



## **Girraween Primary School**

### **Annual Performance Report to the School Community**

**2019**



## School Overview

### Our School

2019 was an exciting year for us as we finally had enough classrooms for all programs to run without sharing spaces. This had a huge impact on the wellbeing of staff and students. We added a cover to our basketball courts which was a project we had been working towards for many years.

We continued building on our inquiry approach to learning with a focus on teaching the general capabilities to prepare students for the future. In all subject areas, we have worked with staff to develop consistent pedagogical approaches by working in professional learning communities with strong collaboration.

### Our Staff

All teaching staff meet the professional standards for teachers in the Northern Territory, including having obtained appropriate qualifications for teaching and abiding by the Code of Ethics for Northern Territory teachers. All classroom support staff hold or are working towards a recognized qualification.

We are very fortunate at Girraween to have an amazing staff who work together to ensure a safe and challenging learning environment is available to our students. Our Admin team care for the bumps and bruises and apply TLC as required while ensuring all of the behind the scenes tasks are carried out enabling the whole machine to keep turning. The grounds, cleaning and maintenance teams ensure that our school is well cared for. Our classroom support team work and learn together to support students and staff ensuring all students can achieve their goals.

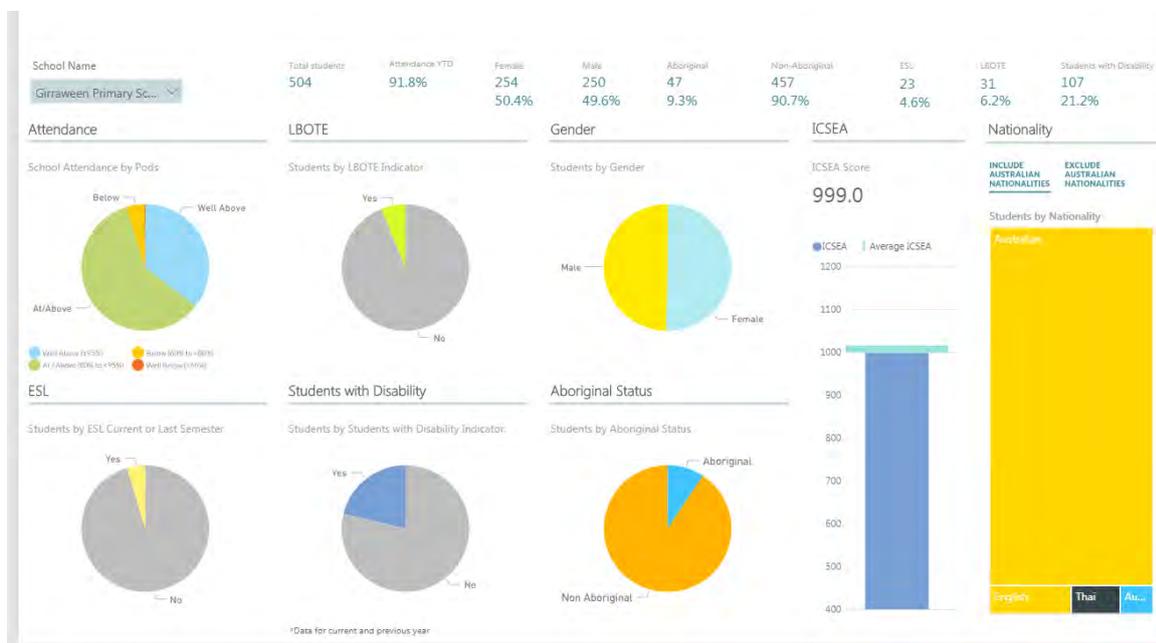
Our teaching staff are a team of innovators and learners who creatively provide experiences and rigorous learning opportunities for our students. The dedication, patience, commitment each teacher brings to their own learning and that of the students is commendable. Girraween teachers rise to the challenge of educating the citizens of the future and deserve our thanks and a relaxing holiday over the festive season.

#### Staff

Schooling Level	Role	Number of Staff	FTE
Preschool	TEACHING	4	2.4
	NON TEACHING	3	2.2
Pre	TEACHING	0	0.2
Primary	TEACHING	29	27
	NON TEACHING	34	23.5
Total		70	55.3

## Our students

In 2018, we finished the year with 504 students. Graphic from November 2019.



Our overall attendance in 2019 was 92% this is a slight drop from 2018 and can be attributed to the fact that many families took extended holidays during the year. All un-notified absences are followed up by our administration team and students whose attendance drops below 80% are case managed.

## Our Community

We enjoy strong relationships with the community and there is evidence of families and teachers working together to help students achieve their learning goals. Our whole school events provided opportunities for showcasing our learning and for community involvement. Harmony Day's focus was on building our ability to work together and incorporated adults teaching students playground games which was great fun. Our annual Field Day in June was a remarkable showcase of inquiry learning for a real purpose and our farm and sustainability programs. Dance Night with student performances and a display of writing from all students was well attended and enjoyed by our community. Our athletics carnival gave all students a chance to participate in a range of activities to demonstrate their skills.

Our school council continued to work tirelessly for our school. We are very proud that our long term project of covering our second basketball court was completed and this has given all of the students another great area to play out of the sun. Our craft group worked behind the scenes to run three very successful stalls which have raised funds for on-going school improvement projects. I'd also like to acknowledge the many ways parents and grandparents support our school by volunteering time, providing costumes, helping in classrooms, donating items for stalls and raffles and by valuing the work we do.

### Field Day



### Harmony Day



### Sports Carnival



### Dance Night



### Fundraising Events



## Principal's Report

In 2019, our community rose to many challenges and our strong values and team work led to successful outcomes. In October, a fire threatened our school and the efficient evacuation of our school was a testament to the professionalism of our staff and the resilience and excellent behaviour of our students. I would like to acknowledge the leadership of Jemma Rust and Debra Weir who led this situation in a practical, professional and considered manner. The feedback from police and fire services recognised the work of all of our staff as being of a very high standard which allowed them to focus on fighting the fire not crowd management.

In 2019, students participated in outdoor education programs with a sleep over for year 3 and camps for years 4-6. Music and the Arts continued to be a focus with students participating in music lessons from private providers and the NT school of music, year 3/4 choir and the BEAT choir. The school participated in the Musica Viva program of lessons and enjoyed the performance by Doctor Stovepipe. We also enjoyed a performance by an indigenous performer, Dion Drummond.

We hosted Morris Gleitzman and Craig Smith who helped us to learn more about author and illustrator techniques. Consultant Alan Wright worked in classrooms and coached teachers in making writing enjoyable by giving students voice and choice. Our staff worked with the Sydney Theater company and process drama is becoming embedded in our programs.

Our big pedagogical work was around inquiry and the teaching of 21<sup>st</sup> century skills. Our teachers worked in professional learning communities to design concept based learning where students were active participants and drivers of their learning. We are working in partnership with consultant Kath Murdoch and five rural schools on an inquiry project which will continue in 2020. This work led to our designing a new report template which was well received by parents.

Students had many opportunities to engage in extension and enrichment activities, for example: Rural Enrichment Achievers Challenge, Tournament of the Minds, Maths Competition, Writers' Big Day Out and the Palmerston Young Writers.

Sustainability programs continued to be a focus across the school with composing, gardening and caring for the animals being shared responsibilities for all.

Congratulations to all staff and parents who work tirelessly for our school to create and maintain the wonderful culture of learning and community that we have developed.

Helen Chatto  
Principal

## **School Council Chairperson's Report**

At the end of a busy and productive year I would like to extend my thanks to our existing Council and subcommittee members for their ongoing efforts to provide support to Girraween school environment. I would also like to recognise the contribution made by teachers, support and administration staff and council employees, their dedication is rewarded with some fantastic results and feedback from both students and community. To all parent helpers and volunteers who work hard work behind the scenes at our school in all areas, your contribution to support and improve our school is most appreciated.

2019 saw the school council continue to build on previous processes instilled by previous school councils and become more systematic in delivering support processes, including ongoing policy reviews, OSHC pricing review and grant requests. A school uniform committee was formed and invested efforts to explore and identify possible options for uniforms with a decision made to not yet proceed, which was validated by parent input in school survey. Innovative approaches to the format of school reports was also supported by the council, with positive feedback received by both teachers and parents.

It was very exciting to see the cover and fans be built over the basketball courts and introduction of chess board and ping pong tables which has provided extra elements of play areas which the children are enjoying. It was agreed at the end of the year to engage with external providers to explore designs for a whole of school approach for playground areas which will likely result in the addition of extra dimensions of play and outdoor learning spaces for the students.

Significant changes have been made to improve traffic flow around the school and increase safety measures for all students after considerable efforts made to engage with Litchfield Council and the installation of new crossing, new line markings and bollards. Despite this incredible effort and communications highlighting the importance of safely driving in the school zone, this aspect of the school environment will still require focus moving forward.

**Girraween School Council seeks to engage with our community and invests it's time to provide** opportunities for this to happen. Working closely with the administrative and support staff, a number special events at our school each year that allow our students to showcase their learnings coupled with artistic talents. The most significant of these occasions are Field Day and Dance Night, in addition to a Family Movie Night. All of which have been a success and a credit to the investment by the teaching staff. 2019 also saw events held to support causes close to the heart of Girraween families.

A challenge we continue to focus on is engaging our school volunteer community. Ongoing engagement and focus on identifying opportunities and harnessing the talent of our wider parent groups will continue, with considerable efforts made by our school chaplain to reinvigorate programs.

**A special mention to both the Preschool and OSHC for receiving "Exceeding" ratings in their reviews,** it is a testament to the continued personal investment my teachers to improve the quality of programs being run.

Every year seems to be busier than the last and 2019 did not disappoint. It is a privilege to be involved with such a dynamic school and I have been fortunate to work with a school council and leadership team that work so well as a team. I would like to thank my fellow school councilors for their commitment, energy and passion and wish all at Girraween Primary School – the staff, students, families and wider school community a successful 2020.

Kathryn Wilmore  
GPS School Council Chairperson

## Grow: Improve students' two year gain in NAPLAN writing in Years 5, 7 and 9

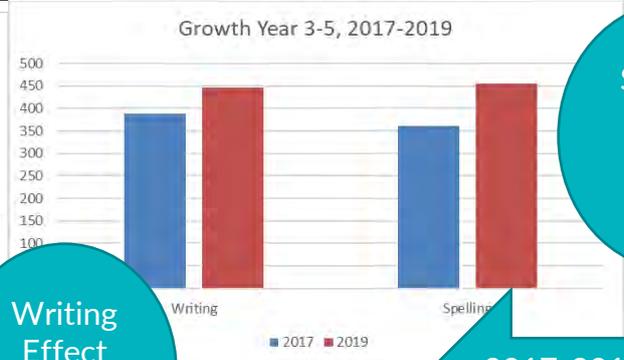
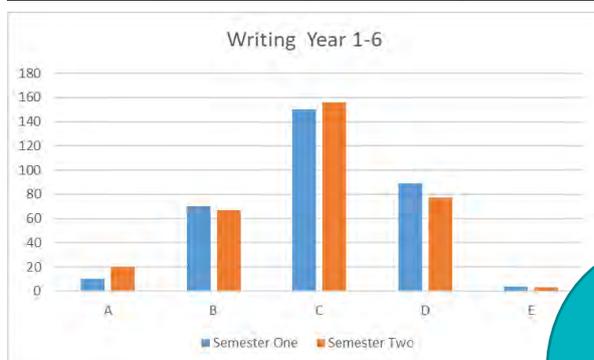
### Deliverables:

- Students writing skill development will show growth as teachers implement conferencing and focus on specific feedback.
- Students will use writer's notebooks to record ideas for writing giving them voice and choice.
- Increased number of students achieving at year level achievement standard.
- Reduction of gap between our school and the Australian mean.

### Actions:

- Professional Learning for Staff- Allan Wright, Kath Murdoch, Misty Adoniou, ALEA conference
- Action Learning in PLCs.
- Writing coach working with teachers to extend student writing
- Publishing work from every child at Dance Night
- Attendance at Writers' Big Day Out
- Participation in writing competitions.
- Developing a set of beliefs about best practice for teaching writing.

	2018 School	2018 Australian	Difference	2019 School	2019 Australian	Difference	
Year 3 Writing	374	407	33	399	423	24	+9
Year 3 Spelling	380	418	38	376	419	43	-5
Year 5 Writing	448	501	53	447	474	27	+26
Year 5 Spelling	384	414	30	454	501	47	-17



Whole School A-E results

Writing Effect Size .82

Expected 2 year growth is .8

Spelling Effect Size 1.29

2017-2019 Same students

# NAPLAN

## NAPLAN - Summary - Girraween Primary School

- In 2011, students were required to complete a persuasive writing task. This is a change from previous years (2010 and prior) when students were required to write a narrative or story. Due to this change in rubric, post 2010 Writing results should not be compared to previous years.

2019		Participating		Achieved NMS	
		No of Students	% of Students	No of Students	% of Students
Year 3	Reading	61	88%	57	93%
	Writing	65	94%	63	97%
	Spelling	62	90%	55	89%
	Grammar	62	90%	59	95%
	Numeracy	65	94%	62	95%
Year 5	Reading	53	91%	51	96%
	Writing	53	91%	48	91%
	Spelling	53	91%	46	87%
	Grammar	53	91%	49	92%
	Numeracy	54	93%	53	98%

## NAPLAN - Participation - Girraween Primary School

- In 2011, students were required to complete a persuasive writing task. This is a change from previous years (2010 and prior) when students were required to write a narrative or story. Due to this change in rubric, post 2010 Writing results should not be compared to previous years.

2019		Participating Exempt		Participating Present		Not Participating Absent		Not Participating Withdrawn	
		No of Students	% of Students	No of Students	% of Students	No of Students	% of Students	No of Students	% of Students
Year 3	Reading	1	1	60	87	2	3	6	9
	Writing	1	1	64	93	1	1	3	4
	Spelling	1	1	61	88	1	1	6	9
	Grammar	1	1	61	88	1	1	6	9
	Numeracy	1	1	64	93	1	1	3	4
Year 5	Reading			53	91	1	2	4	7
	Writing			53	91	1	2	4	7
	Spelling			53	91	1	2	4	7
	Grammar			53	91	1	2	4	7
	Numeracy			54	93	1	2	3	5

## NAPLAN - Achievement - Girraween Primary School

- In 2011, students were required to complete a persuasive writing task. This is a change from previous years (2010 and prior) when students were required to write a narrative or story. Due to this change in rubric, post 2010 Writing results should not be compared to previous years.

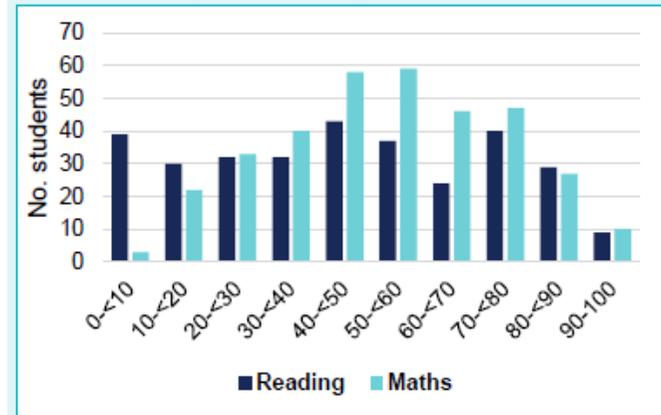
2019		Below NMS		At NMS		Above NMS	
		No of Students	% of Students	No of Students	% of Students	No of Students	% of Students
Year 3	Reading	4	7	5	8	52	85
	Writing	2	3	3	5	60	92
	Spelling	7	11	4	6	51	82
	Grammar	3	5	4	6	55	89
	Numeracy	3	5	11	17	51	78
Year 5	Reading	2	4	7	13	44	83
	Writing	5	9	13	25	35	66
	Spelling	7	13	8	15	38	72
	Grammar	4	8	8	15	41	77
	Numeracy	1	2	11	20	42	78

# Student Enrolment, Attendance and Learning

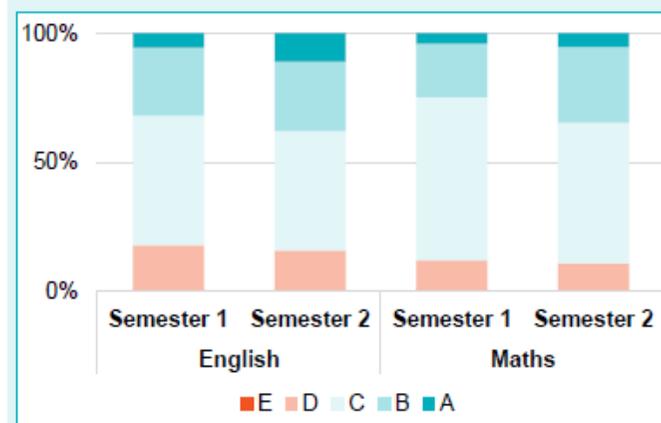
## Enrolment and Attendance

	2019			
	Indigenous		All	
	Avg Enrolment	Attendance	Avg Enrolment	Attendance
Preschool	8	85.3%	71	91.2%
Transition	3	90.6%	59	93.4%
Year 1	5	91.6%	69	92.2%
Year 2	5	90.5%	45	91.7%
Year 3	5	90.1%	70	92.4%
Year 4	9	93.6%	53	93.1%
Year 5	3	85.0%	58	92.6%
Year 6	6	87.9%	64	92.3%
<b>Girraween Primary School</b>	<b>44</b>	<b>89.9%</b>	<b>490</b>	<b>92.4%</b>

PAT student performance percentiles - 2019



A-E student grades - 2019



## School Survey Responses

### School Perception

116 No. of students surveyed	67 No. of parents surveyed	19 No. of staff surveyed
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#### Student Survey: highest and lowest results - 2019

Agreement (% agree/strongly agree)	
98%	63%
My teachers expect me to do my best.	Student behaviour is well managed at this school.
+2ppt change from 2018	+18ppt change from 2018

#### Parent Survey: highest and lowest results - 2019

Agreement (% agree/strongly agree)	
98%	61%
This school is well maintained.	I have opportunities to have a say in the direction of the school and its education programs.
+1ppt change from 2018	+25ppt change from 2018

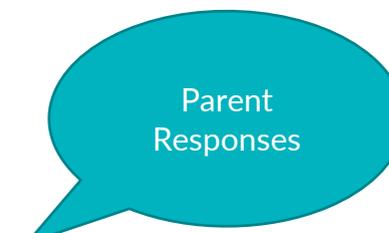
#### Staff Survey: highest and lowest results - 2019

Agreement (% agree/strongly agree)	
100%	67%
Students like being at my school.	The department supports our school to achieve its priorities.
0ppt change from 2018	-1ppt change from 2018

Highest scoring responses for 2019:		Lowest scoring responses for 2019:	
My teachers expect me to do my best.	98%	There are opportunities for me to be a leader at my school.	77%
My school looks for ways to improve.	95%	I can talk to my teachers about my concerns.	70%
My teachers motivate me to learn.	94%	Student behaviour is well managed at this school.	63%

Highest scoring responses for 2019:		Lowest scoring responses for 2019:	
Students like being at my school.	100%	My school provides me with opportunities to develop my leadership capacity.	88%
Students feel safe at this school.	100%	I have the opportunities to have a say in the direction of the schools and its education program to the extent that I wish to.	84%
This school supports students to build positive relationships with their peers.	100%	The department supports our school to achieve its priorities.	67%

Highest scoring responses for 2019:		Lowest scoring responses for 2019:	
This school is well maintained.	98%	My child knows how to communicate safely and respectfully online.	67%
Teachers at this school expect my child to do his or her best.	96%	My child knows how to manage their emotions.	61%
My child feels safe at this school.	94%	I have opportunities to have a say in the direction of the school and its education programs.	61%



# Audited Financial Statements



ClarityNT  
is a CPA Practice



## Girraween Primary School Council Incorporated

ABN: 67 268 891 047

### Special Purpose Financial Report

*For the Year Ended 31 December 2019*

ALICE SPRINGS - DARWIN

PH 08 8953 4440  
FAX 08 8960 5555  
1/70 Elder Street  
Alice Springs NT 0870  
PO Box 1533  
Alice Springs NT 0871  
admin@claritynt.com.au  
www.claritynt.com.au  
ABN 42 140 540 101

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## **Girraween Primary School Council Incorporated**

ABN: 67 268 891 047

### **Special Purpose Financial Report**

*For the Year Ended 31 December 2019*

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## COUNCIL DECLARATION

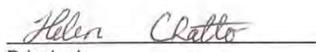
### Girraween Primary School Council Incorporated

*For the Year Ended 31 December 2019*

The Girraween Primary School Council has determined that the School Council is not a reporting entity and that this Special Purpose Financial Report should be prepared in accordance with the accounting policies outlined in the Notes to the Financial Statements.

In the opinion of the Girraween Primary School Council the Financial Statements as set out on the following pages:

1. Presents fairly the financial position of Girraween Primary School Council Incorporated as at 31 December 2019 and its performance for the year ended on that date; and
2. At the date of this statement, there are reasonable grounds to believe that Girraween Primary School Council Incorporated will be able to pay its debts as and when they fall due.

  
Principal

Dated:

  
Chairperson

Dated: 19 FEB 2020

## **INDEPENDENT AUDITOR'S REPORT**

### **Girraween Primary School Council Incorporated**

*For the Year Ended 31 December 2019*

Independent Auditor's Report to the members of Girraween Primary School Council Incorporated

#### **Qualified Opinion**

We have audited the accompanying financial report, being a special purpose financial report of Girraween Primary School Council Incorporated (the 'Council') which comprises the income and expenditure statement for the year then ended, the assets and liabilities statement as at 31 December 2019, notes comprising a summary of significant accounting policies and other explanatory information, and the Council's Declaration.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial report of the Council presents fairly, in all material respects, the financial position of the Council as at 31 December 2019 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

#### **Basis for Qualified Opinion**

1. The Council has determined that it is impracticable to establish controls over the collection of cash income prior to its recording in the accounting system, other than annual government funding and grant income. Accordingly, as the evidence available to us regarding such cash income was limited, our audit procedures with respect to such income had to be restricted to the amounts recorded in the financial records. We are therefore unable to express an opinion on the completeness of cash income in the financial statements.

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 Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Boards (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 qualified opinion.

#### **Emphasis of Matter - Basis of Accounting**

We draw attention to the Notes to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Council to meet the requirements of the Northern Territory of Australia Education Act and associated Regulations. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### **Emphasis of Matter - Inventory**

The Council has recorded inventories held as at 31 December 2019 of \$27,877 and as we were unable to attend the stocktake, we are unable to confirm the existence of the quantities held at year end. We do not consider the balance of inventory at year end to be material to the overall financial statements and therefore our opinion is not modified in respect of this matter.

## INDEPENDENT AUDITOR'S REPORT

### Girraween Primary School Council Incorporated

*For the Year Ended 31 December 2019*

#### **Responsibilities of Management for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Northern Territory of Australia Education Act and associated Regulations and has determined that the basis of preparation described in Note 1 is appropriate to meet the needs of the Council. Management's responsibility also includes such internal control as deemed 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 Council'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 Council or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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/Home.aspx>. This description forms part of our auditor's report.

Auditor's signature:

Claire Young  
Director, ClarityNT  
1/70 Elder Street, Alice Springs  
NT 0870

Dated: / /

Aligned to the Department of Education 'Education NT Strategy 2019-22'

## INCOME AND EXPENDITURE STATEMENT

### Girraween Primary School Council Incorporated

For the Year Ended 31 December 2019

Income	2019	2018
Commonwealth Grants - Via DOE	\$ 21,119.87	\$ 18,105.00
Commonwealth Grants - Direct to School	\$ 181.82	\$ -
Other Grants from DOE	\$ 1,024,949.66	\$ 1,109,753.01
Other Grants from NTG	\$ 40,516.79	\$ 52,534.63
Grants from External Third Parties	\$ 25,050.09	\$ 11,629.49
School Council Projects	\$ 665,396.95	\$ 678,215.64
Student Activities	\$ 89,555.80	\$ 81,409.60
Interest Received	\$ 8,681.15	\$ 18,536.56
Receipts/Reimbursements from Other Government Schools	(\$ 1,197.00)	\$ -
Other Income	\$ -	\$ 40,000.00
<b>Total Income</b>	<b>\$ 1,874,255.13</b>	<b>\$ 2,010,183.93</b>
<b>Expenses</b>		
Salaries and Related Expenditure	\$ 772,965.52	\$ 828,945.26
Superannuation Expenses	\$ 74,013.42	\$ 78,051.95
Workers Compensation	\$ 1,875.05	\$ 468.18
School General Expenses	\$ 140,050.57	\$ 176,516.50
Administrative Expenses	\$ 19,543.62	\$ 17,213.12
Motor Vehicle Expenses	\$ 11,687.04	\$ 5,539.29
Student Activities	\$ 97,002.16	\$ 85,725.24
Student Information and Technology	\$ 77,240.44	\$ 65,217.17
Admin IT and Communication	\$ 47,583.94	\$ 81,242.12
Curriculum	\$ 102,697.97	\$ 127,491.75
School Non-Core Activities	\$ 80,643.14	\$ 82,753.13
Payments to Other Government Schools	\$ 315,926.91	\$ 100,000.00
Urgent Minor Repairs	\$ 32,172.25	\$ 46,700.28
Non Urgent Minor Repairs	\$ -	\$ 2,310.00
Depreciation and Amortisation	\$ 9,996.51	\$ 8,830.99
Essential Services	\$ 239,965.20	\$ 231,135.13
Cleaning	\$ 15,618.68	\$ 25,300.39
Grounds	\$ 28,976.83	\$ 27,195.41
Property Management Other	\$ 84,443.41	\$ 81,806.52
Other Expenses	\$ 17,874.73	\$ -
<b>Total Expenses</b>	<b>\$ 2,170,277.39</b>	<b>\$ 2,072,442.43</b>
<b>Net Profit / (Loss)</b>	<b>(\$ 296,022.26)</b>	<b>(\$ 62,258.50)</b>

*The above report should be read in conjunction with the Notes to the Financial Statements*

## BALANCE SHEET

### Girraween Primary School Council Incorporated

*As At 31 December 2019*

<b>ASSETS</b>	<b>2019</b>	<b>2018</b>
<b>Current Assets</b>		
Cash At bank	\$ 744,106.25	\$ 926,127.94
Cash On Hand	\$ 1,100.00	\$ 1,109.00
Trade Debtors	\$ 848.00	\$ 44,000.00
Prepayments	\$ 422.79	\$ 260.57
Inventories	\$ 27,877.67	\$ 33,209.54
<b>Total Current Assets</b>	<b>\$ 774,354.71</b>	<b>\$ 1,004,707.05</b>
<b>Non Current Assets</b>		
Plant and Equipment	\$ 29,722.04	\$ 20,627.64
<b>Total Non Current Assets</b>	<b>\$ 29,722.04</b>	<b>\$ 20,627.64</b>
<b>Total Assets</b>	<b>\$ 804,076.75</b>	<b>\$ 1,025,334.69</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Deposits Held -3rd Parties	\$ 11,434.93	\$ 7,345.31
Trade Creditors	\$ 75,375.26	\$ 7,862.69
GST Liabilities	(\$ 5,812.71)	\$ 3,628.58
Other Accrd Expenses (Gds &S)	\$ 22,518.30	\$ 14,122.88
Employee Entitlements<12M	\$ 21,198.00	\$ 16,990.00
<b>Total Current Liabilities</b>	<b>\$ 124,713.78</b>	<b>\$ 49,949.46</b>
<b>Non Current Liabilities</b>		
<b>Total Liabilities</b>	<b>\$ 124,713.78</b>	<b>\$ 49,949.46</b>
<b>Net Assets</b>	<b>\$ 679,362.97</b>	<b>\$ 975,385.23</b>
<b>EQUITY</b>		
Accumulated Funds	\$ 679,362.97	\$ 975,385.23
<b>Total Equity</b>	<b>\$ 679,362.97</b>	<b>\$ 975,385.23</b>

*The above report should be read in conjunction with the Notes to the Financial Statements*

## NOTES OF THE FINANCIAL STATEMENTS

### Girraween Primary School Council Incorporated

*For the Year Ended 31 December 2019*

**NOTE 1:**

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Northern Territory of Australia Education Act and Regulations, and the Council's Constitution. The School Council Members have determined that the School Council is not a reporting entity.

The financial statements have been prepared on a hybrid-accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

**(a). Inventories**

Inventories are carried at cost value.

**(b). Property, Plant & Equipment**

In general, school buildings are owned by the Northern Territory Government and not reflected in the School Council's financial statements.

Capital Assets purchased by the School Council are determined as being items with a cost base of \$10,000 or more, as per the Department of Education's capital asset policy for schools. These assets are depreciated on a straight line basis over the estimated life of the asset, commencing on the date the asset is held ready for use. The school uses an annual depreciation rate of 20%.

**(c). Tax**

The School Council is registered for Goods and Services Tax and therefore revenues, expenses and assets are recognised as the amount exclusive of GST. The School is registered to lodge monthly Business Activity Statements on a cash basis.

The School is not subject to Income Tax.

**(d). Revenue Recognition**

Income from parent contributions, uniforms, excursions, bookpacs and fundraising is recognised when the funds are received.

Recurrent funding received from the Department of Education is recognised as income when received.

**(e). Grants**

Grant income is recognised when the grant funds are received. Unexpended capital grant funds are transferred to the Balance Sheet as a liability. Any unspent non-capital grants are carried forward through internal job codes in the subsequent year.

**(f). Employee Entitlements**

The majority of staff working at the School are employed through the Northern Territory Government and therefore related salary expenses and provisions are not included in the Council's financial statements. These staff consist mainly of the Principal and Assistant Principal, teaching staff and administrative personnel.

The Council does employ staff directly, which is generally for positions such as tutors and relief teachers. These staff members are employed on either a casual or permanent basis under an applicable award and therefore any relevant annual leave balance has been recognised as a provision.

A Long Service Leave provision is recognised for any School Council employees that have been employed at the School on a continuous basis for at least 7 years.

**(g) Going Concern Assumption**

The School Council is dependent upon annual funding from the Northern Territory Government Department of Education. The Financial Statements have been prepared on a Going Concern basis with annual funding expected to continue into the future.

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