

Early Learning Initiative - Literacy

- The *Early Learning Initiative (ELI) Literacy* was extended throughout the year to include 33 schools across the Archdiocese, including the eight NSW Literacy and Numeracy Action Plan (LNAP) schools. ELI-Literacy initially focused on K-2, but in 2016 many Principals were keen to adopt ELI approaches in K-6.
- ELI-Literacy enabled each of the 33 schools to implement system non-negotiable literacy practices using a minimum 90 minute literacy block including: 20 minutes voluntary free reading; 20 minutes sustained silent writing; documented weekly conferences between the teacher and every child around reading and writing; and increased access to quality literature appropriate to student stage and age.
- All ELI-Literacy schools were provided with quality literature valued at \$5000 to build and supplement classroom libraries K-6.

CE provided regular and ongoing support for ELI-Literacy Teachers through:

- ELI-Literacy Teacher meetings and professional learning days each term. They reported on student data, their reflections, observations of classrooms, teachers' responses to surveys and questionnaires, literacy team insights and feedback from Principal and parents.
- School based visits from Literacy External Consultant – Adjunct Associate Professor Kaye Lowe, who provided parent workshops, staff meetings, and modelled lessons. She also facilitated professional conversations with teachers, Principals and ELI- Literacy Teachers.

ELI - Literacy Data for the eight NSW LNAP schools identified significant increases in student achievement during the initiative period ending 2016. This was based on the Phase 1 2012 -2016 LNAP benchmarks. The benchmarks were identified by the Minister/ Secretariat and the NSW Action Plan Management Committee. The levels were in accordance with the NSW Department of Education Literacy and Numeracy Continua. The percentage identified were percentage of students across the 8 LNAP Phase 1 schools at or above benchmark.

Literacy Benchmark Levels were Kindergarten Cluster 4, Year 1 Cluster 6, and Year 2 Cluster 8. Whilst there were Cluster levels for Numeracy they were not the same as for Literacy. In addition to this, the evaluation of Phase 1 identified that the Numeracy Cluster did not track well to year 3 NAPLAN

NSW LNAP	2014	2016
Kindergarten		
Reading Text	43%	72%
Reading Comprehension	45%	72%
Writing	38%	70%
Year 1		
Reading Text	53%	78%
Reading Comprehension	58%	74%
Writing	38%	61%
Year 2		

Reading Text	43%	69%
Reading Comprehension	45%	69%
Writing	36%	52%

Reading Recovery

Reading Recovery was implemented in seven ACT and 11 NSW schools in 2016. This included four NSW schools that were supported through the NSW Literacy and Numeracy Action Plan. *Reading Recovery* was in its phase-out year this year and all schools were informed that it would be replaced by ELI-Literacy.

Case studies were conducted in four schools that were implementing both *Reading Recovery* and the *Early Learning Initiative* – Literacy, to compare the programs. Findings consistent across the four diverse contexts include:

- ELI targets a much larger number of students; support is provided in class and linked to the curriculum; groupings are fluid and can be based on purpose.
- Students exposed to both programs enjoyed literacy sessions and each recognised student progress.
- The ELI intensive writing and reading program provided more flexibility, allowing teachers to respond to the daily data collected and analysed. In *Reading Recovery* this is done out of the classroom and not used to inform classroom teaching and learning.
- Student growth was evident in both programs, however ELI-Literacy growth was evident for many more students and across K-2, rather than in Year 1 only.

A Principal from one case study school stated:

During the 2016 school year we have moved from the Reading Recovery model to support Year 1 children to a model of intervention in line with the Early Literacy Intervention for Year 1 children. The model of support offered in Reading Recovery was a withdrawal model with one-on-one intervention in the learning support room under the direction of our Reading Recovery trained Special Needs Teacher.

The model certainly worked for the children who had the opportunity to attend. Two children per semester were selected and they all showed significant improvement in their reading. Subsequent testing indicated this growth was sustained. There did not appear to be a great deal of communication between the Reading Recovery Teacher and the child's classroom teacher.

On a couple of occasions, Reading Recovery strategies were discussed with the whole staff at staff meetings. The model of Reading Recovery was the old 'hospital' model whereby children were removed from their classroom environment and 'fixed up' before returning to the normal classroom.

This model works well to address a lack of skill, but does not always transfer to an improvement in classroom application and performance. The model of Early Literacy Intervention (ELI) is classroom based, and at this early stage appears to be having very pleasing results.

Our ELI teacher is working very closely with the Year 1 teachers to support the struggling readers and writers to gain confidence and skill in literacy. Because the ELI teacher is working with the teachers in their classroom, the teachers are also learning new skills and ways of delivering their literacy teaching.

Numeracy Intervention Program (NIP)

The *Numeracy Intervention Program (NIP)* was maintained in 21 schools with a focus on effective intervention processes informed by recommendations from the 2014 NIP review. In addition to professional development for teachers through the NIP training, the Numeracy Teaching and Learning Officer visited NIP teachers in their schools to observe lessons in progress and provide feedback on performance.

This year NIP focused on students in Year 2 whose mathematical development, fluency and conceptual understanding was below their peers. In most cases the students were taught in small groups of three based on their placement on the *Learning Framework in Number (LFIN)* from *Count Me In Too*.

24 teachers participated in the program in 2016, seven of whom were new to it. Two professional learning days were held for teachers continuing in the NIP teacher position, and 6 days were offered for new teachers.

Goals achieved in 2016 include:

- Improved levels of numeracy, enabling students to participate more fully,
- Development of conceptual understanding, enabling students to make meaningful links between concepts,
- Teachers developed a deep understanding of Early Numeracy;
- Teachers developed a solid understanding of the *Count Me In Too* Framework and its application to classroom practice increased,
- Effective use by teachers of the *Schedule of Early Number Assessment (SENA)* to diagnose and respond to student learning needs,
- Increased consistency in the use of the *Count Me In Too Framework* and associated resources to support student progress.

Learning Technologies

Throughout the year Religious Education and Curriculum Services (RE&CS) Learning Technology Officers supported schools with the integration of digital technologies and design into their teaching and learning program. Teachers in schools were supported to understand the underlying ideas of systems, design and computational thinking and to extend their skills in leading students to strengthen computational thinking and problem-solving capacity.

27 schools were involved in Technology 4 Classrooms (T4C). They were supported through school based professional learning, coaching and mentoring to ensure technology's place as integral to student learning.

Learning Technology Officers developed and shared resources and learning materials to assist schools use technology in accordance with the system's Principles of Pedagogy.

Officers supported teachers in schools through COSA and T4C to collaborate using blogs, Wikis, Websites, and games (e.g. Telegami, Morpho Booth). Whole-school professional learning was provided to develop the capacity of teachers to utilise Google Apps for education.

RE&CS Officers established and developed partnerships with internal and external Catholic networks such as *Catholic Education Network* (CENet), Controller Area Network (CAN), and Information Communication & Learning Technology (ICLT). They worked collaboratively to identify and plan for future development.

WELLBEING AND PASTORAL CARE

Implementing the National Disability Agenda

Schools for All

Teachers in schools and officers from across all service areas of CECG continued to work with students, families and the broader educational community to successfully implement the key areas from the *Schools For All* report (2015). Catholic Education's focus on the implementation of the Principles of Pedagogy was central to achieving this.

Catholic Education set clear objectives and is on track to achieve them by the end of 2017. Key objectives include:

- Implementation of a shared vision, mental models, systemic structures, patterns of behaviour and events that better address the complex needs and challenging behaviours of students.
- Aligning Catholic Education's response to the Schools For All recommendations with the Principles of Pedagogy.
- Building the capacity of school staff to respond appropriately to the needs of all students through targeted professional learning opportunities for teachers.
- Ensuring that the best interests of students are a part of all decisions and processes undertaken at system and school levels.
- Building the capacity of Classroom Support Teachers to increase the hours they spend in classrooms
- Building the capacity of Classroom Support Assistants (CSA) to respond to the needs of all students through the provision of paid release to participate in Certificate IV training.
- Developing a Memorandum of Understanding with external consultants and agencies
- Establishing calm learning environments through targeted grants.
- Reviewing and expanding the Wellbeing and Diversity Team roles to support the needs of students, schools and families.
- Creating greater opportunities for listening to the individual and collective 'student voice'.

To achieve these objectives CECG implemented a range of projects designed to enhance student learning outcomes.

These projects involved reviewing and, where necessary, changing key areas of system policies and practice to include a focus on the relationships and collaboration between teachers, students, schools and families; the delivery of a range of professional learning experiences for staff across the Archdiocese; and a focus on the provision of calm learning environments. Whilst each of these was a high priority, the most important focus for 2016 was further development of a meaningful and timely process to respond to the needs of all students, especially those with complex needs.

Key recommendations achieved in 2016 included:

Recommendation 3.2: That Education Training Directorate (ETD), CECG, and each Independent School develop practical and readily accessible guidelines to enable school leaders and staff to understand and comply with their core legal obligations with respect to human rights, discrimination, work health and safety, and privacy including how to reconcile potentially competing obligations.

Recommendation 6.1: That ETD, CECG, and each Independent School encourage all school leaders to implement KidsMatter (for primary schools) and MindMatters (for high schools) as part of their overall strategy to support positive school culture, student wellbeing and behaviour.

Recommendation 8.1: That ETD, CECG and each Independent School ensure that all existing schools have safe, calming/sensory spaces that are appropriate to meet the needs of students with complex needs and challenging behaviour.

Recommendation 9.1: That ETD, CECG, and each Independent School endorse School Wide Positive Behavioural Support; resource and support schools to implement the program for a minimum of three years; and evaluate the success of the program.

Recommendation 10.7: That ETD, CECG, and each Independent School commit to the professionalisation of LSAs and ensure that by 2018 all LSAs hold, or are in the process of obtaining, at least a Certificate IV in School Age Education and Care or equivalent; and all LSAs working in a Learning Support Unit or specialist school hold, or are in the process of obtaining, at least a Certificate IV in Education Support or equivalent.

Recommendation 12.1: That ETD, CECG, and each Independent School develop and implement a case management framework for students with complex needs and challenging behaviour; and support all schools to identify or recruit suitably qualified staff to act as case managers, including, for example, social workers, welfare officers, and/or community development workers.

Recommendation 13.4: That ETD, CECG, and Australian Independent Schools (AIS), cooperate to make available to all member schools existing online learning modules in: autism spectrum disorder, dyslexia and significant reading difficulties, motor coordination difficulties, speech, language and communication needs, understanding and managing behaviour, understanding hearing loss, and/or other courses as identified by member schools; and ensure that these learning modules are complemented by follow-up support including face to face assistance, workshops and coaching components.

A full cross sectoral report can be located at

http://www.education.act.gov.au/data/assets/pdf_file/0009/1050102/SchoolsForAll_EndOfYearReport-Final-Web.pdf

Financial Commitments

While many projects undertaken were a direct result of the *Schools For All* recommendations, CECG directed financial resources in the most part to three projects.

1. The professionalisation (capacity building) of classroom support assistants

Any assistant wanting to complete a Certificate IV in School Support had all associated costs covered by CECG, including payment for attending class. The initial cohort included 23 Learning Support Assistants (LSAs). Several LSAs were able to apply for recognition of prior learning because of Certificate IIIs completed under previous Federal Government initiatives.

2. Creating calm learning environments

Schools were supported financially and with professional learning and other resources. By the end of 2016 the vast majority of teachers had changed the physical layout of their classrooms and were more aware of the value of the classroom environment in the learning and teaching process.

3. Wellbeing and Diversity projects

A majority of schools across the Archdiocese applied for grants under the project. Priority was given to schools nominating to either undertake or expand KidsMatter, MindMatters and/or School Wide Positive Behaviour Support (SWPBS). Priority was given to these frameworks because of their proven capacity to respond to the behavioural and wellbeing needs of both students and staff.

Nationally Consistent Collection of Data

All system schools participated in the Nationally Consistent Collection of Data on School Students with Disability (NCCDSWD) collection process during 2016. Schools focussed on moderation of the levels of needs identified on the personalised plans, as well as building teacher understanding around when to include a student in the NCCDSWD. Data collection for 2016 is as follows:

	NSW Primary	NSW Secondary	ACT Primary	ACT Secondary
Supplementary	402	322	951	501
Substantial	58	32	96	32
Extensive	3	3	15	10

The 4th level (Quality Differentiated Teaching) sits in first position before supplementary which does not receive funding. The figures in the table only refer to the number of students that receive funding for adjustments.

National Disability Insurance Scheme (NDIS)

Schools continued to work with families and external providers to ensure that students had access to appropriate services through the *NDIS*. While there was an increase in the number of providers deploying services in the school setting, schools have been vigilant in ensuring that these providers had a positive effect on student learning outcomes. Schools have also worked with families where possible to link school goals and NDIS goals.

Aboriginal and Torres Strait Islander Education

During 2016, CECG directed energies and organisational strength into consolidating the collective understandings, beliefs and values of our Indigenous communities. This process acknowledged the role of families and elders as joint keepers of wisdom around the hopes, dreams and needs of Aboriginal and Torres Strait Islander students.

Schools and wider communities participated in Parent and Community forums to support the development of the Archdiocese *Aboriginal and Torres Strait Islander Education Strategy*. The forums were held in Cootamundra, Moruya, Lake Cargelligo, Goulburn, Tumut, and in North and South Canberra. Surveys identified areas of strength and potential growth for the Archdiocese. The information gathered from the consultative processes informed the development of the *Aboriginal and Torres Strait Islander Education Strategy* due for release in 2017. Key essential elements identified included:

- A need to nurture an environment of intergenerational support in schools.
- Students taking responsibility to pass on their indigenous ways.
- Empowering teachers with knowledge and resources to initiate, enable and support continuous education among indigenous youth and support them to voice their needs in the educational arena.

Cultural Competency Programs for school staff remained a priority for CECG with two three day programs offered in 2016. These programs continue to acknowledge culturally responsive teaching as a way for teachers to demonstrate cultural competence. Key areas addressed in courses included:

- Communicating high expectations of students.
- Learning within the context of culture.
- Delivering a culturally responsive curriculum
- Student centred instruction.
- Positive perspectives on parents and families.

Personalised Learning Plans (PLPs) for Aboriginal and Torres Strait Islander Students Years K -12 continue to be developed and supported by school staff and officers from CECG.

Reconciliation and NAIDOC weeks provided an opportunity for staff, students and families to engage in a range of cultural experiences, each providing opportunities for participants to share knowledge and insights into Aboriginal and Torres Strait Islander culture.

Identifying students below benchmark was also a priority in 2016 with data used to inform Teaching and Learning Officers of the literacy and numeracy needs of Aboriginal and Torres Strait Islander students.

GROWING LEADERS

New Faith Formation Leadership programs for Leaders

Faith Formation programs were expanded to provide more opportunities for staff. These included:

- The Salt and Light Faith Formation program for Assistant Principals and Religious Education Coordinators that captured a target group of more than 80 school leaders. A second level of participation engaged 30 leaders.
- Formation for Mission programs offered to isolated regions within the Archdiocese.
- 22 whole school Spirituality days and overnight retreats.
- 12 Siloam programs held at St Clement's Retreat Centre for Principals.
- Twilight programs conducted in a variety of schools.
- Professional Learning Series offered on 12 occasions across the year.
- 20 young teachers sponsored to participate in World Youth Day in Poland.

Religious Education (RE) Guidelines

Collaboration with Brisbane Catholic Education enabled access to beneficial research which culminated in the Secondary Religious Education Teachers' Symposium. This helped us to identify the direction needed to reshape the Religious Education curriculum. Planning commenced on future resourcing and developmental stages.

Religious Education Accreditation Process

Accreditation programs developed included:

- Four programs offered in Accreditation A, including programs at the Australian Catholic University
- Six programs offered in Accreditation B.
- Twelve programs offered in Accreditation C.
- Each Accreditation session averaged between 40- 50 staff members.
- The partnership with Marist College recognises Accreditation processes.
- Accreditation A modified to include an online version.
- A modified *MyPad* streamlined the recording process, enabling Principals to more accurately track Accreditation requirements.

Building Teacher Capacity

The building of teacher skills, knowledge and attitudes remained a priority in 2016, with the Principles of Pedagogy providing a framework for achieving improved outcomes. Leaders of Learning officers used the Collaboration on Student Achievement and the Early Learning Initiative, together with professional learning, as their key vehicles for building teacher capacity.

Wellbeing and Diversity officers also used the case management model to provide targeted support to teachers and school executive teams. In addition, CECG linked schools with external agencies and consultants, ensuring each teacher received the required support.

Building Partnerships

- CECG worked alongside speech pathologists, hearing specialists, transition consultants, occupational therapists, physiotherapists, autism consultants and a coach for teachers participating in online learning courses.
- Regular meetings were conducted with the Archbishop's Office for Evangelisation resulting in a valuable working relationship with Catholic Education. Joint programs included consultation with the Human Sexuality and Relationships Team and joint publications.

Secondary Curriculum

Secondary staff were given the opportunity to share practice and build collaborative expertise across the Archdiocese. These professional learning communities included faculty meetings in most subject areas for both NSW and ACT. The purpose was to promote the literacy and numeracy agenda, to unpack and embed the CECG Principles of Pedagogy, and to promote the STEM agenda.

For NSW schools, in particular, the gatherings provided a much-needed opportunity to share ideas and professional learning not available in their regional centres.

The meetings focused on the practical application of inquiry learning and what that looked like in the contemporary classroom. Much discussion was held over many meetings across various school teams which enabled teachers to better understand teaching with an inquiry learning focus.

The *Yearn to Learn* Conference was an initiative planned in 2016 that supported this focus on inquiry to benefit our students across all our schools from our Early Learning Centres to Year 12.

The overwhelming response from participants in the professional learning communities was that it should be expanded to include all key learning areas in the secondary setting in 2017, as well as a focus on Literacy and Numeracy specifically for Secondary schools. There was also a request for CECG to plan for system support to the NSW schools when the new HSC syllabuses are released.

Budget Training Models to Enhance Financial Acumen of School Leaders

A new Principal Financial Induction Program was rolled out that included face to face consultations with CECG Finance. Finance officers visited schools and the Principals. This included ensuring a budget had been developed and engagement with CECG school budget recommendations.

A standard budget template was developed to simplify the process for schools.

Schools Accounting Services visited schools to assist in setting budgets for the following year where schools or the CECG had identified a need for assistance.

GOVERNANCE

A Framework for Vocational Education and Training

In 2016 the role of the CECG Registered Training Organisation (RTO) was to support the delivery of vocational education and training at the four NSW Colleges of the Archdiocese of Canberra and Goulburn.

The primary focus of the CECG RTO was to promote the professional development of VET coordinators and VET staff across the Colleges, including the integration of a uniform student management system. A new Memorandum of Understanding between the CECG and the Colleges was developed to better represent the obligations of both the RTO and the Colleges in the delivery of compliant training and assessment programs aligned to the revised national standards and policies of the Australian Skills Quality Authority.

The delivery of Trade Training Centre programs across the Archdiocese had a significant impact on collaborative VET delivery. Positive examples include the partnerships between St Francis Xavier Catholic College and St John Paul II College, which has the potential to drive future program collaboration and engagement.

The ongoing work placement programs provided our students with a diverse range of industry engagement options, and valuable insights into real workplaces. Work placements provided an opportunity for students to demonstrate their skills and attributes, contributing to the ongoing development of articulated vocational pathways.

Development of A Parent Charter

A Parent Charter for Catholic Schools in the Archdiocese of Canberra and Goulburn was developed by a working party comprising Principals, Assistant Principals and members of Catholic School Parents Archdiocese of Canberra and Goulburn (CSPACG).

Members of the working party were:

- Nicole Pollock CSPACG – ACT Parent
- Marguerite Abbey CSPACG – NSW Parent
- Cherie Kelly ACT Principal
- Jacqui Heffernan NSW Principal
- Ursula Jamieson ACT Assistant Principal
- Tim Smith CECG Representative

The Parent Charter underwent an approval process through SALT, the Archdiocesan Principals Executive, Catholic School Parents Archdiocese of Canberra and Goulburn, and the Catholic Education Commission.

A Risk Assessment Framework for Schools and Catholic Education

The Resource Management and Strategy (RMS) Services completed the CECG risk assessment and management plan for all service areas within the CECG. As part of the 2016 system priorities, a risk assessment framework and register was then developed for all schools and Early Learning Centres (ELCs) within the Archdiocese of Canberra and Goulburn. This process involved:

- Developing resources and presenting the project at all regional Principals' meetings explaining process and governance responsibilities.
- Facilitating workshops with key stakeholders from differing schools, colleges and ELCs in the ACT and NSW, to help design an effective Risk Management framework and a process for developing and implementing individual school risk registers.
- Commencement of a visitation program to each of the 56 schools and eight ELCs in the Archdiocese, assisting with the development of their school risk registers.

- Developing a school and CECG Risk Management Register accessible on CECG's intranet to record and update individual registers.
- Monitoring the CECG Risk Management Register for schools and ELCs and reviewing it biannually with Service leaders.

The CECG Risk Management Register for all schools, Colleges and ELCs within the diocese will be completed in 2017. Auditing of the Register will be ongoing and embedded in CECG's business as usual activities helping to inform and develop Strategic Management Plans and Annual Improvement Plans at both CECG and individual school level.

Project and change management methodology

Project management activity during the year focused on the implementation of the Accelerated Implementation Methodology (AIM). Video conferencing (VC) was run as an exemplar project under AIM and through the Director's engagement, promotion and mandating of use (as specified by AIM), video conferencing experienced exponential growth. This was in stark contrast to previous years when VC was rarely used. Towards the end of 2016, all staff involved in projects participated in certified Agile project management training in an effort to establish better understanding of project management principles.

Study of Catholic Secondary Schooling in the ACT

The ACT Catholic Education Commission commissioned a study of Catholic Secondary Schooling in the ACT. The study aimed to determine the strengths of the existing schooling arrangements and provide direction for planning of an adaptable, innovative and enhanced Catholic Secondary education structure to meet the future needs of the region.

The ACT and its surrounds are undergoing a significant demographic change with major new growth areas at Gungahlin, Molonglo and Googong on the fringes of Canberra and an ageing population in the more established districts. The report recommendations will be considered in 2017.

Strategic Resource Planning

Capital planning for major works

A number of capital works were undertaken in NSW and ACT schools in 2016 with substantial System support:

- **Batemans Bay** – Refurbishment of three classroom blocks.
- **Cootamundra** – Refurbishment of Infants' classroom block.
- **Murrumburrah** – Refurbishment of Infants' classroom block.
- **Tumut** – Redesign and refurbishment of existing TAS and Science Block. Refurbishment of Infants' classroom block.
- **Curtin** – Redesign of library into three classrooms by relocating library to circulation space and construction of a new administration area.
- **Gowrie** – Replacement of transportable building with two classrooms and student facilities.
- **Pearce** – Refurbishment of Junior school classrooms and associated spaces.
- **Wanniassa** – construction began on the eighth Early Learning Centre at St Anthony's Primary School, Wanniassa, to open in 2017.

Completion of Government Finance Accountability

As part of our Funding Agreement with the Commonwealth Government, we submitted the annual Financial Questionnaire for all 56 Archdiocesan schools. This involved combining information from the CECG, Schools, Parish's, BGA's and CECNSW which was sent to the Department of Education and Training and used by ACARA for the MySchools website finance reporting, and by the Australian Charities and Not-for-Profit Commission (ACNC) for the finance component of the Annual Information Statement (AIS). Non-financial

information was also submitted to the ACNC on behalf of all schools, ELC's, OSHC's, P&F's, Principals Associations and system accounts as part of the AIS submission which is publicly available through the ACNC website.

FINANCIAL STATEMENTS

CATHOLIC SCHOOLS SYSTEM INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2016

	Note	2016		2015	
		ACT	NSW	ACT	NSW
		\$	\$	\$	\$
OPERATING INCOME					
Government Grants					
Australian Government Recurrent		103,060,865	64,875,140	98,021,868	59,633,520
State / Territory Recurrent		32,061,408	19,317,682	31,447,958	17,490,081
Other Grant Income		324,938	93,403	353,539	165,979
School Fees	(1)	6,775,683	4,404,368	6,586,386	4,564,091
Capital Income		4,423,379	2,508,951	3,136,147	2,751,900
Other Income		10,744,539	1,540,377	10,630,052	1,134,797
Transfer From Reserves					
TOTAL OPERATING INCOME		157,390,812	92,739,921	150,175,950	85,740,367
OPERATING EXPENDITURE					
Salaries and Related Costs		128,405,816	77,157,763	126,410,140	72,549,320
Administration & Program					
Expenditure		8,381,544	7,704,836	8,550,911	5,309,509
'Special' Projects		0	192,899	213,224	877,286
Depreciation of School Buildings		15,793,279	7,100,581	15,034,425	7,005,182
Transfer To Reserves		0	1	0	0
TOTAL OPERATING EXPENDITURE		152,580,639	92,156,081	150,208,700	85,741,297
EXCESS OF INCOME OVER OPERATING					
Expenditure for the year carried					
Forward to school system equity		4,810,173	583,840	(32,750)	(930)

NOTES:

- 1) 'School Tuition Fees' does not include local levies and charges collected by all schools or Tuition Fees collected by ACT Catholic System Colleges. The total additional fee in 2016 is \$39.5 million (2015: \$38.0 million) in the ACT and \$12.4 million (2015: \$10.9 million) in the NSW.

**CATHOLIC SCHOOLS SYSTEM GOVERNMENT FUNDED
SPECIFIC PROGRAMS
INCOME STATEMENT FOR THE YEAR ENDED 31
DECEMBER 2016**

	Note	2016		2015	
		ACT	NSW	ACT	NSW
		\$	\$	\$	\$
INCOME					
Grants		295,379	606,839	314,557	1,015,966
Other Income		35,726	0	54,944	0
Funds Brought Forward		1,650,478	1,698,268	2,378,916	1,068,678
TOTAL INCOME		1,981,583	2,305,107	2,748,417	2,084,644
EXPENDITURE					
Salaries and Related Costs		210,364	491,345	336,558	199,978
Other		375,311	216,903	761,381	186,398
Funds Carried Forward		1,395,908	1,596,859	1,650,478	1,698,268
TOTAL OPERATING EXPENDITURE		1,981,583	2,305,107	2,748,417	2,084,644

**CATHOLIC SCHOOLS SYSTEM BUILDING FUND
TRUST
INCOME STATEMENT FOR THE YEAR ENDED 31
DECEMBER 2016**

	Note	2016	2015
		\$	\$
OPERATING ACTIVITIES			
OPERATING INCOME	-		
Government Interest Subsidies		5,175	14,600
Parish and Parent Donations		4,245,368	4,267,405
Other Income		67,171	189,442
TOTAL OPERATING INCOME		4,317,714	4,471,447
OPERATING EXPENDITURE			
Interest on Loans		22,548	47,167
Building Maintenance		1,689,282	1,887,586
Other Expenditure		1,260,873	1,225,112
Contribution to Catholic Schools System Capital Projects		758,662	(10,526)
TOTAL OPERATING EXPENDITURE		3,731,365	3,149,339
EXCESS OF EXPENDITURE OVER OPERATING			
Income for the year funded by building			
Fund trust equity		586,349	1,322,108

ACT ENROLMENTS - AUGUST CENSUS 2016

	School	Principal	Year Level	Pre School	Prim	Sec
AMAROO	Good Shepherd	Mr David Austin	K-6		623	
ARANDA	St Vincent's	Mrs Lina Vigliotta	K-6		178	
BRADDON	Merici College	Mrs Loretta Wholley	7-12			822
CALWELL	St Francis of Assisi	Mrs Kate Markcrow (Acting)	K-6		457	
CAMPBELL	St Thomas More's	Ms Julie Wiley	K-6		150	
CHARNWOOD	St Thomas Aquinas	Mr Cameron Johns	P-6	55	316	
CONDER	St Clare of Assisi	Mr Matthew Egan-Richards (Acting)	K-6		599	
CURTIN	Holy Trinity	Mrs Judy Spence	P-6	53	296	
EVATT	St Monica's	Ms Carmel Maguire	K-6		459	
FLOREY	St John the Apostle	Mr Matthew Garton (Acting)	K-6		365	
FLOREY	St Francis Xavier College	Mr Angus Tulley	7-12			1165
GARRAN	Ss Peter & Paul	Mrs Margaret Pollard	K-6		305	
GOWRIE	Holy Family	Mrs Anne-Marie Marek	P-6	111	660	
GRIFFITH	St Clare's College	Mr Barad Cooney	7-12			987
HARRISON	Mother Teresa	Mr Peter Hughes	P-6	107	610	
HOLDER	St Jude's	Mr Peter Galvin	P-6	64	341	
ISABELLA	St MaryMacKillop College	Mr Michael Lee	7-12			1774
PLAINS						
WANNIASSA						
KALEEN	St Michael's	Mrs Judy Walsh	K-6		199	
KAMBAH	St Thomas Apostle	Mrs Ursula Jamieson	K-6		288	
NARRABUND AH	St Benedict's	Mrs Rachel Smith (Acting)	K-6		159	
NICHOLLS	Holy Spirit	Mr Brad Gaynor	P-6	64	622	
NICHOLLS	St John Paul 11 College	Mrs Catherine Rey	7-8			478
O'CONNOR	St Joseph's	Mrs Sue Dempsey	P-6	48	216	
PAGE	St Matthew's	Ms Brenda Foley	K-6		341	
PEARCE	Sacred Heart	Mrs Anne Staines	K-6		327	
RED HILL	St Bede's	Mrs Julie Douglas	K-6		147	
WANNIASSA	St Anthony's	Mr Greg Walker	P-6		444	
WARAMANGA	St John Vianney's	Mr Peter Rodda	K-6		192	
WATSON	Rosary	Mrs Vicky Van der Sanden	K-6		336	
Total – Archdiocesan Schools				502	8630	5226
CONGREGATIONAL SCHOOLS						
DICKSON	Daramalan College	Ms Rita Daniels	7-12			1412
GRIFFITH	St Edmund's College	Mr Daniel Lawler	7-12		226	751
		Mr David Kelly	4-6			
PEARCE	Marist College	Mr Richard Sidorko	7-12		393	1195
		Mr Eamonn Moore (Assistant Head of School – Head of Primary)	4-6			
Total - Congregational Schools				619	3358	

TOTAL ACT ENROLMENTS 2016
18,335
NSW ENROLMENTS - AUGUST CENSUS 2016

	School	Principal	Year Level	Prim	Sec
ADELONG	St Joseph's	Mrs Kirsty Beavan	K-6	35	
BATEMANS BAY	St Bernard's	Mrs Jacqueline Heffernan	K-6	388	
BATLOW	St Mary's	Ms Chris Baron	K-6	54	
BEGA	St Patrick's	Mrs Jo Scott-Pegum	K-6	189	
BOMBALA	St Joseph's	Mr Phillip Stubbs	K-6	68	
BOOROWA	St Joseph's	Mr Brendan Maynard	K-6	67	
BRAIDWOOD	St Bede's	Mr Gerard Galvin	K-6	133	
BROULEE	Carroll College	Mr Steve Bath	7-12		547
COOMA	St Patrick's Central	Mrs Frances Robertson	K-10	180	112
COOTAMUNDRA	Sacred Heart Central	Mrs Janet Cartwright	K-10	188	102
CROOKWELL	St Mary's	Ms Sarh Lowe (Acting)	K-6	112	
GOULBURN	Ss Peter & Paul	Mr Kathy Neely	K-6	241	
GOULBURN	Trinity Catholic College	Mrs Mary-Jane Carroll-Fajarda	7-12		539
GOULBURN NTH	St Joseph's	Mrs Sue-Ellen Nell	K-6	295	
GRENFELL	St Joseph's	Mrs There Clancy	K-6	50	
GUNDAGAI	St Patrick's	Mr Vincent Powell	K-6	92	
LAKE CARGELLIGO	St Francis Xavier	Mrs Jacinta Elwin	K-6	31	
MORUYA	St Mary's	Mr Michael Lowe	K-6	236	
MURRUMBURRAH	Trinity Primary	Mrs Moarylou Gorham	K-6	86	
PAMBULA	Lumen Christi Catholic College	Mr Steven Centra	K-12	179	533
QUEANBEYAN	St Gregory's	Ms Claire Frazer	K-6	625	
TEMORA	St Anne's Central	Mrs Kathy Holding	K-10	162	74
TUMUT	McAuley Central	Mr Rodney Little	K-10	196	123
WEST WYALONG	St Mary's Central	Mrs Robyn Akehurst	K-6	112	
YASS	Mt Carmel Central	Mrs Gaye McManus	K-6	309	
YOUNG	St Mary's Primary	Mrs Louise Grant	K-6	374	
YOUNG	Hennessy Catholic College	Mrs Trazel Scott	7-12		509
Total – Archdiocesan Schools				4402	2539
TOTAL NSW ENROLMENTS 2016				6941	

NSW ENROLMENTS - AUGUST CENSUS 2016

Catholic Schools – Archdiocese of Canberra/Goulburn (Taken from August 2016 Census)

ACT Number of Catholic Schools

Archdiocesan Schools			Congregational Schools			Total Schools			
Prim.	Sec.	Total	Sec.	Prim. Sec.	Total	Prim.	Sec.	Prim. Sec.	Total
24	5	29	1	2	3	24	6	2	32

NSW Number of Catholic Schools

Prim.	Central (K-10)	Prim/Sec.	Sec.	Total
19	4	1	3	27

Number of Students

ACT				NSW	Total
Archdiocesan		Congregational	Total	Archdiocesan	(All Schools)
Pre School	502	0	502	0	502
Primary	8630	619	9249	4402	13651
Secondary	5226	3	8584	2539	11123
Total	14358	3977	18335	6941	25276

Total ACT Students by Classes (Archdiocesan Schools Only)

ACT Primary Schools								
Class	P	K	1	2	3	4	5	6
Total	502	1227	1346	1332	1331	1203	1115	1076

ACT Secondary Schools						
Class	7	8	9	10	11	12
Total	991	1015	929	954	667	670

Total NSW Students by Classes (Archdiocesan Schools Only)

NSW Primary Schools							
Class	K	1	2	3	4	5	6
Total	632	644	662	650	640	600	576

NSW Secondary Schools						
Class	7	8	9	10	11	12
Total	489	502	474	457	315	303

Students of Aboriginal/Torres Strait Islander Descent (Archdiocesan Schools Only)

Primary	Secondary	Total
394	211	605

Students with Disabilities (Archdiocesan Schools Only)

Primary	Secondary	Total
476	279	755

Teachers employed in ACT (Archdiocesan Schools Only) Full Time Equivalents (August 2016)

	Lay Teachers	Religious Teachers	Total
Primary	523		523
Secondary	354		354
Total	877		877

Teachers employed in NSW (Archdiocesan Schools Only) Full Time Equivalents (August 2016)

	Lay Teachers	Religious Teachers	Total
Primary	231		231
Secondary	139		139
Central	145		145
Total	515		515

Total ACT and NSW Teaching Staff

Lay Teachers	Religious Teachers	Total
1392	0	1392

Support Staff employed in ACT (Archdiocesan Schools Only) Full Time Equivalents (August 2016)

	Lay	Religious	Total
Primary	111	0	111
Secondary	137	0	137
Total	248	0	248

Support Staff employed in NSW (Archdiocesan Schools Only) Full Time Equivalents (August 2016)

	Lay	Religious	Total
Primary	50	0	50
Secondary	36	0	36
Central	35	0	35
Total	121	0	121

Total ACT and NSW Support Staff

Lay	Religious	Total
369	0	369

Number of non-Catholic Students in ACT Archdiocesan Schools

Primary	Secondary	Total	% non – Catholic
2738	1941	4679	33%

Number of non-Catholic Students in NSW Schools

Primary	Secondary	Total	% non – Catholic
1807	1056	2863	41%

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INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF
THE ARCHDIOCESE OF CANBERRA AND GOULBURN CATHOLIC SCHOOLS SYSTEM AND THE
CATHOLIC EDUCATION COMMISSION

Opinion

We have audited the financial report of the Archdiocese of Canberra and Goulburn Catholic Schools System (the 'System') and the Catholic Education Commission, which comprises the statement of financial position as at 31 December 2016, the statement of comprehensive income – Normal Operations, the statement of comprehensive income – Special Purpose and other grants, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by officers.

In our opinion, the accompanying financial report presents fairly, in all material respects the financial position of the Archdiocese of Canberra and Goulburn Catholic Schools System as at 31 December 2016, and its performance and cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

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 Archdiocese of Canberra and Goulburn Catholic Schools System in accordance with the auditor independence 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 to assist the Archdiocese of Canberra and Goulburn Catholic Schools System to meet the requirements of its financial reporting. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

THE POWER OF BEING UNDERSTOOD
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Other Information

Management is responsible for the other information. The other information comprises the information included in the management report for the year ended 31 December 2016, but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, 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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Report

The Officers are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the Officers determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the System'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 management either intends to liquidate the System or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the System'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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Pronouncements/Australian-Auditing-Standards/Auditors-Responsibilities.aspx>. This description forms part of our auditor's report.

RSM Australia Pty Ltd

A handwritten signature in black ink, appearing to read 'G M Stenhouse'.

G M STENHOUSE
Director

Canberra, Australian Capital Territory
Dated: 26 June 2017

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
MANAGEMENT REPORT

(1) PURPOSE AND SCOPE OF THE FINANCIAL INFORMATION

Introduction and purpose

The Archdiocese of Canberra and Goulburn (the Archdiocese) operates 27 Catholic systemic schools in New South Wales (NSW) and 27 Catholic systemic schools in Australian capital Territory (ACT) providing a quality, values-based education to a total of 20,797 students within the ACT and NSW Catholic Schools system (the System).

The Archdiocese receives government recurrent funding for such operations through the Approved System Authority for the NSW Catholic schools system, the Catholic Education Commission of NSW, acting as agent of the NSW Catholic Bishops and the ACT Catholic Education Commission.

The Archdiocese operates its schools on a not-for profit basis through various entities that are registered as charities with the Australian Charities and Not-for-profit Commission (ACNC).

The Archdiocese has prepared the financial information (Financial Information) for the 2016 calendar year, contained in this Management Report and associated audited financial statement(s), for the purpose of meeting its financial reporting obligations as a charity to ACNC. Note that the provision of this Financial Information forms only part of the reporting obligations required by ACNC that have been met by the Archdiocese.

ACNC's transitional reporting arrangements for schools in the 2016 calendar year

As an operator of schools in receipt of government recurrent grants, the Approved System Authority for the Archdiocese and the Archdiocese itself have extensive extra financial reporting obligations to the Australian Government Department of Education and Training (AGDET).

The ACNC has decreed, in recognition of this extensive extra financial reporting to a separate Commonwealth Government Department, that ACNC use that extra financial information provided to AGDET and transform it into a financial report for its own compliance requirements.

Consequently, the purpose of the Financial Information in this document is simply to provide to ACNC the audited financial statements for any entities from which the extra financial information provided to AGDET was drawn.

Limitations on interpretation of Financial Information for School education

The purpose above has a number of implications for the interpretation of this Financial Information, as follows:

- a. The Financial Statements attached do not necessarily represent (and are not meant to nor are they required to) be a consolidated or aggregated view of the financial performance of school education within the Archdiocese.
- b. The Financial Statements may include functions or operations other than these related to school education.

Irrespective of the limitations noted above, the Financial Information is based on audited financial data and as such is a robust record of the financial operations and status of the entity concerned. These entity are specified below.

(2) IDENTIFICATION OF REPORTING ENTITY

This Management Report is prepared based on the audited financial statements of the *Trustees for Catholic Education Office Archdiocese of Canberra & Goulburn*. Its Australian Business Number (ABN) is 47 824 127 996 and is also known as the Archdiocese of Canberra and Goulburn Catholic Schools System.

The financial information of the Archdiocese of Canberra and Goulburn Catholic Schools System is also used in the preparation of AGDET's Financial Questionnaire for non-government schools. The ABNs of the individual schools are listed in Attachment 1.

The Archdiocese of Canberra and Goulburn Catholic Schools System operates in both the ACT and NSW.

(3) SCOPE OF OPERATIONAL ACTIVITY OF REPORTING ENTITY

The operating activity of the Archdiocese of Canberra and Goulburn Catholic Schools System is the provision of primary and secondary education in both ACT and NSW.

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
MANAGEMENT REPORT

(4) GOVERNMENT GRANTS ARE COMPLETELY SPENT WITHIN EACH YEAR

Government recurrent grants from both the Commonwealth and State and Territory governments are required to be spent and are spent in the calendar year in which the grants are provided.

The System and Archdiocesan auditors provide certifications to AGDET to this effect.

Consequently, no government funds are retained as reserves for future obligations. These obligations are met by the contributions of school families, part of whose fees and contributions to their school are retained as reserves.

(5) RECURRENT EXPENDITURE AND SURPLUS

For the year ended 31 December 2016, the NSW Sector of the Archdiocese of Canberra and Goulburn Catholic Schools System reported a surplus of \$583,842 and the ACT Sector reported a surplus of \$4,810,172.

This surplus is derived from private income raised primarily through school fees, not government grants.

In the NSW Sector, the surplus represents 1.00% of total recurrent expenditure. In the ACT Sector, the surplus represents 3.00% of total recurrent expenditure. This is reasonable because it indicates there are sufficient income to cover recurrent expenditure, and there is no excessive surplus.

A surplus is desirable for the following reasons:

- To fund future leave entitlement obligations, such as long service leave.
- To provide working capital, required by all operations to provide insurance against funding cuts, delays in income receipts or unexpected cost increases.
- To set aside funds for school building projects which in ACT and NSW non-government schools are funded primarily from parental contributions.

(6) RESERVES

Purpose of Reserves

The Archdiocese of Canberra and Goulburn Catholic Schools System has reserves for the following purposes:

- Unexpected cuts to or delayed government recurrent funding. The System is dependent on government recurrent funding to meet its payroll and related expenses and general operational costs.
- Funding improvements to school buildings and facilities. The System is responsible to ensure school buildings and facilities are in a serviceable condition.

Analysis of levels of Cash Reserve

The Statement of Financial Position of the Archdiocese of Canberra and Goulburn Catholic Schools System is only reported as both ACT and NSW sectors combined. This is because Statement of Position items such as Cash and Cash Equivalents are unable to be broken down by sector for historical reasons.

Therefore, the following analysis of the level of cash reserves and their corresponding liabilities can only be done as the ACT and NSW sectors combined.

	31 December 2016
	\$
Cash and Cash Equivalents	59,483,155
Corresponding Liabilities and Reserves:	
- Provision for Long Service Leave and Leave Liabilities	30,428,553
- Other Liabilities	23,110,012
- Reserve for NSW Schools Development	10,350,000
- Reserve for ACT New School Development	16,000,000
- Working Capital Reserve:	
Recurrent Funding Shortfall	17,000,000
Reserve for General Operations	500,000

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
MANAGEMENT REPORT

(6) RESERVES (CONTINUED)

Reserve for Schools Development

Reserve for schools development are amounts recorded for internal management purposes. This amount does not necessarily have corresponding Cash and Cash Equivalents.

Working Capital Reserve

Working Capital Reserve is estimated as cash requirements for 2 fortnightly payroll expenses and one cycle of accounts payable. Working Capital Reserve constitutes 40% of total reserves.

(7) FIXED ASSETS

Fixed assets of the Archdiocese of Canberra and Goulburn Catholic Schools System are predominantly land and buildings used for schools.

These assets have been accumulated over many decades from the contributions of families and government capital grants.

Assets are valued at cost or deemed cost, less any subsequent accumulated depreciation and subsequent accumulated impairment loss (if any). Deemed cost is used to value existing school buildings that were not capitalised prior to 1 January 2014. Deemed cost is estimated as: replacement value of the asset as at 1 January 2014, adjusted for depreciation to reflect the physical obsolescence of the asset. Replacement value is the insured value of the school buildings and contents.

Individual schools or their relevant school building fund are responsible for the maintenance of school buildings. This is reasonable because some schools receive building fund contributions from families for this purpose.

(8) RELATED PARTY TRANSACTIONS

Related party transactions are inevitable for school operations.

Registers of related party transactions are maintained and reviewed by the auditors of the Archdiocese of Canberra and Goulburn Catholic Schools System (the auditors).

Reasonable market value tests are applied to all transactions and these are reviewed by the auditors, as well as being subject to spot audits by the NSW government.

Attachment 1: List of Schools and ABN

ABN	Full Legal Name
32058142212	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Joseph's Primary Adelong
70430144677	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Good Shepherd Primary Amaroo
13506607617	Trustees of the Roman Catholic Church for the Archdiocese of Canberra and Goulburn as Trustee for Mother Teresa Primary Harrison
38764842868	Trustees of the Roman Catholic Church in the Archdiocese of Canberra and Goulburn as Trustee John Paul College Nicholls
99043676123	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Vincent's Primary Aranda
79769747608	Trustees Of The Roman Catholic Church -Or The Archdiocese Of Canberra And Goulburn As Trustee For St Bernard's Primary Bateman's Bay
19068232037	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Mary's Primary Batlow
82933614277	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Patrick's Primary Bega
28612964286	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Joseph's Primary Bombala
55983310362	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Joseph's Primary Boorowa
89671558335	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Merici College
29335121676	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Bede's Primary Braidwood
12126757939	The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Carroll College
41034031748	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Francis Of Assisi Primary Calwell
499433505671	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Thomas More's Primary Campbell
25197760557	Trustees Of The Roman Catholic Church -Or The Archdiocese Of Canberra And Goulburn As Trustee For St Thomas Aquinas Primary West Belconnen
98167368993	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Clare Of Assisi Primary Conder
43865148393	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Patrick's Parish School Cooma
53458288019	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Sacred Heart Central Cootamundra
45525939345	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Mary's Primary Crookwell
92807959788	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Holy Trinity Primary Curtin
69448550584	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Monica's Primary School Evatt
69765047036	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St John The Apostle Primary Florey
90740551693	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Francis Xavier Catholic College Florey
75545641056	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Sts Peter & Paul Primary Garrahan
22974253085	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Joseph's Primary Goulburn North
93916570442	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Sts Peter & Paul Primay Goulburn
26566793630	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Trinity Catholic College Goulburn
84487147643	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Holy Family Gowrie
38750450335	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Joseph's Primary Grenfell
34447289629	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Clare's College
27296162757	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Patrick's Primary Gundagai
62381203060	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Jude's Primary Holder
37703494150	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Michael's Primary Kaleen
69568106633	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Thomas The Apostle Primary Kambah
22162257973	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Francis Xavier Primary Lake Cargelligo
80979302259	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Mary Mackillop College Canberra
96787024876	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Mary's Primary Moruya
75461066709	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Trinity School Murrumburrah
39517130034	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Benedict's Primary Narrabundah

Attachment 1: List of Schools and ABN

ABN	Full Legal Name
70464897215	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Holy Spirit Primary Nicholls
25787735338	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Joseph's Primary O'Connor
46860472115	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Matthew's Primary Page
34808456334	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Lumen Christi Catholic College Pambula
88292699174	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Sacred Heart Primary Pearce
22521342869	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Gregory's Primary Queanbeyan
79563061247	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Bede's Primary Red Hill
21651478993	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Anne's Central Temora
69620783627	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For McAuley Central Tumut
78507931109	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Anthony's Primary Wanniasa
33128787705	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St John Vianney's Primary Waramanga
14964349708	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Rosary Primary Watson
26474357655	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Mary's Central West Wyalong
93029817638	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Mt Carmel Central School Yass
31510671009	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For St Marys Primary Young
57131203297	Trustees Of The Roman Catholic Church For The Archdiocese Of Canberra And Goulburn As Trustee For Hennessy Catholic College Young



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INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF

THE ARCHDIOCESE OF CANBERRA AND GOULBURN CATHOLIC SCHOOLS SYSTEM AND THE CATHOLIC EDUCATION COMMISSION

Opinion

We have audited the financial report of the Archdiocese of Canberra and Goulburn Catholic Schools System (the 'System') and the Catholic Education Commission, which comprises the statement of financial position as at 31 December 2016, the statement of comprehensive income – Normal Operations, the statement of comprehensive income – Special Purpose and other grants, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by officers.

In our opinion, the accompanying financial report presents fairly, in all material respects the financial position of the Archdiocese of Canberra and Goulburn Catholic Schools System as at 31 December 2016, and its performance and cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

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 Archdiocese of Canberra and Goulburn Catholic Schools System in accordance with the auditor independence 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 to assist the Archdiocese of Canberra and Goulburn Catholic Schools System to meet the requirements of its financial reporting. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

THE POWER OF BEING UNDERSTOOD

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Other Information

Management is responsible for the other information. The other information comprises the information included in the management report for the year ended 31 December 2016, but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, 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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Report

The Officers are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the Officers determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the System'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 management either intends to liquidate the System or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the System'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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Pronouncements/Australian-Auditing-Standards/Auditors-Responsibilities.aspx>. This description forms part of our auditor's report.

RSM Australia Pty Ltd

A handwritten signature in black ink, appearing to read 'G M Stenhouse'.

G M STENHOUSE
Director

Canberra, Australian Capital Territory
Dated: 26 June 2017

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
STATEMENT BY OFFICERS FOR THE YEAR ENDED 31 DECEMBER 2016

As detailed in Note 1 to the financial statements, the Archdiocese of Canberra and Goulburn Catholic Schools System (the "System") is not a reporting entity because in the opinion of the officers there are unlikely to exist users of the financial statements who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these "Special Purpose Financial Statements" have been prepared to satisfy the officers' reporting requirements.

The officers declare that:

- a. in the officers' opinion, the attached financial statements and notes thereto present fairly the financial position and performance of the System; and
- b. in the officers' opinion there are reasonable grounds to believe that the System will be able to pay its debts as and when they become due and payable.


On behalf of the Officers



Dr. Patrick McArdle
Chairman
Catholic Education Commission



Mr. Ross Fox
Director
Catholic Education, Canberra and Goulburn



Mr. John Barker
Head, Resource Management and Strategy
Catholic Education, Canberra and Goulburn

Dated: 26 JUNE 2017
Location: Canberra

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2016

	Notes	31 December 2016 \$	31 December 2015 \$
CURRENT ASSETS			
Cash and Cash Equivalents	2.	59,483,155	39,801,377
Trade and Other Receivables	3.	8,616,941	10,567,727
Inventories	4.	1,346	1,346
Prepayments		1,590,445	1,503,107
Loan Receivable - Current	5.	122,500	122,500
Total Current Assets		69,814,387	51,996,057
NON-CURRENT ASSETS			
Property, Plant & Equipment	6.	383,672,289	376,760,013
Other Non-current Assets	7.	2,074,790	2,256,647
Capital Work-In-Progress		3,406,697	20,785,680
Loan Receivable - Non-Current	8.	834,500	957,000
Total Non-Current Assets		389,988,276	400,759,340
TOTAL ASSETS		459,802,663	452,755,397
CURRENT LIABILITIES			
Trade and Other Payables	9.	16,956,504	15,453,149
Provisions	10.	17,390,563	18,484,790
Loan Payable - Current	11.	398,825	398,825
Other Liabilities	12.	3,865,345	4,008,986
Total Current Liabilities		38,611,237	38,345,750
NON-CURRENT LIABILITIES			
Provisions	13.	13,037,990	11,251,401
Loan Payable - Non-Current	14.	1,889,338	2,288,162
Total Non-Current Liabilities		14,927,328	13,539,563
TOTAL LIABILITIES		53,538,565	51,885,313
NET ASSETS		406,264,098	400,870,084
SCHOOL SYSTEM EQUITY			
Retained Earnings		362,414,098	371,651,872
Reserves		43,850,000	29,218,212
Total School System Equity		406,264,098	400,870,084

The accompanying notes form part of these financial statements, as set out on pages 7 to 14

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
STATEMENT OF COMPREHENSIVE INCOME - NORMAL OPERATIONS
FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	31 December 2016 \$	31 December 2015 \$
NORMAL OPERATIONS			
Government Grants	15.	219,315,095	206,593,426
Other Government Grants		418,341	519,518
Capital Income	16.	6,932,330	5,888,047
School Tuition Fees		11,180,051	11,150,477
Other Income	17.	12,284,916	11,764,849
Salaries and Related Costs	18.	(194,962,856)	(189,090,602)
Administration and Program Expenses	19.	(49,444,365)	(45,584,247)
Other Expenditure	20.	(136,598)	(184,637)
Maintenance/ Refurbishment Projects	21.	(192,899)	(1,090,511)
Surplus For The Year From Normal Operations		5,394,014	(33,679)
Other Comprehensive Income		-	-
Total Comprehensive Income		5,394,014	(33,679)
Surplus Attributable To Schools System Equity		5,394,014	(33,679)

The accompanying notes form part of these financial statements, as set out on pages 7 to 14

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
STATEMENT OF COMPREHENSIVE INCOME - SPECIAL PURPOSE AND OTHER GRANTS
FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	31 December 2016	31 December 2015
		\$	\$
SPECIFIC PURPOSE AND OTHER GRANTS			
Grants	22.	902,218	1,330,523
Funds Brought Forward		3,348,746	3,447,594
Other Income		35,726	54,944
Salaries and Related Costs	23.	(701,709)	(536,536)
Payments To Schools		(130,850)	(314,088)
Other Expenditure		(461,364)	(633,691)
Funds Carried Forward - Unexpended Grants	24.	(2,992,767)	(3,348,746)
Funds Transferred to Recurrent Income	25.	-	-
Surplus For The Year From Normal Operations		<u>-</u>	<u>-</u>
Total Comprehensive Income For The Year		<u>-</u>	<u>-</u>
Surplus Attributable To Schools System Supplementation		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements, as set out on pages 7 to 14

ARC DIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
STATEMENT OF CHANGES IN EQUITY AS AT 31 DECEMBER 2016

	Retained Earnings	Recurrent Funding Shortfall	Recurrent Funding Shortfall (ACT)	Recurrent Funding Shortfall (NSW)	General Operations	Gungahlin New School Development	NSW School Development Reserve	ACT School Development Reserve	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance									
Balance at 1 January 2015	371,685,551	7,450,000	4,635,000	1,650,000	500,000	12,633,212	2,350,000	-	400,903,763
Operating Deficit for the year	(33,679)	-	-	-	-	-	-	-	(33,679)
Closing Balance									
Balance at 31 December 2015	371,651,872	7,450,000	4,635,000	1,650,000	500,000	12,633,212	2,350,000	-	400,870,084
Operating Surplus for the year	5,394,014	-	-	-	-	-	-	-	5,394,014
Transfer from Retained Earnings to Reserves	(27,265,000)	-	1,572,500	1,692,500	-	-	8,000,000	16,000,000	-
Transfer from Reserve to Retained Earnings	12,633,212	-	-	-	-	(12,633,212)	-	-	-
Closing Balance									
Balance at 31 December 2016	362,414,098	7,450,000	6,207,500	3,342,500	500,000	-	10,350,000	16,000,000	406,264,098

The accompanying notes form part of these financial statements, as set out on pages 7 to 14

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2016

	31 December 2016 \$	31 December 2015 \$
Cash Flows From Operating Activities		
Surplus For The Year From Normal Operations	5,394,014	(33,679)
Adjustments for:		
Depreciation	23,982,634	22,984,687
Gain on disposal of assets	(43,461)	(58,096)
Capital Income	(6,932,330)	(5,888,047)
Capital Project expenditure	192,899	1,090,511
Interest Income	(1,347,276)	(1,424,267)
Interest Subsidies	(118,042)	(145,564)
Interest Expense	118,926	168,415
Decrease in Trade and Other Receivables	2,045,305	2,033,472
Decrease in Inventories	-	4
Decrease in Trade and Other Payables	2,052,076	(12,358,065)
Net Cash From Operating Activities	25,344,746	6,369,369
Cash Flows From Investing Activities		
Purchase of Property, plant and equipment	(13,651,094)	(22,615,780)
Proceeds from Sale of Property, plant and equipment	178,628	229,035
Capital Income	6,932,330	5,888,047
Capital Project Expenditure	(192,899)	(1,090,511)
Interest Received	1,347,276	1,424,267
Net Cash From Investing Activities	(5,385,759)	(16,164,941)
Cash Flows From Financing Activities		
Proceeds from long term borrowings	-	-
Repayment of loan liabilities	(398,824)	(1,398,826)
Receipts from school share of loan financing	122,500	122,500
Interest Subsidies	118,042	145,564
Interest expense	(118,926)	(168,415)
Net Cash From Financing Activities	(277,208)	(1,299,177)
Net Increase in Cash and Cash Equivalents	19,681,778	(11,094,748)
Cash and Cash Equivalents at beginning of year	39,801,377	50,896,125
Cash and Cash Equivalents at end of year	59,483,155	39,801,377

The accompanying notes form part of these financial statements, as set out on pages 7 to 14

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES

1.1 Special Purpose Financial Statements

These special purpose financial statements have been prepared for the information of the Catholic Education Commission ("the Commission") and the Trustees of the Archdiocese of Canberra and Goulburn. The accounting policies used in the preparation of these financial statements are, in the opinion of management, appropriate to meet the needs of both the Commission and the Trustees.

The System is a division of the Archdiocese of Canberra and Goulburn and is not a separate legal entity.

The Commission is of the opinion that the System is a non-reporting entity. The financial statements have been prepared in accordance with the recognition, measurement, but not the disclosure requirements specified by Accounting Standards and interpretations with the exception of the recognition and measurement of:

- *Accounting Policies, Changes in Accounting Estimates and Errors (AASB108).*

1.2 Basis of Preparation

The financial statements have been prepared on the basis of historical cost. Cost is based on the fair values of the consideration given in exchange for assets. Unless otherwise indicated, all amounts are presented in Australian dollars.

In the application of the System's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making judgments. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period of the revision and future periods if the revision affects both current and future periods.

1.3 School Buildings

(i) Recognition and measurement

Existing school buildings that were not capitalised prior to 1 January 2014 is measured at "deemed cost" as at 1 January 2014, less any subsequent accumulated depreciation and subsequent accumulated impairment loss (if any).

Cost of construction of new school buildings and expenditure incurred to upgrade the capability, extend the useful life or restore existing school buildings from 1 January 2014 is measured at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment loss (if any).

(ii) Estimation of deemed cost

Deemed cost is estimated as: replacement value of the asset as at 1 January 2014, adjusted for depreciation to reflect the physical obsolescence of the asset. Replacement value is the insured value of the school buildings and contents.

Depreciation for the purpose of estimating deemed cost is calculated on a straight line basis from a start date. The start date is the weighted average of establishment year of the relevant schools and the years in which capital expenditure were incurred to upgrade, enhance or restore the existing school buildings.

(iii) Depreciation

Depreciation is provided on school buildings. Depreciation is calculated on a straight line basis so as to write off the net cost, deemed cost or other revalued amount of each asset over its expected useful life. Depreciation rates and methods are reviewed at least annually. The following estimated useful lives are used in the calculation of depreciation:

- | | |
|--------------------------|----------|
| • School Building | 40 years |
| • Furniture and fittings | 10 years |

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES (CONTINUED)

1.4 Property, Plant and Equipment

(i) Recognition and measurement

Property, plant and equipment is measured at cost less any subsequent accumulated depreciation and subsequent accumulated impairment loss (if any).

Cost of construction of new school buildings and expenditure incurred to upgrade the capability, extend the useful life or restore school buildings are recognised as expenditure in the financial report.

From the year ended 31 December 2010, cost of construction of new school buildings for new operations is capitalised as part of a staged approach to fully capitalise all school buildings in the financial report.

(ii) Depreciation

Depreciation is provided on property, plant and equipment, including freehold buildings. Depreciation is calculated on a straight line basis so as to write off the net cost or other revalued amount of each asset over its expected useful life. Depreciation rates and methods are reviewed at least annually. The following estimated useful lives are used in the calculation of depreciation:

• Non-school Building & Residences	20 – 40 years
• Motor Vehicles	4 years
• Other Vehicles (vans, buses)	10 years
• Plant & Equipment	5 years
• Computer Hardware	3 years

1.5 Intangible Assets - Software Licences

Intangible assets include acquired software used by the System that qualify for recognition as an intangible asset. Intangible assets are measured at cost less any subsequent accumulated amortisation and subsequent accumulated impairment loss (if any).

Amortisation is provided on intangible assets. Amortisation is calculated on a straight line basis so as to write off the net cost or other revalued amount of each asset over its expected useful life. Amortisation rates and methods are reviewed at least annually. The following estimated useful lives are used in the calculation of amortisation:

• Software licences	3 years
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1.6 Provisions

Provisions are made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and are capable of being measured reliably. Provisions made in respect of wages and salaries, annual leave and long service leave expected to be settled within 12 months, are measured at their nominal values. Provisions made in respect of long service leave which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows in respect of services provided by the employees up to the reporting date.

Prior to the 2004 School Year a provision was established to cover ACT Secondary Schools Long Service Leave liabilities. Under an agreement reached in 2003, ACT Secondary Schools are now required to establish their own provision for Long Services Leave and the System provides for the difference between the required level of provision and the amount the schools would be able to fund.

1.7 Financial Assets - Loans and Receivables

Trade receivables, loans and other receivables are recorded at amortised cost less any impairment.

1.8 Financial Instruments Issued By The Entity - Other Financial Liabilities

Other financial liabilities are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently recorded at amortised cost using the effective interest method, with expense recognised on an effective yield basis. Other financial liabilities and other accounts payable interest are recognised when the System becomes obliged to make future payments resulting from the purchase of goods and services.

1.9 Catholic Development Fund

A reference to the CDF is to be taken as a reference to the Catholic Development Fund, Archdiocese of Canberra and Goulburn.

1.10 Exemption from Income Tax

The System is exempt from income tax under S50-5 of the Income Tax Assessment Act 1997.

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES (CONTINUED)

1.11 Statement of Comprehensive Income

The special purpose financial statements include two Statements of Comprehensive Income. The first discloses the excess of operating income over expenditure for the year for the normal operations of the System. The second, which is a subset of information from the first statement, discloses the income and expenditure associated with the operations of specific purpose grants received by the ACT Catholic Schools System.

1.12 Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- for receivables and payables which are recognised inclusive of GST.

1.13 Impairment of Assets

At each reporting date, the System reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the System estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. The recoverable amount is the higher of fair value less costs to sell and value in use. An impairment loss is recognised in profit or loss immediately, unless the relevant asset is carried at fair value in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years.

A reversal of an impairment loss is recognised in profit or loss immediately, unless the relevant asset is carried at fair value, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.14 Recognition of Revenue

Revenue from government grants is recognised on an accruals basis when the conditions specified under each agreement have been met. Grants received in advance are recognised as a liability until the grant revenue has been earned, and the conditions under the grant agreement have been met.

Revenue received for school fees and other income recorded is recognised on an accruals basis.

1.15 Adoption of new and revised Accounting Standards

Any new Accounting Standards that have been issued but are not yet effective at balance date have not been applied in the preparation of this financial report. For the purposes of this financial report, the possible impacts of the initial application of these Accounting Standards have not been assessed.

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

	31 December 2016	31 December 2015
	\$	\$
2. CASH		
Cash at Bank and on Hand	609	612
Cash on Deposit with Catholic Development Fund	59,482,546	39,800,765
	<u>59,483,155</u>	<u>39,801,377</u>
3. TRADE AND OTHER RECEIVABLES		
Debtors Control Account	7,830,939	7,128,933
Sundry Debtors	55,079	142,963
GST Control Account	243,950	376,728
Canberra Catholic Schools Building Fund Trust:		
- Inter Ledger Account	-	2,460,130
Advances to Canberra Catholic Schools Building Fund Trust - Current	298,973	298,973
Advances to School - Current	188,000	160,000
	<u>8,616,941</u>	<u>10,567,727</u>
4. INVENTORIES		
Class Rolls	1,346	1,346
	<u>1,346</u>	<u>1,346</u>
5. LOAN RECEIVABLE - CURRENT		
Schools share of System Loans - Current	122,500	122,500
	<u>122,500</u>	<u>122,500</u>

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

6. PROPERTY, PLANT AND EQUIPMENT

	Non-School Buildings \$	School Buildings \$	Residences \$	Motor Vehicles \$	Plant & Equipment \$	Computer Hardware \$	Intangible Assets - Software \$	TOTAL \$
Gross Carrying Amount								
Balance at 1 January 2016	345,063	418,203,806	195,690	843,257	335,986	4,234,961	437,907	424,596,670
Additions	-	29,700,833	-	345,149	1,091	980,371	2,633	31,030,077
Disposals/ Write-Off	-	-	-	(320,585)	-	(83,224)	-	(403,809)
Balance at 31 December 2016	345,063	447,904,639	195,690	867,821	337,077	5,132,108	440,540	455,222,938
Accumulated Depreciation								
Balance at 1 January 2016	(345,028)	(43,924,256)	(71,733)	(300,218)	(242,938)	(2,665,634)	(286,850)	(47,836,657)
Additions	(35)	(22,893,860)	(4,892)	(190,186)	(35,597)	(783,954)	(74,110)	(23,982,634)
Disposals	-	-	-	185,244	-	83,398	-	268,642
Balance at 31 December 2016	(345,063)	(66,818,116)	(76,625)	(305,160)	(278,535)	(3,366,190)	(360,960)	(71,550,649)
Net Book Value								
As At 1 January 2016	35	374,279,550	123,957	543,039	93,048	1,569,327	151,057	376,760,013
As At 31 December 2016	-	381,086,523	119,065	562,661	58,542	1,765,918	79,580	383,672,289

The accompanying notes form part of these financial statements, as set out on pages 7 to 14

ARCHDIOCESE OF CANBERRA AND GOULBURN
CATHOLIC SCHOOLS SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

	31 December 2016	31 December 2015
	\$	\$
7. OTHER NON-CURRENT ASSETS		
Advances to Canberra Catholic Schools Building Fund Trust - Non-Current	725,150	1,024,123
Advances to School - Non-Current	1,349,640	1,110,182
Asset Purchase Clearing	-	122,342
	<u>2,074,790</u>	<u>2,256,647</u>
8. LOAN RECEIVABLE - NON-CURRENT		
Schools share of System Loans - Non-Current	834,500	957,000
	<u>834,500</u>	<u>957,000</u>
9. TRADE AND OTHER PAYABLES		
GST Control Account	-	-
Accruals	16,480,535	15,453,149
Canberra Catholic Schools Building Fund Trust:		
- Inter Ledger Account	475,969	-
	<u>16,956,504</u>	<u>15,453,149</u>
10. CURRENT PROVISIONS		
Long Service Leave - Current	16,206,271	17,216,439
Annual Leave	1,184,292	1,268,351
	<u>17,390,563</u>	<u>18,484,790</u>
11. LOAN PAYABLE - CURRENT		
Loan from Catholic Development Fund - Current	309,983	309,983
CE share of School Loans - Current	88,842	88,842
	<u>398,825</u>	<u>398,825</u>
12. OTHER CURRENT LIABILITIES		
Grants in Advance	3,392,642	3,348,746
Income in Advance	5,694	12,120
Fringe Benefits Tax Clearing	432,010	523,574
Project Retention	1,897	124,546
Sundry Payables	33,102	-
	<u>3,865,345</u>	<u>4,008,986</u>
13. NON-CURRENT PROVISIONS		
Long Service Leave - Non-Current	10,571,216	8,784,627
Long Service Leave ACT Secondaries - Non-Current	2,466,774	2,466,774
	<u>13,037,990</u>	<u>11,251,401</u>
14. LOAN PAYABLE - NON-CURRENT		
Loan from Catholic Development Fund - Non-Current	1,682,748	1,992,730
CE share of School Loans - Non-Current	206,590	295,432
	<u>1,889,338</u>	<u>2,288,162</u>
15. GOVERNMENT GRANTS		
Australian Government Recurrent Grants	167,936,005	157,655,388
NSW State Per Capita Grants	19,317,682	17,490,081
ACT Territorial Recurrent Grants	32,061,408	31,447,958
	<u>219,315,095</u>	<u>206,593,426</u>

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CATHOLIC SCHOOLS SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

	31 December 2016	31 December 2015
	\$	\$
16. CAPITAL INCOME		
Capital Grants from Government	4,028,191	2,780,074
Capital Contributions from Schools	2,048,335	3,118,499
Other Capital Income	97,143	-
Capital Contributions from Canberra Catholic Schools Building Fund	758,662	(10,526)
	<u>6,932,330</u>	<u>5,888,047</u>
17. OTHER INCOME		
ACT Secondary Schools:		
- Contribution to Recurrent Expenses	4,861,830	4,645,277
- Contribution to System Operations	3,738,236	3,683,361
Interest, Commissions, etc	3,684,850	3,436,211
	<u>12,284,916</u>	<u>11,764,849</u>
18. SALARIES AND RELATED COSTS		
Salaries	168,391,704	162,675,313
Long Service Leave	5,783,174	6,319,145
Superannuation	18,292,390	17,660,308
Workers Compensation Insurance	2,495,589	2,435,836
	<u>194,962,856</u>	<u>189,090,602</u>
19. ADMINISTRATION AND PROGRAM EXPENSES		
Administration Salaries and Related Expenses	10,600,723	9,868,858
Administrative Expenditure	38,843,642	35,715,390
	<u>49,444,365</u>	<u>45,584,247</u>
20. OTHER EXPENDITURE		
Catholic Education Commission	136,598	184,637
	<u>136,598</u>	<u>184,637</u>
21. MAINTENANCE/ REFURBISHMENT PROJECTS		
System Schools Maintenance/ Refurbishment Projects	192,899	1,090,511
	<u>192,899</u>	<u>1,090,511</u>
22. SPECIFIC PURPOSE PROGRAM GRANT INCOME		
Specific Purpose Grants:		
- Government Grants - ACT	295,379	314,557
- Government Grants - NSW	606,839	1,015,966
	<u>902,218</u>	<u>1,330,523</u>
23. SPECIFIC PURPOSE PROGRAM EXPENDITURE		
Specific Purpose Grants - Salaries & Related Costs:		
- Government Grants - ACT	210,364	336,558
- Government Grants - NSW	491,345	199,978
	<u>701,709</u>	<u>536,536</u>
24. FUNDS CARRIED FORWARD		
A balance of unexpended grants for specific educational purposes of \$2,992,767 (2015: \$3,348,746) has been carried forward to be used in the 2017 school year. The balance forms part of trade and other payables. It does not form part of the Schools System surplus.		
25. ECONOMIC DEPENDENCY		
The Catholic Schools System of the Archdiocese of Canberra and Goulburn continues to rely on Government funding for the continuation of its school education activity.		

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NOTES TO THE FINANCIAL STATEMENTS
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	31 December 2016	31 December 2015
	\$	\$
26. REMUNERATION OF AUDITORS		
Audit of financial report	50,000	50,000
Audit of grant acquittals	5,000	5,000
	<u>55,000</u>	<u>55,000</u>

The Auditor of the Archdiocese of Canberra & Goulburn Catholic Schools System is RSM.

27. FINANCIAL INSTRUMENTS

27.1 Significant Accounting Policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which revenues and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in Note 1 to the financial statements.

27.2 Interest Rate Risk

(i) Cash Deposits and Advances

The System's exposure to interest rate risk as at the reporting date are:

- cash at Catholic Development Fund (CDF) of \$59,483,155 (2015: \$39,801,377);
- advance to the Catholic Church School Building Fund Trust (CCSBF) of \$1,024,123 (2015: \$1,323,096); and
- advance to Carroll College Broulee of \$476,189 (2015: \$476,189)

which attract a variable interest rate of 1.25% (2015: 2.50%).

Based on the average daily bank balance held by the System in 2016, fluctuations in interest rates on invested funds equates to approximately \$668,715 (2015: \$717,263) for every 1.0% rate movement.

(ii) CDF Loans taken out by the System

The System is also exposed to interest risk in the form of CDF loans of \$1,682,798 (2015: \$1,992,730), which attract a variable interest rate of 4.90% (2015: 5.40%). Prior to 1 January 2014, these loan liabilities were not recognised in the financial report because these loans were offset against Loan Funded Asset accounts. From 1 January 2014, these loans liabilities are recognised in the financial report.

(iii) CEO share of CDF Loans taken out by Schools

The System partly services principal repayments on loans taken out by some schools. The outstanding balance is \$206,590 (2015: \$295,932). Prior to 1 January 2014, these loan liabilities were not recognised in the financial report because these loans were offset against Loan Funded Asset accounts. From 1 January 2014, these loans liabilities are recognised in the financial report.

(iv) School share of CDF Loans taken out by the System

Three CDF loans are partly serviced by schools. The loan receivable asset balance equivalent to the outstanding amount owing by the schools is \$834,500 (2015: \$957,000). Prior to 1 January 2014, these loan receivable assets were not recognised in the financial report because these loan receivable assets were offset against School Loan Liabilities. From 1 January 2014, these loan receivable assets are recognised in the financial report.

All other financial assets and liabilities are non interest bearing.

28.3 Interest Rate Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the System. The System has adopted the policy of only dealing with creditworthy counterparties and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults. The System measures credit risk on a fair value basis.

28.4 Net Fair Value

The carrying amount of financial assets and financial liabilities recorded in the financial statements represents their respective net fair values, determined in accordance with the accounting policies disclosed in Note 1 to the financial statements.





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