

LEGISLATIVE ASSEMBLY OF THE NORTHERN TERRITORY

WRITTEN QUESTION

Mr Guyula to the Minister for Education:

School Funding

Table A – School funding 2019 ¹

	School Resourcing Package		School Resourcing Model C	Difference- DF minus SRM D
	Direct Funding (DF) A	Indirect funding B		
Areyonga	998,886	228,221	738,913	259 973
Baniyala Garrangali	666,058	210,472	560,058	106 000
Gapuwiyak	3,226,199	1,325,928	1,599,303	1,626,896
Lajamanu	3,501,954	1,115,191	2,089,448	1,412,506
Maningrida	8,760,035	4,248,953	5,870,796	2,889,239
Millingimbi	5,154,640	2,278,547	3,626,517	1,528,123
Nhulunbuy High	7,148,918	2,911,389	5,929,965	1,218,953
Nhulunbuy Primary	4,947,310	2,445,097	5,195,345	248,035
Numbulwar	2,934,997	1,020,363	1,652,060	1,282,937
Ramingining	4,080,530	1,987,928	3,132,428	948,102
Shepherdson	8,090,331	3,602,437	4,191,680	3,898,651
Willowra School	1,360,161	634,959	997,789	362,372
Yirrkala Homeland	3,099,597	727,857	1,983,188	1,116,409
Yirrkala School	4,555,178	1,379,677	2,566,867	1,988,311
Yuendumu	4,312,957	1,667,756	2,957,237	1,355,720

- For each school in Table A, please provide:
 - 2021 enrolment data
 - 2021 attendance data
 - The 2021 'effective enrolment
 - 2022 School Resourcing Model (final funding)
- The data in Table A shows how the School Resourcing Package (SRP) for 2019 was divided between direct funding and indirect funding. It also shows the 2019 School Resourcing Model (SRM) for each school. Column D shows the difference between column A and C. Please advise:
 - Why is each school's SRM less than its direct funding?
 - What causes the decrease between the direct funding and the SRM?
 - Where does the money in column D go? Where is it being spent?

¹ Information in this table was provided in Written Question number 275

3. For each school in Table A, for the years 2015-2022 please show how the School Resourcing Package² – as published in My School – was distributed between:
 - a) Direct funding - school managed and centrally managed
 - b) Indirect funding – resources for the Department’s Education NT’s strategic focus
4. For each school in Table A, how is each school’s “direct funding” calculated?
5. For each school in Table A, is the proportion of the “indirect funding” component of their SRP:
 - a) Calculated using a formula? If so please provide
 - b) Affected by factors like remoteness or socio-economic factors?
6. For the year 2021 please provide:
 - a) The total NT Education budget
 - b) The total direct funding provided to NT state schools –
 - c) The total of indirect funding (sourced from SRP of NTG schools)
 - d) The total funds provided to NTG schools through the SRM
7. Last year, it was announced that \$472.5 million was provided in direct funding to schools. How much of this amount went directly into the SRMs of NTG schools?
8. For the years 2021-22 please provide an itemised list of the “quality teaching, school leadership, community engagement and differentiated support”³ that details how the “indirect funding” was expended for Shepherdson College.
9. For each of the schools in Table A, what is the NT Student Needs Based Funding Formula (SNBFF) Per Student Rate for the years 2014-2022?
10. How is the NT SNBFF used to calculate:
 - a) The SRM of NTG schools
 - b) The direct funds of NTG schools
 - c) The indirect funds of NTG schools

² <https://education.nt.gov.au/statistics-research-and-strategies/increasing-school-autonomy/school-funding/school-funding-faqs>

³ <https://education.nt.gov.au/statistics-research-and-strategies/increasing-school-autonomy/school-funding/school-funding-faqs>

11. Does the SNBFF for each school in Table A reflect what each school receives per enrolled student in its SRM? If not, please advise why schools do not receive the SNBFF for each enrolled student.
12. For each school in Table A, using the 2022 SRM and the number of enrolled students at each school in 2022, what funding will each school in Table A receive per enrolled student for 2022? If data for 2022 is not available please provide this per student rate for 2021 or the most recent year the data is available.
13. How are NTG schools' effective enrolment data calculated?
14. Please provide how Shepherdson College's effective enrolment data was calculated for 2022. If 2022 effective enrolment data is not available please provide for 2021 or for the most recent year.
15. Regarding the effective enrolment methodology, please advise:
 - a) How it supports the Department of Education to provide high quality education to students in the NT
 - b) A list of schools which saw an increase in their SRM from 2021 to 2022 and the percentage they increased by
 - c) A list of schools which saw an increase in their SRM from 2019 to 2020 and the percentage they increased by
16. How is effective enrolment data used to calculate:
 - a) The SRM of NTG schools
 - b) The direct funding of NTG schools
 - c) The indirect funding of NTG schools
17. When was the School Resourcing Model introduced?
18. How does the SRM differ from the previous Global School Budgets model?
19. For 2011, please provide a list of the centrally managed operational costs of Shepherdson College and Maningrida School. This should include, though not be limited to:
 - a) Staffing allocations
 - b) Ongoing maintenance allocations
 - c) Special needs allocations
 - d) ESL allocations
 - e) Any extra funds allocated for remoteness and % of Indigenous students
 - f) All Commonwealth grants such as (but not limited to) for the ESL for Indigenous language speaking students (ILSS) program

20. For Shepherdson College and Maningrida schools for 2011, please provide:

- a) The financial data which shows the allocation of centrally managed costs (NTG and Commonwealth) against the list provided in Question 19.
- b) The allocation of funds to cover the costs DoE's corporate services support for each school.

21. Please provide the annual reports, including audited financial reports, for the years 2011 (or if 2011 for a particular school is not available, a report from 2010-2008) and 2021 (or the most recent year a report is available) for the schools below.

- a) Shepherdson College
- b) Ramingining
- c) Gapuwiyak
- d) Yirrkala
- e) Numbulwar
- f) Yirrkala Homelands
- g) Millingimbi

22. Pertaining to the "effective enrolment methodology" please provide:

- a) The year effective enrolment was first used to determine school budgets (or SRM/Global Budgets)
- b) Who the department consulted to develop this methodology
- c) Evidence of how effective enrolment has had a positive impact on school attendance and academic learning in NT schools since it was introduced

23. Please provide the terms of reference provided to Deloitte for their review of effective enrolment.

24. As part of this review please advise:

- a) Will there be public submissions?
 - b) Which schools will be consulted?
 - c) Which schools will be consulted face to face? .
 - d) Which schools will be consulted remotely via videoconference or otherwise?.
 - e) Which schools will be asked to complete online surveys?
 - f) Which school councils will be consulted face to face?
 - g) Which school councils will be consulted remotely via videoconference or otherwise?
 - h) Which Indigenous organisations were consulted?
 - i) The number of Indigenous staff in schools who were consulted AND whether these consultations were conducted face to face, or videoconference or through online surveys?
- .
-

ANSWER:

1.

	2021 enrolment data (#) (a) ¹	2021 attendance data (%) (b) ²	2021 effective enrolment (c)	2022 School Resourcing Model (final funding) (d) ³
Areyonga	37	55.1	29	857,563
Baniyala Garrangali	32	55.0	34	575,599
Gapuwiyak	198	48.8	128	2,412,742
Lajamanu	173	26.5	66	2,168,619
Maningrida	481	39.3	281	5,077,280
Milingimbi	275	33.2	110	3,783,704
Nhulunbuy High	280	74.1	247	5,986,159
Nhulunbuy Primary	378	85.6	381	4,687,503
Numbulwar	123	36.6	74	1,569,961
Ramingining	279	40.4	143	2,511,741
Shepherdson	513	34.1	300	5,628,674
Willowra	91	32.5	38	990,137
Laynhapuy Homelands ⁴	143	55.6	97	2,547,350
Yirrkala School	103	46.1	96	2,063,500
Yuendumu	190	37.9	118	2,701,588

¹ Enrolment

- Enrolment data provided in this report is based on the department's Age Grade Census data set
- The Age Grade Census occurs on the first Friday in August each year

² Attendance

- Attendance data is collected twice a term. The reporting period for this data covers weeks 1 to 4 and weeks 5 to 8 of each term. Data provided does not include Weeks 9, 10 or 11 (where applicable)
- The attendance rate is the proportion of sessions students attend compared to the sessions they are expected to attend during the reporting period.
- Attendance rate is the average attendance rate across the school year (weeks 1 to 8 of each term only)

³ Final 2022 funded student numbers are calculated as follows:

- 2021 calendar year effective enrolment x week 8, term 1 2022 enrolment / week 4 term 1 2021 enrolment.
- In 2022, week 8 term 1 2022 enrolment was used as COVID19 adversely impacted on the week 4, term 1 2022 enrolment.

⁴ Laynhapuy Homelands was formerly known as Yirrkala Homelands

2. "Direct" (A) and "Indirect" funding (B) are expenditure categories used within the Department of Education when calculating school finance information for publishing on MySchool. These terms are not used on the MySchool website. The School Resourcing Model (SRM) allocates funds and is not a measure of expenditure

MySchool financial information reports the eligible expenditure by school for a calendar year. A range of expenditures are excluded when reporting MySchool financial data, for example expenditure associated with pre-school and birth to

school programs. Expenditure is classified as “Direct” where it is a direct expense associated with the delivery of school education. Examples of direct school expenditure include classroom teacher salaries and repairs to school buildings. Indirect expenditure is an attribution of Departmental expenditure that provides a service to schools but cannot be easily and directly attributed to a school. An example of indirect expenditure would be the cost of the Department’s Financial Services directorate and other back of house services which provide support to all schools (see response to question 5).

The SRM provides a budget allocation to schools, rather than documents expenditure of schools. School Resourcing Model funding is also provided to support preschool, but excludes school costs managed centrally on behalf of schools.

a), b) & c) SRM funding and “direct” funding are two different measures of school finances. The SRM is used to calculate a budget allocation for preschool to Year 12 students that Principals manage. “Direct funding” is eligible expenditure for a year, excluding preschool expenditure and including a range of direct school costs that Principals do not manage through the SRM.

Direct expenditure is typically higher than SRM funding because it includes a range of expenditure items that are managed centrally on behalf of a school that are not included in the SRM budget allocation to schools. Examples include Principals’ salaries, study or parental leave, remote teacher housing and staff allowances.

3. The Department of Education is unable to provide information on direct and indirect funding for 2015-2018, as the information at the level requested is only available from 2019. The 2019 school information is available at Table A and 2020 data is provided below. 2021 data will be audited in November 2022 and published in March 2023. 2022 data is expected to be published in March 2024.

- a) **Direct funding**⁴ – (includes school managed and centrally managed costs. However, direct funding excludes pre-school costs).
- b) **Indirect funding**⁵ (comprised of support provided by the department and other NT government departments).

⁴ School managed costs include program delivery, employee and operational costs, school managed repairs and maintenance. Centrally managed costs include principal salaries, study or parental leave or workers compensation.

⁵ Indirect funding includes examples such as the corporate overheads in providing differentiated support (human resources, finance corporate or executive services or early years support or support from other external agencies).

School Name	(a) 2020 Direct Funding	(b) 2020 Indirect Funding
Areyonga School	1,168,272	207,945
Baniyala Garrangali School	1,004,124	169,701
Gapuwiyak School	4,345,868	993,644
Lajamanu School	3,612,168	939,391
Maningrida College	9,144,598	3,305,779
Milingimbi School	6,327,826	1,780,599
Nhulunbuy High School	7,935,660	1,990,504
Nhulunbuy Primary School	5,515,870	1,480,527
Numbulwar School	3,348,283	820,323
Ramingining School	5,792,654	1,343,551
Shepherdson College	9,419,760	2,779,064
Willowra School	1,503,624	443,681
Yirrkala Homeland School	3,473,279	593,216
Yirrkala School	5,126,620	958,399
Yuendumu School	5,615,309	1,440,876

4. Direct funding includes all Australian Government and Northern Territory Government expenditure on schools that is either school managed, or centrally managed that can be directly attributable to a specific school. School managed costs include the costs of school staff (including allowances), utilities, consumables, operational costs and school managed repairs and maintenance, plus centrally managed Principal' salaries, study or parental leave, remote teacher housing and staff allowances.
5. Indirect funding data is comprised of expenditure incurred by the department and other NT government departments (such as teacher housing, long service leave). Indirect funding includes examples such as the corporate overheads in providing wholistic support for schools (human resources, finance corporate or executive services or early years support or support from other external agencies).
 - a) Indirect funding is allocated to schools based on the attribution of expenditure incurred. The attribution methodology varies depending on the nature of the service but is generally distributed proportionately based on total direct resourcing to the school.
 - b) In some instances, indirect funding is attributed based on factors such as remoteness or other specific attributes of the school. For example, remote teacher housing and remote travel is only distributed to remote schools.

6.

- a) The total NT Education budget for the 2021 calendar year was \$1.15B.
- b) The total 2021 direct funding provided to NT government schools is not yet available. MySchool data is expected to be published in March 2023.
- c) The total 2021 indirect funding provided to NT government schools is not yet available. MySchool data is expected to be published in March 2023.
- d) 2021 funding to schools through the SRM was \$472.9 million.

7. 2021 funding to schools through the SRM for 2021 was \$472.9 million.

8. Indirect funding provided to Shepherdson College for 2021 and 2022 has not yet been calculated and is therefore not available. 2021 Indirect funding will not be available until March 2023 (refer 6 (b) above)

9. NT Student Needs Based Funding Formula (SNBFF) Per Student Rate (2015 to 2022)

	2015	2016	2017	2018	2019	2020	2021	2022
Areyonga	11,484	11,412	12,652	12,635	13,677	14,160	14,156	13,889
Baniyala Garrangali	12,357	12,755	14,769	14,782	14,985	16,472	16,682	16,270
Gapuwiyak	12,225	12,457	14,221	14,238	15,392	15,482	15,908	15,640
Lajamanu	11,997	12,134	13,857	14,282	15,015	15,494	15,593	15,446
Maningrida	11,890	12,192	13,711	14,085	15,169	15,891	15,833	15,760
Milingimbi	12,033	12,488	14,642	15,006	15,949	16,109	15,974	15,714
Nhulunbuy High	9,665	9,868	12,780	13,240	13,707	13,674	13,536	13,753
Nhulunbuy Primary	8,647	8,849	9,495	9,647	9,701	9,922	10,105	9,620
Numbulwar	12,155	12,327	14,220	14,745	15,771	16,064	15,785	15,428
Ramingining	11,838	11,777	13,439	13,886	14,814	15,172	15,557	15,252
Shepherdson	12,066	12,273	14,409	15,051	15,525	15,729	16,008	14,643
Willowra	12,080	12,336	13,618	13,940	14,545	14,844	15,399	15,392
Laynhapuy Homelands ¹	11,869	12,118	14,604	14,750	15,896	16,040	15,841	15,578
Yirrkala	11,994	12,001	14,166	14,326	15,537	15,740	15,792	14,832
Yuendumu	11,669	11,661	13,303	13,768	14,408	14,769	14,682	14,542

¹Laynhapuy Homelands was formerly known as Yirrkala Homelands

SNBFF per student rates commenced from 2015. Up to and including 2014 schools were funded under a staffing formula.

10.

- a) The Student Needs Based Funding formula (SNBFF) is used to calculate the variable component of the SRM – the budget allocation to a school. The SNBFF is not used to calculate targeted funding or facility funding. The SNBFF includes a base rate and loadings for various needs including

stage of schooling, Aboriginality and Aboriginal concentration, English Language proficiency, socio-economic status, distance and school size.

Targeted funding is for programs either unique to a small number of schools or to support a need not currently within the SNBFF.

Facility funding is provided to support Essential services such as electricity, water, telephone, sewerage and property maintenance costs such as cleaning and grounds.

- b) The SNBFF is not used to calculate the direct expenditure attributable to schools.
- c) The SNBFF is not used to calculate the indirect expenditure attributable to schools.

11. The SNBFF is based on the schools per student rate multiplied by “Funded Students”, rather than enrolled students.

“Funded Students” is a student count methodology that uses the calendar year effective enrolment adjusted for the movement in term 1, week 4 enrolment from the previous year to the current funding year.

12. Refer to the response to question 11 above.

13. Effective enrolment is the average of the two highest non-consecutive enrolments each term for the calendar year. This ensures that schools are resourced for the highest levels of students attending. For the purposes of funding absences such as notified sick, funeral up to 3 days and sanctioned are included as attending.

14. Effective enrolment data for the 2022 calendar year is not available. Attachment A provides a copy of Shepherdson College’s 2021 calendar year effective enrolment. The 2021 calendar year effective enrolment for Shepherdson is 300 and forms the basis for funding in 2022 school year. Data used to determine this is as follows:

Term Number	Week Number	Effective enrolment
1	3	333.54
1	5	334.39
2	5	280.82
2	9	269.62
3	2	298.55
3	7	294.27
4	3	323.85
4	8	263.12
Total of highest effective enrolment		2 398.16
Divide by		8
Average effective enrolment		299.77

Rounded effective enrolment	300
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15.

- a) Effective enrolment is a method of counting students and distributing funding. It is intended to allocate limited resources to where students are enrolled and attending. How the schools use the funding provided drives the achievement of educational outcomes.
- b) List of schools with an increase in their SRM funding from 2021 to 2022

1	Northern Territory School of Distance Education	33.7%
2	Zuccoli Primary School	30.4%
3	Amanbidji School	27.9%
4	Nganambala School	26.0%
5	Urapunga School	25.7%
6	Laynhapuy Homelands School	25.5%
7	Dundee Beach School	25.2%
8	Mutitjulu School	23.4%
9	Nganmarriyanga School	22.1%
10	Milikapiti School	19.5%
11	Watiyawanu School	17.7%
12	Nyirripi School	12.6%
13	Timber Creek School	11.9%
14	Shepherdson College	11.5%
15	Barunga School	10.6%
16	Mount Allan School	10.6%
17	Kalkaringi School	10.5%
18	Alcoota School	10.4%
19	Willowra School	9.6%
20	Alyangula Area School	8.7%
21	Katherine South Primary School	8.6%
22	Nightcliff Middle School	8.6%
23	Moulden Primary School	8.5%
24	Ludmilla Primary School	8.4%
25	Durack Primary School	8.1%
26	Adelaide River School	8.1%
27	Alekarenge School	7.5%
28	Braitling Primary School	7.3%
29	Palmerston College	7.1%
30	Alice Springs School Of The Air	6.4%
31	Minyerri School	6.4%
32	Yarralin School	6.1%
33	Gapuwiyak School	5.9%
34	Henbury School	5.5%
35	Karama Primary School	4.7%

36	Bradshaw Primary School	4.6%
37	Jilkmिंगgan School	4.5%
38	Haasts Bluff School	4.5%
39	Nhulunbuy High School	4.4%
40	Walungurru School	4.3%
41	Titjikala School	3.9%
42	Leanyer Primary School	3.6%
43	Bonya School	3.5%
44	Imanpa School	3.4%
45	Katherine School Of The Air	3.1%
46	Gray Primary School	3.1%
47	Manunda Terrace Primary School	2.7%
48	Wallace Rockhole School	2.6%
49	Alyarrmandumanja Umbakumba School	2.6%
50	Wulagi Primary School	2.3%
51	Casuarina Street Primary School	2.1%
52	Milingimbi School	2.1%
53	Douglas Daly School	2.0%
54	Dripstone Middle School	2.0%
55	Jingili Primary School	1.9%
56	Katherine High School	1.5%
57	Robinson River School	1.3%
58	Woolianna School	1.3%
59	Canteen Creek School	1.2%
60	Acacia Hill School	1.0%
61	Forrest Parade School	0.8%
62	Stuart Park Primary School	0.5%
63	Wagaman Primary School	0.4%
64	Nightcliff Primary School	0.2%

c) List of schools with an increase in their SRM funding from 2019 to 2020

1	Zuccoli Primary School*	100.0%
2	Peppimenarti School	41.8%
3	Alyarrmandumanja Umbakumba School	31.1%
4	Ampilatwatja School	30.1%
5	Gapuwiyak School	27.5%
6	Mamaruni School	26.8%
7	Angurugu School	26.2%
8	Batchelor Area School	25.3%
9	Alyangula Area School	23.3%
10	Urapunga School	22.8%
11	Northern Territory School of Distance Education	21.8%
12	Tennant Creek High School	21.1%
13	Kalkaringi School	21.0%

14	Katherine School Of The Air	20.1%
15	Shepherdson College	19.5%
16	Alekarenge School	18.4%
17	Pine Creek School	17.1%
18	Yuendumu School	16.6%
19	Robinson River School	16.3%
20	Centralian Senior College	15.8%
21	Woodroffe Primary School	15.7%
22	Larrakeyah Primary School	15.5%
23	Dundee Beach School	15.2%
24	Ti Tree School	14.3%
25	Baniyala Garrangali School	14.3%
26	Nightcliff Middle School	13.9%
27	Bulla Camp School	13.9%
28	Yulara School	13.6%
29	Moil Primary School	12.9%
30	Katherine High School	12.7%
31	Sadadeen Primary School	12.5%
32	Amanbidji School	12.4%
33	Centralian Middle School	12.1%
34	Nganmarriyanga School	11.8%
35	Forrest Parade School	11.0%
36	Palmerston College	11.0%
37	Wugularr School	10.9%
38	Darwin Middle School	10.3%
39	Bonya School	10.3%
40	Bulman School	9.8%
41	Amoonguna School	9.8%
42	Ntaria School	9.2%
43	Girraween Primary School	8.6%
44	Areyonga School	8.6%
45	Stirling School	8.1%
46	Nhulunbuy High School	8.0%
47	Gillen Primary School	7.6%
48	Ludmilla Primary School	7.4%
49	Taminmin College	7.3%
50	Kintore Street School	7.2%
51	Malak Primary School	7.1%
52	Berry Springs Primary School	7.0%
53	Numbulwar School	6.9%
54	Nemarluk School	6.9%
55	Laramba School	6.1%
56	Milingimbi School	5.7%
57	Adelaide River School	5.7%
58	Bees Creek Primary School	5.6%

59	Casuarina Street Primary School	5.4%
60	Timber Creek School	5.4%
61	Maningrida College	5.4%
62	Mount Allan School	5.3%
63	Katherine South Primary School	4.9%
64	Stuart Park Primary School	4.7%
65	Bakewell Primary School	4.1%
66	Driver Primary School	4.1%
67	Braitling Primary School	4.1%
68	Leanyer Primary School	3.9%
69	Darwin High School	3.9%
70	Humpty Doo Primary School	3.7%
71	Henbury School	3.1%
72	Ross Park Primary School	3.0%
73	Tipperary Station School	3.0%
74	Alawa Primary School	2.9%
75	Yirrkala School	2.8%
76	Durack Primary School	2.7%
77	Milikapiti School	2.6%
78	Nganambala School	2.0%
79	Wagaman Primary School	2.0%
80	Wulagi Primary School	2.0%
81	Casuarina Senior College	1.5%
82	Jabiru Area School	1.5%
83	Alice Springs Language Centre	1.5%
84	NT Music School	1.5%
85	Larapinta Primary School	1.4%
86	Nightcliff Primary School	1.4%
87	Willowra School	1.3%
88	Woolaning School	1.1%
89	Laynhapuy Homelands School	1.1%
90	Wallace Rockhole School	0.9%
91	Parap Primary School	0.8%
92	Minyerri School	0.8%
93	Lajamanu School	0.7%
94	Acacia Hill School	0.6%
95	Anula Primary School	0.6%
96	Clyde Fenton Primary School	0.4%
97	Karama Primary School	0.2%

*Zuccoli Primary School opened in 2020.

16.

a) Refer to response for question 11

- b) Effective enrolment data is used to allocate funding and is not used to calculate the direct funding of NTG schools. Direct funding is a calculation of expenditure.
 - c) Effective enrolment data is used to allocate funding and is not used to calculate the indirect funding of NTG schools. Indirect funding is a calculation of expenditure.
- 17. SRM (formerly Global school budgets), including the Student Needs Based Funding Formula were developed in 2014 for implementation in the 2015 school year.
- 18. In 2017 an independent review of Global School Budgets was undertaken. The School Resourcing Model and School Resourcing Package were developed in response to the recommendations from the review.
- 19. The department is unable to provide the requested information on centrally managed operational costs for 2011 or any other period prior to the introduction of Global School Budgets, which were introduced in 2014 for the 2015 school year.
- 20. The department is unable to provide the information at the level requested. Since 2011, due to a number of accounting general ledger re-writes.
- 21. A copy of the most recent year of audited financial reports for each of the identified schools is attached (refer Attachment B).
- 22.
 - a) The NT has used attendance measures to inform school resourcing for many years prior to 2013. Effective enrolment was first introduced in 2013 as a student count methodology used to determine the staffing formula for 2014 school year.
 - b) The Department is not certain who was consulted to develop the methodology.
 - c) Effective enrolment is a student count methodology used to distribute SRM funding to schools. Many factors both within and external to schools' impact on student attendance and academic learning.
- 23. Extract from public request for quotation - Effective Enrolment Review

OBJECTIVES

The recommendations provided by the consultant will support the Department in refining its School Resourcing Model to ensure that the model meets the needs of schools and students and that the model allocates funding in an equitable, transparent and efficient manner. In particular, the recommendations will improve funding certainty for schools to provide schools

with the confidence to plan for staffing and operations in the longer term. This is important as continuity of staffing is a key enabler of student outcomes.

SCOPE OF REQUIREMENT

The Department is seeking an external consultant to perform an independent analysis of the current effective enrolment methodology used in the Department's School Resourcing Model. The consultant will work with the Department to provide options on a methodology to allocate the school funding pool to schools based on student numbers that would ensure equity, funding certainty, stability and transparency while aligning to the Australian Government's needs-based funding arrangement requirements under the *Australian Education Act 2013*.

Feedback received is that the current effective enrolment measure and its application within the funding model has resulted in budget volatility for some schools, especially small remote schools. Coupled with the process of releasing preliminary funding around October of the preceding year and finalised funding at the end of March of the relevant year, has resulted in schools being unable to undertake longer term planning for staffing and their operations. It is expected that the review would include evidence-based confirmation of these observations, including identification of any other factors that contribute towards budget volatility and any recommendations would also take this issue into consideration, identifying options to support the Department's objectives.

This engagement would involve performing research which would inform potential alternative methodologies, recommendations and options. This research would include understanding:

- the current effective enrolment measure, and the appropriateness of use of this measure to allocate a funding pool, that is subject to budget parameters, equitably
- the current methodology to apply effective enrolment within the SRM and how this methodology interacts with other components of the SRM such as the various weightings for equity factors in the Student Needs Based Funding Model,
- best practice school funding allocation models from other Australian jurisdictions and the schooling resourcing standard, while considering the Northern Territory context and the current SRM Student Needs Based Funding Model,
- all relevant available financial and student data or other data as identified by the consultant, such as enrolment and attendance data and year on year school funding trend analysis of student and funding volatility,
- analysis of system data to provide insights into school funding generally by school type, size of the school, region and geolocation,
- impacts of the SRM methodology on small schools and homeland learning centres, including current minimum funding settings, factors that may impact on budget volatility and overall funding levels in comparison to expenditure needs in light of their context and consideration for the small school supplement and previous effective enrolment floor funding,
- information obtained from consultations with key stakeholders. These stakeholders include government school leaders such as principals and business managers, Department representatives and potentially

stakeholder bodies such as Council of Government School Organisations (COGSO), Northern Territory Principals' Association and the Australian Education Union. It is expected that any anecdotal feedback obtained through consultations would be verified by the consultant.

The Department would expect the consultant to provide three to four potential alternative methodologies that are within the funding parameters to be provided at the entry meeting.

Potential alternative methodologies recommended by the consultant will need to have consideration for:

- ensuring school funding is being distributed based on need,
- equity (including interaction with equity factors currently in the funding model),
- transparency,
- transition arrangements,
- budget certainty through the reduction of funding volatility; and
- practicality in its implementation.

The recommended alternative methodologies would outline the benefits and risks associated with the methodology and be supported with:

- Research conducted by the consultant, especially in relation to best practice,
- Financial modelling to show the overall impact for the Department from an overall budgetary perspective, an overall school distribution perspective and a school by school impact basis and;
- Case studies against a cross section of schools.

24. a) No.

b) All government schools were consulted through a voluntary online survey. A further 20 schools were also consulted as part of a focus group, these schools were:

Baniyala Garrangali School	Newcastle Waters School
Casuarina Street Primary School	Nhulunbuy High School
Darwin High School	Palmerston College
Dripstone Middle School	Parap Primary School
Dundee Beach School	Ramingining School
Epenarra School	Sadadeen Primary School
Lajamanu School	Tennant Creek High School
Maningrida College	Yarralin School
Manunda Terrace Primary School	Ntaria School
Mutitjulu School	Sanderson Middle School

c) Due to restrictions around travel with COVID-19, consultations were conducted virtually

d) Refer table above

e) An online voluntary survey was distributed to all government schools.

f) Due to COVID-19 restrictions, consultation with school councils was hindered. As such, consultation was held with NT COGSO and information collected from consultation with school communities through the Engagement Strategy project was utilized for this review.

g) Per above.

h) The following have been consulted with: NAAJA and Warlpirri Education Training Trust. The department is also trying to consult with APONT, and has been advised by AMSANT that they have also provided their feedback to APONT to provide to Deloitte.

Though not an Aboriginal organisation, we have also consulted with Association of Teachers of English to Speakers of Other Languages in the NT (ATESOL NT).

i) There was no direct consultation with Indigenous staff.

Effective enrolment

Introduction

This document provides principals with information about effective enrolment, which is used by the Department of Education in the [Student needs based funding formula](#) for school funding.

What is effective enrolment?

Effective enrolment was introduced in 2014 and has been used since 2015 as one of the measures used to determine the number of students that a school is funded for. It is a measure that combines both enrolment and attendance data to determine effective attendance, being the number of students at a school in front of the teacher.

Calculations

How is weekly effective attendance calculated?

Attendance for effective enrolment (refer effective attendance columns in Figures 8 and 9) is calculated similarly to the standard attendance measure used by the department, i.e. attendance codes are mapped to present, absent, or attendance not required. The only difference from standard attendance reporting is that S – Sick, N – Sanctioned and F – Funeral are counted as present for the purposes of calculating effective enrolment. This is to ensure that schools are not disadvantaged for funding purposes for those students absent from school for these reasons.

$$\text{Weekly effective attendance} = \text{Weekly average enrolment} \times \frac{\text{Number of sessions attended + sessions absent for Funeral + Sick + Sanctioned}}{\text{Number of sessions student is expected to attend}}$$

The [attendance policies and guidelines](#) for recording enrolments and attendance still apply, including information on how the codes can be used. Schools are required to maintain timely and accurate attendance records as they may be used in a court of law.

All other attendance reporting remains as is, aligning with national standards.

How is effective enrolment calculated?

Effective enrolment provides an average of peak effective attendance across the school year. A full school year, commencing Week 1, Term 3 up to and including Week 8, Term 2, is used to calculate effective enrolment as this reduces volatility caused by seasonal variation. Effective enrolment is calculated by averaging the two highest non-consecutive weeks of effective attendance in each term over four terms (one year). See Figures 8 and 9, where red columns indicate highest effective attendance week in a term [a], and green the second highest effective attendance week in a term [b] and the white boxes show the average enrolment.

Standard exclusions from the effective enrolment calculation are the enrolment categories such as FTE = 0, passive enrolment, Families as First Teachers and Year 13.

$$\text{Effective enrolment} = (T1[a] + T1[b] + T2[a] + T2[b] + T3[a] + T3[b] + T4[a] + T4[b]) / 8$$

Figure 8: Effective enrolment patterns in a school with volatile attendance

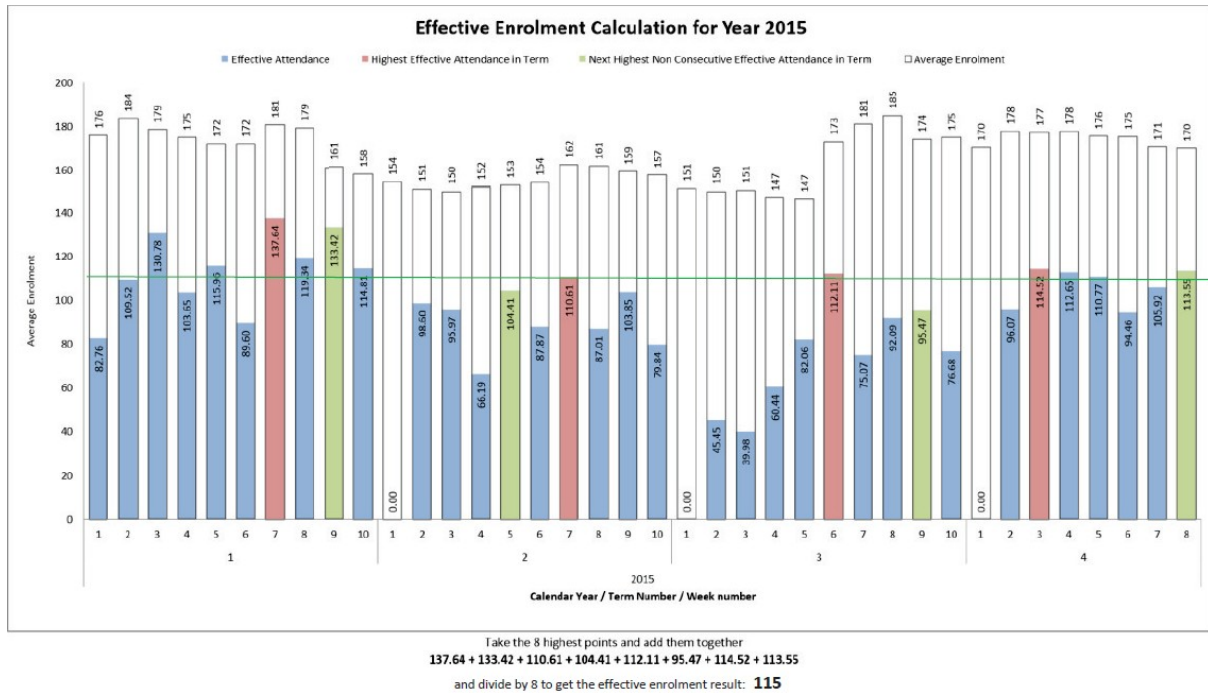
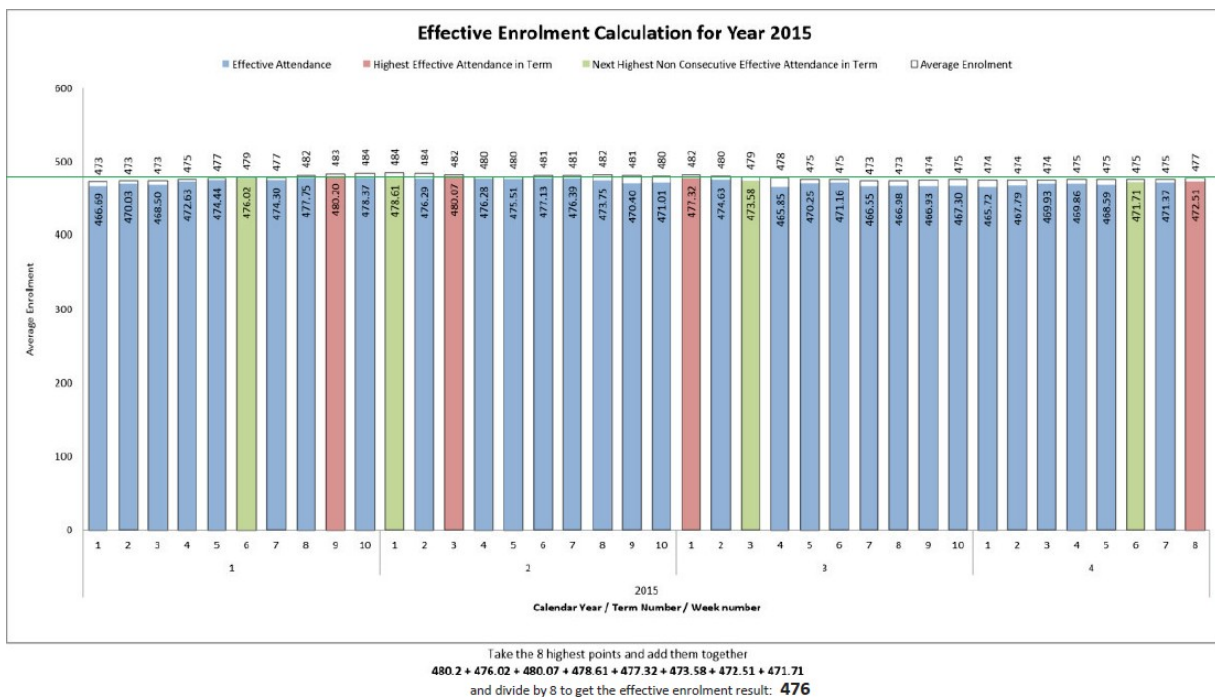


Figure 9: Effective enrolment patterns in a school with consistent attendance



Where does the data come from?

Effective enrolment uses enrolment and attendance data from the Student Administration Management System (SAMS) used in schools. Schools are required to follow standard policy and guidelines for recording enrolments and attendance. The data in SAMS automatically feeds into the [Business Intelligence Centre](#) where standardised calculations happen.

Attendance reports in SAMS use different business rules and can be school specific and are therefore not comparable to effective enrolment.

How is effective enrolment used in funding calculations?

The most recent effective enrolment data is used to calculate school funding to ensure that the funding is distributed fairly and equitably, and these funds are directed to where students are enrolled and attending.

Calculation of school funding at the preliminary (indicative) funding stage uses effective enrolment data from the previous complete financial year (July to June). For example:

$$\text{Preliminary (indicative) funding} = \text{Financial year effective enrolment} \times \text{Per student rate}$$

Final funding for a school is based on their funded student number calculated using calendar year (January to December) effective enrolment data that is adjusted to reflect the movement in enrolments by using Term 1, Week 4 student enrolment numbers from both the current and previous calendar years to make sure that changes in enrolments between the two years are included in the final funding.

$$\text{Funded student number} = \text{Calendar year effective enrolment} \times \frac{\text{Current year Week 4, Term 1 student enrolment}}{\text{Previous year Week 4, Term 1 student enrolment}}$$

The funded student number for each school is then multiplied by their per student rate to calculate the amount of final funding for that school. For example:

$$\text{Final funding} = \text{Funded student number} \times \text{Per student rate}$$

Each school's per student rate is established at the August Age Grade Census and remains the same at both the preliminary (indicative) and final funding stages. The calculations for these processes are covered extensively in the Effective Enrolment Training provided by the department's School Financial Improvement and Support team.

Distance education and special schools are funded on enrolment, not effective enrolment.

How can I see my effective enrolment?

Information including which eight weeks of highest and second highest non-consecutive week's student activity contributed to the school's effective enrolment is available through [MyBiz](#).

Contact

School Financial Improvement and Support for advice on training and Support

T: 08 8901 4950, E: sfis.doe@education.nt.gov.au

School Funding and Resourcing about school funding and weightings

T: 08 8901 4947, E: schoolautonomy.decs@education.nt.gov.au

Data Team about student data BIC reports, enrolments, attendance and effective enrolment

T: 08 8901 1388, E: stats.det@education.nt.gov.au

Shepherdson College Council Incorporated

61 685 072 746

Financial Statements

For the Year Ended 31 December 2021

Contents
For the Year Ended 31 December 2021

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Shepherdson College Council Incorporated

61 685 072 746

Statement of Profit or Loss

For the Year Ended 31 December 2021

	2021	2020
	\$	\$
Revenue from ordinary activities	3,042,904	977,239
Other expenses from ordinary activities	(1,009,678)	(1,018,372)
Employee benefits expense	(1,048,470)	(971,138)
Grants repaid	(1,326,965)	(941,305)
Essential services	(260,307)	(269,023)
Curriculum	(77,075)	(76,513)
Depreciation	(19,212)	(19,784)
Surplus / (Deficit)	(698,803)	(2,318,896)
Retained surplus at the beginning of the financial year	1,203,671	3,522,567
Retained surplus at the end of the financial year	504,868	1,203,671

The accompanying notes form part of these financial statements.

Assets and liabilities statement

As At 31 December 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		1,849,493	2,647,295
Trade and other receivables		-	210
Inventories		2,745	-
Prepayments		3,596	3,593
TOTAL CURRENT ASSETS		1,855,834	2,651,098
NON-CURRENT ASSETS			
Plant and equipment	2	51,416	70,628
TOTAL NON-CURRENT ASSETS		51,416	70,628
TOTAL ASSETS		1,907,250	2,721,726
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	3	41,075	54,191
Employee benefits		1,019	20,011
Unexpended grants		1,360,288	1,443,853
TOTAL CURRENT LIABILITIES		1,402,382	1,518,055
NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		1,402,382	1,518,055
NET ASSETS		504,868	1,203,671
MEMBERS' FUNDS			
Retained surplus		504,868	1,203,671
TOTAL MEMBERS' EQUITY		504,868	1,203,671

Notes to the Financial Statements

For the Year Ended 31 December 2021

1 Summary of Significant Accounting Policies

(a) Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Education Act of the Northern Territory. The school management has determined that the school is not a reporting entity because in the opinion of the school management 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 their information needs. Accordingly, these special purpose financial statements have been prepared in order to satisfy the financial reporting requirements of the Northern Territory of Australia Education Act.

The financial report has been prepared on an accruals and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(b) Income Tax

The accounts have been prepared on the basis that the school is not subject to income tax.

(c) Revenue and other income

Government grants are recognised as revenue in accordance with the year to which they relate. Grants receivable for the current year but not received are accrued as a receivable, grants for future years, received in the current year are treated as liability.

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

(d) Teachers' Salaries

General teachers' salaries are paid directly from the NT Department of Education and are therefore not included in this financial report.

(e) Economic dependence

Shepherdson College Council Incorporated is dependent on the Northern Territory Government for the majority of its revenue used to operate the school. At the date of this report the committee members have no reason to believe the Northern Territory Government will not continue to support Shepherdson College Council Incorporated.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Property, plant and equipment

	2021	2020
	\$	\$
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	126,808	126,808
Accumulated depreciation	(75,392)	(56,180)
Total plant and equipment	51,416	70,628
Motor vehicles		
At cost	94,989	94,989
Accumulated depreciation	(94,989)	(94,989)
Total motor vehicles	-	-
Total property, plant and equipment	51,416	70,628

3 Trade and other payables

	2021	2020
	\$	\$
CURRENT		
Unsecured liabilities		
Sundry payables and accrued expenses	32,792	35,738
Trade payables	8,283	19,457
GST payable	-	(1,004)
Total trade and other payables	41,075	54,191

Shepherdson College Council Incorporated

61 685 072 746



Statement by Management

The school management have determined that the school is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the school management the financial report as set out on pages 1-3:

1. Presents fairly the financial position of Shepherdson College Council Incorporated as at 31 December 2021 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Shepherdson College Council Incorporated will be able to pay its debts as and when they fall due.
3. The School has, in respect of the financial year, kept accounting records which correctly record and explain its transaction and financial position of the school.
4. All grants have been used for the approved activity as outlined by each grant's guidelines.
5. Where a grant asset costing over \$10,000 has been acquired with grant funds, the asset has been included on the asset register.
6. The attached financial statements and independent audit report have been presented to and accepted by the members of the school council.

This statement is made on behalf of the school management by:


Principal
Business Manager—

CONTRACT BOOKKEEPER

Dated this day of February 2022

Address
180 Greenhill Road
Parkside SA 5063
Telephone
(08) 8273 9300
Facsimile
(08) 8274 1466
info@perks.com.au
perks.com.au

Shepherdson College Council Incorporated

Independent Audit Report to the members of Shepherdson College Council Incorporated

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the accompanying financial report, being a special purpose financial report of Shepherdson College Council Incorporated (the school), which comprises the statement of assets and liabilities as at 31 December 2021, the statement of profit or loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and statement by management.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report of the school for the year ended 31 December 2021 is prepared, in all material respects, in accordance with the Northern Territory Education Act. ("the Act")

Basis for Qualified Opinion

As is common for organisations of this type, it is not practicable for Shepherdson College Council Incorporated to maintain an effective system of control over donations, sundry income and other fund raising activities until their initial entry into the accounting system. Our audit, in relation to these items was limited to the amounts recorded in the accounting records. Accordingly, we are unable to express an opinion on the completeness of income.

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 school in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the school in meeting the requirements of the Act. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the school and should not be distributed to or used by parties other than the school. Our opinion is not modified in respect of this matter.

Chartered Accountants
Perks & Associates Pty Ltd
ACN 008 053 576 / ABN 50 507 079 554
Liability limited by a scheme approved
under Professional Standards Legislation.

Audit
Perks Audit Pty Ltd

ACN 109 602 100 / ABN 20 173 474 661
Liability limited by a scheme approved
under Professional Standards Legislation.

Private Wealth
Perks Private Wealth Pty Ltd

ACN 086 643 058 / ABN 88 086 643 058
Australian Financial Services
Licence No. 236 551

Finance
Perks Finance Pty Ltd

ACN 101 919 537 / ABN 76 533 199 660
Australian Credit Licence No. 378241

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Northern Territory Education Act, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

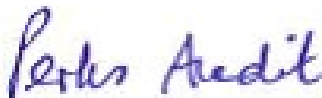
In preparing the financial report, management is responsible for assessing the school 's ability to continue as a going

concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the school or to cease operations, or has no realistic alternative but to do so.

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



Perks Audit Pty
Suite 7, Alice Springs Business Centre
8 Gregory Terrace
Alice Springs NT 0871



Peter Hill
Director
Registered Company Auditor

Dated the 25th day of February 2022

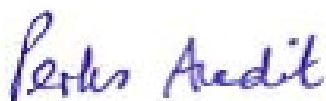
Shepherdson College Council Incorporated

61 685 072 746

For the Year Ended 31 December 2021

Disclaimer

The additional financial data presented on page 9 is in accordance with the books and records of the Association which have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 31 December 2021. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Shepherdson College Council Incorporated) in respect of such data, including any errors or omissions therein however caused.



**Perks Audit Pty
Suite 7, Alice Springs Business Centre
8 Gregory Terrace
Alice Springs NT 0871**



**Peter Hill
Director
Registered Company Auditor**

Dated the 25th day of February 2022

Detailed Profit and Loss

For the Year Ended 31 December 2021

	2021 \$	2020 \$
INCOME		
Grants	2,679,819	2,146,821
Unexpended grants brought forward	1,443,853	-
Unexpended grants carried forward	(1,360,288)	(1,443,853)
School council	264,008	259,462
Student activities	15,125	13,650
Interest income	387	1,159
TOTAL INCOME	3,042,904	977,239
EXPENSES		
TOTAL EXPENSES	3,741,707	3,296,135
Grants repaid to Department	1,305,937	939,887
Salary and wages	960,742	890,488
Non-core activities	400,772	387,011
General expenses	244,072	212,429
Essential Services	135,372	150,542
Electricity	124,936	118,481
Student activities	108,878	43,154
Superannuation	87,727	80,650
Motor vehicle expenses	84,840	140,246
IT expenses	81,276	89,810
Curriculum	77,075	76,513
Administration costs	33,833	36,420
Repairs and maintenance	31,043	44,969
Payments to other government entities	21,028	1,418
Depreciation	19,212	19,784
Cleaning	14,256	10,529
Grounds	10,708	53,804
TOTAL (DEFICIT)	(698,803)	(2,318,896)

RAMINGINING SCHOOL COUNCIL INCORPORATED
ANNUAL FINANCIAL STATEMENTS
for the year ending 31 December 2021

SUSANNE LEE & ASSOCIATES PTY LTD

CERTIFIED PRACTISING ACCOUNTANTS

Phone: 0418897757
Email: susiedoris28@gmail.com
PO Box 475 Mudgeeraba QLD 4213
ABN: 29 161 528 481

RAMINGINING SCHOOL COUNCIL INCORPORATED
FINANCIAL REPORT
YEAR ENDED 31st December 2021

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RAMINGINING SCHOOL COUNCIL INCORPORATED

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

As Chairperson of the Ramingining School Council Incorporated, I state to the best of my knowledge and belief that the accompanying financial report, which has been prepared by the school's management in accordance with the reporting requirements of the Northern Territory Department of Education does fairly reflect the financial position of the school and its performance for the year ended 31 December 2021.

At the date of this statement, I have obtained assurance from the School Principal that there were reasonable grounds to believe that the school will be able to pay their debts as and when they fall due.

Richard Milurrur

Chairperson

Dated: *25/02/2022*

The accompanying notes form part of the financial report and are to be read in conjunction with the attached audit report.

INDEPENDENT AUDIT REPORT***To the members of Ramining School Council Incorporated***

We have audited the accompanying financial report of Ramining School Council Incorporated, which comprises the Statement of Financial Position as 31 December 2021 and the Income Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the School Council statement.

School Council responsibility for the financial report

The School Council of Ramining School Council Incorporated are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Education Act* where applicable and for such internal control as the Council determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the school's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the school as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Audit Report qualification***Basis for qualified opinion***

Receipts from cash self-generated funds are a source of revenue for the Ramining School Council Incorporated. The school has determined that it is impracticable to establish control over the collection of cash revenue prior to entry in its financial records. Accordingly, as the evidence available to us about cash revenue was limited, our audit procedures for this revenue had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether cash self-generated revenue obtained by the Ramining School Council Incorporated is complete.

Qualified opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report Ramining School Council Incorporated presents fairly in all material respects in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of the Ramining School Council Incorporated at 31 December 2021 and its financial performance for the year then ended.



Susanne Lee
Director
20/02/2022

RAMINGINING SCHOOL COUNCIL INCORPORATED

Statement of Financial Position

December 2021

	This Year	Last Year
ASSETS		
Current Assets		
Cash at Bank		
NAB Business Account	\$143,216.77	\$77,416.70
NAB Term Deposit (1)	\$300,000.00	\$512,078.69
NAB Term Deposit (2)	\$250,000.00	\$500,000.00
Electronic Clearing Account	\$0.00	-\$865.00
Total Cash at Bank	\$693,216.77	\$1,088,630.39
Prepayments		
Prepaid Expenses	\$413.54	\$214.41
Total Prepayments	\$413.54	\$214.41
EFT Rejections Clearing		
EFT Rejections Clearing	\$741.24	\$0.00
Total Current Assets	\$694,371.55	\$1,088,844.80
Non-Current Assets		
Plant and Equipment at Cost	\$53,313.92	\$53,313.92
Accumulated Depreciation	-\$37,722.40	-\$31,796.65
Motor Vehicle & Trailer - cost	\$166,063.28	\$128,063.28
Accumulated Depreciation	-\$60,561.53	-\$47,271.29
Total Plant & Equipment at Cost	\$121,093.27	\$102,309.26
Total Non-Current Assets	\$121,093.27	\$102,309.26
Total ASSETS	\$815,464.82	\$1,191,154.06
LIABILITIES		
Current Liabilities		
Deposits Held -3rd Parties		
>2015 Surplus School Meals Program	\$62,706.62	\$78,202.21
Total Deposits Held – 3rd Parties	\$62,706.62	\$78,202.21
Trade Creditors		
Trade Creditors	-\$10,235.00	\$4,772.71
GST Liabilities		
GST Paid	-\$145.45	-\$799.15
GST Coll Adjustment Pending	\$1,797.27	\$0.00
Total GST Liabilities	\$1,651.82	-\$799.15
Other Accrued Expenses		
Accrued Expenses	\$10,799.98	\$11,701.37
Employee Entitlements>12m		
Long Service Leave	\$5,628.34	\$6,134.00
Unacquitted Grants		
Unacquitted Grants DoE/NTG	\$83,658.25	\$82,711.03
Unacquitted Grants Commonwealth	29,792.49	\$29,813.13
Unacquitted Grants 3rd Party	-\$3,061.17	\$69,993.84
Total Unacquitted Grants	\$110,389.57	\$182,518.00
Total Current Liabilities	\$180,941.33	\$282,529.14
Total LIABILITIES	\$180,941.33	\$282,529.14
Net ASSETS	\$634,523.49	\$908,624.92
EQUITY		
Accumulated Funds	\$908,624.92	\$695,985.62
Current Year Operating Surplus/(Deficit)	-\$274,101.43	\$212,639.30
Total Equity	\$634,523.49	\$908,624.92

The accompanying notes form part of the financial report and are to be read in conjunction with the attached audit report.

RAMINGINING SCHOOL COUNCIL INCORPORATED

Income Statement January-December 2021

	This Year	Last Year
INCOME		
Grants and Subsidies		
Commonwealth Grants via DoE	\$9,869.90	\$60,370.72
Commonwealth Grants Direct to Schools	\$513,361.31	\$236,944.18
Other Grants from DoE	\$339,726.33	\$1,104,191.44
Other Grants from NTG Department	\$595.30	\$22,082.54
3rd Party Grants - External	\$23,561.17	\$162,006.16
Total Grants and Subsidies	\$887,114.01	\$1,585,595.04
Sale of Goods and Services		
School Council Projects	\$224,370.40	\$187,006.39
Student Activities	\$1,290.00	\$0.00
Total Sale of Goods & Services	\$225,660.40	\$187,006.39
Interest Received		
Interest Received	\$9,960.56	\$14,174.29
Total INCOME	\$1,122,734.97	\$1,786,775.72
EXPENSES		
Employee Expenses		
Salaries & Related Expenses	\$546,874.81	\$554,753.94
Superannuation	\$52,341.15	\$51,687.21
Total Employee Expenses	\$599,215.96	\$606,441.15
Purchase of Goods & Services		
School General Expenses	\$161,649.97	\$149,595.58
Administrative Expenses	\$17,722.28	\$44,630.87
Motor Vehicle Expenses	\$23,503.77	\$12,468.35
Student Activities	\$19,091.28	\$1,589.55
Student Information Technology	\$22,513.74	\$52,793.09
Admin It and Communication	\$21,028.56	\$17,901.54
Curriculum	\$68,920.67	\$63,090.66
School Non-Core Activities	\$179,710.61	\$161,553.92
Payments to Other Government Schools	\$112,775.00	\$102,515.00
Total Purchase of Goods & Services	\$626,915.88	\$606,138.56
Repairs & Maintenance		
Urgent Minor Repairs	\$283.63	\$20,941.51
Non-Urgent Minors	\$0.00	\$31,920.00
Total Repairs & Maintenance	\$283.63	\$52,861.51
Depreciation & Amortisation		
Depreciation & Amortisation	\$19,215.99	\$6,548.04
Property Management		
Essential Services	\$127,577.10	\$128,417.48
Cleaning	\$11,887.87	\$23,643.97
Grounds	\$5,397.07	\$16,168.90
Property Management Other	\$6,342.90	\$52,110.27
Total Property Expenses	\$151,204.94	\$220,340.62
Total EXPENSES	\$1,396,836.40	\$1,492,329.88
Operating SURPLUS /(DEFICIT)	(\$274,101.43)	\$294,445.84
Other Expenses		
Prior Year Expense Adjustment	\$0.00	(\$81,806.54)
Net SURPLUS/(DEFICIT)	(\$274,101.43)	\$212,639.30

The accompanying notes form part of the financial report and are to be read in conjunction with the attached audit report.

RAMINGINING SCHOOL COUNCIL INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 31st December 2021

Note 1: Statement of Accounting Policies.

These financial statements are a special purpose financial report prepared for the Council in order to satisfy the requirements of the Northern Territory Department of Education and the School Council Constitution. In accordance with the powers in S71H(1) of the Education Act (NT), the Secretary of the Department of Education has prescribed the manner in which the School Council is to prepare this report, and in so doing, has determined the accounting policies to be adopted in preparing the report.

In general, the statements have been prepared on the accrual's basis and under the historic cost convention.

(a) Scope of the School Council's financial reporting

This financial report records only the revenues and associated expenditure of funds allocated to, or raised by, the school. It does not include teaching and administrative staff salaries and allowances, including leave provisions, since these personnel are employees of the Department, and their employment costs are met by the Department. The school does receive funding for casual relief teachers and other relief staffing, and although this activity is controlled by the school's management on behalf of the Department, it is included in this financial report.

(b) Revenue recognition

Revenue from grants is recognised upon receipt, except where invoices are raised on the Department for reimbursable funded items, including essential services, property management and some relief personnel. In those instances, the revenue is recognised when the invoice is raised. Minor New Works and Capital grant balances are transferred to the balance sheet at year end. Receipts from fund raising activities are recognised when they have been received by the school.

(c) Income Tax

The school is exempt from income tax under provisions of the Income Tax Assessment Act that apply to Government bodies.

(d) Capital expenditure

The school does not own the land on which the school is situated, so does not record the cost or value of the buildings on that land. The land and buildings are assets of the Northern Territory Government.

From the 2010 financial year and in accordance with the Department of Education requirement, only assets with a cost of \$10,000 or higher are recorded as an asset. Only assets exceeding that amount are carried as recorded in the balance sheet.

(e) Depreciation

Assets carried in the balance sheet will be depreciated on a straight-line basis @ 15%.

(f) Receivables

Revenue from reimbursement from the Department of Education for over-expenditure in grant funded activities is brought to account when received.

(g) Inventories

Inventories are measured at the lower of purchase cost and net realisable value.

(h) Employee Entitlements

The school employs staff on casual, award and/or contract arrangements and has incurred a liability for employee entitlements.

The accompanying notes form part of the financial report and are to be read in conjunction with the attached audit report.



Ramingining School

ABN: 98 211 798 654

Principal, Sue McAvoy
PMB 125 via WINNELLIE NT 0822
Email: sue.mcavoy@ntschoools.net
Telephone: 08 8979 7924
Facsimile: 08 8979 7916

Business Manager
Margaret Broadbent
Level 2, Goyder Centre, The Boulevard,
25 Chung Wah Terrace PALMERSTON NT 0830
PO Box 41371 CASUARINA NT 0811
Email: margaret.broadbent@ntschoools.net
Direct Telephone: 08 8944 9277
Facsimile: 08 8944 9366

10/01/2022

Susanne Lee & Associates Pty Ltd
Certified Practising Accountants
PO Box 475
Mudgeeraba QLD 4213

Dear Susanne

This representation letter is provided in connection with your audit of the financial report of **Ramingining School Council Incorporated** for the year ended 31 December 2021, for the purpose of expressing an opinion as to whether the financial report is presented fairly, in all material respects, in accordance with the relevant Australian accounting standards and the *Education Act* in the Northern Territory.

We confirm, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves, the following representations made to you during your audit:

Financial report

- We have fulfilled our responsibilities for the preparation of the financial report in accordance with Australian Accounting Standards as per note 1; in particular the financial report is fairly presented in accordance therewith.
- We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole. A list of the uncorrected misstatements is attached to the representation letter.

Information provided

We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters.
- If requested information, explanations and assistance for the purposes of the audit. Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial report.
- We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed in accordance with the applicable financial reporting framework.

General

- We have no plans or intentions that may materially affect the carrying values or classification of assets and liabilities.
- The School has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor have any assets been pledged as collateral that have not been disclosed in the financial report.
- There have been no known instances of non-compliance or suspected non-compliance with laws and regulations or contractual agreements whose effects should be considered in preparing the financial report.

Fraud

- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and confirm we have disclosed to you:

- a) the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud

- b) all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:

- i. management

- ii. employees who have significant roles in internal controls or

- iii. others where the fraud could have a material effect in the financial report and

- c) All information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated to us by employees, former employees, analysts, regulators or others.

Commitments

- There were no material commitments for goods or services at year end, other than those disclosed in the financial report.

Liabilities

- There are no financial guarantee contracts in place to third parties which could be called upon in the event of a default, other than those disclosed in the financial report.

Inventory

- No inventory is stated at an amount in excess of cost.

Property, plant and equipment

- Rates of depreciation, applied to reduce book values of individual assets to their estimated residual values, reflect the rate set by the Department of Education.

- Allowances for depreciation have been adjusted for all significant items of property, plant and equipment that have been abandoned or are otherwise unusable.

- The school has no 'make good' obligations in respect of its property, plant and equipment for which it would be required to make a restorative provision under AASB 137 *Provisions, contingent liabilities and contingent assets* which have not been included in the financial report.

Taxation

- Adequate amounts have been accrued for taxes.

Electronic presentation of financial report

- With respect to presentation of the financial report on our website, we acknowledge that:

- a) we are responsible for the electronic presentation of the financial report

- b) we will ensure that the electronic version of the audited financial report and the auditor's report on the website will be identical to the final signed hard copy version

Yours sincerely,

Richard Mulvanny

School Council Representative – Chair/Treasurer

**GAPUWIYAK SCHOOL COUNCIL INCORPORATED
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

**GAPUWIYAK SCHOOL COUNCIL INCORPORATED
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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GAPUWIYAK SCHOOL COUNCIL INCORPORATED
COUNCIL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

As Chairperson of the Gapuwiyak School Council Incorporated I state to the best of my knowledge and belief that the accompanying financial report, which has been prepared by the School's management in accordance with the reporting requirements of the Northern Territory Department of Education, does fairly reflect the financial position of the School and its performance for the year ended 31 December 2021.

At the date of this statement, I have obtained assurance from the School Principal that they were reasonable grounds to believe that the School will be able to pay their debts as and when they fall due.

Yangipuy Wanambi 
Chairperson

Dated: 9/3/2022

The accompanying notes form part of the financial report and are to be read in conjunction with the attached audit report.

GAPUWIYAK SCHOOL COUNCIL INCORPORATED
BALANCE SHEET
AS AT 31 DECEMBER 2021

	This Year	Last Year
ASSETS		
CURRENT ASSETS		
CASH AT BANK		
Cheque Account 190579	\$387,531.10	\$166,375.47
Electronic Payments Account	\$0.00	-\$4,869.15
Debit M/card 278942	\$216.96	\$2,284.12
Total CASH AT BANK	\$387,748.06	\$163,790.44
CASH ON HAND		
Float-Canteen	\$200.00	\$200.00
Total CASH ON HAND	\$200.00	\$200.00
ON CALL/SHORT TERM DEPOSITS		
Cash Reserve Account 190587	\$1,292,188.97	\$936,676.09
Total ON CALL/SHORT TERM DEPOSITS	\$1,292,188.97	\$936,676.09
INTEREST RECEIVABLES		
INVENTORIES		
Stock on Hand	\$22,339.00	\$0.00
Total INVENTORIES	\$22,339.00	\$0.00
Total CURRENT ASSETS	\$1,702,476.03	\$1,100,666.53
NON CURRENT ASSETS		
PLANT AND EQUIPMENT		
Plant & Equipment	\$64,376.00	\$115,285.09
Plant & Equipm. - Accum Dep	-\$50,023.68	-\$50,549.10
Motor Vehicles At Cost	\$50,909.09	\$0.00
Motor Vehicles - Accum Dep	-\$20,363.64	\$0.00
Total PLANT AND EQUIPMENT	\$44,897.77	\$64,735.99
LEASED PLANT AND EQUIPMENT		
Total NON CURRENT ASSETS	\$44,897.77	\$64,735.99
Total ASSETS	\$1,747,373.80	\$1,165,402.52
LIABILITIES		
CURRENT LIABILITIES		
DEPOSITS HELD -3RD PARTIES		
C'link SNP IMS Parent Contr	\$59,505.98	\$15,838.59
Centrelink SNP (FAO) Parent Co	\$16,100.66	\$0.00
20T-SNP Trading - Review	\$98,616.00	\$98,616.00
AIC Parent Contributions(2020)	\$52,344.00	\$0.00
Abstudy	\$2,167.34	\$1,075.34
Total DEPOSITS HELD -3RD PARTIES	\$228,733.98	\$115,529.93
DEPOSITS HELD-NTG DEPARTMENTS		
TRADE CREDITORS		
Trade Creditors	\$108,080.38	-\$7,460.00
Total TRADE CREDITORS	\$108,080.38	-\$7,460.00
GST LIABILITIES		
GST Paid	-\$9,931.84	-\$5.91
Total GST LIABILITIES	-\$9,931.84	-\$5.91

GAPUWIYAK SCHOOL COUNCIL INCORPORATED
BALANCE SHEET
AS AT 31 DECEMBER 2021

	This Year	Last Year
OTHER ACCRD EXPENSES (GDS &S)		
Accrued Expenses	\$11,730.00	\$10,652.31
Total OTHER ACCRD EXPENSES (GDS &S)	\$11,730.00	\$10,652.31
EMPLOYEE ENTITLEMENTS<12M		
Entitlement - Cur LSL Prov	\$3,448.71	\$9,649.53
Total EMPLOYEE ENTITLEMENTS<12M	\$3,448.71	\$9,649.53
UNACQUITTED GRANTS		
Unacquit Grants DoE/NTG	\$82,928.41	\$38,797.69
Unqquit Grants Cwlth	\$176,719.26	\$127,699.71
Unacquit Grants 3rd Party	\$71,127.96	\$2,231.74
Total UNACQUITTED GRANTS	\$330,775.63	\$168,729.14
Total CURRENT LIABILITIES	\$672,836.86	\$297,095.00
NON CURRENT LIABILITIES		
Total NON CURRENT LIABILITIES	\$0.00	\$0.00
Total LIABILITIES	\$672,836.86	\$297,095.00
 Net Assets	 \$1,074,536.94	 \$868,307.52
 EQUITY		
ACCUMULATED FUNDS		
OPENING BALANCE S/(D)		
Opening Balance S/(D)	\$868,307.52	\$1,210,126.90
Current Year Operating S/(D)	\$206,229.42	-\$341,819.38
Total ACCUMULATED FUNDS	\$1,074,536.94	\$868,307.52
 Total EQUITY	 \$1,074,536.94	 \$868,307.52

GAPUWIYAK SCHOOL COUNCIL INCORPORATED
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

	This Year	Last Year
INCOME		
GRANTS AND SUBSIDIES		
CvD-CWLTH GRANTS VIA DoE	\$10,800.00	\$10,000.00
C-CWLTH GRANTS DIRECT TO SCHL	\$209,235.55	\$163,045.52
D-OTHER GRANTS FROM DoE	\$768,711.07	\$601,990.05
NTG-OTHER GRANTS FROM NTG	\$10,982.00	\$8,718.28
3PTY-GRANTS FROM EXTERNAL 3RD	\$228,376.51	\$135,247.99
Total GRANTS AND SUBSIDIES	\$1,228,105.13	\$919,001.84
SALE OF GOODS & SERVICES		
SC-SCHOOL PROJECTS	\$99,681.89	\$166,015.31
STDNT-STUDENT ACTIVITIES	\$833.00	\$2,540.00
Total SALE OF GOODS & SERVICES	\$100,514.89	\$168,555.31
INTEREST RECEIVED		
INTEREST RECEIVED	\$160.65	\$704.34
Total INTEREST RECEIVED	\$160.65	\$704.34
MISCELLANEOUS INCOME		
OGS-RECPTS/REIMB OTH GOV SCH	\$0.00	\$490.91
Total MISCELLANEOUS INCOME	\$0.00	\$490.91
Total INCOME	\$1,328,780.67	\$1,088,752.40
EXPENSES		
EMPLOYEE EXPENSES		
SALARIES AND RELATED EXPENSES	\$313,821.46	\$281,971.60
SUPERANNUATION EXPENSES	\$31,153.57	\$26,861.71
Total EMPLOYEE EXPENSES	\$344,975.03	\$308,833.31
PURCHASE OF GOODS & SERV		
SGEN-SCHOOL GENERAL EXP	\$125,738.11	\$104,095.16
ADM-ADMINISTRATIVE EXP	\$55,759.00	\$10,077.60
MOTOR VEHICLE EXPENSES	\$14,606.62	\$9,686.86
STDNT-STUDENT ACTIVITIES	\$21,382.35	\$1,433.26
STUDENT INFORMATION TECHNOLOGY	\$95,255.70	\$11,605.53
ADMIN IT AND COMMUNICATION	\$8,589.85	\$13,047.03
CURRICULUM	\$35,801.58	\$26,715.45
NCA-SCHOOL NON CORE ACTIVITIES	\$99,873.20	\$159,210.68
PMTS TO OTH GOVT SCHOOLS/GOV	\$220,183.35	\$329,176.05
Total PURCHASE OF GOODS & SERV	\$677,189.76	\$665,047.62
REPAIRS & MAINTENANCE		
UMR-URGENT MINOR REPAIRS	\$0.00	\$8,147.05
NUMR-NON URGENT MINOR REPAIRS	\$1,969.28	\$0.00
Total REPAIRS & MAINTENANCE	\$1,969.28	\$8,147.05
DEPRECIATION AND AMORTISATION		
DEPRECIATION AND AMORTISATION	\$19,838.22	\$19,838.22
Total DEPRECIATION AND AMORTISATION	\$19,838.22	\$19,838.22
PROPERTY MANAGEMENT		
ESSENTIAL SERVICES	\$82,291.90	\$86,262.77
CLEANING	\$5,599.53	\$14,951.39
GROUNDS	\$1,056.92	\$5,609.26
PROPERTY MANAGEMENT OTHER	\$22,081.82	\$6,255.47
Total PROPERTY MANAGEMENT	\$111,030.17	\$113,078.89
Total EXPENSES	\$1,155,002.46	\$1,114,945.09

**GAPUWIYAK SCHOOL COUNCIL INCORPORATED
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	This Year	Last Year
Operating Profit	\$173,778.21	-\$26,192.69
OTHER INCOME		
Total CAPITAL INCOME	\$26,781.30	\$0.00
Total PRIOR YEAR INCOME ADJUSTMENT	\$6,559.48	-\$315,626.69
Total OTHER INCOME	\$33,340.78	-\$315,626.69
OTHER EXPENSES		
Total PRIOR YEAR EXPENSE ADJUSTMENT	\$889.57	\$0.00
Total OTHER EXPENSES	\$889.57	\$0.00
Net Profit/(Loss)	\$206,229.42	-\$341,819.38

GAPUWIYAK SCHOOL COUNCIL INCORPORATED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 1: Statement of Accounting Policies.

These financial statements are a special purpose financial report prepared for the Council in order to satisfy the requirements of the Northern Territory Department of Education and the School Council Constitution. In accordance with the powers in S111 of the Education Act, the Secretary of the Department of Education has prescribed the manner in which the School Council is to prepare this report, and in so doing, has determined the accounting policies to be adopted in preparing the report.

(a) Scope of the School Council's financial reporting

This financial report records only the revenues and associated expenditure of funds allocated to, or raised by, the School. It does not include teaching and administrative staff salaries and allowances, including leave provisions, since these personnel are employees of the Department, and their employment costs are met by the Department. The School does receive funding for casual relief teachers and other relief staffing, and although this activity is controlled by the School's management on behalf of the Department, it is included in this financial report.

(b) Revenue recognition

Revenue from grants is recognised upon receipt, except where invoices are raised on the Department for reimbursable funded items, including essential services, property management and some relief personnel. In those instances, the revenue is recognised when the invoice is raised. Minor New Works and Capital Grant balances are transferred to the balance sheet at year end. Receipts from fund raising activities are recognised when they have been received by the School.

(c) Income Tax

The School is exempt from income tax under provisions of the Income Tax Assessment Act that apply to Government bodies.

(d) Capital Expenditure

The School does not own the land on which the School is situated, so does not record the cost or value of the buildings on that land. The land and buildings are assets of the Northern Territory Government.

From the 2010 financial year and in accordance with the Department of Education requirement, only assets with a cost of \$10,000 or higher are recorded as an asset. Only assets exceeding the amount are carried as recorded in the balance sheet

(e) Depreciation

Assets carried in the balance sheet will be depreciated on the basis as determined by the department from time to time.

(f) Receivables

Revenue from reimbursement from the Department of Education for over-expenditure in grant funded activities is brought to account when received.

(g) Employee Entitlements

The School employs staff on casual, award and/or contract arrangements but has not incurred a liability for employee entitlements.

The accompanying notes form part of the financial report and are to be read in conjunction with the
attached audit report.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF GAPUWIYAK SCHOOL COUNCIL INCORPORATED
90 414 382 858**

Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report, of Gapuwiyak School Council Incorporated (the council), which comprises the balance sheet as at 31 December 2021, and the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by Chairperson of the committee.

Committee's Responsibility for the Financial Report

The committee of the council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Education Act and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF GAPUWIYAK SCHOOL COUNCIL INCORPORATED
90 414 382 858**

Auditor's Opinion

In my opinion:

The financial report of Gapuwiyak School Council Incorporated is in accordance with the Education Act including:

- (i) giving a true and fair view of the Council's financial position as at 31 December 2021 and of their performance and cash flows for the year ended on that date; and
- (ii) complying with the Australian Accounting Standards.

The financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

Name of Firm: Andrew G Marshall
Chartered Accountants

Name of Director:



Andrew G Marshall

Address: 193 Brisbane Terrace GOODNA QLD 4300

Dated this 15th day of February 2022

COLQUHOUNS QLD PTY LTD

Chartered Accountants

Managing Director

Roy S Colquhoun B.Ec CA
Registered Company Auditor

Yambirrpa Schools Council
Audited Financial Statements
For the Year ended 31st December 2021

Yambirrpa Schools Council
Auditor's Report and Financial Statements
For the Year ended 31st December 2021

Contents

1. Auditor's Report
2. Income and Expenditure Statement
3. Balance Sheet
4. Notes to the Financial Statements
5. Statement by Chairperson of the committee of the council

INDEPENDENT AUDITOR'S REPORT**TO THE MEMBERS OF****YAMBIRRPA SCHOOLS COUNCIL**
ABN 35 131 263 614**Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report of Yambirrpa Schools Council, which comprises the balance sheet as at 31st December 2021, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by Chairperson of the committee of the council.

Committee's Responsibility for the Financial Report

The committee of the council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Northern Territory Department of Education, Education Act 2015 and for such internal control as the committee determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor

considers internal control relevant to the entities' preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

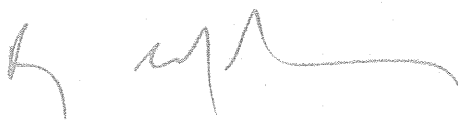
Opinion

In our opinion, the financial report of Yambirrpa Schools Council has been prepared in accordance with the Northern Territory Department of Education Education Act 2015, including:

- (a) giving a true and fair view of the council's financial position as at 31st December 2021 and of its financial performance and cash flows for year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Sec.111 of the Northern Territory Department of Education Education Act 2015.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the entities' financial reporting responsibilities under the Northern Territory Department of Education Education Act 2015. As a result, the financial report may not be suitable for another purpose.



Roy S Colquhoun
Director

Colquhouns QLD Pty Ltd
Chartered Accountants

Dated this 11th day of March, 2022

**YAMBIRRPA SCHOOLS COUNCIL
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	This Year	Last Year
INCOME		
GRANTS AND SUBSIDIES		
CvD-CWLTH GRANTS VIA DoE	\$17,500.00	\$41,352.37
C-CWLTH GRANTS DIRECT TO SCHL	\$144,141.98	\$148,967.80
D-OTHER GRANTS FROM DoE	\$540,721.32	\$617,319.50
NTG-OTHER GRANTS FROM NTG	\$57,384.31	\$11,881.09
3PTY-GRANTS FROM EXTERNAL 3RD	\$723,838.83	\$241,060.38
Total GRANTS AND SUBSIDIES	\$1,483,586.44	\$1,060,581.14
SALE OF GOODS & SERVICES		
SC-SCHOOL PROJECTS	\$134,715.13	\$138,433.94
STDNT-STUDENT ACTIVITIES	\$0.00	\$2,772.73
Total SALE OF GOODS & SERVICES	\$134,715.13	\$141,206.67
INTEREST RECEIVED		
INTEREST RECEIVED	\$834.30	\$6,525.62
Total INTEREST RECEIVED	\$834.30	\$6,525.62
Total INCOME	\$1,619,135.87	\$1,208,313.43
EXPENSES		
EMPLOYEE EXPENSES		
SALARIES AND RELATED EXPENSES	\$408,716.15	\$402,961.93
SUPERANNUATION EXPENSES	\$34,924.28	\$37,884.44
Total EMPLOYEE EXPENSES	\$443,640.43	\$440,846.37
PURCHASE OF GOODS & SERV		
SGEN-SCHOOL GENERAL EXP	\$116,059.12	\$82,475.71
ADM-ADMINISTRATIVE EXP	\$13,613.58	\$9,161.74
MOTOR VEHICLE EXPENSES	\$2,101.59	\$5,401.26
STDNT-STUDENT ACTIVITIES	\$118,719.44	\$121,353.12
STUDENT INFORMATION TECHNOLOGY	\$21,269.40	\$24,763.70
ADMIN IT AND COMMUNICATION	\$43,223.58	\$22,937.82
CURRICULUM	\$44,285.58	\$29,841.19
NCA-SCHOOL NON CORE ACTIVITIES	\$186,535.55	\$270,436.75
PMTS TO OTH GOVT SCHOOLS/GOV	\$392,342.00	\$298,984.19
Total PURCHASE OF GOODS & SERV	\$938,149.84	\$865,355.48
REPAIRS & MAINTENANCE		
UMR-URGENT MINOR REPAIRS	\$10,028.09	\$0.00
NUMR-NON URGENT MINOR REPAIRS	\$0.00	\$16,912.96
Total REPAIRS & MAINTENANCE	\$10,028.09	\$16,912.96

These financial statements have been subject to audit and should be read in conjunction with the attached Independent Auditor's Report

**YAMBIRIPA SCHOOLS COUNCIL
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	This Year	Last Year
PROPERTY MANAGEMENT		
ESSENTIAL SERVICES	\$157,863.62	\$157,067.69
CLEANING	\$98,909.48	\$85,454.07
GROUNDS	\$31,803.53	\$22,051.87
PROPERTY MANAGEMENT OTHER	\$7,956.28	\$3,268.72
Total PROPERTY MANAGEMENT	\$296,532.91	\$267,842.35
OTHER ADMINISTRATIVE EXPENSES		
OTHER ADMINISTRATIVE EXPENSES	\$0.00	\$0.02
Total OTHER ADMINISTRATIVE EXPENSES	\$0.00	\$0.02
Total EXPENSES	\$1,688,351.27	\$1,590,957.18
OTHER INCOME		
PRIOR YEAR INCOME ADJUSTMENT		
PRIOR YEAR INCOME ADJUSTMENT	\$0.00	-\$50,695.07
Total PRIOR YEAR INCOME ADJUSTMENT	\$0.00	-\$50,695.07
Total OTHER INCOME	\$0.00	-\$50,695.07
Net Profit / (Loss)	-\$69,215.40	-\$433,338.82

YAMBIRRA SCHOOLS COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2021

	This Year	Last Year
ASSETS		
CURRENT ASSETS		
CASH AT BANK		
YS Debit Card - 284 241	\$3,735.73	\$1,138.33
YS EveryDay - 282406	\$242.06	\$25,355.22
YS Cash Res -282414	\$22,694.68	\$184,743.43
YS Term Invest - 282422	\$642,238.23	\$641,438.26
Total CASH AT BANK	\$668,910.70	\$852,675.24
CASH ON HAND		
Canteen Float	\$100.00	\$100.00
Total CASH ON HAND	\$100.00	\$100.00
TRADE DEBTORS		
Trade Debtors	\$0.00	\$496.00
Total TRADE DEBTORS	\$0.00	\$496.00
PREPAYMENTS		
Prepaid Expenses	\$0.00	\$2,503.25
Total PREPAYMENTS	\$0.00	\$2,503.25
INVENTORIES		
Stock on Hand	\$10,072.85	\$12,909.21
Total INVENTORIES	\$10,072.85	\$12,909.21
Total CURRENT ASSETS	\$679,083.55	\$868,683.70
NON CURRENT ASSETS		
LEASED PLANT AND EQUIPMENT		
OTHER NON-CURRENT ASSETS		
Total NON CURRENT ASSETS	\$0.00	\$0.00
Total ASSETS	\$679,083.55	\$868,683.70
LIABILITIES		
CURRENT LIABILITIES		
DEPOSITS HELD -3RD PARTIES		
2020 C'Link IM Deductions/Nutr	\$30,366.58	\$0.00
2021 C'Link IM Deduct/Nutr	\$16,100.67	\$30,366.58
C'Link-Parental Lve Payable	\$0.00	\$4,523.40
Total DEPOSITS HELD -3RD PARTIES	\$46,467.25	\$34,889.98

These financial statements have been subject to audit and should be read in conjunction with the attached Independent Auditor's Report

YAMBIRRP A SCHOOLS COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2021

	This Year	Last Year
TRADE CREDITORS		
Trade Creditors/Commitments	-\$4,523.00	\$84,972.50
Total TRADE CREDITORS	-\$4,523.00	\$84,972.50
GST LIABILITIES		
GST Paid	\$0.00	-\$6,578.16
Total GST LIABILITIES	\$0.00	-\$6,578.16
ACCRUED SALARIES (SCH COUNC)		
OTHER ACCRD EXPENSES (GDS &S)		
Accrued Expenses	\$42,409.77	\$12,943.00
Total OTHER ACCRD EXPENSES (GDS &S)	\$42,409.77	\$12,943.00
UNACQUIT GRANTS		
Unacquit Grants DoE/NTG	\$37,775.74	\$31,688.53
Unacquit Grants Cwlt	\$15,812.22	-\$1,098.80
Unacquit Grants 3rd Party	\$119,380.07	\$220,889.75
Total CURRENT LIABILITIES	\$257,322.05	\$377,706.80
NON CURRENT LIABILITIES		
Total NON CURRENT LIABILITIES	\$0.00	\$0.00
Total LIABILITIES	\$257,322.05	\$377,706.80
Net Assets	\$421,761.50	\$490,976.90
EQUITY		
ACCUMULATED FUNDS		
Opening Balance S/(D)	\$490,976.90	\$924,315.72
Current Year Operating S/(D)	-\$69,215.40	-\$433,338.82
Total ACCUMULATED FUNDS	\$421,761.50	\$490,976.90

These financial statements have been subject to audit and should be read in conjunction with the attached Independent Auditor's Report

YAMBIRRP A SCHOOLS COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

Note 1: Statement of Accounting Policies

These financial statements are special purpose financial statements prepared for the council in order to satisfy the financial reporting requirements of the Northern Territory Department of Education Education Act 2015 and the School Council's Constitution. In accordance with Sec.111 of the Education Act 2015, the Secretary of the Department of Education has prescribed the manner in which the School council is to prepare this report, and in doing so has determined the accounting policies to be adopted in the preparation of the financial statements.

(a) Scope of the School Council's financial reporting

The financial statements record only the revenues and associated expenditure of the funds allocated to, or raised by, the School. It does not include teaching and administrative staff salaries and allowances, including leave provisions, since these personnel are employees of the Department of Education, and their employment costs are met by the Department of Education. The School does receive funding for casual relief teachers and other relief staffing, and although this activity is controlled by the School's management on behalf of the Department, it is included in these financial statements.

(b) Revenue recognition

Revenue from grants is recognised upon receipt, except where invoices are raised to the Department of Education for reimbursable funded items, including essential services, property management and some relief personnel. In those instances, the revenue is recognised when the invoice is raised. Minor new works and capital grant balances are transferred to the balance sheet at year end. Receipts from fund raising activities are recognised when they have been received by the School.

(c) Income Tax

The School is exempt from income tax under provisions of the Income Tax Assessment Act applicable to Government bodies.

(d) Capital Expenditure

The School does not own the land on which the School is situated, and accordingly does not record the cost or value of the buildings and the land.

The land and buildings are assets of the Northern Territory Government. From the 2010 financial year and in accordance with the Department of Education's requirement, only assets with a cost of \$10,000 or more are recorded as an asset. Only assets exceeding this amount are recorded in the balance sheet.

YAMBIRRPA SCHOOLS COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021**

(e) Depreciation

Assets carried in the balance sheet will be depreciated on the basis as determined by the Department of Education.

(e) Receivables

Revenue from reimbursement from the Department of Education for over expenditure in grant funded activities is brought to account when received.

(e) Employee Entitlements

The School employs staff on casual, award and / or contract arrangements however has not incurred a liability for employee entitlements.

YAMBIRIPA SCHOOLS COUNCIL

**COUNCIL STATEMENT
FOR THE YEAR ENDED 31st DECEMBER 2021**

As Chairperson of the Yambiripa Schools Council I state to the best of my knowledge and belief that the accompanying financial report, which has been prepared by the School's management in accordance with the reporting requirements of the Northern Territory Department of Education Education Act 2015 does fairly reflect the financial position of the School as at 31st December 2021 and its financial performance for the year ended on that date.

At the date of this statement, I have obtained assurance from the School Principal that there were reasonable grounds to believe that the School will be able to pay its debts as and when they become due and payable.

Marika
Yambiripa Schools Council
Chairperson

Date: 18/3/2022.



SWJR Nominees Pty Ltd
ABN 49 078 887 171
Cnr Coonawarra & Hook Roads
PO Box 36394, Winnellie NT 0821
Tel: 08 8947 2200
Fax: 08 8947 1146
lowrys.accountants@lowrys.com.au

NUMBULWAR SCHOOL COUNCIL INCORPORATED

ABN 13 848 371 210

SPECIAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED

31 DECEMBER 2021

NUMBULWAR SCHOOL COUNCIL INCORPORATED

**SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

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School Council's Declaration

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NUMBULWAR SCHOOL COUNCIL INCORPORATED

**SCHOOL COUNCIL'S DECLARATION
FOR THE YEAR ENDED 31 DECEMBER 2021**

In the opinion of Numbulwar School Council Incorporated (the Council):

- (a) The Council is not a reporting entity;
- (b) The income and expenditure statement, the balance sheet and the notes to the financial statements are drawn up in accordance with the basis of accounting described in Note 1 including:
 - (i) Presenting fairly the financial position of the Council as at 31 December 2021 and of its financial performance, as presented by the results of its operations, for the year ended on that date; and
 - (ii) There are reasonable grounds to believe that the Council will be able to pay its debts as and when they become due and payable.

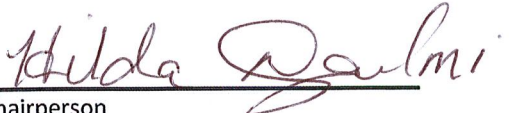
Treasurer

Dated: 22 February 2022



Principal

Dated: 22 February 2022



Chairperson

Dated: 22 February 2022

INDEPENDENT AUDITOR'S REPORT**TO THE MEMBERS OF NUMBULWAR SCHOOL COUNCIL INCORPORATED**

SWJR Nominees Pty Ltd
ABN 49 078 887 171
Cnr Coonawarra & Hook Roads
PO Box 36394, Winnellie NT 0821
Tel: 08 8947 2200
Fax: 08 8947 1146
lowrys.accountants@lowrys.com.au

Report on the Audit of the Financial Report**Opinion**

We have audited the accompanying special purpose financial report of Numbulwar School Council Incorporated (the Council) which comprises the School Council's declaration, the income and expenditure statement for the year ended 31 December 2021, the balance sheet as at 31 December 2021, a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial report of the Council is in accordance with the financial reporting requirements of the Northern Territory Department of Education Act and the School Representative Body Constitution, including:

- (a) giving a true and fair view of the Council's financial position as at 31 December 2021 and its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards, the financial reporting requirements of the Northern Territory Department of Education as listed in the Northern Territory Education Act and the School Representative Body Constitution.

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 Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter

Without qualification to the statement expressed above, attention is drawn to the following matters.

Dependency on Government Funding

The Council is dependent on operating grants from various government departments. The financial report of the Council has been prepared on a going concern basis on the expectation that such funding will continue. Without such funding there is significant uncertainty whether the Council will be able to continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial statements.

Internal Controls over Income other than Grant Funds

As is common for organisations of this type, it is not practicable to establish an effective system of internal control over all income prior to its initial entry in the accounting records. Accordingly our audit in relation to income, other than that received by way of grant, was limited to amounts recorded.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, 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 Council to meet the reporting requirements of the Northern Territory Department of Education and the School Representative Body Constitution. As a result, the financial report may not be suitable for another purpose.

Responsibilities of Management and School Council Members for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and for such internal control as management determines is 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 related 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.

School Council members are responsible for overseeing the Council'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 (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our audit report.

LOWRYS ACCOUNTANTS



Colin James FCA
Registered Company Auditor

Darwin
22 February 2022

NUMBULWAR SCHOOL COUNCIL INCORPORATED

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 \$	2020 \$
Income		
Commonwealth Grants – Via DoE	229,643	283,108
Commonwealth Grant – Direct to School	158,854	132,310
Other Grants from DoE	554,914	431,112
Other Grants from NTG Departments	10,982	8,345
Grants from External Third Parties	145,168	166,354
School Council Projects	114,213	125,348
Profit from Disposal of Assets	8,000	-
Interest Received	651	440
Total Income	1,222,425	1,147,017
Expenses		
Salaries and Related Expenses	422,588	393,841
Superannuation	41,231	36,530
School General Expenses	141,052	91,186
Administrative Expenses	49,090	46,831
Motor Vehicle Expenses	16,777	21,531
Student Activities	20,856	13,821
Student Information Technology	41,442	93,641
Admin IT and Communication	4,749	5,383
Curriculum	35,798	19,285
School Non-Core Activities	96,407	97,290
Payments to Other Government Schools / Departments	132,495	252,207
Non-Urgent Minor Repairs	232	20,503
Depreciation and Amortisation	1,658	1,658
Essential Services	109,432	88,398
Cleaning	56,799	2,099
Grounds	1,201	307
Property Management Others	4,729	4,374
Total Expenses	1,176,536	1,188,885
Operating Surplus / (Deficit)	45,889	(41,868)
Prior Year Income Adjustment	-	(266,011)
Surplus / (Deficit) for the Year	45,889	(307,879)

The income and expenditure statement is to be read in conjunction with the notes to the financial statements.

NUMBULWAR SCHOOL COUNCIL INCORPORATED

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

		2021	2020
		\$	\$
Current Assets			
Cash and Cash Equivalents	2	1,585,677	1,393,741
Inventories		4,432	17,755
Total Current Assets		1,590,109	1,411,496
Non-Current Assets			
Plant and Equipment	3	4,416	6,074
Total Non-Current Assets		4,416	6,074
Total Assets		1,594,525	1,417,570
Current Liabilities			
Deposits Held – Third Parties	4	87,610	67,118
Trade and Other Payables	5	22,258	55,271
Unacquitted Grants	6	372,198	224,575
Provision for Annual Leave	7	1,411	2,578
Total Current Liabilities		483,477	349,542
Non-Current Liabilities			
Provision for Long Service Leave	7	11,838	14,707
Total Non-Current Liabilities		11,838	14,707
Total Liabilities		495,315	364,249
Net Assets		1,099,210	1,053,321
Accumulated Funds			
Balance at the beginning of the year		1,053,321	1,361,200
Surplus / (Deficit) for the year		45,889	(307,879)
Balance at the end of the year		1,099,210	1,053,321

The balance sheet is to be read in conjunction with the notes to the financial statements.

NUMBULWAR SCHOOL COUNCIL INCORPORATED

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Note 1 – Statement of Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Northern Territory Department of Education as listed in the NT Education Act (the Act) and the School Representative Body Constitution. The School Council has determined that the Numbulwar School Council Incorporated is not a reporting entity.

The financial report has been prepared on an accruals basis based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

a. Cash and cash equivalents

Cash assets comprise cash on hand, cash in bank and demand deposits. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change of value.

b. Inventories

Inventories are measured at cost.

c. Property, Plant and Equipment

The Council does not own the land on which the School is situated.

In accordance with the Department of Education, only assets with a cost of \$10,000 or higher are recorded as an asset.

All items of plant and equipment with a cost of \$10,000 or higher are carried at cost less, where applicable any accumulated depreciation.

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the Council commencing from the time the asset is held ready for use.

d. Employee benefits

A liability is recognised 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 they are capable of being measured reliably.

e. Taxation

The Council is considered to be exempt from income tax under Section 50 of the Income Tax Assessment Act 1997.

f. Going Concern

The financial report of the Council has been prepared on the basis that the Council is a going concern and will continue to operate. The Council relies on grants provided by the Northern Territory Department of Education. The financial report is prepared on a going concern basis on the understanding that such grants will continue.

NUMBULWAR SCHOOL COUNCIL INCORPORATED

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)**

g. Grants Revenue

Non-reciprocal grant revenue is recognised in the income and expenditure statement when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Council and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Council incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position, with a corresponding amount of income recognised in the income and expenditure statement.

h. Comparative Figures

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

i. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST. Receivables and payables are recognised inclusive of GST. The net amount of GST recovered, or payable to, the taxation authority is included as part of receivable or payables.

	2021 \$	2020 \$
Note 2 – Cash and Cash Equivalents		
Bank – NAB Cheque Account	1,585,187	1,392,325
NAB Debit Card – 5542	490	1,416
	1,585,677	1,393,741
Note 3 – Plant and equipment		
Plant and equipment at cost	20,082	122,384
Accumulated depreciation	(15,665)	(116,316)
	4,416	6,074

NUMBULWAR SCHOOL COUNCIL INCORPORATED

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)**

	2021 \$	2020 \$
Note 4 – Deposits Held – Third Parties		
Centrelink Abstudy	5,382	3,900
Centrelink Parental Contribution	76,008	56,998
Third Party – Numburindi Arts	6,220	6,220
	87,610	67,118
Note 5 – Trade and Other Payables		
Trade Creditors	5,559	15,146
GST Paid	(1,150)	(1,224)
Accrued Expenses	17,856	41,349
Others-Suspense	(7)	-
	22,258	55,271
Note 6 – Unacquitted Grants		
Unacquitted Grants – DoE/NTG	50,327	47,680
Unacquitted Grants - Cwlth	267,039	193,249
Unacquitted Grants – 3 rd Party	54,832	(16,354)
	372,198	224,575
Note 7 – Provisions		
Provision for Annual Leave – Current	1,411	2,578
Provision for Long Service Leave – Non-Current	11,838	14,707
	13,249	17,285

Note 8 – Events after the reporting period

No matter or circumstance has arisen since 31 December 2021 that has significantly affected, or may significantly affect the Council's operations, the results of those operations, or the Council's state of affairs in future financial years.

22 February 2022

The School Council
Numbulwar School Council Incorporated
PMB 5
Via Winnellie NT 0822

Sent via email to: finance.numbulwar@ntschoools.net

Dear School Council,

Management Letter

We have completed our audit of Numbulwar School Council Incorporated (the Council) for the year ended 31 December 2021 and have issued an unqualified audit report, with an inherent uncertainty paragraph regarding dependency on government funding, internal controls over income other than grant funds and the basis of accounting and restriction on distribution, as detailed in the audit report.

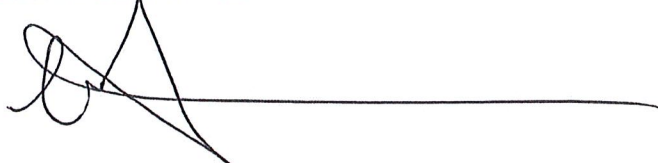
As part of our examination, we made a study and evaluation of the Council's system of internal control to establish the level of our reliance on the system in determining the nature, timing and extent of other procedures necessary to enable us to express our audit opinion. This work is not primarily directed towards the discovery of weaknesses or the detection of fraud or other irregularities and should not, therefore, be taken as an assurance that no other weaknesses exist. Accordingly, the comments in this letter refer only to those matters that have come to our attention during the course of our normal audit work and do not attempt to indicate all possible improvements that a special review might develop.

We can report that the Council does not appear to have any significant issues relating to internal control and accounting procedures of which we became aware during the course of the audit.

We received complete co-operation from the Finance Team during the conduct of our audit procedures and we wish to extend our appreciation for the assistance provided.

Yours faithfully

LOWRYS ACCOUNTANTS



Colin James FCA
Registered Company Auditor

22 February 2022

Mr. Colin James
Lowrys Accountants
PO Box 36394
Winnellie NT 0821

Dear Colin

Representation letter for calendar year 2021 – Numbulwar School Council Incorporated

This representation letter is provided in connection with your audit of the financial report of Numbulwar School Council Incorporated ('the Council') for the year ended 31 December 2021. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial report gives a true and fair view of the financial position of the Council as at 31 December 2021 and of its financial performance for the year then ended in accordance with Accounting Standards, the *Northern Territory of Australia Education Act (the Act)* and the *School Representative Body Constitution*.

We understand the purpose of your audit is to express an opinion on our financial report in accordance with Australian Auditing Standards. We understand the audit involved an examination of the accounting system, internal control and related data, to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we confirm to the best of our knowledge and belief that the following representations made to you during your audit:

1. Financial Report and Financial Records

- i. We acknowledge, as members of management of the Council, our responsibility for the fair presentation of the financial report. We believe the financial report referred to above gives a true and fair view of the financial position and financial performance of the Council in accordance with Accounting Standards, other mandatory financial reporting requirements in Australia and the Act and is free of material misstatements, including omissions. Nothing has come to our attention that would indicate that the financial report is inaccurate, incomplete or otherwise misleading and accordingly we have approved the financial report.
- ii. The significant accounting policies adopted in the preparation of the financial report are appropriately described in Note 1 to the financial report.
- iii. Each element of the financial report is properly classified, described and disclosed in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia and the Act.
- iv. We are of the opinion that the Council has a system of internal controls adequate to facilitate the preparation of an accurate financial report in accordance with Accounting Standards, other mandatory financial reporting requirements in Australia and the Act and also to ensure that adequate records have been maintained.
- v. The financial records of the Council have been kept so as to be sufficient to enable a financial report to be prepared and audited, and other records and registers required by the Act have been properly kept and are up-to-date.

2. Fraud and Error

- i. We acknowledge that we are responsible for the design and implementation of internal controls to prevent and detect fraud and error.
- ii. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- iii. We have no knowledge of any fraud or suspected fraud involving management or other employees who have a significant role in the Council's internal controls over financial reporting. In addition, we have no knowledge of any fraud or suspected fraud involving other employees in which the fraud could have a material effect on the financial report. We have no knowledge of any allegations of financial improprieties, including fraud or suspected fraud, (regardless of the source or form and including without limitation, any allegations by "whistleblowers") which could result in a misstatement of the financial report or otherwise affect the financial reporting of the Council.
- iv. There are no unadjusted audit differences identified during the current audit nor pertaining to the latest period presented.

3. Compliance with Laws and Regulations

- i. We have disclosed to you all known actual or possible non-compliance with laws and regulations whose effects should be considered when preparing the financial report.
- ii. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial report in the event of non-compliance.
- iii. We confirm that there have been no changes to the accounting policies applied in the previous annual financial statements or the methods used in applying them.
- iv. We believe that the significant assumptions underlying the fair value measurements and disclosures used in the preparation of the financial report are reasonable and appropriate in the circumstances.
- v. We have disclosed to you, and the Council has complied with, all aspects of contractual agreements that could have a material effect on the financial report in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

4. Completeness of Information

- i. We have made available to you all financial records and related data, all minutes of general meetings and all meetings of Council members (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through to the most recent meeting, other information, explanations and assistance necessary for the conduct of the audit.
- ii. There are no material transactions that have not been properly classified, allocated and recorded in the accounting records underlying the financial report.
- iii. We confirm the completeness of information provided regarding the identification of related parties.
- iv. We have brought all uncorrected misstatements to your attention.

5. Recognition, Measurement and Disclosure

- i. All transactions are recognised in accordance with the policies in Note 1 to the financial statements.
- ii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards.
- iii. All key management personnel have been identified and included in remuneration disclosures.
- iv. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

6. Ownership and Carrying Value of Assets

- i. We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- ii. The Council has satisfactory title to all assets, and there are no liens or encumbrances on such assets that have not been disclosed, nor has any asset been pledged as collateral.

7. Liabilities and Contingencies

- i. All material liabilities and contingencies, including those associated with guarantees and those arising under derivative financial instruments, whether written or oral, have been disclosed to you and are appropriately reflected in the financial report.
- ii. We are not aware of any actual or possible litigation and claims involving the Council, other than the matters disclosed in the notes to the financial statements.
- iii. Unasserted claims or assessments that our lawyers have advised us are probable of assertion have been recorded in the financial statements.
- iv. We have complied with all covenants in contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- v. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
- vi. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent.
- vii. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial report or as the basis of recording a contingent loss other than those disclosed or accrued in the financial report.

8. Independence

- i. We are not aware of any act or omission on the part of the Council that does or may impact on your ability to comply with your independence obligations as auditor of the Council. We have brought to your attention any items which we consider may affect your ability to remain independent of the Council and we will continue to work with you to maintain the independence of the audit relationship.

9. Subsequent Events

- i. There have been no events subsequent to period end which require adjustment of or disclosure in the financial report or notes thereto.

10. Electronic Presentation of Financial Statements

- i. We are responsible for the electronic presentation of the financial statements.
- ii. We will ensure that the electronic version of the audited financial statements and the auditor's report on all websites will be identical to the final signed hard copy version.
- iii. We will clearly differentiate between audited and unaudited information published on all websites as we understand the risk of potential misrepresentation.
- iv. We have assessed the controls over the security and integrity of data on the websites and that adequate procedures are in place to ensure the integrity of the information published.
- v. We will not present the auditor's report on the full financial statements with extrAct only of the full financial statements.

11. Property, Buildings, Plant and Equipment

- i. An asset register has been established and is up to date.
- ii. The Council's property, buildings, plant and equipment were revalued by an independent valuer.
- iii. Other than the disclosure made in the financial statements, if any, the Council has no "make good" obligations in respect of its property, buildings, plant and equipment for which it would be required to make a restoration provision under AASB 137 Provisions, Contingent Liabilities and Contingent Assets.
- iv. Only those items allowed to be capitalised under AASB 116 Property, buildings, plant and equipment have been recorded as additions during the period.

12. Inventories

- i. All inventories owned by the Council, wherever situated, have been included in the financial statements.

13. Receivables

- i. Adequate allowance has been made, in the opinion of the School Council Members, against receivables owing to the Council at the end of the reporting period. Such allowance has been made in accordance with AASB 9: *Financial Instruments*.

14. Cash

- i. There are no formal or informal compensating balance arrangements with any of our cash and investment accounts. We have no other line of credit arrangements or other arrangements involving restrictions on cash balances.

15. Impairment of Assets

- i. We have reviewed the requirements of AASB 136 *Impairment of Assets* and have determined that there have been no impairment indicators in the period which would require the performance of impairment testing.

16. Commitments

- i. There are no other commitments other than as disclosed in the notes to the financial statements.

17. Related Party Transactions

- i. We have provided you with details of the identity of all related party relationships and transactions.
- ii. Details of all material related party transactions have been properly recorded and disclosed in the notes to the financial statements.

18. New or Revised Accounting Standards

- i. AASB 16: *Leases* – all leases have been reviewed and capitalised where appropriate.
- ii. AASB 15: *Revenue from Contract with Customers* and AASB 1058: *Income of Not-for-Profit Entities* – all revenue has been reviewed to determine the new requirements for revenue recognition.

19. Key Management Personnel and Executive Disclosures

- i. All key management personnel have been identified and included in remuneration disclosures.

20. Minutes

- i. All minutes of meetings held by the elected School Council Members and all General Meetings since the end of the previous reporting period have been given to you for your inspection.

21. Taxation

- i. We believe that the Council is exempt from income tax.

22. Going Concern

- i. The financial statements have been prepared on the basis that the Council is a going concern and will continue to operate.

Yours faithfully

Numbulwar School Council Incorporated

Principal

Date

24/2/2022

School Council Member

Date

24/2/2022

**LAYNHAPUY HOMELANDS SCHOOL COUNCIL
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

**LAYNHAPUY HOMELANDS SCHOOL COUNCIL
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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LAYNHAPUY HOMELANDS SCHOOL COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2021

	This Year	Last Year
ASSETS		
CURRENT ASSETS		
CASH AT BANK		
Term Deposit 035-304 290203	\$300,255.68	\$363,259.84
WBC Debit Card	\$4,473.99	\$1,751.22
WBC Operations	\$201,572.87	\$122,375.36
Total CASH AT BANK	\$506,302.54	\$487,386.42
CASH ON HAND		
TRADE DEBTORS		
Trade Debtors	\$4,575.88	\$51,107.34
Total TRADE DEBTORS	\$4,575.88	\$51,107.34
OTHER CURRENT ASSETS		
School Cont - 357887	\$44,000.00	\$0.00
Total OTHER CURRENT ASSETS	\$44,000.00	\$0.00
Total CURRENT ASSETS	\$554,878.42	\$538,493.76
NON CURRENT ASSETS		
PLANT AND EQUIPMENT		
Grounds Equipment	\$10,115.00	\$10,115.00
Grounds Equip Accum Depn	-\$10,115.00	-\$10,115.00
Total PLANT AND EQUIPMENT	\$0.00	\$0.00
OTHER NON-CURRENT ASSETS		
Total NON CURRENT ASSETS	\$0.00	\$0.00
Total ASSETS	\$554,878.42	\$538,493.76
LIABILITIES		
CURRENT LIABILITIES		
TRADE CREDITORS		
Trade Creditors	-\$14,537.20	\$37,029.82
Total TRADE CREDITORS	-\$14,537.20	\$37,029.82
GST LIABILITIES		
GST Collected	\$0.00	\$4,137.21
GST Paid	-\$22.20	-\$3,425.30
Total GST LIABILITIES	-\$22.20	\$711.91
UNACQUITTED GRANTS		
Unacquit Grants DoE/NTG	\$440,318.86	\$58,282.65
Unacquit Grants Cwlth	\$15,805.70	\$21,246.23
Unacquit Grants 3rd Party	\$3,102.85	\$5,480.63
Total UNACQUITTED GRANTS	\$459,227.41	\$85,009.51
Total CURRENT LIABILITIES	\$444,668.01	\$122,751.24
NON CURRENT LIABILITIES		
Total NON CURRENT LIABILITIES	\$0.00	\$0.00
Total LIABILITIES	\$444,668.01	\$122,751.24
Net Assets	\$110,210.41	\$415,742.52

LAYNHAPUY HOMELANDS SCHOOL COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2021

	This Year	Last Year
EQUITY		
EQUITY RECOGNISED ON		
Equity Recognised on Adoption	\$740,078.62	\$740,078.62
Total CAPITAL	\$740,078.62	\$740,078.62
 ACCUMULATED FUNDS		
Opening Balance S/(D)	-\$324,336.10	\$0.00
Current Year Operating S/(D)	-\$305,532.11	-\$324,336.10
Total ACCUMULATED FUNDS	\$110,210.41	\$415,742.52

**LAYNHAPUY HOMELANDS SCHOOL COUNCIL
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	This Year	Last Year
INCOME		
GRANTS AND SUBSIDIES		
CvD-CWLTH GRANTS VIA DOE	\$0.00	\$10,000.00
C-CWLTH GRANTS DIRECT TO SCHL	\$205,440.53	\$130,433.90
D-OTHER GRANTS FROM DOE	\$571,778.10	\$455,946.14
NTG-OTHER GRANTS FROM NTG	\$12,986.96	\$1,972.24
3PTY-GRANTS FROM EXTERNAL 3RD	\$67,715.93	\$47,948.51
Total GRANTS AND SUBSIDIES	\$857,921.52	\$646,300.79
SALE OF GOODS & SERVICES		
SC-SCHOOL PROJECTS	\$181,188.17	\$314,594.60
Total SALE OF GOODS & SERVICES	\$181,188.17	\$314,594.60
INTEREST RECEIVED		
INTEREST RECEIVED	\$271.11	\$4,058.05
Total INTEREST RECEIVED	\$271.11	\$4,058.05
MISCELLANEOUS INCOME		
OGS-RECPTS/REIMB OTH GOV SCH	\$128,449.75	\$11,795.90
Total MISCELLANEOUS INCOME	\$128,449.75	\$11,795.90
Total INCOME	\$1,167,830.55	\$976,749.34
EXPENSES		
EMPLOYEE EXPENSES		
SALARIES AND RELATED EXPENSES	\$255,592.73	\$270,534.88
SUPERANNUATION EXPENSES	\$21,450.95	\$24,866.23
Total EMPLOYEE EXPENSES	\$277,043.68	\$295,401.11
PURCHASE OF GOODS & SERV		
SGEN-SCHOOL GENERAL EXP	\$371,050.06	\$390,792.43
ADM-ADMINISTRATIVE EXP	\$14,548.96	\$4,674.69
MOTOR VEHICLE EXPENSES	\$22,956.59	\$18,010.60
STDNT-STUDENT ACTIVITIES	\$239,857.74	\$190,001.14
STUDENT INFORMATION TECHNOLOGY	\$7,350.00	\$16,086.86
ADMIN IT AND COMMUNICATION	\$32,936.12	\$47,216.73
CURRICULUM	\$32,388.06	\$29,274.66
NCA-SCHOOL NON CORE ACTIVITIES	\$69,087.22	\$52,701.73
PMTS TO OTH GOVT SCHOOLS/GOV	\$261,885.55	\$147,158.00
Total PURCHASE OF GOODS & SERV	\$1,052,060.30	\$895,916.84
REPAIRS & MAINTENANCE		
NUMR-NON URGENT MINOR REPAIRS	\$20,152.46	\$2,001.29
Total REPAIRS & MAINTENANCE	\$20,152.46	\$2,001.29

**LAYNHAPUY HOMELANDS SCHOOL COUNCIL
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	This Year	Last Year
DEPRECIATION AND AMORTISATION		
DEPRECIATION AND AMORTISATION	\$0.00	\$6,534.23
Total DEPRECIATION AND AMORTISATION	\$0.00	\$6,534.23
PROPERTY MANAGEMENT		
ESSENTIAL SERVICES	\$87,154.23	\$47,603.48
CLEANING	\$23,631.43	\$23,348.50
GROUNDS	\$13,521.20	\$2,750.07
Total PROPERTY MANAGEMENT	\$124,306.86	\$73,702.05
Total EXPENSES	\$1,473,563.30	\$1,273,555.52
OTHER INCOME		
PRIOR YEAR INCOME ADJUSTMENT		
PRIOR YEAR INCOME ADJUSTMENT	\$0.00	-\$27,876.52
Total PRIOR YEAR INCOME ADJUSTMENT	\$0.00	-\$27,876.52
Total OTHER INCOME	\$0.00	-\$27,876.52
PRIOR YEAR EXPENSE ADJUSTMENT		
PRIOR YEAR EXPENSE ADJUSTMENT	(\$200.64)	-\$346.60
Total PRIOR YEAR EXPENSE ADJUSTMENT	(\$200.64)	-\$346.60
Net Profit/(Loss)	(\$305,532.11)	-\$324,336.10

LAYNHAPUY HOMELANDS SCHOOL COUNCIL
COUNCIL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

As Chairperson of the Laynhapuy Homelands School Council state to the best of my knowledge and belief that the accompanying financial report, which has been prepared by the School's management in accordance with the reporting requirements of the Northern Territory Department of Education, does fairly reflect the financial position of the School and its performance for the year ended 31 December 2021

At the date of this statement, I have obtained assurance from the School Principal that they were reasonable grounds to believe that the School will be able to pay their debts as and when they fall due.

Chairperson

Dated:

The accompanying notes form part of the financial report and are to be read in conjunction with the
attached audit report.

LAYNHAPUY HOMELANDS SCHOOL COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 1: Statement of Accounting Policies.

These financial statements are a special purpose financial report prepared for the Council in order to satisfy the requirements of the Northern Territory Department of Education and the School Council Constitution. In accordance with the powers in S111 of the Education Act, the Secretary of the Department of Education has prescribed the manner in which the School Council is to prepare this report, and in so doing, has determined the accounting policies to be adopted in preparing the report.

(a) Scope of the School Council's financial reporting

This financial report records only the revenues and associated expenditure of funds allocated to, or raised by, the School. It does not include teaching and administrative staff salaries and allowances, including leave provisions, since these personnel are employees of the Department, and their employment costs are met by the Department. The School does receive funding for casual relief teachers and other relief staffing, and although this activity is controlled by the School's management on behalf of the Department, it is included in this financial report.

(b) Revenue recognition

Revenue from grants is recognised upon receipt, except where invoices are raised on the Department for reimbursable funded items, including essential services, property management and some relief personnel. In those instances, the revenue is recognised when the invoice is raised. Minor New Works and Capital Grant balances are transferred to the balance sheet at year end. Receipts from fund raising activities are recognised when they have been received by the School.

(c) Income Tax

The School is exempt from income tax under provisions of the Income Tax Assessment Act that apply to Government bodies.

(d) Capital Expenditure

The School does not own the land on which the School is situated, so does not record the cost or value of the buildings on that land. The land and buildings are assets of the Northern Territory Government.

From the 2010 financial year and in accordance with the Department of Education requirement, only assets with a cost of \$10,000 or higher are recorded as an asset. Only assets exceeding the amount are carried as recorded in the balance sheet

(e) Depreciation

Assets carried in the balance sheet will be depreciated on the basis as determined by the Department.

(f) Receivables

Revenue from reimbursement from the Department of Education for over-expenditure in grant funded activities is brought to account when received.

(g) Employee Entitlements

The School employs staff on casual, award and/or contract arrangements but has incurred a liability for employee entitlements.

The accompanying notes form part of the financial report and are to be read in conjunction with the
attached audit report.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF LAYNHAPUY HOMELANDS SCHOOL COUNCIL
26 257 278 951**

Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report, of Laynhapuy Homelands School Council, which comprises the balance sheet as at 31 December 2021, and the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by Chairperson of the committee.

Committee's Responsibility for the Financial Report

The committee of the council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Education Act and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF LAYNHAPUY HOMELANDS SCHOOL COUNCIL
26 257 278 951**

Auditor's Opinion

In my opinion:

The financial report of Laynhapuy Homelands School Council is in accordance with the Education Act including:

- (i) giving a true and fair view of the Council's financial position as at 31 December 2021 and of their performance and cash flows for the year ended on that date; and
- (ii) complying with the Australian Accounting Standards.

The financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

Name of Firm: Andrew G Marshall
Chartered Accountants

Name of Director:



Andrew G Marshall

Address: 193 Brisbane Terrace GOODNA QLD 4300

Dated this 22 day of February 2022

Yurrwi (Milingimbi) School Council Incorporated

Financial Statements

For the Year Ended 31 December 2021

Yurrwi (Milingimbi) School Council Incorporated

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For the Year Ended 31 December 2021

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Yurrwi (Milingimbi) School Council Incorporated

Income Statement

For the Year Ended 31 December 2021

		2021	2020
	Note	\$	\$
Finance income		72	547
Other income	3	1,287,101	1,245,803
Employee benefits expense		(477,328)	(408,866)
Depreciation and amortisation expense		(1,616)	(1,616)
Curriculum		(82,583)	(85,829)
Non core activities		(231,495)	(207,657)
Grant repayments		(20,481)	(21,675)
Other expenses		(484,241)	(510,833)
Total surplus/(deficit) for the year		(10,571)	9,874

The accompanying notes form part of these financial statements.

Yurrwi (Milingimbi) School Council Incorporated

Statement of Financial Position

As At 31 December 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	752,049	802,021
Trade and other receivables	5	6,832	11,921
Inventories		1,699	-
Other assets	6	1,294	909
TOTAL CURRENT ASSETS		<u>761,874</u>	<u>814,851</u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	4,504	6,120
TOTAL NON-CURRENT ASSETS		<u>4,504</u>	<u>6,120</u>
TOTAL ASSETS		<u>766,378</u>	<u>820,971</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	30,399	75,586
Employee benefits	9	9,119	9,119
Other financial liabilities	10	127,436	113,002
Other liabilities	11	253,372	266,640
TOTAL CURRENT LIABILITIES		<u>420,326</u>	<u>464,347</u>
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		<u>420,326</u>	<u>464,347</u>
NET ASSETS		<u>346,052</u>	<u>356,624</u>
EQUITY			
Retained earnings		346,052	356,624
TOTAL EQUITY		<u>346,052</u>	<u>356,624</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2021

The financial statements are special purpose financial statements prepared in order to satisfy the reporting requirements of the *Northern Territory Education Act and Regulations*. The Committee has determined that the Council is not a reporting entity.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Council is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Council and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

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

Grant revenue

Grant revenue is recognised in the income statement when the Council obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Council incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Interest revenue

Interest is recognised using the effective interest method.

Other income

Other income is recognised on an accruals basis when the Council is entitled to it.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

(d) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

The Council have adopted the capitalisation rate applied by the Northern Territory Government Departments, as prescribed by the Treasurer's Directions. This policy has been considered appropriate as the Council is predominately funded by the Northern Territory Department of Education. The capitalisation rate applicable to this reporting period is \$10,000.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis, at the rates prescribed by the Treasurer's Directions, over the assets useful life to the Council, commencing when the asset is ready for use.

Improvements made to school buildings, regardless of value are expensed in the year incurred in accordance with the requirements of the Department of Education.

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(g) Employee benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(h) Economic dependence

Yurrwi (Milingimbi) School Council Incorporated is dependent on the Department of Education for the majority of its revenue used to operate the school. At the date of this report the committee members have no reason to believe the Department of Education will not continue to support Yurrwi (Milingimbi) School Council Incorporated.

(i) Teachers salaries and wages

The majority of teachers' salaries and wages are paid directly by the Northern Territory Department of Education. The balance disclosed as salaries and wages in the financial statements relates to relief teachers, part-time instructors, inclusion support assistants, relief aide, tutors, grounds persons and janitorial staff.

Yurrwi (Milingimbi) School Council Incorporated

Notes to the Financial Statements For the Year Ended 31 December 2021

3 Revenue and Other Income

	2021	2020
	\$	\$
Student activities	272,300	285,589
Parent contributions	-	1,934
Grant income	1,014,801	958,280
	<u>1,287,101</u>	<u>1,245,803</u>

4 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank and in hand	174,128	224,172
Short-term deposits	577,921	577,849
	<u>752,049</u>	<u>802,021</u>

5 Trade and Other Receivables

	2021	2020
	\$	\$
Net GST receivable	6,832	10,060
Other receivables	-	1,861
	<u>6,832</u>	<u>11,921</u>

6 Other Assets

	2021	2020
	\$	\$
Prepayments	1,294	909
	<u>1,294</u>	<u>909</u>

Yurrwi (Milingimbi) School Council Incorporated

Notes to the Financial Statements

For the Year Ended 31 December 2021

7 Property, plant and equipment

	2021	2020
	\$	\$
Plant and equipment		
At cost	55,957	55,957
Accumulated depreciation	(51,453)	(49,837)
	<u>4,504</u>	<u>6,120</u>

8 Trade and Other Payables

	2021	2020
	\$	\$
Trade payables	1,116	46,469
PAYGW payable	2,486	2,955
CESSS payables	-	172
Other payables	-	2,197
Accrued expenses	26,796	23,794
	<u>30,398</u>	<u>75,587</u>

9 Employee Benefits

	2021	2020
	\$	\$
Long service leave	9,119	9,119
	<u>9,119</u>	<u>9,119</u>

10 Other Financial Liabilities

	2021	2020
	\$	\$
Unexpended SMR grant funds	26,589	26,589
Unexpended Commonwealth grant funds	32,551	17,915
Unexpended NTG grant funds	53,296	68,498
UMR Establishment funding	15,000	-
	<u>127,436</u>	<u>113,002</u>

11 Other Liabilities

	2021	2020
	\$	\$
CURRENT		
Canteen - unexpended parent contributions	253,372	266,640
	<u>253,372</u>	<u>266,640</u>

Yurrwi (Milingimbi) School Council Incorporated

Council Members' Declaration

In our opinion:

- 1. the accompanying financial statements as set out on pages 1 to 7, being special purpose financial statements, are drawn up in accordance with the reporting requirements of the *Northern Territory Education Act and Regulations*, so as to present fairly the state of affairs of the Council as at 31 December 2021 and the results of the Council for the year ended on that date;
- 2. the accounts of the Council have been properly prepared and are in accordance with the books of account of the Council.
- 3. there are reasonable grounds to believe that the Council will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

Principal.....
Michael Jones

Council Chair
Keith Lapulung

Dated this day of 2022

Independent Audit Report to the members of Yurrwi (Milingimbi) School Council Incorporated

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements, being the special purpose financial statements of Yurrwi (Milingimbi) School Council Incorporated, which comprises the statement of financial position as at 31 December 2021, the income statement for the year ended, and notes to the financial statements, including a summary of significant accounting policies, and Board Member's declaration.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of the Council for the year ended 31 December 2021 are prepared, in all material respects, in accordance with financial reporting requirements of the Northern Territory Education Act and Regulations.

Basis for Qualified Opinion

Income

It is not practical for the Council to establish accounting controls over revenue prior to its receipt and accordingly it is not possible for our examination to include audit procedures to extend beyond the amounts recorded in the accounting records of the Council. As such, we cannot be assured of the completeness of non-grant income disclosed in these financial statements.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Council in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the code) that are relevant to our audit of the financial statements 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 Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Council in fulfilling the financial reporting requirements of the Northern Territory Education Act and Regulations. As a result the financial statements may not be suitable for another purpose. Our report is intended solely for the Council and should not be distributed to or used by parties other than the Council. Our opinion is not modified in respect of this matter.



Emphasis of Matter – Going Concern

As the income of the Council is predominantly sourced from government agencies, the appropriateness of the Council continuing its financial statements on a going concern basis is dependent on this continued government support.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial statements in accordance with financial reporting requirements of the Northern Territory Education Act and Regulations, and for such internal control as the management determines is necessary to enable the preparation of the financial statements is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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.

TDH Chartered Accountants

Adam Dohnt (FCA)
Registered Company Auditor
Darwin

15 March 2022

**Yurrwi (Milingimbi) School Council Incorporated
For the Year Ended 31 December 2021**

Disclaimer

The additional financial data presented on page 12 is in accordance with the books and records of the Council which have been subjected to the auditing procedures applied in our statutory audit of the Council for the year ended 31 December 2021. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Yurrwi (Milingimbi) School Council Incorporated) in respect of such data, including any errors or omissions therein however caused.

Adam Dohnt (FCA)
Registered Company Auditor
Darwin

15 March 2022

Yurrwi (Milingimbi) School Council Incorporated
For the Year Ended 31 December 2021

Income and Expenditure Statement

	2021 \$	2020 \$
Income		
Interest income	72	547
Grants	1,014,801	958,280
Other income	272,300	287,523
Total income	1,287,173	1,246,350
Less: Expenses		
Accounting fees	10,970	10,500
Bad debts	1,345	-
Bank charges	507	51
Cleaning	12,556	35,665
Depreciation	1,616	1,616
Electricity and water	174,370	167,777
Equipment < \$10,000	-	12,014
First aid supplies and training	1,342	9,614
Freight	44,823	56,911
Grounds	12,614	5,564
Gifts, donations and awards	4,443	1,680
Insurance	1,105	1,786
IT Expenses	58,402	57,650
Motor vehicle expenses	7,977	8,300
Other expenses	27,512	-
Printing and stationery	6,283	15,575
Property management	24,296	25,148
Repairs and maintenance	-	31,185
Salaries	477,328	408,866
Security checks	2,037	1,649
Student expenses	46,518	500
Subscriptions	2,018	1,437
Travel	34,743	50,613
Uniforms	10,380	17,214
Curriculum	82,583	85,829
Non core activities	231,495	207,657
Grant repayments	20,481	21,675
Total Expenses	1,297,744	1,236,476
Surplus/(Deficit) for the year	(10,571)	9,874