



**Australian Government**  
**Department of Education and Training**

Our reference: 21857

## Acquittal Certificate - 2014

NT Christian Schools

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

<b>Funding Provided</b>	<b>Amount Ex GST</b>
Base SRS funding	\$7,196,197.94
Student With disability loading	\$944,155.02
Aboriginal and Torres Strait Islander loading	\$1,272,068.01
Low socioeconomic status student loading	\$1,321,478.02
Low English proficiency loading	\$50,250.00
Location loading	\$2,653,750.97
Size loading	\$836,886.04
Funding unassigned to loading	-\$9,423.60
Total recurrent grant funding under s25 of the Act	\$14,265,362.40
Amount confirmed for recurrent grant funding under s25 of the Act	\$14,265,362.40
Prescribed Circumstances Funding	\$287,667.00
Amount confirmed for Prescribed Circumstances funding under s69A of the Act	\$287,667.00
Total Funding Provided	\$14,553,029.00
GST	\$1,455,302.94
Amount confirmed for total funding provided (Incl. GST)	\$16,008,331.94

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to NT Christian Schools under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of NT Christian Schools in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy NT Christian Schools' financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

### Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I ..... MunLi Chee  
(name of Qualified Accountant)

Of ..... Merit Partners Chartered Accountants, GPO Box 3470, Darwin NT 0801 (Tel: 8982 1444)  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

ASIC Registered Company Auditor No. 401164

**Name of Professional body:**

ASIC Registered Company Auditor

*(eg CPA Australia, Registered Company auditor etc)*

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, NT Christian Schools, pursuant to section 25 and section 69 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, NT Christian Schools, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, NT Christian Schools, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

**Qualified Person's Opinion**

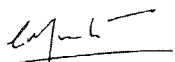
In my/our opinion, as at 31 December 2014:

- the Approved Authority, NT Christian Schools, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 and section 69 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, NT Christian Schools, under the Act includes an amount to take account of GST payable by the Approved Authority, NT Christian Schools, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, NT Christian Schools, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x   
\_\_\_\_\_

Date: 26 June 2015



**Australian Government**  
**Department of Education and Training**

Our reference: 21448

## Acquittal Certificate - 2014

### East Sydney Community-Based High School Limited

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

<b>Funding Provided</b>	<b>Amount Ex GST</b>
Base SRS funding	\$137,588.00
Student With disability loading	\$94,480.00
Aboriginal and Torres Strait Islander loading	\$10,252.00
Low socioeconomic status student loading	\$24,272.00
Low English proficiency loading	\$0.00
Location loading	\$0.00
Size loading	\$55,547.00
Funding unassigned to loading	-\$66,147.00
Total recurrent grant funding under s25 of the Act	\$255,992.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$255,992.00
 Total Funding Provided	 \$255,992.00
GST	\$25,599.21
Amount confirmed for total funding provided (Incl. GST)	\$281,591.21

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to East Sydney Community-Based High School Limited under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of East Sydney Community-Based High School Limited.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy East Sydney Community-Based High School Limited's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

### Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I ROBERT STANLEY BERMAN

(name of Qualified Accountant)

KMB BUSINESS ADVISORS AND CHARTERED ACCOUNTANTS  
LEVEL 15,

OF 37 YORK STREET SYDNEY NSW 2000 PHONE: (02) 8277 5000

(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- ☒ A qualified accountant within the meaning of the *Corporations Act 2001*: or
- ☐ A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- ☐ A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

Membership level and Registration number:

CERTIFIED PRACTISING ACCOUNTANT - MEMBER No. 2087210

Name of Professional body:

CPA AUSTRALIA  
(eg CPA Australia, Registered Company auditor etc)

### Report on the Statement of Grant Income and Expenditure

+/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, East Sydney Community-Based High School Limited, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

### Responsibility of the Board for the Statement of Income and Expenditure

The Board of the Approved Authority, East Sydney Community-Based High School Limited, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### Qualified Person's Responsibility

~~My~~/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). +/We conducted ~~my~~/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that ~~we~~/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, East Sydney Community-Based High School Limited, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

#### Qualified Person's Opinion

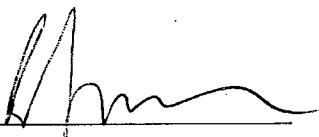
In ~~my~~ our opinion, as at 31 December 2014:

- the Approved Authority, East Sydney Community-Based High School Limited, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, East Sydney Community-Based High School Limited, under the Act includes an amount to take account of GST payable by the Approved Authority, East Sydney Community-Based High School Limited, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, East Sydney Community-Based High School Limited, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x 

Date: 23/03/2015





**Australian Government**  
**Department of Education and Training**

Our reference: 21143

## Acquittal Certificate - 2014

Board of Trustees of the Ipswich Grammar School

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 3. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

<b>Funding Provided</b>	<b>Amount Ex GST</b>
Base SRS funding	\$5,547,792.99
Student With disability loading	\$275,159.00
Aboriginal and Torres Strait Islander loading	\$128,460.01
Low socioeconomic status student loading	\$313,468.00
Low English proficiency loading	\$7,609.00
Location loading	\$0.00
Size loading	\$0.00
Total recurrent grant funding under s25 of the Act	\$6,272,489.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$6,272,489.00
Total Funding Provided	\$6,272,489.00
GST	\$627,248.90
Amount confirmed for total funding provided (Incl. GST)	\$6,899,737.90

**Comments:**

Reference: 605320: dml: wb: kh

9 July 2015

Level 11 | 42-60 Albert Street | Brisbane | QLD 4000  
GPO Box 2876 | Brisbane | QLD 4001  
t: +61 7 3210 5500 | f: +61 7 3229 6174  
brisbane@uhyhn.com.au  
www.uhyhnbrisbane.com.au  
ABN 76 898 082 094 | QLDBN 19 561 945

**Certificate by a qualified accountant as required by section 34 of the Australian Education Regulation 2013 (Cth)**

I Darren Laarhoven  
Of UHY Haines Norton, level 11 42-60 Albert Street, Brisbane

Being a person who is: A qualified accountant within the meaning of the Corporations Act 2001:

**Membership level and Registration number: 87526**

**Name of Professional body:** Chartered Accountants Australia and New Zealand

**Qualified Person's Opinion**

In my/our opinion, as at 31 December 2014:

- the Approved Authority, Board of Trustees of the Ipswich Grammar School, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the Australian Education Regulation 2013 (Cth).
- where the total amount received by the Approved Authority, Board of Trustees of the Ipswich Grammar School, under the Act includes an amount to take account of GST payable by the Approved Authority, Board of Trustees of the Ipswich Grammar School, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Board of Trustees of the Ipswich Grammar School, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:



Darren Laarhoven  
Partner  
UHY Haines Norton  
Dated: 9 July 2015  
Brisbane



**Australian Government**  
**Department of Education and Training**

Our reference: 20826

## Acquittal Certificate - 2014

### Andale School Inc

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	\$150,173.00
Student With disability loading	\$245,583.00
Aboriginal and Torres Strait Islander loading	\$0.00
Low socioeconomic status student loading	\$16,308.00
Low English proficiency loading	\$0.00
Location loading	\$0.00
Size loading	\$83,227.00
Total recurrent grant funding under s25 of the Act	\$495,291.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$495,291.00
Total Funding Provided	\$495,291.00
GST	\$49,529.10
Amount confirmed for total funding provided (Incl. GST)	\$544,820.10

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Andale School Inc under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Andale School Inc in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Andale School Inc's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

**Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)**

I, SAMUEL LOBLEY  
(name of Qualified Accountant)

of PWC, FRESHWATER PLAZA, SOUTH BANK, CA #374365  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

MEMBER, CA 374365

**Name of Professional body:**

REGISTERED COMPANY AUDITOR 426382  
(eg CPA Australia, Registered Company auditor etc)

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Andale School Inc, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Andale School Inc, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Andale School Inc, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

**Qualified Person's Opinion**

In my/our opinion, as at 31 December 2014:

- the Approved Authority, Andale School Inc, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, Andale School Inc, under the Act includes an amount to take account of GST payable by the Approved Authority, Andale School Inc, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Andale School Inc, has paid to the Australian Taxation Office the relevant amount of GST.

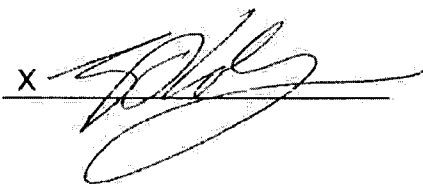
I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

Date:

1/9/15

X 



**Australian Government**  
**Department of Education and Training**

Our reference: 20730

## Acquittal Certificate - 2014

### Penbank Inc

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

<b>Funding Provided</b>	<b>Amount Ex GST</b>
Base SRS funding	\$729,368.00
Student With disability loading	\$75,174.01
Aboriginal and Torres Strait Islander loading	\$0.00
Low socioeconomic status student loading	\$15,306.00
Low English proficiency loading	\$0.00
Location loading	\$0.00
Size loading	\$93,415.99
Total recurrent grant funding under s25 of the Act	\$913,264.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$913,264.00
 Total Funding Provided	 \$913,264.00
GST	\$91,326.41
Amount confirmed for total funding provided (Incl. GST)	\$1,004,590.41

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Penbank Inc under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Penbank Inc in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Penbank Inc's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

**Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)**

I TIMOTHY PAUL MEEHAN CA / REG. COMPANY AUDITOR  
(name of Qualified Accountant)

of PROSPECT ACCOUNTANTS SUITE 5 74 DONCASTER RD BALWYN NORTH VIC 3204  
(name of business, address and telephone number of Qualified Accountant) (03) 98598873

Being a person who is: (circle as appropriate)

- ☒ A qualified accountant within the meaning of the *Corporations Act 2001*; or
- ☒ A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- ☐ A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.



Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

CHARTERED ACCOUNTANT #25200

**Name of Professional body:**

INSTITUTE OF CA IN AUSTRALIA / REGISTERED COMPANY AUDITOR  
(eg CPA Australia, Registered Company auditor etc) No. 163898

**Report on the Statement of Grant Income and Expenditure**

I/~~We~~ have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Penbank Inc, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Penbank Inc, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/~~Our~~ responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Penbank Inc, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

### Qualified Person's Opinion

In my/~~our~~ opinion, as at 31 December 2014:

- the Approved Authority, Penbank Inc, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, Penbank Inc, under the Act includes an amount to take account of GST payable by the Approved Authority, Penbank Inc, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Penbank Inc, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

**Signature of Qualified Accountant:**

x li kl,

Date: 31/3/15



**Australian Government**  
**Department of Education and Training**

Our reference: 18469

## Acquittal Certificate - 2014

### Victorian Ecumenical System of Schools Ltd

This Certificate shows:

- the payments made to Victorian Ecumenical System of Schools Ltd's nominated bank account in the period 1 January 2014 to 31 December 2014 (**Table 1**).
- the amount of funding Victorian Ecumenical System of Schools Ltd received that was transferred to another Approved Authority (**Table 2**).
- The amount of funding Victorian Ecumenical System of Schools Ltd received and spent or committed to spend for the purposes of providing school education in accordance of the *Australian Education Regulation 2013* (**Table 3**).

To complete the certificate, sign the declaration on page 5. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013*, only the **total** funding provided.

**Table 1: General recurrent grant funding provided**

<b>Funding Provided</b>	<b>Amount Ex GST</b>
Base SRS funding	\$85,567,223.89
Student With disability loading	\$2,809,545.03
Aboriginal and Torres Strait Islander loading	\$142,486.06
Low socioeconomic status student loading	\$4,485,668.98
Low English proficiency loading	\$49,498.04
Location loading	\$830,696.00
Size loading	\$535,607.00
Funding unassigned to loading	-\$673,093.00
Total recurrent grant funding under s25 of the Act	\$93,747,632.00
<b>Amount confirmed for recurrent grant funding under s25 of the Act</b>	<b>\$93,747,632.00</b>
<b>Total Funding Provided</b>	<b>\$93,747,632.00</b>
GST	\$9,374,763.20
<b>Amount confirmed for total funding provided (Incl. GST)</b>	<b>\$103,122,395.20</b>

**Table 2: General recurrent grant funding received in Table 1 that was transferred to another approved authority**

Funding transferred to other Approved Authority	Amount (excluding GST)
Christ The King Anglican College Incorporated (approved authority)	\$1,350,870.00
Cobram Anglican Grammar School (school name)	\$1,350,870.00
Total funding transferred to other approved authority (ex GST)	\$1,350,870.00

**Table 3: General recurrent grants confirmed by Victorian Ecumenical System of Schools Ltd under s25 of the Act**

Funding Provided	Amount
Total funding provided under section 25 of the Act	\$92,396,762.00
Total funding provided under the Act	\$92,396,762.00
GST *	\$9,374,763.20
Amount confirmed for total funding provided (includes GST)	\$101,771,525.20

\*note that this amount is not 10% of the total funding provided in table 3. It is the amount of GST received in Table 1.

**Comments:**

#### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Victorian Ecumenical System of Schools Ltd under the Act during 2014 is at **Table 1**. Please note that the amount shown in **Table 1** is the amount that was paid to the nominated bank account of Victorian Ecumenical System of Schools Ltd in 2014.

Payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Victorian Ecumenical System of Schools Ltd's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (the Regulation) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Regulation to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

**Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013 (Cth)***

I, *David Szepfalusy*

Of *Shepard Webster & O'Neill Audit Pty Ltd*,  
*Level 1, 434 Nepean Highway*  
*Frankston 3199*  
*03 9781 2633*

Being a person who is: (*Highlight as appropriate*)

- ~~A qualified accountant within the meaning of the *Corporations Act 2001*; or~~
- **A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or**
- ~~A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.~~

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

*RCA – 413434, CPA - 9547105*

**Name of Professional body:**

*Registered Company Auditor, CPA Australia*

### **Report on the Statement of Grant Income and Expenditure**

We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Victorian Ecumenical System of Schools Ltd, pursuant to sections 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

### **Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Victorian Ecumenical System of Schools Ltd, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### **Qualified Person's Responsibility**

Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority Victorian Ecumenical System of Schools Ltd, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013*, any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

### Qualified Person's Opinion

In our opinion, as at 31 December 2014:

- the Approved Authority, Victorian Ecumenical System of Schools Ltd, has received the amount in **Table 1** that was paid by the Commonwealth pursuant to section 25 of the Act during that year.
- the amounts in **Table 2** was received by Victorian Ecumenical System of Schools Ltd, and then transferred to the approved authority's listed in **Table 2** during 2014, in respect of the school and for the amount listed in the table. These amount does not include GST.
- the Approved Authority, Victorian Ecumenical System of Schools Ltd, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in **Table 3**, that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the *Australian Education Regulation 2013*.
- where the total amount received by the Approved Authority, Victorian Ecumenical System of Schools Ltd, under the Act includes an amount to take account of GST payable by the Approved Authority, Victorian Ecumenical System of Schools Ltd, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Victorian Ecumenical System of Schools Ltd, has paid to the Australian Taxation Office the relevant amount of GST identified in **Table 3**.

We understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

We understand that giving false or misleading information is a serious offence.

Dated this 1<sup>st</sup> day of May 2015

SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

Certified Practising Accountant

Authorised Audit Company No 415478

434 Nepean Highway Frankston 3199, PO Box 309 Frankston Victoria 3199

Telephone (03) 9781 2633 – Fax (03) 9781 3073

Email – [szepfalusy@shepard.com.au](mailto:szepfalusy@shepard.com.au)

DAVID A SZEPFALUSY  
DIRECTOR



**Australian Government**  
**Department of Education and Training**

Our reference: 21395

## Acquittal Certificate - 2014

### Bob Hughes Christian School Incorporated

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	\$52,313.00
Student With disability loading	\$0.00
Aboriginal and Torres Strait Islander loading	\$0.00
Low socioeconomic status student loading	\$15,840.00
Low English proficiency loading	\$1,246.01
Location loading	\$0.00
Size loading	\$62,695.99
Funding unassigned to loading	-\$22,725.00
Total recurrent grant funding under s25 of the Act	\$109,370.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$109,370.00
Total Funding Provided	\$109,370.00
GST	\$10,937.01
Amount confirmed for total funding provided (Incl. GST)	\$120,307.01

Comments:



**Declaration**

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Bob Hughes Christian School Incorporated under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Bob Hughes Christian School Incorporated in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Bob Hughes Christian School Incorporated's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

**Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)**

I Amanda Ward  
(name of Qualified Accountant)

of Award Accounting for Business Success Pty Ltd. Suite 6, 72-80 Allison Cres  
(name of business, address and telephone number of Qualified Accountant) Menai, NSW, 2234  
02 9541 2944

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*; or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

CPA 9231471

**Name of Professional body:**

CPA Australia  
(eg CPA Australia, Registered Company auditor etc)

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Bob Hughes Christian School Incorporated, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Bob Hughes Christian School Incorporated, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Bob Hughes Christian School Incorporated, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

**Qualified Person's Opinion**


In my/our opinion, as at 31 December 2014:

- the Approved Authority, Bob Hughes Christian School Incorporated, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, Bob Hughes Christian School Incorporated, under the Act includes an amount to take account of GST payable by the Approved Authority, Bob Hughes Christian School Incorporated, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Bob Hughes Christian School Incorporated, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x 

Date: 17 Nov 2015



**Australian Government**  
**Department of Education and Training**

Our reference: 21480

## Acquittal Certificate - 2014

Fusion Australia LTD

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	\$29,664.01
Student With disability loading	\$0.00
Aboriginal and Torres Strait Islander loading	\$0.00
Low socioeconomic status student loading	\$1,941.99
Low English proficiency loading	\$0.00
Location loading	\$13,586.00
Size loading	\$51,343.00
Funding unassigned to loading	-\$19,122.50
Total recurrent grant funding under s25 of the Act	\$77,412.50
Amount confirmed for recurrent grant funding under s25 of the Act	\$77,412.50
Total Funding Provided	\$77,412.50
GST	\$7,741.25
Amount confirmed for total funding provided (Incl. GST)	\$85,153.75

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Fusion Australia LTD under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Fusion Australia LTD in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Fusion Australia LTD's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

### Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I ANTHONY CLEARY  
(name of Qualified Accountant)

Of FUSION AUSTRALIA LTD, 33 ARCHER ST, CARLISLE, 601, WA.  
(name of business, address and telephone number of Qualified Accountant) 0459 239 879

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

CPA 9519056

**Name of Professional body:**

CPA AUSTRALIA  
(eg CPA Australia, Registered Company auditor etc)

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Fusion Australia LTD, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Fusion Australia LTD, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Fusion Australia LTD, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

**Qualified Person's Opinion**


In my/our opinion, as at 31 December 2014:

- the Approved Authority, Fusion Australia LTD, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, Fusion Australia LTD, under the Act includes an amount to take account of GST payable by the Approved Authority, Fusion Australia LTD, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Fusion Australia LTD, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x 

Date: 26/6/15



Our reference: 24524

## Acquittal Certificate - 2014

### Jervis Bay Christian Community School Limited

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the total recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	\$170,409.99
Student With disability loading	\$0.00
Aboriginal and Torres Strait Islander loading	\$2,688.01
Low socioeconomic status student loading	\$26,562.01
Low English proficiency loading	\$0.00
Location loading	\$0.00
Size loading	\$85,096.99
Funding unassigned to loading	-\$358.50
Total recurrent grant funding under s25 of the Act	\$284,398.50
Amount confirmed for recurrent grant funding under s25 of the Act	\$284,398.50
Total Funding Provided	\$284,398.50
GST	\$28,439.85
Amount confirmed for total funding provided (Incl. GST)	\$312,838.35

Comments:



#### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Jervis Bay Christian Community School Limited under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Jervis Bay Christian Community School Limited in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Jervis Bay Christian Community School Limited's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I, Brian Bramble  
(name of Qualified Accountant)

of Clifton Accountants, Suite 2, 6 Bumbunga St. Bomaderry  
(name of business, address and telephone number of Qualified Accountant) 02 4425866

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

Membership level and Registration number:

CPA 1918581

Name of Professional body:

CPA Australia  
(eg CPA Australia, Registered Company auditor etc)

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Jervis Bay Christian Community School Limited, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Jervis Bay Christian Community School Limited, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Jervis Bay Christian Community School Limited, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

**Qualified Person's Opinion**

In my/our opinion, as at 31 December 2014:

- the Approved Authority, Jervis Bay Christian Community School Limited, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, Jervis Bay Christian Community School Limited, under the Act includes an amount to take account of GST payable by the Approved Authority, Jervis Bay Christian Community School Limited, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Jervis Bay Christian Community School Limited, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x  \_\_\_\_\_

Date: 22/04/15.



**Australian Government**  
**Department of Education and Training**

Our reference: 21645

## Acquittal Certificate - 2014

### Warrah Society

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	\$67,829.00
Student With disability loading	\$151,259.99
Aboriginal and Torres Strait Islander loading	\$0.00
Low socioeconomic status student loading	\$7,366.01
Low English proficiency loading	\$0.00
Location loading	\$0.00
Size loading	\$22,156.00
Total recurrent grant funding under s25 of the Act	\$248,611.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$248,611.00
Total Funding Provided	\$248,611.00
GST	\$24,861.11
Amount confirmed for total funding provided (Incl. GST)	\$273,472.11

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Warrah Society under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Warrah Society in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Warrah Society's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

### Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I ..... Craig Gouws .....  
(name of Qualified Accountant)

Of Warrah Society, 20 Harris Rd, Dural, 2158. 02512411 .....  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- ☒ A qualified accountant within the meaning of the *Corporations Act 2001*: or
  - A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
  - A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

ACA 2898135

**Name of Professional body:**

Institute of Chartered Accountants in England & Wales  
(eg CPA Australia, Registered Company auditor etc)

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Warrah Society, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Warrah Society, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Warrah Society, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

**Qualified Person's Opinion**

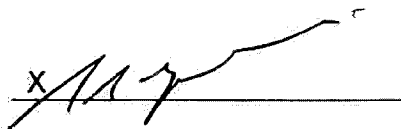
In my/our opinion, as at 31 December 2014:

- the Approved Authority, Warrah Society, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, Warrah Society, under the Act includes an amount to take account of GST payable by the Approved Authority, Warrah Society, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Warrah Society, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

A handwritten signature in black ink, appearing to be 'X/117', written over a horizontal line.

Date: 29/7/15



Rockhampton Girls  
Grammar School

Est 1892

15 June 2015

Mr Stewart Douglas  
Director  
Bentleys Brisbane (Audit) Pty Ltd  
GPO Box 740  
BRISBANE QLD 4001

Dear Sir

This representation letter is provided in connection with your audit of the Financial Accountability acquittal for the year ended 31 December 2014, for the purpose of expressing an opinion to the Department of Education and Training as to whether the funding detailed in the Acquittal Certificate was received and subsequently spent, or has been committed to spend, for the purpose of providing school education in accordance with the Australian Education Regulations.

**Financial Accountability Acquittal**

- 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;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We have received all amounts as detailed in the Acquittal Certificate provided by the Department of Education and Training
- The Board of Trustees of the Rockhampton Girls Grammar School, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, an amount equal to the amount it was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the Australian Education Regulation 2013 (Cth).
- The Board of Trustees of the Rockhampton Girls Grammar School, has paid to the Australian Taxation Office the relevant amount of GST applicable to the total amount received by the Approved Authority.

Yours faithfully

Debbie Munns  
Business Manager

Cnr Denham & Agnes Streets, Rockhampton, Qld 4700  
PO Box 776, Rockhampton, Qld 4700

T. 07 4930 0900 F. 07 4922 4809 | E. [reception@rggs.qld.edu.au](mailto:reception@rggs.qld.edu.au) | W. [www.rggs.qld.edu.au](http://www.rggs.qld.edu.au)

ABN 59 696 511 098 | CRICOS 00508E



## **Declaration**

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the Australian Education Act 2013 (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Board of Trustees of the Rockhampton Girls' Grammar School under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Board of Trustees of the Rockhampton Girls' Grammar School in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy the Board of Trustees of the Rockhampton Girls' Grammar School's financial accountability obligations under section 34 of the Australian Education Regulation 2013 (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the Australian Education Regulation 2013 (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include: (a) a qualified accountant within the meaning of the Corporations Act 2001; or (b) a person registered (or taken to be registered) as an auditor under the Corporations Act 2001; or (c) a person approved by the Minister as a qualified accountant.

## **Certificate by a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth)**

I, Stewart Douglas of Bentleys Brisbane having the following qualification: Chartered Accountants Australia and New Zealand, confirm I am a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth).

## **Report on the Statement of Income and Expenditure**

We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Board of Trustees of the Rockhampton Girls' Grammar School, pursuant to section(s) 25 of the Act identified in Table above, for the period from 1 January 2014 to 31 December 2014.

## **Responsibility of the Board for the Statement of Grant Income and Expenditure**

The Board of the Approved Authority, Board of Trustees of the Rockhampton Girls' Grammar School, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

## **Qualified person's responsibility**

Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the department). We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority Board of Trustees of the Rockhampton Girls' Grammar School, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the Australian Education Regulation 2013 (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

### **Qualified person's opinion**

In our opinion, as at 31 December 2014:

- the Approved Authority, Board of Trustees of the Rockhampton Girls' Grammar School, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, an amount equal to the amount it was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the Australian Education Regulation 2013 (Cth).
- where the total amount received by the Approved Authority, Board of Trustees of the Rockhampton Girls' Grammar School, under the Act includes an amount to take account of GST payable by the Approved Authority, Board of Trustees of the Rockhampton Girls' Grammar School, on a Taxable Supply made to the Commonwealth under the Act, the Approved Authority, Board of Trustees of the Rockhampton Girls' Grammar School, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Yours sincerely,



Stewart Douglas  
Director  
Bentleys Brisbane (Audit) Pty Ltd



## Acquittal Certificate

Wednesday, April 08, 2015 3:33:07 PM

Funding Provided	Amount Ex GST
Base SRS funding	\$1,988,571.00
Student With disability loading	\$104,043.00
Aboriginal and Torres Strait Islander loading	\$80,925.00
Low socioeconomic status student loading	\$237,734.00
Low English proficiency loading	\$0.00
Location loading	\$67,527.00
Size loading	\$130,634.00
Total recurrent grant funding under s25 of the Act	\$2,609,434.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$2,609,434.00
 Total Funding Provided	 \$2,609,434.00
GST	\$260,943.40
Amount confirmed for total funding provided (Incl. GST)	\$2,870,377.40

### Comments:

#### **Note 1 Basis of Preparation**

The financial report is a special purpose financial report prepared for the purpose of fulfilling the Board of Trustees of Rockhampton Girls' Grammar School financial reporting responsibilities to the Department of Education and Training under the Australian Education Regulations 2013. As a result the financial report may not be suitable for another purpose.

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the Rockhampton Girls' Grammar School

### Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report, of the Board of Trustees of Rockhampton Girls' Grammar School, which comprises the Financial Accountability Statement for the year ended 31 December 2014, note comprising the Basis of Preparation and Management Certificate provided by the Headmaster.

#### *The Headmaster's Responsibility for the Financial Report*

The Headmaster is responsible for the preparation of the financial report that gives a true and fair view. The Headmaster's responsibility also includes such internal control as determined 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 the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed 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 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, other than in expressing an opinion on compliance with prescribed requirements.

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

#### *Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

*Opinion*

In accordance with s.40 of the *Auditor-General Act 2009*:

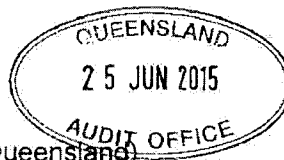
- (a) I have received all the information and explanations which I have required
- (b) in my opinion:
  - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects
  - (ii) the financial report presents a true and fair view of the transactions of the Board of Trustees of Rockhampton Girls' Grammar School for the financial year 1 January 2014 to 31 December 2014, in accordance with the requirements of the Australian Education Regulations 2013.

*Emphasis of Matter - Basis of Accounting*

Without modifying my opinion, attention is drawn to Note 1 of the financial report which describes the basis of accounting. The special purpose financial report has been prepared for the purpose of fulfilling the Board of Trustees of Rockhampton Girls' Grammar School's financial reporting responsibilities to the Department of Education and Training under the Australian Education Regulations 2013. As a result, the financial report may not be suitable for another purpose.



J WELSH FCPA  
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office  
Brisbane



**Australian Government**  
**Department of Education and Training**

Our reference: 21834

## Acquittal Certificate - 2014

### Minimbah Preschool, Primary School Aboriginal Corporation Incorporated

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

<b>Funding Provided</b>	<b>Amount Ex GST</b>
Base SRS funding	\$354,218.00
Student With disability loading	\$77,762.00
Aboriginal and Torres Strait Islander loading	\$425,061.00
Low socioeconomic status student loading	\$161,951.99
Low English proficiency loading	\$0.00
Location loading	\$36,427.01
Size loading	\$74,333.00
Total recurrent grant funding under s25 of the Act	\$1,129,753.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$1,129,753.00
Total Funding Provided	\$1,129,753.00
GST	\$112,975.30
Amount confirmed for total funding provided (Incl. GST)	\$1,242,728.30

**Comments:**



### **Declaration**

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Minimbah Preschool, Primary School Aboriginal Corporation Incorporated under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Minimbah Preschool, Primary School Aboriginal Corporation Incorporated in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Minimbah Preschool, Primary School Aboriginal Corporation Incorporated's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

### **Qualification**

The financial report for the year ended 31 December 2014 prepared by Roberts & Morrow Chartered Accountants reports that non bona-fide payments to directors (\$162,050) and employees (\$100,739) totalling \$262,789.00. These transactions are out of scope formed in the opinion on page 4 of the Certificate.

It is also noted that employment agreements were not in place for most of the staff at the school, however with the exception of the non bona-fide payments, it does not appear that these employees were overpaid for the duties they undertook during the schooling year.

**Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)**

I Brian Woods.....  
(name of Qualified Accountant)

Of DFK Kidsons, 345 Sheridan Street, Cairns QLD 4870.  
Tele: 07 4031 1390.....  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

FCPA 1408611.....

**Name of Professional body:**

CPA Australia.....  
(eg CPA Australia, Registered Company auditor etc)

**Qualified Person's Opinion**

In my/~~our~~ opinion, as at 31 December 2014:

Subject to the Qualification on page 2

- the Approved Authority, Minimbah Preschool, Primary School Aboriginal Corporation Incorporated, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x B Woods  
special administrator

Date: 26 May 2015

***Inherent limitations***

*Because of the inherent limitations of any internal control structure it is possible that errors or irregularities may occur and not be detected. The statements expressed in this certificate have been formed on the above basis.*

***Third party reliance***

*This certificate has been prepared at the request of the Australian Government Department of Education and Training. I believe that the statements made in this certificate are accurate, but no warranty of accuracy or reliability is given. Any reliance placed by a third party on this report is that party's sole responsibility.*



**Australian Government**  
**Department of Education and Training**

Our reference: 21851

## Acquittal Certificate - 2014

### Catholic Education Commission of W.A.

This Certificate shows:

- the payments made to Catholic Education Commission of W.A.'s nominated bank account in the period 1 January 2014 to 31 December 2014 (**Table 1**).
- the amount of funding Catholic Education Commission of W.A. received that was transferred to other Approved Authority's (**Table 2**).
- The amount of funding Catholic Education Commission of W.A. received and spent or committed to spend for the purposes of providing school education in accordance of the *Australian Education Regulation 2013* (**Table 3**).

To complete the certificate, sign the declaration on page 5. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013*, only the **total** funding provided.

**Table 1: General recurrent grant funding provided**

<b>Funding provided</b>	<b>Amount Ex GST</b>
Base SRS funding	\$386,870,982.67
Student With disability loading	\$30,849,232.05
Aboriginal and Torres Strait Islander loading	\$13,059,392.06
Low socioeconomic status student loading	\$46,447,376.71
Low English proficiency loading	\$1,088,053.48
Location loading	\$22,496,998.00
Size loading	\$8,851,553.03
Funding unassigned to loading	-\$3,773,408.20
Total recurrent grant funding under s25 of the Act	\$505,890,179.80
<b>Amount confirmed for recurrent grant funding under s25 of the Act</b>	<b>\$505,890,179.80</b>
Prescribed Circumstances Funding	\$817,383.00
<b>Amount confirmed for Prescribed Circumstances funding under s69A of the Act</b>	<b>\$817,383.00</b>
Refunded amounts - Recurrent Grants payments under the <i>Schools Assistance Act 2008</i>	-\$588,758.00
<b>Total Funding Provided</b>	<b>\$506,118,804.80</b>
GST	\$50,611,880.49
<b>Amount received for total funding provided (Incl. GST)</b>	<b>\$556,730,685.29</b>

**Table 2:** General recurrent grant funding received in Table 1 that was transferred to other approved authority's

Funding transferred to Approved Authority's	Amount (excluding GST)
<b>Mercy Education Limited (approved authority)</b>	<b>\$21,327,314.00</b>
Mercedes College	\$6,812,713.00
Santa Maria College	\$6,592,379.00
St Brigid's College	\$7,922,222.00
<b>Servite College Council Inc (approved authority)</b>	<b>\$7,218,828.00</b>
Servite College	\$7,218,828.00
<b>Total funding transferred to other approved authority's (ex GST)</b>	<b>\$28,546,142.00</b>

**Table 3:** General recurrent grants confirmed by Catholic Education Commission of W.A. under s25 and 69A of the Act

Funding Provided	Amount
Total funding provided under section 25 of the Act	\$477,572,662.80
Total funding provided under section 69A of the Act	\$817,383.00
<b>Total funding provided under the Act</b>	<b>\$476,755,279.80</b>
GST *	\$50,611,880.49
<b>Amount confirmed for total funding provided (includes GST)</b>	<b>\$528,184,542.29</b>

\*note that this amount is not 10% of the total funding provided in table 3. It is the amount of GST received in Table 1.

<p><b>Comments:</b></p>
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#### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Catholic Education Commission of W.A. under the Act during 2014 is at **Table 1**. Please note that the amount shown in **Table 1** is the amount that was paid to the nominated bank account of Catholic Education Commission of W.A. in 2014. **Table 1** also includes funding for prescribed circumstances under the Act, and a recovery made under the *Schools Assistance Act 2008*.

Payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Catholic Education Commission of W.A.'s financial accountability obligations under section 34 of the *Australian Education Regulation 2013* by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I Chris Nicoloff  
(name of Qualified Accountant)

Of Deloitte 240 St Georges Terrace Perth WA (08) 9365 8072  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

Membership level and Registration number:

Registered Company Auditor 307310

Name of Professional body:

ICAA  
(eg CPA Australia, Registered Company auditor etc)

### **Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants and prescribed circumstances funding made under the Act received by the Approved Authority, Catholic Education Commission of W.A., pursuant to sections 25 and 69A of the Act, for the period from 1 January 2014 to 31 December 2014.

### **Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Catholic Education Commission of W.A., is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### **Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Catholic Education Commission of W.A., by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013*, any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

**Qualified Person's Opinion**

In my/our opinion, as at 31 December 2014:

- the Approved Authority, Catholic Education Commission of W.A., has received the amount in **Table 1** that was paid by the Commonwealth pursuant to section 25 and 69A of the Act during that year.
- the amounts in **Table 2** was received by Catholic Education Commission of W.A., and then transferred to the approved authority's listed in **Table 2** during 2014, in respect of the schools and for the amounts listed in the table. These amounts do not include GST.
- the Approved Authority, Catholic Education Commission of W.A, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, an amount equal to the amount in **Table 3**, that was paid by the Commonwealth pursuant to Division 3 of Part 4 (prescribed funding) of the Act during that year and in accordance with any written determinations of the Minister.
- the Approved Authority, Catholic Education Commission of W.A., has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in **Table 3**, that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the *Australian Education Regulation 2013*.
- where the total amount received by the Approved Authority, Catholic Education Commission of W.A., under the Act includes an amount to take account of GST payable by the Approved Authority, Catholic Education Commission of W.A., on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Catholic Education Commission of W.A., has paid to the Australian Taxation Office the relevant amount of GST identified in **Table 3**.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x  \_\_\_\_\_

Date: 22 April 2015





**The Rockhampton  
Grammar School**  
Established 1881

16 June 2015

Mr Stewart Douglas  
Director  
Bentleys Brisbane (Audit) Pty Ltd  
GPO Box 740  
BRISBANE QLD 4001

Dear Sir

This representation letter is provided in connection with your audit of the Financial Accountability acquittal for the year ended 31 December 2014, for the purpose of expressing an opinion to the Department of Education and Training as to whether the funding detailed in the Acquittal Certificate was received and subsequently spent, or has been committed to spend, for the purpose of providing school education in accordance with the Australian Education Regulations.

**Financial Accountability Acquittal**

- 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;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We have received all amounts as detailed in the Acquittal Certificate provided by the Department of Education and Training
- The Board of Trustees of The Rockhampton Grammar School, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, an amount equal to the amount it was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the Australian Education Regulation 2013 (Cth).
- The Board of Trustees of The Rockhampton Grammar School has paid to the Australian Taxation Office the relevant amount of GST applicable to the total amount received by the Approved Authority.

Yours sincerely,

Karryn Johnson  
Acting Board Secretary  
On behalf of The Rockhampton Grammar School

## Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the Australian Education Act 2013 (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Board of Trustees of the Rockhampton Grammar School under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Board of Trustees of the Rockhampton Grammar School in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy the Board of Trustees of the Rockhampton Grammar School's financial accountability obligations under section 34 of the Australian Education Regulation 2013 (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the Australian Education Regulation 2013 (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include: (a) a qualified accountant within the meaning of the Corporations Act 2001; or (b) a person registered (or taken to be registered) as an auditor under the Corporations Act 2001; or (c) a person approved by the Minister as a qualified accountant.

## Certificate by a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth)

I, Stewart Douglas of Bentleys Brisbane having the following qualification: Chartered Accountants Australia and New Zealand, confirm I am a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth).

## Report on the Statement of Income and Expenditure

We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Board of Trustees of the Rockhampton Grammar School, pursuant to section(s) 25 of the Act identified in Table above, for the period from 1 January 2014 to 31 December 2014.

## **Responsibility of the Board for the Statement of Grant Income and Expenditure**

The Board of the Approved Authority, Board of Trustees of the Rockhampton Grammar School, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

## **Qualified person's responsibility**

Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the department). We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority Board of Trustees of the Rockhampton Grammar School, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the Australian Education Regulation 2013 (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

### Qualified person's opinion


In our opinion, as at 31 December 2014:

- the Approved Authority, Board of Trustees of the Rockhampton Grammar School, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, an amount equal to the amount it was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the Australian Education Regulation 2013 (Cth).
- where the total amount received by the Approved Authority, Board of Trustees of the Rockhampton Grammar School, under the Act includes an amount to take account of GST payable by the Approved Authority, Board of Trustees of the Rockhampton Grammar School, on a Taxable Supply made to the Commonwealth under the Act, the Approved Authority, Board of Trustees of the Rockhampton Grammar School, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Yours sincerely,



Stewart Douglas  
Director  
Bentleys Brisbane (Audit) Pty Ltd



## Acquittal Certificate

Friday, April 17, 2015 11:32:05 AM

Funding Provided	Amount Ex GST
Base SRS funding	\$8,598,980.99
Student With disability loading	\$224,501.00
Aboriginal and Torres Strait Islander loading	\$30,591.01
Low socioeconomic status student loading	\$510,312.00
Low English proficiency loading	\$0.00
Location loading	\$297,252.00
Size loading	\$0.00
Total recurrent grant funding under s25 of the Act	\$9,661,637.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$9,661,637.00
 Total Funding Provided	 \$9,661,637.00
GST	\$966,163.71
Amount confirmed for total funding provided (Incl. GST)	\$10,627,800.71

### Comments:

school &gt;

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Robert Skilling (Rskilling) | [Logout](#)**Acquittal**[Acquittal summary](#)[Block allocation summary](#)[Accountant details](#)[Acquittal Summary](#) >> [Acquittal Certificate](#)**Acquittal Certificate**

\* Indicates a required field

This Certificate shows the payments made to the Approved Authority's nominated bank account and any refunds returned to the department in the period Friday, 13 February 2015 to Thursday, 30 June 2016. To complete the certificate, enter a confirmed total amount for each payment type in the table below (indicated by a red asterisk). A default total is shown for each payment type based on the department's calculations; this amount may be overwritten, however the new amount entered can only be less than the payment amount shown. If you overwrite a default total, you must provide an explanation in the comments field. Please note that you are **not required** to confirm the amounts calculated by the Commonwealth for Individual loadings under s25 of the Act, only the **total recurrent grant funding**.

Please Save your work every 20 minutes using the Save button at the bottom of the page or your session will expire and any work done will be lost.

**General recurrent grant funding provided under the Act**

Funding Provided	Amount (Ex. GST)
Base SRS funding	\$ 8,598,980.99
Student With disability loading	\$ 224,501.00
Aboriginal and Torres Strait Islander loading	\$ 30,591.01
Low socioeconomic status student loading	\$ 510,312.00
Low English proficiency loading	\$ 0.00
Location loading	\$ 297,252.00
Size loading	\$ 0.00
Total recurrent grant funding under s25 of the Act	\$ 9,661,637.00
Amount confirmed for recurrent grant funding under s25 of the Act*	\$ 9,661,637.00
Total Funding Provided	\$ 9,661,637.00
GST	\$ 966,163.71
Amount confirmed for total funding provided (Incl. GST)*	\$ 10,627,800.71

Comments:

**Declaration**

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the Australian Education Act 2013 (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Board of Trustees of the Rockhampton Grammar School under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Board of Trustees of the Rockhampton Grammar School in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy the Board of Trustees of the Rockhampton Grammar School's financial accountability obligations under section 34 of the Australian Education Regulation 2013 (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the Australian Education Regulation 2013 (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include: (a) a qualified accountant within the meaning of the Corporations Act 2001; or (b) a person registered (or taken to be registered) as an auditor under the Corporations Act 2001; or (c) a person approved by the Minister as a qualified accountant.

**Certificate by a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth)**

I, Robert Skilling of The Rockhampton Grammar School having the following qualification CPA Australia confirm I am a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth).

**Report on the Statement of Income and Expenditure**

#### Note 1 Basis of Preparation

The financial report is a special purpose financial report prepared for the purpose of fulfilling the Board of Trustees of Rockhampton Grammar School financial reporting responsibilities to the Department of Education and Training under the Australian Education Regulations 2013. As a result the financial report may not be suitable for another purpose.

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of Rockhampton Grammar School

### Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report, of the Board of Trustees of Rockhampton Grammar School, which comprises the Financial Accountability Statement for the year ended 31 December 2014, note comprising the Basis of Preparation and Management Certificate provided by the Headmaster.

#### *The Headmaster's Responsibility for the Financial Report*

The Headmaster is responsible for the preparation of the financial report that gives a true and fair view. The Headmaster's responsibility also includes such internal control as determined 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 the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed 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 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, other than in expressing an opinion on compliance with prescribed requirements.

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

#### *Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.



*Opinion*

In accordance with s.40 of the *Auditor-General Act 2009*:

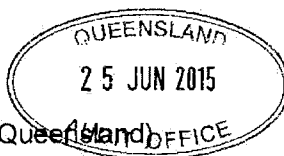
- (a) I have received all the information and explanations which I have required
- (b) in my opinion:
  - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects
  - (ii) the financial report presents a true and fair view of the transactions of the Board of Trustees of Rockhampton Grammar School for the financial year 1 January 2014 to 31 December 2014, in accordance with the requirements of the Australian Education Regulations 2013.

*Emphasis of Matter - Basis of Accounting*

Without modifying my opinion, attention is drawn to Note 1 of the financial report which describes the basis of accounting. The special purpose financial report has been prepared for the purpose of fulfilling the Board of Trustees of Rockhampton Grammar School's financial reporting responsibilities to the Department of Education and Training under the Australian Education Regulations 2013. As a result, the financial report may not be suitable for another purpose.



J WELSH FCPA  
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office  
Brisbane



**Australian Government**  
**Department of Education and Training**

Our reference: 22451

## Acquittal Certificate - 2014

### Tambelin Independent School Inc

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	\$109,973.99
Student With disability loading	\$0.00
Aboriginal and Torres Strait Islander loading	\$0.00
Low socioeconomic status student loading	\$6,720.01
Low English proficiency loading	\$0.00
Location loading	\$0.00
Size loading	\$85,957.00
Total recurrent grant funding under s25 of the Act	\$202,651.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$202,651.00
 Total Funding Provided	 \$202,651.00
GST	\$20,265.11
Amount confirmed for total funding provided (Incl. GST)	\$222,916.11

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Tambelin Independent School Inc under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Tambelin Independent School Inc in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Tambelin Independent School Inc's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

**Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)**

I Timothy Allen  
(name of Qualified Accountant)

Of Lakeland LLP 35 Montague St Galbraith NSW 1502 4822 0555  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- ☒ A qualified accountant within the meaning of the *Corporations Act 2001*; or
- ☐ A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- ☐ A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

Member 48836

**Name of Professional body:**

Institute of Chartered Accountants Australia  
(eg CPA Australia, Registered Company auditor etc)

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Tambelin Independent School Inc, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Tambelin Independent School Inc, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Tambelin Independent School Inc, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

#### Qualified Person's Opinion

In my/our opinion, as at 31 December 2014:

- the Approved Authority, Tambelin Independent School Inc, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, Tambelin Independent School Inc, under the Act includes an amount to take account of GST payable by the Approved Authority, Tambelin Independent School Inc, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Tambelin Independent School Inc, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x 

Date: 9 September 2015



**Australian Government**  
**Department of Education and Training**

Our reference: 22334

## Acquittal Certificate - 2014

### Servite College Council Inc

This Certificate shows:

- the payment made to Servite College Council Inc's nominated bank account in the period 1 January 2014 to 31 December 2014 (Table 1).
- the amount of funding Servite College Council Inc received from the Catholic Education Commission of W.A. (Table 2).
- The amount of funding Servite College Council Inc received and spent or committed to spend for the purposes of providing school education in accordance of the *Australian Education Regulation 2013* (Table 3).

To complete the certificate, sign the declaration on page 4.

**Table 1: General recurrent grant funding provided**

Funding Provided	Amount
Amount confirmed for recurrent grant funding under s25 of the Act	\$11,197.00
GST	\$1,119.70
Amount confirmed for total funding provided (Incl. GST)	\$12,316.70

**Table 2: General recurrent grant funding Servite College Council Inc received from the Catholic Education Commission of W.A.**

Funding received from the Catholic Education Commission of W.A.	Amount (excluding GST)
Servite College	\$7,218,828.00
Total funding received from the Catholic Education Commission of W.A.	\$7,218,828.00

**Table 3: General recurrent grants confirmed by Servite College Council Inc**

Total funding provided	Amount
Total funding provided under section 25 of the Act (table 1)	\$11,197.00
Total funding received from the Catholic Education Commission of W.A. (table 2)	\$7,218,828.00
Total funding provided	\$7,230,025.00
GST *	\$1,119.70
Amount confirmed for total funding provided (includes GST)	\$7,231,144.70

\*note that this amount is not 10% of the total funding provided in table 3. It is the amount of GST received in Table 1.

Comments:

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Servite College Council Inc under the Act during 2014 is at Table 1. Please note that the amount shown in Table 1 is the amount that was paid to the nominated bank account of Servite College Council Inc in 2014.

Payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Servite College Council Inc's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I SIMON FERMANIS  
(name of Qualified Accountant)

Of PKF MACK 35 HAVELOCK STREET WEST PERTH.  
(name of business, address and telephone number of Qualified Accountant) TEL: 9426 8999

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*; or
- ☒ A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*;
- or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

Membership level and Registration number:

14118

Name of Professional body:

REGISTERED COMPANY AUDITOR  
(eg CPA Australia, Registered Company auditor etc)

### **Report on the Statement of Grant Income and Expenditure**

~~I/~~We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under sections 25 of the Act and funding transferred by Catholic Education Commission of W.A. received by the Approved Authority, Servite College Council Inc, for the period from 1 January 2014 to 31 December 2014.

### **Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Servite College Council Inc, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### **Qualified Person's Responsibility**

~~My/~~Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). ~~I/~~We conducted ~~my/our~~ audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that ~~I/we~~ comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Servite College Council Inc, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013*, any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.



**Qualified Person's Opinion**

In my/our opinion, as at 31 December 2014:

- the Approved Authority, Servite College Council Inc, has received the amount in Table 1 that was paid by the Commonwealth pursuant to section 25 of the Act during that year.
- the amount in Table 2 was received by Servite College Council Inc from the Catholic Education Commission of W.A. during 2014. This amount does not include GST.
- the Approved Authority, Servite College Council Inc, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 3, that was paid by the Commonwealth pursuant to section 25 of the Act, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the *Australian Education Regulation 2013*.
- where the total amount received by the Approved Authority, Servite College Council Inc, under the Act includes an amount to take account of GST payable by the Approved Authority, Servite College Council Inc, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority Servite College Council Inc, has paid to the Australian Taxation Office the relevant amount of GST identified in Table 3.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x 

Date: 30/4/2015



**Australian Government**  
**Department of Education and Training**

Our reference: 28133

## Acquittal Certificate - 2014

### Capability Building Inc

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

Funding Provided	Amount Ex GST
Base SRS funding	\$167,255.00
Student With disability loading	\$372,977.99
Aboriginal and Torres Strait Islander loading	\$1,226.01
Low socioeconomic status student loading	\$38,290.00
Low English proficiency loading	\$0.00
Location loading	\$4,682.00
Size loading	\$44,204.00
Total recurrent grant funding under s25 of the Act	\$628,635.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$628,635.00
Total Funding Provided	\$628,635.00
GST	\$62,863.50
Amount confirmed for total funding provided (Incl. GST)	\$691,498.50

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Capability Building Inc under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Capability Building Inc in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Capability Building Inc's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

### Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I DAVID SHANNON  
(name of Qualified Accountant)

Of SUPER GREEN TICK PTY LTD,  
P.O. BOX 113, BOMBALA NSW 2632  
M. 0419 120 553  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- ☒ A qualified accountant within the meaning of the *Corporations Act 2001*: or
  - A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
  - A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

MEMBERSHIP NUMBER – 18116

**Name of Professional body:**

INSTITUTE OF CHARTERED ACCOUNTANTS IN AUSTRALIA

*(eg CPA Australia, Registered Company auditor etc)*

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Capability Building Inc, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Capability Building Inc, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the

appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Capability Building Inc, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

#### Qualified Person's Opinion

In my/our opinion, as at 31 December 2014:

- the Approved Authority, Capability Building Inc, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, Capability Building Inc, under the Act includes an amount to take account of GST payable by the Approved Authority, Capability Building Inc, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Capability Building Inc, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:



Date: 19<sup>th</sup> June 2015



**Australian Government**  
**Department of Education and Training**

Our reference: 28576

## Acquittal Certificate - 2014

### Lindfield Montessori Society Incorporated

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

<b>Funding Provided</b>	<b>Amount Ex GST</b>
Base SRS funding	\$5,734.00
Student With disability loading	\$6,665.01
Aboriginal and Torres Strait Islander loading	\$0.00
Low socioeconomic status student loading	\$3,113.00
Low English proficiency loading	\$0.00
Location loading	\$0.00
Size loading	\$30,921.99
Total recurrent grant funding under s25 of the Act	\$46,434.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$46,434.00
Total Funding Provided	\$46,434.00
GST	\$4,643.41
Amount confirmed for total funding provided (Incl. GST)	\$51,077.41

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Lindfield Montessori Society Incorporated under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of Lindfield Montessori Society Incorporated in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Lindfield Montessori Society Incorporated's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

**Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)**

I ..... FLAVIO MEOLI .....  
(name of Qualified Accountant)

Of MEOLI & CO. CF- LEVEL 1, 94 BURWOOD ROAD, BURWOOD NSW 2134  
(name of business, address and telephone number of Qualified Accountant) Tele: 02 9744 3034

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

FCA - FELLOW MEMBER - 75146

**Name of Professional body:**

INSTITUTE OF CHARTERED ACCOUNTANTS IN AUST & NEW ZEALAND.  
(eg CPA Australia, Registered Company auditor etc)

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, Lindfield Montessori Society Incorporated, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Lindfield Montessori Society Incorporated, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the



appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Lindfield Montessori Society Incorporated, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

**Qualified Person's Opinion**

In my/our opinion, as at 31 December 2014:

- the Approved Authority, Lindfield Montessori Society Incorporated, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, Lindfield Montessori Society Incorporated, under the Act includes an amount to take account of GST payable by the Approved Authority, Lindfield Montessori Society Incorporated, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, Lindfield Montessori Society Incorporated, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

 FLAVIO MEOLI

Date: 9 September, 2015



**Australian Government**  
**Department of Education and Training**

Our reference: 28899

## Acquittal Certificate - 2014

### William Campbell College

This Certificate shows the payments made to the Approved Authority's nominated bank account in the period 1 January 2014 to 31 December 2014. To complete the certificate, sign the declaration below on page 4. Please note that you are not required to confirm the amounts calculated by the Commonwealth for individual loadings under s25 of the *Australian Education Act 2013* (Cth), only the **total** recurrent grant funding. If you disagree with the amount confirmed on Table 1, please cross the confirmed amount out and write the amount you wish to confirm that meets the terms of the declaration.

**Table 1: General recurrent grant funding provided under the Act**

Endling Payment	Amount (\$)
Base SRS funding	\$18,557.00
Student With disability loading	\$25,887.00
Aboriginal and Torres Strait Islander loading	\$0.00
Low socioeconomic status student loading	\$578.00
Low English proficiency loading	\$0.00
Location loading	\$0.00
Size loading	\$20,017.00
Total recurrent grant funding under s25 of the Act	\$65,039.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$65,039.00
Total Funding Provided	\$65,039.00
GST	\$6,503.90
Amount confirmed for total funding provided (Incl. GST)	\$71,542.90

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to William Campbell College under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of William Campbell College in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy William Campbell College's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the *Australian Education Regulation 2013* (Cth) in relation to the distribution of grant funding.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

### Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I ...Clifford...J...Hollings.....  
(name of Qualified Accountant)

Of Hollings Associates, PO Box 342, Sutherland NSW 2232, 9521 5100  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

**Membership level and Registration number:**

CPA No. 52019.....

**Name of Professional body:**

CPA Australia.....

(eg CPA Australia, Registered Company auditor etc)

**Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, William Campbell College, pursuant to section 25 of the Act, for the period from 1 January 2014 to 31 December 2014.

**Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, William Campbell College, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, William Campbell College, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013* (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

#### Qualified Person's Opinion

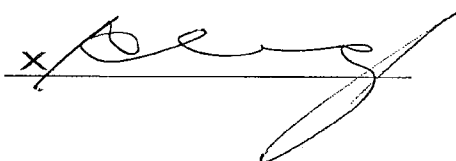
In my/our opinion, as at 31 December 2014:

- the Approved Authority, William Campbell College, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in Table 1 (page 1), that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the *Australian Education Regulation 2013* (Cth).
- where the total amount received by the Approved Authority, William Campbell College, under the Act includes an amount to take account of GST payable by the Approved Authority, William Campbell College, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority, William Campbell College, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

A handwritten signature in black ink, appearing to be 'x/ [illegible]', written over a horizontal line.

Date: 27 APR 2015



**Australian Government**  
**Department of Education and Training**

Our reference: 29212

## Acquittal Certificate - 2014

### Mercy Education Limited

This Certificate shows:

- the payments made to Mercy Education Limited's nominated bank account in the period 1 January 2014 to 31 December 2014 in respect to St Aloysius College (**Table 1**).
- the amount of funding Mercy Education Limited received from the Catholic Education Commission of W.A. (**Table 2**).
- the amount of funding Mercy Education Limited received from St Aloysius College Inc (**Table 3**).
- the amount of funding Mercy Education Limited received and spent or committed to spend for the purposes of providing school education in accordance of the *Australian Education Regulation 2013* (**Table 4**).

To complete the certificate, sign the declaration on page 5.

**Table 1: General recurrent grant funding provided to Mercy Education Limited**

Funding provided	Amount
Total Funding Provided for recurrent grant funding under s25 of the Act	\$11,788.00
GST	\$1,178.80
Amount confirmed for total funding provided (Incl. GST)	\$12,966.80

**Table 2: General recurrent grant funding Mercy Education Limited received from the Catholic Education Commission of W.A.**

Funding received from the Catholic Education Commission of W.A.	Amount (excl. GST)
Mercedes College	\$6,812,713.00
Santa Maria College	\$6,592,379.00
St Brigid's College	\$7,922,222.00
Total funding received from the Catholic Education Commission of W.A. (ex GST)	\$21,327,314.00

**Table 3: General recurrent grant funding Mercy Education Limited received from St Aloysius College Inc**

Funding received from St Aloysius College Inc	Amount
Total recurrent grant funding under s25 of the Act (excl. GST)	\$7,633,047.00
GST	\$763,304.70
Total amount transferred by St Aloysius College Inc (Incl. GST)	\$8,396,351.70

**Table 4: General recurrent grants confirmed by Mercy Education Limited**

<b>Total funding provided</b>	<b>Amount</b>
Total funding provided under section 25 of the Act (table 1)	\$11,788.00
Total funding received from Catholic Education Commission of W.A. (table 2)	\$21,327,314.00
Total funding received from St Aloysius College Inc (table 3)	\$7,633,047.00
<b>Total funding provided</b>	<b>\$28,972,149.00</b>
GST *	\$764,483.50
<b>Amount confirmed for total funding provided (incl. GST)</b>	<b>\$29,736,632.50</b>

\*note that this amount is not 10% of the total funding provided in table 4. It is the sum amount of GST received in Table 1 and Table 3. The GST in respect of schools in Table 2 has been paid to the ATO by the Catholic Education Commission of W.A.

**Comments:**

**Declaration**

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

Recurrent grant funding provided by the Commonwealth to Mercy Education Limited under the Act during 2014 is at **Table 1**. Please note that the amount shown in **Table 1** is the amount that was paid to the nominated bank account of Mercy Education Limited in 2014.

Payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Mercy Education Limited's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

The Rialto, Level 30  
525 Collins St  
Melbourne Victoria 3000

Correspondence to:  
GPO Box 4736  
Melbourne Victoria 3001

T +61 3 8320 2222  
F +61 3 8320 2200  
E [info.vic@au.gt.com](mailto:info.vic@au.gt.com)  
W [www.grantthornton.com.au](http://www.grantthornton.com.au)

### **Independent Auditor's Report on the Acquittal Certificate – 2014**

We have audited the Acquittal Certificate - 2014 (the "Statement") relating to funding for recurrent grants made under s.25 of the *Australian Education Act 2013* and funding transferred by Catholic Education Commission of W.A. and St Aloysius College Inc received by the Approved Authority, Mercy Education Limited, pursuant to, for the period from 1 January 2014 to 31 December 2014.

### **Responsibility of the Directors for the Statement**

The Directors of the Approved Authority, Mercy Education Limited, are responsible for the preparation and fair presentation of the Statement and have determined that the accounting policies used are appropriate to meet the requirements of the Act and the needs of the Department of Education and Training (the "Department"). This responsibility includes such internal controls as the Directors determine are necessary to enable the preparation and fair presentation of the Statement to be free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with Australian Auditing Standards which require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. 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.

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In making those risk assessments, the auditor considers internal control relevant to the Approved Authority's preparation and fair presentation of the Statement 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 Approved Authority's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the Statement.

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 applicable independence requirements of the Accounting Professional and Ethical Standards Board.

### **Auditor's Opinion**

In our opinion, during the year ended 31 December 2014:

- the Approved Authority, Mercy Education Limited, has received the amount in **Table 1** that was paid by the Commonwealth pursuant to s.25 of the Act;
- the amount in **Table 2** was received by Mercy Education Limited from the Catholic Education Commission of W.A. (this amount does not include GST);
- the amount in **Table 3** was received by Mercy Education Limited from St Aloysius College Inc.;
- the Approved Authority, Mercy Education Limited, has spent, or has committed to spend the confirmed amount in **Table 4**, that was paid by the Commonwealth pursuant to s.25 of the Act, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with s.29(1), (3) and (7) of the *Australian Education Regulation 2013*; and
- where the total amount received by the Approved Authority, Mercy Education Limited, under the Act includes an amount to take account of GST payable by the Approved Authority, Mercy Education Limited, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority Mercy Education Limited, has paid to the Australian Taxation Office the relevant amount of GST identified in **Table 4**.

### **Basis of accounting and Restriction on Distribution**

Without modifying our opinion, we note that the Statement has been prepared for the purpose of the Directors reporting requirements to the Department under the Act. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Directors and the Department and should not be distributed to parties other than the Directors, the Department or other Commonwealth, State or Territory agencies as required by law.

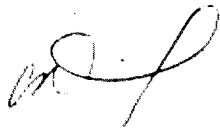
**Other Matters**

We understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

We understand that giving false or misleading information is a serious offence.



GRANT THORNTON AUDIT PTY LTD



Adrian Nathanielsz  
Partner – Audit & Assurance

Registered Company Auditor No. 407880

Melbourne, 3 June 2015



**Australian Government**  
**Department of Education and Training**

Our reference: 30134

## Acquittal Certificate - 2014

### Christ The King Anglican College Incorporated

This Certificate shows:

- the payment made to Christ The King Anglican College Incorporated's nominated bank account in the period 1 January 2014 to 31 December 2014 (Table 1).
- the amount of funding Christ The King Anglican College Incorporated received from the Victorian Ecumenical System of Schools Ltd. (Table 2).
- The amount of funding Christ The King Anglican College Incorporated received and spent or committed to spend for the purposes of providing school education in accordance of the *Australian Education Regulation 2013* (Table 3).

To complete the certificate, sign the declaration on page 4.

**Table 1: General recurrent grant funding provided**

Funding Provided	Amount
Amount confirmed for recurrent grant funding under s25 of the Act	\$666,186.00
GST	\$66,618.60
Amount confirmed for total funding provided (Incl. GST)	\$732,804.60

**Table 2: General recurrent grant funding Christ The King Anglican College Incorporated received from the Victorian Ecumenical System of Schools Ltd**

Funding received from the Victorian Ecumenical System of Schools Ltd	Amount (excluding GST)
Cobram Anglican Grammar School	\$1,350,870.00
Total funding received from the Victorian Ecumenical System of Schools Ltd	\$1,350,870.00

**Table 3: General recurrent grants confirmed by Christ The King Anglican College Incorporated**

Total funding provided	Amount
Total funding provided under section 25 of the Act (table 1)	\$666,186.00
Total funding received from the Victorian Ecumenical System of Schools Ltd (table 2)	\$1,350,870.00
Total funding provided	\$2,017,056.00
GST *	\$66,618.60
Amount confirmed for total funding provided (includes GST)	\$2,083,674.60

\*note that this amount is not 10% of the total funding provided in table 3. It is the amount of GST received in Table 1.

**Comments:**

### Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the *Australian Education Act 2013* (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to Christ The King Anglican College Incorporated under the Act during 2014 is at Table 1. Please note that the amount shown in Table 1 is the amount that was paid to the nominated bank account of Christ The King Anglican College Incorporated in 2014.

Payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy Christ The King Anglican College Incorporated's financial accountability obligations under section 34 of the *Australian Education Regulation 2013* by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include:

- (a) a qualified accountant within the meaning of the *Corporations Act 2001*; or
- (b) a person registered (or taken to be registered) as an auditor under the *Corporations Act 2001*; or
- (c) a person approved by the Minister as a qualified accountant.

Certificate by a qualified accountant as required by section 34 of the *Australian Education Regulation 2013* (Cth)

I, Simon Law  
(name of Qualified Accountant)

of Melker + Allen, 38 Welsford St, Shepparton Vic 5822 8100  
(name of business, address and telephone number of Qualified Accountant)

Being a person who is: (circle as appropriate)

- A qualified accountant within the meaning of the *Corporations Act 2001*: or
- A person registered (or taken to be registered) as a company auditor under the *Corporations Act 2001*; or
- A person approved by the Minister as a qualified accountant when the Minister is satisfied that the person has relevant qualifications or experience.

Please state Membership level, the name of the professional body and registration number.

Membership level and Registration number:

348638

Name of Professional body:

RCA  
(eg CPA Australia, Registered Company auditor etc)

### **Report on the Statement of Grant Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under sections 25 of the Act and funding transferred by Victorian Ecumenical System of Schools Ltd received by the Approved Authority, Christ The King Anglican College Incorporated, for the period from 1 January 2014 to 31 December 2014.

### **Responsibility of the Board for the Statement of Income and Expenditure**

The Board of the Approved Authority, Christ The King Anglican College Incorporated, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### **Qualified Person's Responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the Department). I/We conducted my/our audit in accordance with applicable Australian Accounting Standards and/or Australian Auditing Standards. These Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority, Christ The King Anglican College Incorporated, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the *Australian Education Regulation 2013*, any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

**Qualified Person's Opinion**

In my/our opinion, as at 31 December 2014:

- the Approved Authority, Christ The King Anglican College Incorporated, has received the amount in **Table 1** that was paid by the Commonwealth pursuant to section 25 of the Act during that year.
- the amount in **Table 2** was received by Christ The King Anglican College Incorporated from the Victorian Ecumenical of Schools Ltd during 2014. This amount does not include GST.
- the Approved Authority, Christ The King Anglican College Incorporated, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount in **Table 3**, that was paid by the Commonwealth pursuant to section 25 of the Act, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the *Australian Education Regulation 2013*.
- where the total amount received by the Approved Authority, Christ The King Anglican College Incorporated, under the Act includes an amount to take account of GST payable by the Approved Authority, Christ The King Anglican College Incorporated, on a Taxable Supply made to the Commonwealth under the agreements, the Approved Authority Christ The King Anglican College Incorporated, has paid to the Australian Taxation Office the relevant amount of GST identified in **Table 3**.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of Qualified Accountant:

x  \_\_\_\_\_

Date: 12<sup>th</sup> June 2015

# **Horizons College of Learning and Enrichment Limited**

**ABN 51 161 718 994**

**Financial Statement - 31 December 2014**

**Horizons College of Learning and Enrichment Limited**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 31 December 2014**

	<b>Note</b>	<b>2014</b> <b>\$</b>
<b>Revenue</b>		969,261
<b>Expenses</b>		
Advertising and marketing		(1,158)
Audit fees		(3,000)
Canteen		(6,484)
Cleaning		(12,974)
Clothing pool expenses		(7,496)
Computer expenses		(39,766)
Consultancy fees		(8,025)
Depreciation and amortisation expense		(17,703)
Employee benefits expense		(472,576)
Equipment expensed		(15,657)
Faculty expenses		(26,773)
Insurance		(5,392)
Legal fees		(5,480)
Other expenses		(33,009)
Rental and related expenses		(75,000)
Stationery and materials		(17,426)
Telephones		(5,870)
Repairs and maintenance - buildings		<u>(23,326)</u>
<b>Surplus before income tax expense</b>		192,146
Income tax expense		<u>-</u>
<b>Surplus after income tax expense for the year attributable to the members of Horizons College of Learning and Enrichment Limited</b>		192,146
Other comprehensive income for the year, net of tax		<u>-</u>
<b>Total comprehensive income for the year attributable to the members of Horizons College of Learning and Enrichment Limited</b>		<u><u>192,146</u></u>

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*



**Horizons College of Learning and Enrichment Limited**  
**Notes to the financial statement**  
**31 December 2014**

**Note 1. Significant Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statement are set out below.

**Basis of preparation**

The financial statement, has been prepared to satisfy Horizons College of Learning and Enrichment Limited's financial accountability obligations under section 34 of the Australian Education Regulation 2013(Cth) (the regulations) , and the company's reporting obligations under subsections 36(1)(a) and (b) of the regulations.

The financial statement loss has been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board, as appropriate for not-for –profit entities.

*Historical cost convention*

The financial statement has been prepared under the historical cost convention.

*Goods and services tax*

Revenue and expenses are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

**Revenue recognition**

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

*Grants and donations*

Revenue from grants and donations (contributions), is recognised when the company obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the company and the amount of the contribution can be measured reliably.

*Rendering of services*

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

*In-kind donations*

In-kind services donated by Worklinks Inc. are recorded at their fair value.

*Interest*

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

*Other revenue*

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

Horizons College of Learning and Enrichment Limited  
Notes to the financial statement  
31 December 2014

**Note 2. Operating lease commitments**

**2014**

**\$**

**Committed at the reporting date**

Within one year

100,000

One to five years

325,000

500,000

The operating lease commitment includes contracted amounts for the sub-lease of the school premises under a non- cancellable lease expiring on 22 April 2019. The lessee has an option to extend and contains escalation clauses.

**Note 3. Revenue**

**2014**

**\$**

**Government Grants:**

Commonwealth Recurrent Funding

415,188

Queensland State Government Funding

100,372

Queensland Independent Schools Funding – Youth Support Initiative

13,946

529,506

**Revenue from related party**

Contribution in-kind

224,000

Teachers support income

80,000

Other

99,400

403,400

**Other Grants**

Cancer Council

22,690

**Sundry revenue**

Student resource levy

12,443

Uniform sales

236

Interest

986

13,665

**Total revenue**

**969,261**

**Horizons College of Learning and Enrichment Limited**  
**Directors' declaration**  
**31 December 2014**

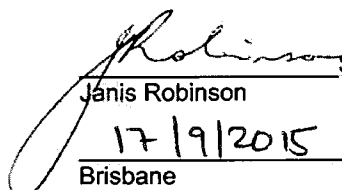
The attached statement of profit or loss and other comprehensive income for the year ended 31 December 2014 and notes thereto, has been prepared to meet the company's accountability obligations under Section 34 of the Australian Education Regulation 2013 (Cth), and the company's reporting obligations under subsection 36(1)(a) of the Regulations.

The directors make the following declarations:

- The attached financial statement and notes thereto, fairly present the company's financial performance, for the year ended 31 December 2014, in accordance with the basis of preparation in Note 1.
- Horizons College of Learning and Enrichment Limited has complied, with the requirements of the terms of the grant entitlement received under notification number 30165-201529, dated 9 February 2015 and amounting to \$456,706.81, (inclusive of 10% GST), incorporating compliance with section 78 (2) (a) of the Australian Education Act 2013 (Cth), and section 29 of the Australian Education Regulation 2013 (Cth).

Signed in accordance with a resolution of the Directors pursuant to sub-sections 34 and subsection 36(1) (a) of the Australian Education Regulation 2013 (Cth)

On behalf of the Directors

 Signature  
Janis Robinson  
17/9/2015 Date  
Brisbane

## Independent Auditor's Report

To

The Directors of Horizons College of Learning and Enrichment Limited

We have audited the accompanying statement of profit or loss and comprehensive income of Horizons College of Learning and Enrichment Limited (or the company), for the year ended 31 December 2014, a summary of significant accounting policies and other explanatory information, and the directors' declaration thereon (together "the financial statement"), and the company's compliance with the terms of the grant entitlement provided under Notice of Determination Number:30165-201529 dated 9 February 2015, for the period 1 January 2014 to 31 December 2014, incorporating compliance with subsections 29(1), (3) (7) and (8) of the Australian Education Regulations 2013 (Cth) (the Grant Terms).

We have performed limited assurance procedures on the payment to the Australian Tax Office (ATO) of Goods and Services Tax (GST), included in the grant amount provided under Notice of Determination Number: 30165-201529 dated 9 February 2015 (the Grant).

### Directors' responsibility

In respect of Horizons College of Learning and Enrichment Limited, The directors are responsible for:

- a) The preparation and fair presentation of the financial statement in accordance with the basis of accounting described in Note 1.
- b) Compliance with the Grant Terms , incorporating compliance with subsections 29 (1), (3) , (7) and (8) of the Australian Regulation 2013 (Cth)
- c) Payment of the GST amount included in the Grant to the Australian Tax Office
- d) Such internal control as management determines is necessary to:
  - Enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error;
  - Enable the company's compliance with the financial accountability and reporting obligations under the Regulations ;and
  - Enable the company's compliance with the Grant Terms.
- e) The financial accountability obligations of the company under sections 34 of the Australian Education Regulation 2013 (Cth) (the Regulations);
- f) The reporting obligations of the company under section 36 of the Regulations;

### Auditor's Responsibility

Our responsibilities are:

- a) To express an opinion, based on our audit, on:
  - i. The financial statement; and
  - ii. Horizon's compliance, in all material respects, with the Grant Terms.
- b) To conclude, based on our limited assurance procedures on the payment to the ATO, of GST included in the amount of The Grant.

We conducted our audit of the financial statement in accordance with Australian Auditing Standards; our audit of compliance with the Grant Terms in accordance with ASAE 3100: *Compliance Engagements*, and our limited assurance procedures on the payment to the ATO, of GST included in the amount of the Grant, in accordance with ASAE 3000: *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

The applicable Standards require that we comply with relevant ethical requirements and plan and perform our work to:

- a) Obtain reasonable assurance about whether the financial statement is free from material misstatement and that Horizons College of Learning and Enrichment Limited has complied, in all material respects, with the Grant Terms; and
- b) Obtain limited assurance as to whether anything has come to our attention that causes us to believe that GST included in The Grant amount has not been paid to the Australian Tax Office (ATO).

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement and about the company's compliance with the Terms of the Grant, the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial statement, and to the company's compliance with the Terms of the Grant, 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 company's internal control. An audit also includes evaluating the appropriateness of accounting policies used by the directors, as well as evaluating the overall presentation of the financial statement.

A limited assurance engagement undertaken in respect of the payment of the GST amount included in the Grant in accordance with ASAE 3000 involves for the year ended 30 December 2014:

- 1) Identifying in total, the amount of recorded revenue in the company's general ledger that is subject to GST;
- 2) Identifying in total the amount, of recorded capital and non –capital purchases in the general ledger that are allowed for GST input deductions;
- 3) Extracting the tax withheld from employees and recorded in the company's payroll;
- 4) Setting an expectation of the net amount of GST and tax withheld from employee remuneration, to be paid to or refunded by the ATO for the year ended 31 December 2014.
- 5) Comparing the calculated expectations of the net amount of GST input, output and payroll withholding tax to:
  - a) The GST reconciliation prepared by the company for the year ended 31 December 2014;
  - b) The company's Business Activity Statements submitted to the ATO for the year ended 31 December 2014;
  - c) Payments to the ATO recorded on the company's bank statements;
  - d) The amount of GST and payroll withholding tax accrued in the company's general ledger at 31 December 2014.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

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

#### **Inherent Limitations**

Because of the inherent limitations of the listed procedures related to the payment of GST included in the Grant amount paid to the ATO, it is possible that fraud, error or non-compliance may occur and not be detected.

An audit is not designed to detect all instances of non-compliance with the Grant Terms, as an audit is not performed continuously throughout the year and the audit procedures performed in respect of compliance with the Grant Terms are undertaken on a test basis. The audit opinion on compliance with the Grant Terms, expressed in this report has been formed on the above basis.

The audit of compliance with the Grant Terms does not include inspection or assessment of the school curriculum, delivery of the curriculum or evaluation of educational outcomes.

#### **Opinion**

In our opinion, the financial statement presents fairly, in all material respects, the financial performance of Horizons College of Learning and Enrichment Limited for the year ended 31 December 2014 in accordance with the basis of accounting described in Note 1, and the company has complied, in all material respects, with the requirements of the Grant Terms

#### **Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared to provide information to the Department of Education and Training in accordance with the Grant Terms. Our report is intended solely for Horizons College of Learning and Enrichment Limited and the Department of Education and Training and should not be distributed to or used by parties other than Horizons College of Learning and Enrichment Limited and the Department of Education and Training.

#### **Use of Report**

This report has been prepared for Horizons College of Learning and Enrichment Limited and the Department of Education and Training in accordance with the requirements of the Grant Terms. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than Horizons College of Learning and Enrichment Limited and the Department of Education and Training, or for any purpose other than that for which it was prepared.

#### **Conclusion**

Based on the procedures we have performed and the evidence we have obtained, the amount of GST included in The Grant has not been paid to the ATO

#### **Compliance with Laws and Regulations**

Circumscribed by the Auditor's Responsibilities, and the Inherent Limitations of an audit of compliance with the Grant Terms as described in the Independent Auditor's Report above, we conclude that the Approved Authority, Horizons College of Learning and Enrichment Limited, has spent, or committed to spend, in the period 1 January 2014 to 31 December 2014, the confirmed amount of \$456,706.81, that was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3), (7) and (8) of the Australian Education Regulations 2013 (Cth).

The Approved Authority, Horizons College of Learning and Enrichment Limited, has not paid to the Australian Taxation Office GST, amounting to of \$41,518.81 and included the confirmed amount of \$456,706.81.



*Wessels & Co Pty Ltd*

Wessels & Co Pty Ltd

*M Wessels*

**Marjorie Wessels**

Director

Registered Company Auditor No.306204

**Brisbane, 21 September 2015**



## Acquittal Certificate

Tuesday, August 25, 2015 10:05:54 AM

Funding Provided	Amount Ex GST
Base SRS funding	\$5,575,766.00
Student With disability loading	\$142,806.00
Aboriginal and Torres Strait Islander loading	\$12,677.00
Low socioeconomic status student loading	\$87,308.00
Low English proficiency loading	\$3,656.00
Location loading	\$590,954.00
Size loading	\$0.00
Total recurrent grant funding under s25 of the Act	\$6,413,167.00
Amount confirmed for recurrent grant funding under s25 of the Act	\$6,413,167.00
 Total Funding Provided	 \$6,413,167.00
GST	\$641,316.71
Amount confirmed for total funding provided (Incl. GST)	\$7,054,483.71

### Comments:

## Declaration

Recurrent grant funding for participating schools is payable by the Commonwealth each year under section 25 of the Australian Education Act 2013 (Cth) (the Act). The Act legislates Commonwealth funding to schools in Australia and sets out the rights and responsibilities of organisations in order for them to receive Commonwealth funding for the purpose of school education.

A breakdown of the recurrent grant funding provided by the Commonwealth to The Friends School Incorporated under the Act during 2014 is at the table above. Please note that the amount shown is the amount that was paid to the nominated bank account of The Friends School Incorporated in 2014.

Please note that payments made by the Commonwealth for capital funding are not included in the table above and do not form part of this Certificate.

Completion of this Certificate by a qualified person will satisfy the The Friends School Incorporated's financial accountability obligations under section 34 of the Australian Education Regulation 2013 (Cth) by certifying that financial assistance paid by the Commonwealth in 2014 in accordance with the Act has been spent, or committed to be spent, in accordance with the relevant provisions under the Act.

The Certificate will also satisfy the reporting obligations under subsections 36(1)(a) and (b) of the Australian Education Regulation 2013 (Cth) in relation to the distribution of grant funding.



For non-government schools, a qualified person is a qualified accountant. A qualified accountant is defined under s34 of the Act to include: (a) a qualified accountant within the meaning of the Corporations Act 2001; or (b) a person registered (or taken to be registered) as an auditor under the Corporations Act 2001; or (c) a person approved by the Minister as a qualified accountant.

## **Certificate by a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth)**

I, Carl Harris of Deloitte Touche Tohmatsu having the following qualification Registered Company Auditor confirm I am a qualified person as required by section 34 of the Australian Education Regulation 2013 (Cth).

### **Report on the Statement of Income and Expenditure**

I/We have audited the Statement of Grant Income and Expenditure (the Statement) relating to funding for recurrent grants made under the Act received by the Approved Authority, The Friends School Incorporated, pursuant to section(s) 25 of the Act identified in Table above, for the period from 1 January 2014 to 31 December 2014.

### **Responsibility of the Board for the Statement of Grant Income and Expenditure**

The Board of the Approved Authority, The Friends School Incorporated, is responsible for the preparation and fair presentation of the Statement in accordance with applicable Australian Accounting Standards. The Board's responsibilities include establishing and maintaining internal controls relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### **Qualified person's responsibility**

My/Our responsibility is to express an opinion on the Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board and the Department of Education and Training (the department). I/We conducted my/our audit in accordance with Australian Auditing Standards. These Auditing Standards require that I/we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement and whether or not the Statement presents fairly the manner in which the grant funds have been expended.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the qualified person'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 qualified person considers internal control relevant to the entity's preparation and fair presentation of the Statement 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 evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluation of the overall presentation of the Statement.

These procedures have been undertaken to form an opinion of whether the amounts paid to the Approved Authority The Friends School Incorporated, by the Commonwealth have, in all material respects been expended in accordance with the conditions specified in the Act, the Australian Education Regulation 2013 (Cth), any written directions of the Minister, and whether GST payable has been paid to the Australian Taxation Office. The audit opinion has been formed on the above basis.

### **Qualified person's opinion**

In my/our opinion, as at 31 December 2014:

- the Approved Authority, The Friends School Incorporated, has spent, or has committed to spend, in the period 1 January 2014 to 31 December 2014, an amount equal to the amount it was paid by the Commonwealth pursuant to section 25 of the Act during that year, for the purpose of providing school education and implementing national policy initiatives for school education in accordance with the Act and in accordance with subsections 29(1), (3) and (7) of the Australian Education Regulation 2013 (Cth).
- where the total amount received by the Approved Authority, The Friends School Incorporated, under the Act includes an

amount to take account of GST payable by the Approved Authority, The Friends School Incorporated, on a Taxable Supply made to the Commonwealth under the Act, the Approved Authority, The Friends School Incorporated, has paid to the Australian Taxation Office the relevant amount of GST.

I understand that the Commonwealth may disclose any information to other Commonwealth, State or Territory agencies as required by law.

I understand that giving false or misleading information is a serious offence.

Signature of qualified person: Carl Harris

Date: 11 June 2015