



CATHOLIC
EDUCATION
WESTERN AUSTRALIA



Annual Report

2020

Catholic Education Western Australia acknowledges and pays its respects to the Traditional Owners and Elders, both past and present, of the lands on which our schools and offices are situated, and on which our students are educated throughout Western Australia



CHRIST THE KING CATHOLIC SCHOOL – DJARINDJIN LOMBADINA



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COVER

IRENE MCCORMACK CATHOLIC COLLEGE – BUTLER

Snapshot

13 SCHOOLS
BROOME
1,562 STUDENTS

27 SCHOOLS
BUNBURY
9,792 STUDENTS

15.0%
of WA primary
school students

11 SCHOOLS
GERALDTON
3,757 STUDENTS

112 SCHOOLS
PERTH
61,695 STUDENTS

18.8%
of WA secondary
school students

16.6%
of total WA
school students



76,804

STUDENTS

16.6% of WA School Students

163

SCHOOLS

Staff

School & Office

10,694

STAFF

5,891

Teaching Staff

4,803

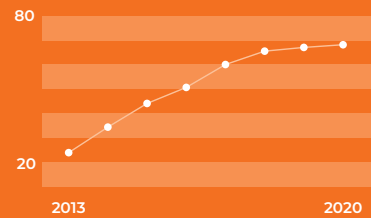
Non-teaching Staff

Out of Hours

School Care

69

Schools Offering Outside School Hours Care



Increase of CEWA schools offering OSHC services

CARE Schools

5

Curriculum and Re-engagement Education Schools

366

Students in CARE Schools

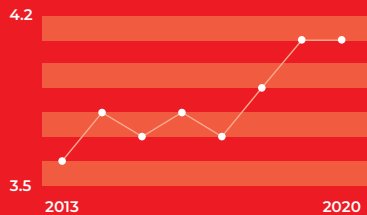
Aboriginal Education

3,164

Aboriginal and Torres Strait Islander students

4.1%

of CEWA students



Percentage of Aboriginal students in CEWA schools

Long Day Care

3

Schools with Long Day Care Facilities

Early Years Learning

1,638

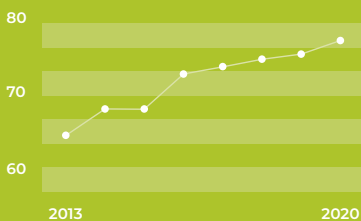
Pre-kindergarten students

77

Schools with Pre-K programs

134

Schools with Kindergarten



Number of schools with Pre-kindergarten students

Students with Disability

6,842

Students with Disability NCCD Funded (CEWA system schools only)

Boarding Facilities

12

Schools with Boarding Facilities

Education Support

24

Schools with Education Support Centres



Letter of Transmittal

Bishops of WA

ARCHBISHOP OF PERTH
The Most Reverend
Timothy Costelloe SDB DD

AUXILIARY
BISHOP OF PERTH
The Most Reverend
Donald G Sproxtton DD VG

DIOCESE OF BROOME
Apostolic Administrator
The Reverend Monsignor
Paul Boyers VG

BISHOP OF BUNBURY
The Most Reverend
Gerard J Holohan DD

BISHOP OF GERALDTON
The Most Reverend
Michael H Morrissey DD

Dear Brother Bishops

On behalf of the Commissioners, I am pleased to present the 2020 Annual Report of the Catholic Education Commission of Western Australia to the Members of Catholic Education Western Australia Incorporated.

In a year that has challenged all to acknowledge the fragility of our world, Catholic Education Western Australia has been active in advancing its mission. It has responded rapidly and creatively to the challenges presented to Catholic schools across the State in the face of the COVID-19 pandemic.

2020 was a year of consolidation and improvement as initiatives focused too on strengthening governance of the system. It was a year marked by immense achievement as schools transitioned to remote education, adapting teaching and learning practices while ensuring the care and support of students and staff in often complex circumstances.

This report records some of those achievements and challenges in advancing the mission of Catholic schools in Western Australia.

It is a privilege for the Commissioners to be involved in leading the governance and improvement of Catholic education in Western Australia, particularly in a period where our schools are called to serve and continue to rise to the challenge in times of immense need and uncertainty. In this context, I cannot speak highly enough of the support of Catholic Education Office staff provided to our schools under the leadership of Executive Director, Dr Debra Sayce and the members of CEWA's Executive.

I commend the 2020 Annual Report to the Members of Catholic Education Western Australia Incorporated.

Yours sincerely



THE MOST REVEREND GERARD J HOLOHAN DD
Chair, Catholic Education Commission of Western Australia

System Governance

The Bishops of Western Australia formed a new corporate structure as an incorporated body for Catholic schools in Western Australia, effective 1 January 2020.

CEWA Ltd is guided by a robust governance framework that complies with the requirements of the Australian Securities and Investments Commission (ASIC), Australian Charities and Not-for-profits Commission (ACNC), the Bishops of Western Australia, the Federal Government, the State Government and CEWA's students, parents, stakeholders and community.

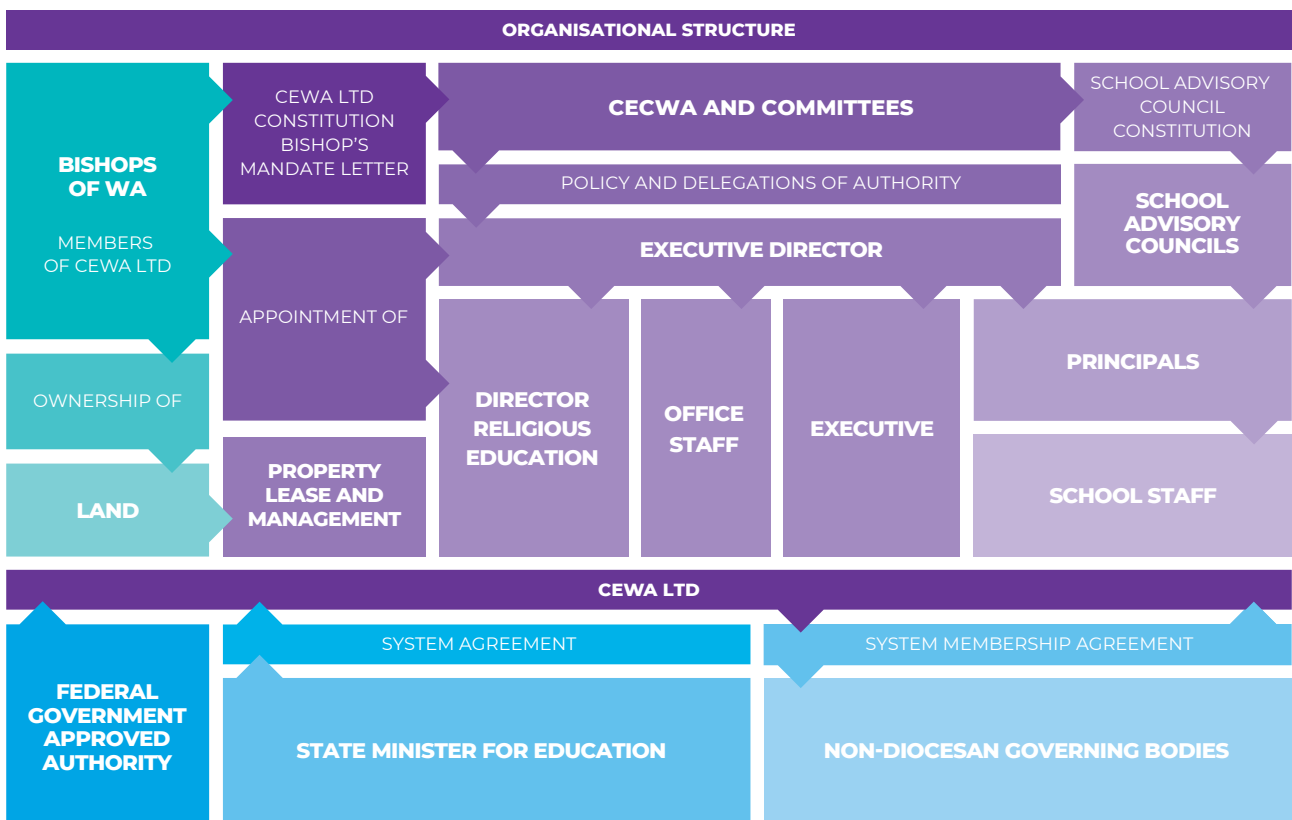
CEWA Ltd is the governing body for 149 Diocesan schools, the Catholic Education Office of Western Australia, Catholic Schools (WA) Long Service Leave Fund, Catholic Schools (WA) Co-responsibility Building Fund, Teacher Housing and the Catholic Education Commission of WA Trustees Inc.

CEWA Ltd also provides registration oversight for an additional 14 non-diocesan Catholic schools. The Members of CEWA Ltd are the

Diocesan Bishops of Western Australia, being the Archbishop of Perth, Bishop of Broome, Bishop of Bunbury and Bishop of Geraldton.

In its first year of incorporation, the following milestones were reached:

- Inaugural Annual General Meeting of CEWA Ltd;
- System Membership Agreement for Non-Diocesan governing bodies;
- Transition of School Boards to Advisory Councils;
- Implementation of CECWA's Delegations of Authority;
- Assignment of school and office contracts to CEWA Ltd; and
- Preparation for consolidated general purpose financial reporting for CEWA Ltd.





L to R: Dr Graeme Gower, Professor Glenda Scully, Mr Wojciech Grzech, Professor Joan Squelch, Mr Jonathon Woolfrey, Ms Margaret Collins, Ms Mary Woodford, Mrs Margaret Collins, Dr Debra Sayce, The Most Reverend Gerard Holohan DD. Absent: The Most Reverend Michael Morrissey DD

CATHOLIC EDUCATION COMMISSION OF WESTERN AUSTRALIA

The Catholic Education Commission of Western Australia (CECWA), as the Board of Directors of CEWA Ltd, directs CEWA to develop learning opportunities that fulfil the goals of Catholic schools, as outlined in the Bishops' Mandate Letter.

The Most Reverend Gerard J Holohan DD – Chair

The Most Reverend Michael H Morrissey DD – Commissioner

Mr Jonathon Woolfrey - Commissioner

Ms Margaret Collins - Commissioner

Dr Graeme Gower
Chair: Aboriginal Community Committee

Mr Wojciech Grzech
Chair: Audit and Risk Committee

Ms Mary Woodford
Chair: Catholic Education Community Committee

Professor Joan Squelch
Chair: Curriculum Committee

Professor Glenda Scully
Chair : Finance Committee

Dr Debra Sayce – Executive Director

Dr Edward Simons – Company Secretary

CECWA is supported through five committees, established to advance the strategic priorities of CEWA Ltd.

ABORIGINAL COMMUNITY COMMITTEE	Brings an Aboriginal perspective to the work of CEWA, providing access to quality education for Aboriginal children and young people, and promoting Aboriginal participation, inclusivity and mutual understanding in the wider community.
AUDIT AND RISK COMMITTEE	Oversees and mitigates risk and ensures the compliance and sustainability of CEWA.
CATHOLIC EDUCATION COMMUNITY COMMITTEE	Oversees the sustainability of CEWA by monitoring and evaluating the key factors that define it, especially the development of its people and faith communities. Ensures the system's ability to sustain and deliver a strong Catholic identity whilst achieving goals of sustainability, accessibility, affordability and diversity.
CURRICULUM COMMITTEE	Ensures a Catholic vision of the human person underpins processes and priorities within the CEWA system. Ensures curriculum of CEWA schools supports education of the whole person, integrating faith, life and culture.
FINANCE COMMITTEE	Ensures the financial sustainability of the CEWA system. Monitors the system's finances and provides guidance on areas including strategy development and sustainability, debt policies and processes, reporting and budgets.



ST THOMAS MORE CATHOLIC PRIMARY SCHOOL – MARGARET RIVER

Letter from the Executive Director



2020 was a year which brought us great pride, as our 163 schools continued their success as engaged learning communities through these uncertain times, remaining steadfastly focused on supporting students to discover joy in learning.

Equally as important amid the pandemic and the uncertain era unfolding before us, Catholic schools

across Western Australia have been, and continue to be, places where our commitment to faith formation is alive and well.

Since 1844, Catholic schools have been an integral part of Western Australia's education landscape. As the second largest education provider in the State, the Catholic education system provides options for parents and quality school learning facilities for 16.6% of the WA's total school student population, including 18.8% of all secondary school students.

In 2020, more than 76,000 students were enrolled at schools located from Wyndham in the remote north, to Albany and Esperance on the south coast, and inland to Kalgoorlie. Our schools provide educational choice for families seeking a Catholic education for their children, regardless of the family's individual circumstances or its capacity to financially contribute.

For more than 175 years, some of the State's oldest Catholic schools have served their local communities, and WA parents have exercised their freedom to choose schools that articulate the values they believe are important to their children's intellectual, spiritual and social development.

In fostering these values, Catholic schools recognise that a quality education is built on a strong home-school partnership, strongly evidenced during the initial COVID-19 pandemic of 2020. Our schools support, and are supported by, genuine and effective parent and community relationships that give direction and purpose to their pastoral roles.

Parents in Catholic schools make a significant contribution to their children's education, saving the Federal and State governments millions of dollars annually. In 2020, this resulted in a net saving of \$262 million to Federal Government and \$611 million to State Government in recurrent costs alone if they were required to replace the service we currently provide.

In addition to the significant financial savings for the State and Federal governments, Catholic schools make a far-reaching contribution to the WA economy. In 2019, independent analysis undertaken by Ernst & Young estimated that Catholic Education Western Australia (CEWA) supported approximately 11,000 full time teaching and non-teaching jobs resulting in an estimated gross value addition of \$1.64 billion.

CEWA values the State Government's commitment to ensuring all students – regardless of where they live – receive a high-quality education.

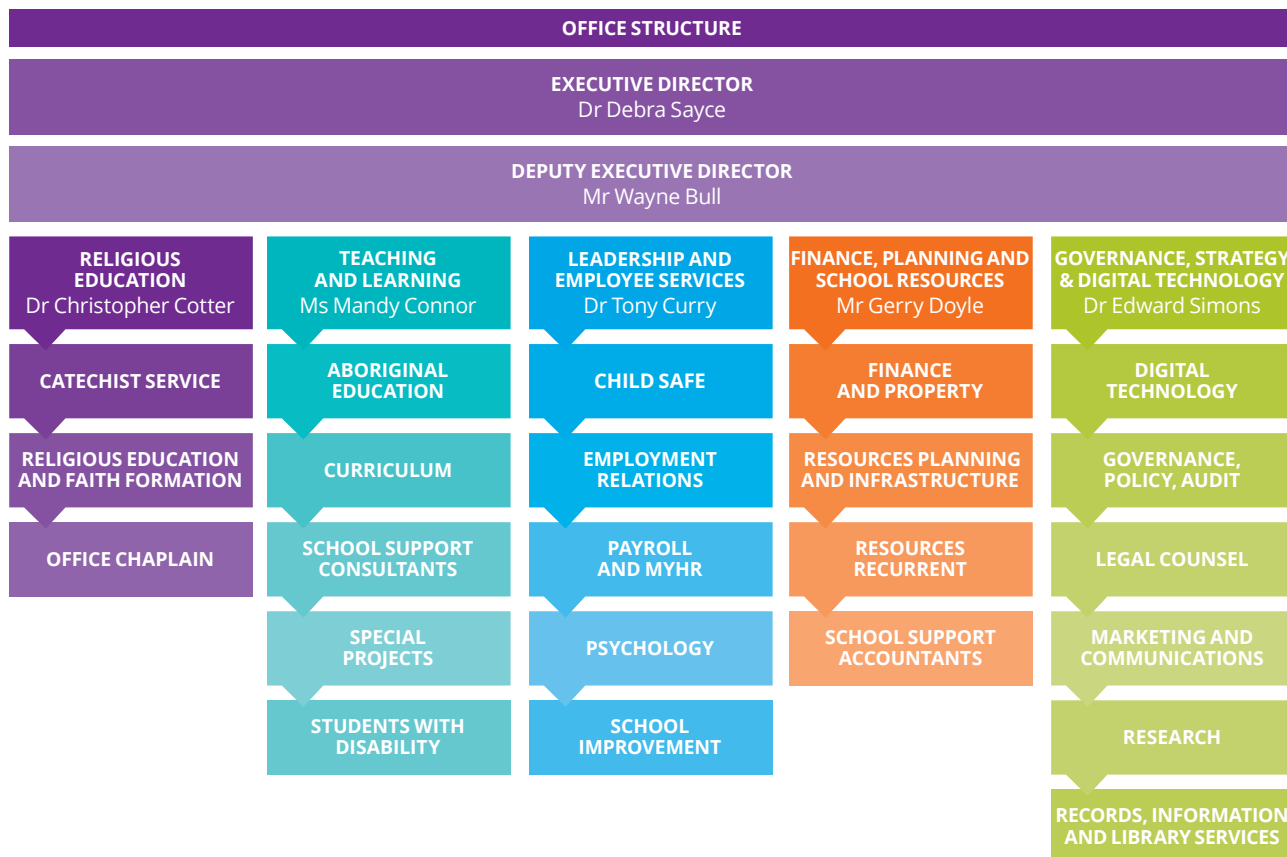
This Annual Report highlights the significant role of Catholic education in Western Australia, evidenced not only in the financial contribution to the economy but more importantly, in preparing children and young people to positively contribute to society, well into the future.

A handwritten signature in black ink that reads "Debra Sayce".

DR DEBRA SAYCE
Executive Director
Catholic Education Western Australia Ltd

Executive Team

The CEWA Executive Team is supported by over 250 staff working across the four Catholic dioceses in Western Australia.



EXECUTIVE DIRECTOR – DR DEBRA SAYCE

Dr Debra Sayce commenced her role as Executive Director at the end of 2018, after serving as both Acting Executive Director and Director of Religious Education where she was responsible for leading Catholic Identity, religious education and faith formation. Debra has had extensive experience in the education sector, including leadership roles in Catholic schools. She has lectured at the University of Notre Dame Australia, serves Catholic education nationally as a member of National Catholic Education Commission and has an active and strategic role in supporting the work of the Plenary Council 2020 - 2021.



DEPUTY EXECUTIVE DIRECTOR – MR WAYNE BULL

Mr Wayne Bull has worked as a Catholic secondary principal for nearly 20 years. During his 40 years of service in Catholic education he has been a member of the Catholic Education Commission of Western Australia, including membership of the Religious Education and Curriculum Committee and the School Resources Committee. Additionally, Wayne has chaired a number of CEWA working parties. He is a former President of the Catholic Secondary Principals' Association of WA. Wayne is the current Chair of the Lasallian Mission Council for the District of Australia, New Zealand, Pakistan and New Guinea.



DIRECTOR RELIGIOUS EDUCATION
– DR CHRIS COTTER

Dr Chris Cotter is a Catholic educator with experience as a teacher, leader and administrator in schools and office systems, including Assistant Director of Schools in the Diocese of Wagga Wagga, New South Wales. Prior to joining CEWA, he was employed as a Mission Consultant for the Oceania Province of the Redemptorist Congregation. Chris has tertiary qualifications in teaching, theology and religious education, most recently completing his Doctor of Theology through the University of Divinity, Melbourne.



DIRECTOR FINANCE, PLANNING AND SCHOOL RESOURCES
– MR GERRY DOYLE

Mr Gerry Doyle has extensive corporate finance, financial planning and management experience gained in international environments in public and private sector organisations. Gerry was previously Advisor to the OPEC Fund for International Development and holds formal qualifications as a Fellow of the Certified Practising Accountants (Australia), Fellow of the Chartered Association of Certified Accountants (UK) and has a Masters degree in Business Administration.



DIRECTOR GOVERNANCE, STRATEGY AND DIGITAL TECHNOLOGY
– DR EDWARD SIMONS

Dr Edward Simons is responsible for a diverse portfolio of teams, including Strategy, Communications and Marketing, Administrative Services, Legal, Records Management and Audit and Compliance. He also leads the operational aspects of the CECWA. Edward's background is in policy and strategy development, government liaison and project management. He holds a Doctorate of Education and Masters in Educational Management from UWA and completed his Company Directors at AICD in 2017.



DIRECTOR LEADERSHIP AND EMPLOYEE SERVICES
– DR TONY CURRY

An experienced Catholic school principal and published author, Dr Tony Curry is responsible for driving school improvement across the system along with holding responsibility for leadership and regional offices. Tony's career has spanned both primary and secondary settings across WA, and he has previously coordinated the leadership team at Catholic Education Western Australia. He holds three Masters degrees and a Doctorate of Education.



DIRECTOR TEACHING AND LEARNING
– MS MANDY CONNOR

Ms Mandy Connor has substantial experience as a Catholic education leader across all year levels of schooling. Prior to her appointment as Director of Teaching and Learning, Mandy was the foundation Principal of Holy Cross College in Ellenbrook. She holds two Masters degrees and studied for a semester at Fordham University in New York as a recipient of the Edmund Rice Scholarship.



CHRISTIAN BROTHERS' COLLEGE – FREMANTLE

The Year in Review

CEWA's response to COVID-19 began on 28 January 2020 when all three systems of education in WA came together to consider a State-wide education response in alignment with advice from the State Government and the WA Department of Health.

CEWA developed a six-step plan that provided a scaffold for schools to establish individual response and continuity plans. Working groups with school and office representation were established to determine strategies and initiatives in five key focus areas:

1. Teaching and learning;
2. Workforce management;
3. Wellbeing;
4. Liturgical and prayer life; and
5. Governance and business continuity.

From the outset, it was evident that effective communications and trust relationships would be essential to navigating an evolving situation. Key to this was ensuring that Principals received briefings and updates in a predictable format, from a trusted source. Information was distilled on a daily basis to ensure it was clear and relevant to each impact group.

To support Principals, CEWA established a public-facing COVID-19 website that

reinforced messages being provided at school levels and reiterated the collaborative, cross-sectoral decision making process.

CEWA's early preparations enabled 163 schools to transition to a new model of remote learning in an accelerated timeframe. In responding to the first COVID-19 lockdown, all CEWA schools were able to rapidly transition students to engage in learning from home. On the first day of remote learning, approximately 74,000 of CEWA's 76,000 enrolled students were at home, engaging in learning.

The readiness for agile response was enhanced by the foundational work undertaken over the last few years through digital integration, incorporation, establishment of collaborative structures, vision for learning and investment in leadership development. A wide variety of resources and professional development activities were created and introduced, while school-based and consultancy supported online networks were established.

“From the outset, it was evident that effective communications and trust relationships would be essential to navigating an evolving situation.”

Seeking Fairer Funding

CEWA is committed to ensuring Western Australian families have choice when it comes to their children's education and believe every child deserves access to the best educational facilities and mental health support, regardless of the choice of education provider made by their parents.

Every Child Counts is a campaign designed to raise awareness and commit to securing an educational funding model that is needs-based, sector blind and supports diverse, non-government schools in all communities where they are desired.

This work also supports the wider community ambition of excellent education – regardless of financial status or geography. More than a third of CEWA schools are outside the metropolitan region, while more than half support lower socio-economic communities.

“ Providing an education that strives to educate the whole child – intellectually, spiritually, physically, morally and emotionally – is a priority for Catholic schools. ”

In 2020, plans were made to more proactively engage with the State Government seeking the following outcomes:

- A better capital loan scheme that provides improved lending terms for low-interest loans, by reducing interest rates and extending the current 15-year loan maturity period to 20-years;
- A five-year commitment to provide \$10 million per annum for an additional 50 psychologists, to enable our psychologists to work with more Western Australian children, supporting better mental health and wellbeing outcomes; and
- State Government support to provide COVID-19 disruption relief funding equal to that offered to government schools, in

order for CEWA to continue to provide relief to staff and families, many of whom have struggled with increased economic costs due to the pandemic.

Catholic Education Leaders' Forums

The Catholic Education Leaders' Forum remains a regular and integral platform for collaboration between existing and emerging leaders within Catholic schools across the State.

While the February forum went ahead as planned, the July event was broken into a series of smaller localised forums in response to the COVID-19 restrictions within WA at the time.

More than 500 delegates joined the semester two roadshow through July and August, with meetings held at CEWA schools and local venues across all four WA dioceses.

A total of 10 events were held, looking at the ongoing development of CEWA's Quality Catholic Education (QCE) improvement framework through the lens of teaching and learning during the COVID-19 pandemic; policy and governance; and school improvement.

All CEWA principals were invited to the online launch meeting for the roadshow, which featured a Welcome to Country with Whadjuk-Yuet-Ballardong artist Kevin Bynder and a special message from the Archbishop of Perth, Timothy Costelloe.

457
ATTENDEES
FORUM
1 – 24 February 2020

561
ATTENDEES
ROADSHOW
24 July – 18 August 2020



7 News Young Achiever Awards

CEWA is proud to have been involved in the 7 News Young Achiever Awards since they began as the WA Young Achiever Awards in 2016. In 2020, this support included the categories of CEWA Young Leadership Award and CEWA People's Choice Award.

The CEWA Young Leadership Award was presented to Courtney Marie Gratteri. Ms Gratteri received the award for her leadership as a youth worker at one of Perth's leading CARE schools. Co-designing and leading Strong Hearts Strong Minds workshops to benefit young people's social, emotional and mental wellbeing, Ms Gratteri also led Back to Country camps and early intervention programs, helping Aboriginal children learn about Noongar culture.

The CEWA People's Choice Award was presented to Tegan Reder (17) of Cloverdale. Ms Reder is the only swimmer competing in Australia under the S11 category, a classification for swimmers who are blind. At the Western Australia Championships, Ms Reder broke eight Australian age and open records. Currently sitting third in the world for the 50-metre breaststroke, she will be trialling for the Tokyo Paralympics in June. Ms Reder was awarded a scholarship through the WA Institute of Sport and is part of the AIS Para-Development Squad. In December 2020, she was granted early acceptance to study Law at UWA in 2022.



TOP AND LEFT TO RIGHT
Dr Debra Sayce with

WINNER Courtney Marie Gratteri
– CEWA Young Leadership Award

WINNER Tegan Reder
– CEWA People's Choice Award

FINALIST Amber Ramage
– CEWA Young Leadership Award

FINALIST Luke Coteliezza
– CEWA Young Leadership Award

FINALIST Kendall Whyte
– CEWA Young Leadership Award

Catholic Arts

The Catholic Arts program became a virtual experience in 2020, celebrating the Arts while prioritising social-distancing and safety precautions in light of the COVID-19 pandemic.

In 2020, the Catholic Arts Liturgy of the Word at St Mary's Cathedral was added to the calendar. Celebrated by the Most Reverend Gerard Holohan, Bishop of Bunbury and Chair of the Catholic Education Commission of Western Australia, along with the Archdiocese of Perth's Reverend Father Vincent Glynn, Vicar Education and Faith Formation, the Liturgy brought together students, school staff and guests for a time of praise while acknowledging the contribution of Arts.

CEWA Executive Director Dr Debra Sayce reflected on the theme "A Year of Celebration and Participation" at the Liturgy, acknowledging the resilience and adaptability of students and staff pursuing artistic projects in a year heavily disrupted by the pandemic.

Students from St Paul's School, La Salle College, Holy Cross College and Mercy College played a key role in proceedings with choral pieces, liturgical movements, readings and prayers.

1,200⁺

STUDENTS ENJOYED THE
ANGELICO
EXHIBITION

1,300

VIRTUAL PARTICIPANTS
PERFORMING
ARTS FESTIVAL

Quality Catholic Education Awards

Innovation, care, commitment to learning and wellbeing, and community spirit were celebrated at the inaugural Quality Catholic Education (QCE) Awards.

A record 83 entries were received from Catholic schools across the State. The QCE Awards is an awards program that recognises meaningful initiatives by schools that provide students with outstanding outcomes aligned with the principles of learning, engagement, accountability and discipleship.

The 2020 awards also included the People's Choice Award category, with nominated initiatives profiled and votes cast.

The awards aim to highlight four areas of advancement within CEWA's Strategic Directions: Catholic Identity; Education; Community; and Stewardship.





HOLY CROSS COLLEGE – ELLENBROOK

QCE Award Winners 2020

CATHOLIC IDENTITY	EDUCATION	COMMUNITY	STEWARDSHIP
PRIMARY Infant Jesus School, Morley: <i>The Power of One</i>	PRIMARY Holy Rosary School, Derby: <i>Bush Kindy</i>	PRIMARY St Anthony’s School, Wanneroo: <i>Wrap around initiatives for student wellbeing</i>	PRIMARY St Emilie’s Catholic Primary School, Canning Vale: <i>St Emilie’s Bush Forever Journey</i>
SECONDARY Holy Cross College, Ellenbrook: <i>LifeLink Sleepout @Home</i>	SECONDARY Holy Cross College, Ellenbrook: <i>Virtual School Production</i>	SECONDARY Mother Teresa Catholic College, Baldivis: <i>MTCC Community Fair</i>	SECONDARY Corpus Christi College, Bateman: <i>Stewardship in Action</i>
MERIT AWARDS Our Lady’s Assumption School, Dianella: <i>Walk for Water</i> Nagle Catholic College, Geraldton: <i>Camino Salvado</i>	MERIT AWARDS Padbury Catholic Primary School, Padbury: <i>Aboriginal People’s Exhibition</i> Edmund Rice College, Bindoon: <i>Co-teaching model for a student cohort with diverse needs</i>	MERIT AWARDS St Mary’s School, Northampton: <i>Community Spaces Initiative</i> St Norbert College, Queens Park: <i>The Be-YOU-tiful Project</i>	MERIT AWARDS St Damien’s Catholic Primary School, Dawesville: <i>We Started with ‘Why’</i> Prendiville Catholic College, Ocean Reef: <i>Prendiville Pathways to Success</i>
			PEOPLE’S CHOICE AWARD Trinity College, East Perth: <i>Environmental Committee</i>

Year 12 Student Achievements

18 CEWA
SCHOOLS RANKED IN
TOP 50
SCHOOLS IN WA

4.3% higher
than all WA
average of
91.5%
95.8%
WACE
ACHIEVEMENT

27.5% of students
achieved
ATAR 90+

97.2% of students
achieved literacy
and numeracy
standards

895 SCSA
Awards

6 SUBJECT
Exhibition
Awards

3 GENERAL
EXHIBITION
AWARDS

4 VET
Certificates
of Excellence





SALVADO CATHOLIC COLLEGE – BYFORD



Directorate Reports

Religious Education and Faith Formation Directorate

The COVID-19 pandemic had a significant impact on the delivery of face-to-face services to schools in 2020. The team used the pre-existing digital platforms, the Religious Education (RE) SharePoint site and the Primary and Secondary RE Networks on Microsoft Teams to deliver services remotely.

The size and interactions across the networks grew significantly over the year. A review and development of the resources for the Primary RE units was completed during 2020.

The Review of the Teaching of Secondary RE in Western Australian Catholic Schools (2019) was delivered to the Executive Director in January. A detailed action plan in response to the recommendations was developed and has been updated regularly throughout the year. The response to the review is ongoing and involves Catholic education office staff, principals, deputy principals and clergy.

The Judging Standards in RE K-10 project continued in 2020 and has supported teachers to improve assessment and reporting practices.

The Bishops Religious Literacy Assessment (BRLA) was cancelled in 2020 due to the COVID-19 pandemic. Work is being undertaken to make BRLA data available to schools in a new digital format.

The CEWA Accreditation Framework has been reviewed and strengthened. Accreditation courses and modules are now available online via the new Accreditation SharePoint site.

Catechist Service Team

COVID-19 also had a significant impact on the delivery of face-to-face services to parishes. However, regional meetings of catechist coordinators continued as virtual gatherings. Despite the disruptions of the pandemic, a record number of 55 catechists were commissioned in the Archdiocese of Perth by Bishop Sproston.

The team continued to support parishes, schools and parents in the sacramental journey of students. While many sacramental events were cancelled, 16 Adult Faith sessions and 108 Parent Child Workshops were delivered with an attendance of approximately 7,280. Writing of the Post-Confirmation modules of Gathered in My Name was completed, and in 2021 the entire publishing project will be complete.

Formation Activities – School and Office

Evangelisation Planning Days were cancelled in 2020 due to COVID-19, however online courses flourished. Office staff participated in a retreat on the theme *Christus Vivit* ('Christ Lives').

Catholic Nature of the Curriculum

The Teaching & Learning and Religious Education directorates are seeking opportunities to collaborate on projects and to embed an explicit Catholic worldview in all work with schools.

Catholic Tertiary Providers

The Director of RE met on eight occasions with the Pro-Vice Chancellor and Deans of the School of Philosophy and Theology and the School of Education of the University of Notre Dame Australia (Fremantle). He also met on eight occasions with the Director of the Catholic Institute of Western Australia.



ST LUKE'S COLLEGE - KARRATHA

ACCREDITATION PARTICIPATION

1,428 TOTAL
Accreditations
Achieved in 2020

265 Accreditations
to Teach in a
Catholic School

392 Accreditations
to Work in a
Catholic School

675 Accreditations
to Teach Religious
Education

96 Accreditations
for Leadership
In-service

464 Orientation
Participants



ST CECILIA'S CATHOLIC PRIMARY SCHOOL – PORT HEDLAND



Finance and Infrastructure Directorate

The Funding Allocation Working Party pivoted to working across the system to provide support for schools and families in response to the hardship experienced from flow-through economic impacts of the COVID-19 response.

The additional funding provided to schools, and management of school fees, has ensured CEWA schools remain financially stable.

In 2020, a single set of consolidated accounts for the entire Catholic education system in Western Australia were produced. Each of CEWA's teams have made a significant contribution to this process as have all schools, ensuring reporting deadlines were met.

CEWA's Property and Capital teams continue to work across the system, within financial constraints, to support the sustainability and building of quality Catholic schools.

There was a significant restructure of the directorate in 2020, with the aim of being a more agile team with an improved capacity to support and respond to the demands of an increasingly complex system with significant regulatory requirements.

“CEWA's Property and Capital teams continue to work across the system.”

Governance, Strategy and Digital Technology Directorate

The year commenced with the historic milestone of the inaugural meeting of the newly incorporated board of CEWA Ltd, namely the Catholic Education Commission of Western Australia.

This served to bring to a conclusion the 18-month project to incorporate the operations of Catholic education in the State, which now serves to provide a clear, transparent and accountable governance structure for the organisation.

The impact of COVID-19 had a marked influence across the strategic work and activity of the directorate in 2020. Significant efforts were made to provide the best possible support and services to schools, given the unprecedented challenges and complexities that were being faced. Examples of this work include system-wide communications, digital technology support services and risk management practices.

“The impact of COVID-19 had a marked influence across the strategic work and activity of the directorate in 2020.”

The process of communicating in a fast and effective manner, in order to provide relevant and timely information, transformed as a result of the digital technology ecosystem available across CEWA. Microsoft Teams was utilised as the central platform to share daily briefings with schools and collate and share additional support materials and information necessary for effective system-wide communications.



EMMANUEL CATHOLIC COLLEGE – SUCCESS



Virtual video meetings were conducted for the provision and sharing of information, creating a sense of trust and reassurance within the CEWA community. The CEWA digital ecosystem was also utilised by students and staff for their remote learning programs. The challenges placed upon the digital platform were considerable, and yet the solutions it provided have been highly commended from both within CEWA and by those observing it externally.

Deployment of the digital transformation program of work continued through 2020, and the Administration of Schools (AOS) solution was successfully deployed to all CEWA primary schools, with work commencing on the deployment to CEWA secondary schools. Further work was undertaken on enterprise level digital security, providing 'ring-fence' security around the CEWA digital ecosystem whilst further strengthening security settings within the platform. Advances were also made in digital analytics, with the focus of the work taking place in the representation and analysis of student learning data within the integrated capabilities of PowerBI.

COVID-19 created further impetus for the work around enterprise risk management. Extensive research, consultation and design was undertaken into the development of the CECWA policy landscape, and the project management process enabled timelines for its launch to be realised. Remote working also prompted changes to the school registration process, which transitioned to an online experience, a method that will continue into the future.

Risk Management

A risk management framework has been implemented across the CEWA system – at both enterprise level and individual school level. The scope of identified risks is broad, providing a holistic view of the risk exposure of the system or school and includes strategic, operational and financial risks. As a Catholic education system, the scope of risks also addresses equity and provision of opportunity for all, student educational progress and achievement.

The risks also consider the safety, health and wellbeing of students, as well as that of the staff and leadership within the system.

During 2021, CEWA aims to embed the framework further across the system and to draw on the capabilities of the Administration of Schools system-wide platform to provide a user-friendly technology solution that will facilitate the review and management of risks, as well as enable reporting that is configured to the requirements of different stakeholders.

CECWA has overall responsibility for implementation and oversight of the risk management program and is assisted by the Audit and Risk Committee in this work.

Modern Slavery

In 2020, in accordance with the reporting requirements of the Modern Slavery Act 2018 (Cth) and in clear alignment with CEWA's commitment to the teachings of the Catholic Church, in particular the Dignity of the Human Person, CECWA approved the Modern Slavery Prevention Policy following a collaborative policy development process.

CEWA is committed to developing processes to reduce the risks of modern slavery in operations and supply chains, and to improving and enhancing those responses to work towards meaningful change for those most affected. The CECWA Modern Slavery Policy and associated program of work will be developed in a collaborative manner that draws on cross-directorate expertise.

In 2021, CEWA will submit its first Modern Slavery Statement to government. As a participating entity in the Australian Catholic Antislavery Network (ACAN), CEWA's statement will be submitted as part of a compendium of statements from ACAN participating entities. The Statement will be available online on an Australian Government publicly searchable database.

Leadership and Employee Services Directorate

School Improvement

The CEWA School Improvement team oversaw a wide remit of work to promote and enhance leadership capacity and school development across the Catholic education system in 2020.

Sponsored Programs in Aboriginal Education

CEWA sponsored 74 Aboriginal employees under initiatives from the Aboriginal Employment Strategy, including:

- Kimberley Upskilling Project, with 17 Aboriginal teaching assistants (ATA) enrolled in a Certificate IV Education Support and five enrolled in a Certificate III Education Support;
- Perth ATA upskilling programs with 10 enrolled in a Certificate III Education Support;
- Deakin University teacher training project with four ATAs enrolled;
- Aboriginal Cadetship Program, with six cadets studying teaching and working part-time in Catholic schools; and
- Aboriginal Traineeship Program, with two trainees completing training qualifications.

There were 30 additional Aboriginal Educator Scholarship recipients who will be supported in studying a variety of qualifications at university and TAFE, as well as accessing targeted professional learning courses.

“CEWA sponsored 74 Aboriginal employees under initiatives from the Aboriginal Employment Strategy.”

Kimberley Calling Program

A total of 59 Kimberley Calling applications were received in 2020. Of those, 12 were teachers from WA Catholic schools, while 51 applicants were shortlisted and interviewed. The assessment panel recommended 49 applicants and 18 were appointed to positions in a Diocese of Broome Catholic school beginning in 2021.

New Principal Appointments

CEWA appointed 40 new principals to schools across the State, with 22 of those being principals in their first appointment in a Catholic school.

School Cyclic Reviews

In 2020, 19 School Cyclic Reviews were undertaken, with eight of those being combined with the Principal Review Process. The composition of Catholic schools involved in the School Cyclic Review were 12 primary schools, four secondary schools and three composite schools. In terms of location, 15 of these schools were located in the Archdiocese of Perth and four were located in the Diocese of Bunbury.

The School Cyclic Review processes involved present or past principals as panel chairs, peer principals, senior CEWA staff, school staff, students, parents, parish priests, and School Advisory Council and P&F members.

Principal Review Process

Principal Performance Reviews were conducted for 28 principals. The review process involved peer principals, senior CEWA staff, parish priests, and School Advisory Council and P&F members.

Scholarships 2020

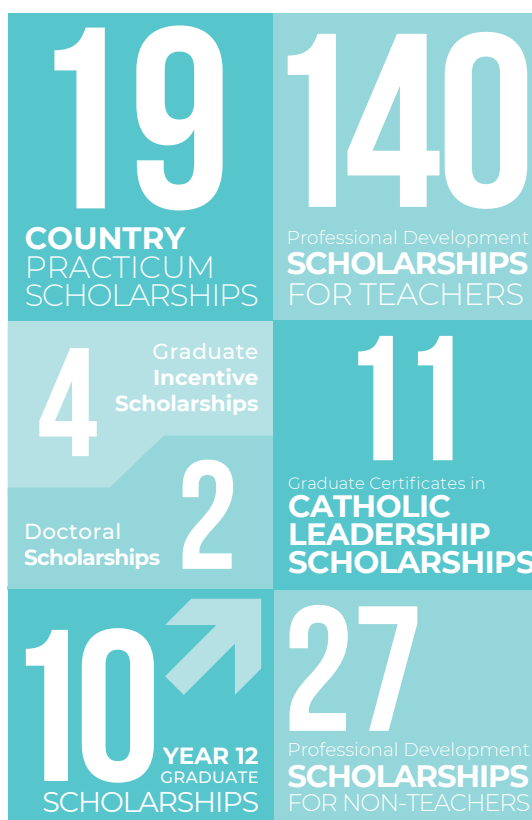
CEWA had a scholarship budget of approximately \$700,000, awarded to recipients of seven scholarships:

- Year 12 Graduate Scholarship;
- Country Practicum Scholarship;
- Professional Development Scholarships for Teachers;

- Professional Development Scholarships for Non-Teachers;
- Graduate Certificate in Catholic Leadership Scholarship;
- Graduate Incentive Scholarship; and
- Doctoral Scholarship.

Graduate Scholarships were awarded to 10 students who achieved an ATAR score of 90 or higher in the previous year and had chosen to study a teaching degree at The University of Notre Dame. These scholarships have been in place since 2010, with 10 recipients selected each year.

Scholarships



In Terms 3 and 4, 12 country practicums took place in the Goldfields, Wheatbelt and South-West regions, with seven occurring in the Pilbara and Kimberley. Due to travel restrictions as a result of the COVID-19 pandemic, Term 2 practicums were cancelled.

Professional Development Scholarships for Teachers have the largest budget for scholarships, (approximately \$230,000 in 2020) recognising the importance of skilled teachers committed to professional development.

Child Safe Framework

Following the independent review of CEWA's Child Safe Framework in 2019, recommendations were incorporated into the revised framework. The framework was then mapped to the National Principles for Child Safe Organisations as well as the National Catholic Safeguarding Standards.

A key focus in 2020 was on interagency co-operation, particularly given the lockdowns in response to COVID-19 outbreaks.

CEWA collaborated with the Department of Education and Association of Independent Schools, to initiate crisis response and support for schools across the State.

Training collaboration continued with the Mandatory Reporting Interagency Training group. This group is comprised of staff from: Department of Communities (Mandatory Reporting Service); Department of Health (Child Protection Unit at Perth Children's Hospital and State-wide Protection of Children Coordination Unit); Department of Education, Association of Independent Schools of Western Australia; Catholic Education Western Australia; and WA Police (Sex Crime Division).

More than 13,500 CEWA employees completed their annual training in Child Protection Procedures and Mandatory Reporting online. A further 1,350 governing body members, volunteers and regular contractors completed Child Protection Procedures and Code of Conduct training online.

More than 800 staff completed the Keeping Safe Child Protection Curriculum in 2020, joining approximately 8,000 teachers already trained across CEWA schools.

“More than 800 staff completed the Keeping Safe Child Protection Curriculum in 2020.”

“More than 13,500 CEWA employees completed their annual training in Child Protection Procedures and Mandatory Reporting online.”

Psychology Services

All CEWA schools have access to the Catholic Education Psychology Team, which supports students and staff with a range of services.

This team, part of the Leadership and Employee Services directorate, employed 16 (FTE) psychologists in 2020, providing support in:

- Mental health and wellbeing;
- Learning;
- Behaviour;
- Attendance; and
- Crisis response.

The team works directly with students, attending to individual needs and recommending interventions. Additionally, they work extensively with staff to build capacity within schools through training and consultation.

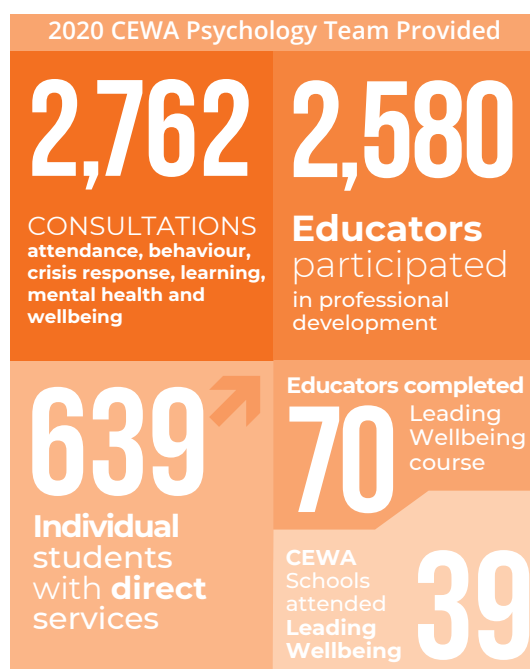
Every Catholic school in WA is allocated a ‘contact psychologist’. Services available include:

- Serious and critical incident response support;
- The building of capacity of staff through centralised and school-based professional learning;
- Assistance in the development and implementation of whole school systems, policies, processes and programs;
- Consultation with the principal or their nominee in relation to attendance, behaviour, mental health, learning or crisis response;
- Consultation with school employed mental health practitioners including psychologists, social workers and counsellors;

- The development of communities of practice for school-based mental health practitioners, pastoral care and wellbeing leaders; and
- The provision of resources.

A major strategic focus of this service is prevention. Therefore, primary schools and country schools that do not employ their own psychologist can access the following services:

- Referral of students for learning/cognitive assessments and intervention;
- Referral of students for behaviour assessments and intervention;
- Referral of students for a risk assessment when there are concerns of possible harm to themselves or others;
- Support with student case management; and
- Liaison with relevant external service providers.





KURURRUNGKU CATHOLIC EDUCATION CENTRE - BILLILUNA

Teaching and Learning Directorate

Throughout 2020, the Teaching and Learning Directorate had a particular focus on the Strategic Directions – Catholic Schools of Excellence and Catholic Pastoral Communities.

There was a strong commitment to cross-directorate work with Religious Education and Leadership and Employee Services directorates, exploring collective and connected frameworks, processes and service engagement. Cross-directorate work has included professional learning in embedding a Catholic worldview to all aspects of work.

Educational Continuity during COVID-19 Pandemic

CEWA staff and school leadership teams co-constructed an Educational Continuity Plan to support schools when disrupted by the COVID-19 pandemic. Existing networks were harnessed to provide professional learning in online delivery, and regular meetings were held with school leaders to support them in implementing remote learning. A Teaching and Learning SharePoint site was created to share resources with schools.

“Existing networks were harnessed to provide professional learning in online delivery and regular meetings were held with school leaders to support them...”

Vision for Learning

The Vision for Learning provides the lens for directorate work. Professional learning has been provided and resources developed to support CEWA and school staff to deepen their understanding of the Vision for Learning and Five Teacher Practices. Schools are being supported to develop, monitor and sustain their school-wide pedagogy through coaching, mentoring and facilitation, and by building effective professional learning communities.

Consultants have worked with schools to build capacity through networks, professional learning and school visits. A Literacy Framework, articulating sound pedagogical practice in literacy, has been drafted. The Early Years Team has worked closely with school staff to build the capacity of teachers in their delivery of quality Early Childhood Education.

A Digital Learning Team has been formed with a focus on digital pedagogies aligned with the Vision for Learning. There is a strong partnership with the Digital Transformation Team in reviewing digital learning strategy and encouraging schools to think about learning outcomes before focusing on device and tools.

An academic data group, with cross-directorate representation, has been formed to oversee the development and implementation of student, school and system level academic data reports displayed through Power BI.

The Virtual School Network (ViSN) review recognised the value of ViSN in providing enhanced curriculum offerings, particularly in rural, remote and small schools.

A review is currently being undertaken regarding governance structures of Out of School Hours Care.



ST PAUL'S – KARRATHA

Supporting students with diverse learning and social needs

Professional Learning in English as an additional language or dialect (EAL/D) has been made available to schools and access has been provided to digital learning modules enabling educators to build knowledge and understanding of high-quality education for students who have first language or dialects other than Standard Australian English.

Students with Disability

The Students with Disability (SWD) team continued to provide advice and direction to Catholic school leadership teams on issues related to students with disability, and to promote best educational practices to enhance access, participation and learning outcomes for students. The SWD team assist all principals and teachers to meet their legal obligation

(under the Disability Discrimination Act 1992 and Disability Standards for Education 2005) in making reasonable adjustments to accommodate students with disability.

With the move to a remote learning model, the team's SharePoint of resources has been critically reviewed and recommended against the following criteria:

- In line with curriculum and Five Teacher Practices – not therapy based;
- Fit for purpose – the resources are in line with supporting SWD via a remote platform;
- Within our parameters – customised for SWD rather than specific;
- Not long-term specific interventions;
- Safely accessible;
- Free or reasonably priced;
- Not overly game-based; and
- Does not require new technology or extensive adult facilitation.



ST NORBERT COLLEGE – QUEENS PARK

The team has worked responsively to develop comprehensive National Disability Insurance Scheme and External Providers Guidelines for Schools given the increase in requests for approval of NDIS-funded therapies to be delivered.

Analysis of variations of 2017-2020 NCCD has allowed targeted support to specific schools to clarify and consolidate their understanding of the four levels of teaching and learning adjustments, identifying what evidence is required to demonstrate the implementation of adjustments for students with disability, and to help the school follow the recommended processes in accurately meeting all requirements of the NCCD process.

Enhancement to the SWD2 funding module continues to provide a streamlined online method for schools to submit applications for all students eligible for additional funding under the School Support Program.

The SWD team continues to engage in conversations at a national level regarding the needs of students with disability in relation to policy, curriculum, assessment, and reporting programs.

There has been an ongoing focus on improving the learning outcomes of students with disability. As schools moved to a remote learning model, the Students with Disability Team created comprehensive resources.

“Professional Learning in English as an additional language or dialect (EAL/D) has been made available to schools...”



Transforming Lives: Strategy 2025

The Aboriginal Education Team has worked with other consultants in delivering professional learning in the Aboriginal Education Improvement Mapping process and Aboriginal perspectives. Resources have been developed and shared for Reconciliation and NAIDOC Week. The NAIDOC river cruise was a wonderful celebration of Aboriginal history and culture. Aboriginal teaching assistants have been supported through network meetings. Aboriginal Families as First Educators (AFaFE) continues to provide connections with families in the early years through playgroups and will be expanded in 2021. Language nests are being implemented through the Indigital program, as well as through AFaFE and playgroups. There has been a strong commitment to engaging with Kimberley schools to develop school improvement processes and models of support.

Principal Association Reports

Catholic Primary Principals' Association Report



The role of the Catholic Primary Principals' Association (WA) (CPPA) is two-fold. Its primary purpose is to support primary principals in the work they do in the increasingly complex world of primary education. Its secondary purpose is to provide a voice so that the needs of primary school students are heard.

The global COVID-19 pandemic placed schools in a space they had never experienced before. CPPA (WA) reached out to all primary principals during this time and offered support where needed. Members of the executive conducted virtual meetings, allowing principals and leadership teams to discuss challenges and successes.

CPPA (WA) underwent a review of operations in 2020, in preparation for the release of its Strategic Plan (2021-2023). Following this review, the CPPA (WA) implemented a ground-breaking initiative to become the conduit for professional development opportunities focussed on wellbeing. This service will be rolled out in 2021 and reviewed at the completion of the year.

Due to the global pandemic, all professional learning that would normally take place through the CPPA (WA) was put on hold. The association did not hold its members' day or its annual conference. These have been scheduled for 2021, when it is hoped that a more 'normal' year will take place.



MR MARK POWELL
President
Catholic Primary Principals' Association





Catholic Secondary Principals' Association Report

Membership of the Catholic Secondary Principals' Association (CSPA) is comprised of the principals of all Western Australian Catholic schools, both systemic and non-systemic, with secondary enrolments.

There are 53 members of the CSPA made up of 33 Perth metropolitan schools and 20 country schools.

Our members serve a wide variety of communities from across the State, from the Kimberley in the north to Albany in the south, Fremantle in the west to Kalgoorlie in the east.

The schools range from isolated, composite schools with fewer than 10 secondary students, to large metropolitan schools with enrolments of more than 1,000. Some of the schools are single sex while the majority are co-educational.

The impact of the COVID-19 pandemic on attendance at schools, was a significant focus for 2020. The disruption caused by the pandemic meant that our school communities had to determine the best ways to support student learning outside the traditional school setting. The experience of having to pivot in response to often rapidly changing circumstances has also changed our understanding of what it means to be together.

MR GEOFF MILLS
President
Catholic Secondary Principals' Association

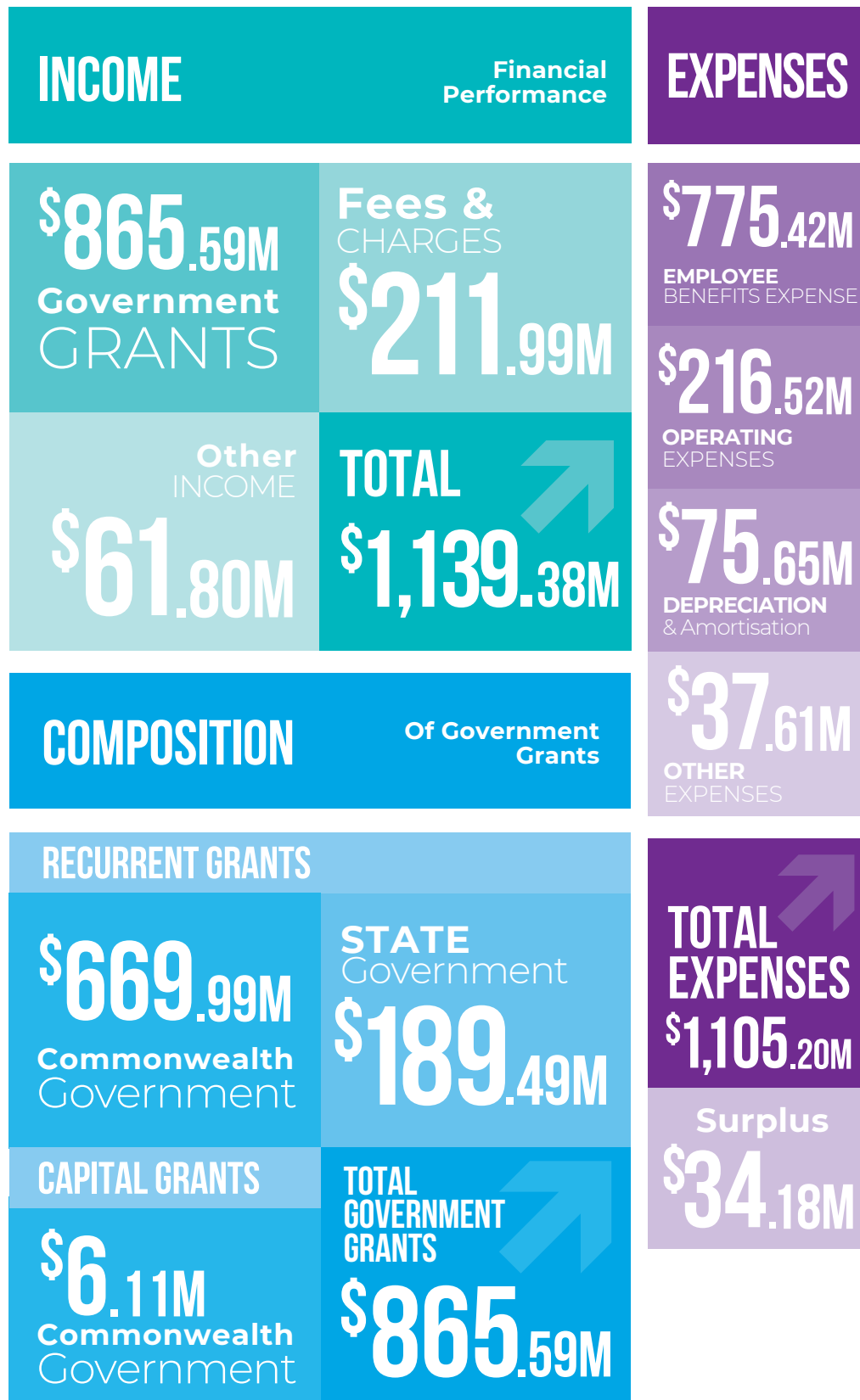


2020 Financial Report



SETON CATHOLIC COLLEGE – SAMSON

Snapshot



CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED DIRECTORS' REPORT

The Catholic Education Commission of Western Australia ("the Commission") is the governing Board of Catholic Education Western Australia Limited (CEWA).

The Board submits herewith the Directors' Report, together with the consolidated financial statements of CEWA, for the financial year ended 31 December 2020.

Commission Members

The Commissioners of CEWA during or since the end of the year ended 31 December 2020 are:

Most Reverend Gerard J Holohan

Qualifications

Doctor of Divinity
Master of Arts
Bachelor of Education with Honours

Experience

Most Reverend Gerard Holohan was Ordained to the Priesthood on 4th September 1971. Between 1975 and 1981, he completed postgraduate degrees in Education and Arts at Murdoch University in Perth, and Fordham University in the United States. In 1980, he was appointed chaplain and Religious Education Coordinator at Newman College, Churchlands.

In 1981, he was appointed Director of Religious Education, a position that led him to serve eventually in that role in the dioceses of Perth, Geraldton, Bunbury, and Broome. From then, his interest and responsibilities extended to all levels of education, including tertiary education. Bishop Gerard has served on both state and national education bodies, the Catholic Institute Council of Western Australia, and is a former Governor of the University of Notre Dame Australia. In 1991, he was appointed Episcopal Vicar for Faith Education.

Though focused mainly on education, his 47 plus years of ministry has led to broad experiences across many other aspects of Church activity including young people, homeless youth, people with disability, the elderly, and the Church's ministry to Aboriginal people. He became an Affiliated Member of the Marist Brothers Order in 1990.

He was appointed as Bishop of Bunbury by Pope John Paul II on 11 June 2001.

Bishop Gerard currently serves as Chair (ex-officio) of the Catholic Institute of WA and is a Member of the Bishops Commission for Catholic Education.

Special Responsibilities

Chair, Catholic Education Commission of Western Australia

Bishop Michael Morrissey

Qualifications

Doctor of Divinity

Experience

Bishop Michael Morrissey is the ninth Bishop of Geraldton. He studied at St Charles Seminary in Perth and at St Francis Xavier Seminary in Adelaide. He was Ordained a Priest on 31 January 1981 in St Francis Xavier Cathedral, Geraldton.

From 1981 to 1984 he worked as Assistant Priest in the Parishes of Bluff Point and Port Hedland. In 1985 his first appointment as a Parish Priest was in Karratha, where he remained until 1992. He then relocated to Geraldton to be Administrator of St Francis Xavier Cathedral until 2007 when he accepted the appointment as Parish Priest of Mullewa. He returned as Administrator to the Cathedral in 2014 and continued in this role until his appointment as Bishop of Geraldton in 2017. He was also Vicar General of the Diocese from 2007 until his appointment as Bishop.

Bishop Morrissey also served as an Army Chaplain from 1983 until 2016, including the position of Senior Chaplain of the Second Army Reserve Division in Australia. He was the Priest's Member of Commission from 2014 until June 2017.

Special Responsibilities

Chair, Nominations Committee

Ms Margaret Donella Brown (Appointed 1 January 2021)

Qualifications

Associateship in Home Economics
Diploma in Education
Bachelor of Education

Experience

Donella Brown has been involved in Catholic education for over 35 years in a variety of roles including Aboriginal Liaison Officer, Teacher and Principal of Clontarf Aboriginal College. Donella brings a diverse perspective to the Commission and is experienced in working with students and teachers from a range of cultural and faith backgrounds.

Donella is also a Trustee of the Pallottine Aboriginal Scholarship Committee and a member of the Caritas Advisory Committee for the Perth Catholic Archdiocese.

Donella is currently the Director of the Aboriginal Catholic Ministry for the Archdiocese of Perth and oversees the pastoral and spiritual needs of the Aboriginal Catholic Community.

Special Responsibilities

Chair, Aboriginal Community Committee

Margaret Collins

(Appointed 6 March 2020)

Qualifications

Bachelor of Education
Master of the Arts, Theological Studies
Accredited GCI Coach

Experience

Margaret has held roles in schools as Deputy Principal and Principal, through to senior leadership roles as Director of Schools, Regional Executive Director and Acting Deputy Director General of Schools within the WA Department of Education.

Margaret was an active contributor to the Western Australian Department of Education's Women in Leadership strategy and in 2015 won the Department of Education's Woman of Achievement Award. Margaret is currently the chairperson of the Teacher Registration Board of Western Australia (TRBWA).

Special Responsibilities

Chair, Curriculum Committee

Ms Gladys Demissie

(Appointed 1 January 2021)

Qualifications

Bachelor of Business
Master of Business Administration
Member of the Australian Institute of Company Directors

Experience

Gladys Demissie has had an extensive career for several decades in finance, working mainly with the Australian Tax Office in areas such as auditing, assessing rulings and law design before retiring in 2013.

Gladys is the current State President of the St Vincent de Paul Society in WA. She chairs the State Council and, is a member various Committees, including the Finance and Risk Committee and the Operations Committee. She was previously the State Treasurer of the Society in WA and the Chair of the Finance and Risk Committee.

She is currently a member of the National Council of the St Vincent de Paul Society of Australia.

Gladys is one of two consumer appointed representatives of the Plumbers Licensing Board in addition to being a community member of a Tier 2 review panel for the Department of Communities.

Special Responsibilities

None

Dr Graeme Gower
(Resigned 31 December 2020)

Qualifications

Doctor of Philosophy
Master of Education
Post Graduate Diploma of Educational Studies
Multicultural Education
Diploma of Teaching

Experience

Dr Graeme Gower is an Associate Professor at Curtin University and is Project Lead of the On Country Teacher Education Training Program. Graeme has been involved in indigenous education for 41 years, eight years as a primary school teacher and 33 years in higher education. He has contributed actively to state and national policy development in indigenous education through membership on state and national advisory groups.

He has been actively involved in the development and delivery of courses within and outside the university sector to equip future indigenous leaders and develop cultural competence of non-indigenous undergraduates and professionals, so that they are able to work respectfully in partnership to improve outcomes for indigenous people.

Special Responsibilities

Chair, Aboriginal Community Committee

Wojciech Grzech

Qualifications

Bachelor of Laws
Master of Commerce (Accounting and Finance)

Experience

Wojciech is an experienced lawyer who commencing practising at a top-tier Australian law firm. Over the past 15 years he held a range of legal and commercial roles, both in Australia and overseas, at one of Australia's largest energy companies. Wojciech is also a Trustee and current Chair of the KSC Education Foundation Inc, which, amongst other activities, provides scholarships for students to undertake further studies in religious education and theology at the University of Notre Dame Australia. Wojciech holds an interest in a bookkeeping and business advisory company and is a director of a private investment company.

Special Responsibilities

Chair, Audit and Risk Committee

Professor Glenda Scully
(Resigned 16 November 2020)

Qualifications

Bachelor of Commerce (Melb)
Masters of Accounting (UWA)
Doctor of Philosophy (UWA)
Fellow of Chartered Accountants Australia and New Zealand
Experience

Professor Glenda Scully possesses over 30 years' experience across a range of sectors including industry, public practice, and academia. Having held several roles in policy design, financial management, risk management, corporate governance and strategic planning she was Head of the School of Accounting at Curtin University for eight years. Glenda was a member of the Audit Advisory Committee (National) of Chartered Accountants Australia and New Zealand as well as several other associations.

Having previously worked at the University of Western Australia, BDO, the Bell Group and KPMG, Glenda has a wealth of academic and industry experience. Glenda is an experienced non-executive director having had board roles with Curtin University, Mercycare, Catholic Education Commission of Western Australia and the Archdiocese of Perth Finance Council.

Michelle Shafizadeh
(Appointed 1 January 2021)

Qualifications

Bachelor of Business
Fellow Chartered Accountants Australia and New Zealand (FCA)
Fellow CPA Australia (FCPA)
Fellow Australian Institute of Management Limited (FAIM)
Fellow Governance Institute of Australia (FGIA)
Graduate Australian Institute of Company Directors (GAICD)
Associate Member of the Institute of Internal Auditors Australia (AMIIA)
Member Institute of Public Administration Australia (MIPAA)
ASIC Registered Company Auditor (RCA)

Experience

Michelle Shafizadeh has over 28 years' experience within a public sector audit office and large mid-tier firms in Western Australia. Michelle is currently employed as Director Governance and Risk Advisory at Moore Australia WA.

Michelle has substantial experience in governance, risk management, accounting and financial reporting, performing financial, compliance, internal and performance audits, writing policies and better practice guides, performing quality assurance activities and delivering training and professional development programs.

Michelle is Chair of the WA Chartered Accountants Australia and New Zealand Regional Council and is on the Curtin University, School of Accounting, Economics and Finance Accounting Advisory Panel.

Michelle has been appointed to the Australian Auditing and Assurance Standards Board (AUASB) effective from 1 July 2021.

Special Responsibilities

Chair, Finance Committee

Professor Joan Squelch
(Resigned 31 December 2020)

Qualifications

Diploma in Education
Master of Education
Bachelor of Education with Honours
Bachelor of Arts
Higher Diploma in Education
Bachelor of Laws
Bluris
Graduate Diploma Legal Practice

Experience

Professor Joan Squelch began her career teaching in schools in South Africa and Botswana. She then lectured undergraduate and postgraduate courses in educational management, law and policy at the University of South Africa, Pretoria and Rand Afrikaans University, Johannesburg.

Prior to joining the University of Notre Dame School of Law in 2013, Joan lectured in the School of Business Law and Taxation at Curtin University. While at Curtin University Joan also held the positions of Head of School of Business Law and Taxation and Deputy Pro Vice Chancellor of the Curtin Business School. Her areas of research interest include legal education, schools and the law, education and human rights law, school governance and workplace bullying.

Special Responsibilities

Chair, Curriculum Committee

Mary Woodford
(Resigned 1 December 2020)

Qualifications

Bachelor of Laws
Master of Public Health
Bachelor of Arts (Hons)

Experience

Mary is an experienced legal professional, previously holding senior legal roles at the Law Society of Western Australia, University of Western Australia and Jackson McDonald Lawyers. Mary is a Fellow of the Institute of Company Directors and a Fellow of the Governance Institute of Australia.

Mary also holds several governance positions including Chair of the MercyCare Board, non-executive director at the Local Governance Insurance Scheme and Chair of Central Regional Tafe WA.

Special Responsibilities

Chair, Catholic Education Community Committee

Jonathon Woolfrey

(Appointed 6 March 2020)

Qualifications

Bachelor of Science
Bachelor of Psychology
Master of Business Administration
Executive Master, Public Administration
Fellow Australian Human Resource Institute
Graduate Australian Institute of Company Directors

Experience

Jonathon has worked in HR executive roles in State and Commonwealth Governments, large not-for-profits and in private enterprise, as well as having lectured in HR and ER for a number of years at the postgraduate level.

Jonathon currently leads an HR consulting firm and is State Director (Non-Executive Director), WA State President and a Fellow of the Australian Human Resource Institute.

Jonathon has served on and held the position of Chair on the Board of Hope Community Services Ltd and Holy Rosary School. He is also on the Advisory Board for Edith Cowan University's Centre for Work and Wellbeing.

Special Responsibilities

Deputy Chair, Catholic Education Commission of WA
Chair, Catholic Education Community Committee

Peter Yensch

(Appointed 1 January 2021)

Qualifications

Diploma of Teaching
Bachelor of Education
Master of Educational Leadership

Experience

Peter Yensch has held school leadership positions across Western Australia for over three decades, from classroom teacher, Assistant Principal, Principal, Deputy Executive Director, Principal Mentor and Chair of Principal Appointment Panels.

From 2018 to 2019, Peter served as Deputy Executive Director and Director of Catholic Identity of CEWA, represented CEWA on the Council of the Catholic Institute of WA, Notre

Dame Board of Education and Notre Dame Board of Philosophy and Theology. He also chaired the Steering Committee for the 2019 Australian Catholic Youth Festival. Peter has also served on the Curriculum Committee and the Religious Education and Curriculum Committee.

Peter has an authentic knowledge of schools, an understanding of the staff who work in the system, empathy for the parents who support the system and most importantly, an appreciation for the many and varied needs of the children who attend schools.

Special Responsibilities

Catholic Education Community Committee

Meetings of the Commission

During the year, 10 meetings of Commission were held. Attendances by each director were as follows:

Name	Comments	Number Eligible to Attend	Number Attended
Bishop Gerard Holohan		10	10
Bishop Michael Morrissey		10	10
Margaret Donella Brown	Appointed 1 January 2021		
Margaret Collins	Appointed 6 March 2020	9	9
Gladys Demissie	Appointed 1 January 2021		
Dr Graeme Gower	Resigned 31 December 2020	10	8
Wojciech Grzech		10	9
Professor Glenda Scully	Resigned 16 November 2020	9	9
Michelle Shafizadeh	Appointed 1 January 2021		
Professor Joan Squelch	Resigned 31 December 2020	10	8
Mary Woodford	Resigned 1 December 2020	9	9
Jonathon Woolfrey	Appointed 6 March 2020	9	9
Peter Yensch	Appointed 1 January 2021		

CEWA is incorporated under the Corporations Act 2001, is a company limited by guarantee and is registered with the Australian Charities and Not-for-profits Commission. The members of the company are the Archbishop of Perth, the Bishop of Geraldton, the Bishop of Broome, and the Bishop of Bunbury. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$ 10 each towards meeting any outstanding obligations of the company. At 31 December 2020, the total amount that members of the company are liable to contribute if the company is wound up is \$ 40 (2019: \$ 40).

Company Secretary

Dr Edward Simons held the position of Company Secretary as at 31 December 2020 (commenced 17 December 2019). Dr Simons was replaced with Ms Ainslie Perrigo on 25 May 2021.

Principal Activities

The Commission is appointed by the Bishops of Western Australia and is mandated to foster the continuous development and improvement of Catholic schools in Western Australia and to act on behalf of the Catholic community for the benefit of all Catholic school aged children.

Objectives

CEWA is a Christ-centred and child-focused community of engaged learning environments, inspiring all to actively live the Gospel. CEWA's short and long term objectives are identified in its Strategic Directions 2019 – 2023 as follows:

1. Inspiring Christ centred leaders:
 - a. Contemporary models of Gospel leadership that are inclusive, flexible and responsive to the increasing requirements of church, governments and society.
 - b. Shared leadership and governance practices that embrace Catholic Social Teaching principles emphasising common good, participation, subsidiarity and co-responsibility.
 - c. Inclusive leadership formation and development reflecting the commitment and diverse talents of staff, students, parents and community members.
2. Catholic schools of excellence:
 - a. Effective communities developing students as whole Christian persons.
 - b. Catholic schools witnessing effective, contemporary pedagogy and mission-inspired practice and outreach.
 - c. Shared understanding and commitment to a Catholic Vision for Learning across all schools.
 - d. Commitment to providing high quality Religious Education.
3. Catholic pastoral communities:
 - a. Inclusive communities welcoming and supporting students with diverse learning and social needs.
 - b. Shared understanding and commitment to the Transforming Lives: Strategy 2025.
 - c. Open processes for conversation and engagement with all members of CEWA communities and their local church.
 - d. Services to enhance the safety and wellbeing of students and staff across all contexts.
4. Accessible, affordable and sustainable system of schools:
 - a. Initiatives ensuring the accessibility, affordability, sustainability and growth of schools.
 - b. Transparent and inclusive processes for distributing resources that build equity and co-responsibility across all schools.
 - c. Responsiveness to the diverse needs of students.

Performance Measures

CEWA measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the Directors to assess the financial sustainability of CEWA and whether its short-term and long-term objectives are being achieved. Some of the Key Performance Indicators used by CEWA are:

- The number and trends of students enrolled in WA Catholic schools.
- The percentage of students enrolled in WA Catholic schools against all enrolled students in WA.
- The percentage of Year 12 students who achieved the Western Australian Certificate of Education (WACE).
- CEWA students' median ATAR compared with the State median ATAR.
- The number of students who received a School Curriculum and Standards Authority (SCSA) Award.
- The number of Year 12 students have successfully completed VET Certificate II or higher since Year 10.
- The percentage of students who completed VET Certification II or higher.
- The total number of Aboriginal and Torres Strait Islander students.
- The number of students in Years 3, 5 and 9 who participated in the Bishops' Religious Literacy Assessment and total accreditation participation.
- Early learning pre-kindergarten student numbers and the number of schools offering early learning programs.
- The total number of students with disability.
- The total number of students in Curriculum and Re-engagement Education (CARE) schools.
- The number of schools offering out of school hours care and long day care services.
- Teaching and non-teaching staffing numbers, ratio to students, retention rates and workplace safety.
- The number of School Cyclic Reviews undertaken.
- The achievement of an operating surplus (at both CEWA and school level) through prudent management of limited financial resources, financial ratio analysis and analysis of schools at financial risk.
- The level of capital investment in new and existing schools and CEWA's debt servicing capacity.
- Catholic Arts school and student participation.
- The number of scholarships and other professional learning provided to CEWA staff.
- The number of psychology support services provided to both students and staff by the Catholic Education Psychology Team.

Financial Results

The consolidated net surplus of CEWA for the year ended 31 December 2020 was \$34,176,606. CEWA's 149 diocesan schools generate modest surpluses each year where possible to allow for the continual reinvestment in capital and other operational requirements to meet the ongoing demand for Catholic education in Western Australia. The COVID-19 pandemic also impacted by reducing some areas of operating expenditure during the year.

CEWA's investment in Property, Plant and Equipment during the year totalled \$ 174,590,819 as follows:

Building infrastructure	\$ 153,906,668
Computer equipment and software	\$ 9,002,914

Furniture and fittings	\$ 5,463,479
Plant and equipment	\$ 4,060,969
Motor vehicles and buses	\$ 2,156,789

The Funding Allocation Working Party worked across the system to provide support for schools and families in response to the hardship experienced from the economic impacts of COVID-19. The additional funding provided to schools, and the management of school fees, has ensured CEWA schools remain financially stable.

In 2020, plans were made to more proactively engage with the State Government seeking the following outcomes:

1. A better capital loan scheme that provides improved lending terms for low-interest loans;
2. A commitment to increase CEWA's psychology services, to enable our psychologists to work with more Western Australian children, supporting better mental health and wellbeing outcomes; and
3. Support to provide COVID-19 disruption relief funding equal to that offered to government schools, in order for CEWA to continue to provide relief to staff and families, many of whom continue to struggle with the economic cost of the pandemic.

Review of Operations

The Bishops of Western Australia formed a new corporate structure to govern Catholic education in WA, Catholic Education Western Australia Limited (CEWA), which commenced operating on 1 January 2020. CEWA is registered with the Australian Securities and Investments Commission (ASIC) and the Australian Charities and Not-for-profits Commission (ACNC).

The Catholic Education Commission of Western Australia (CECWA), as the Board of Directors of CEWA, directs CEWA to develop learning opportunities that fulfil the goals of Catholic schools, as outlined in the Bishops' Mandate Letter. CEWA has undertaken a significant policy review, focusing on consolidating the complex policy environment for Catholic schools in Western Australia. The new policy structure has been approved in principle by Commission, for implementation on 1 January 2021.

During 2020, CEWA actively advanced its mission by rapidly responding to the challenges presented by the COVID-19 pandemic. 2020 has been a year of consolidation and improvement as initiatives focused on strengthening governance of the system. It has been a year marked by immense achievement as schools rapidly transitioned to remote education, adapting teaching and learning practices, while ensuring the care and support of students and staff in often complex circumstances.

CEWA experienced strong student enrolment growth during the year ended 31 December 2020 despite the effects of the COVID-19 pandemic. At year end, CEWA had 10,694 staff and comprised 16.6% of total WA school students as follows:

Archdiocese of Perth (112 schools and 61,695 students)
 Diocese of Broome (13 schools and 1,562 students)
 Diocese of Bunbury (27 schools and 9,792 students)
 Diocese of Geraldton (11 schools and 3,757 students)

Two new schools, Our Lady of Mercy College (Australind) and St Martin de Porres School (Broome), were opened in term 1, 2020.

Changes in the State of Affairs

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

Subsequent Events

There has not been any matter or circumstance occurring subsequent to the end of the year that has significantly affected, or may significantly affect, the operations of CEWA, the results of those operations, or the state of affairs of CEWA in future years.

Indemnification of Officers

In accordance with the CEWA Ltd Constitution and to the extent permitted by law, every Officer (and former Officer) of the company shall be indemnified out of the funds of the company against all costs, expenses and liabilities incurred as such an Officer or employee (or former Officer or employee). However, no such Officer (or former Officer) shall be indemnified out of the funds of the company unless:


- (a) it is in respect of a liability to another person (other than the company or a related body corporate to the company) where the liability to the other person does not arise out of conduct involving a lack of good faith; or
- (b) it is in respect of a liability for costs and expenses incurred:
 - (i) in defending proceedings, whether civil or criminal, in which judgment is given in favour of the Officer (or former Officer) or in which the Officer (or former Officer) is acquitted; or
 - (ii) in connection with an application, in relation to such proceedings, in which the court grants relief to the Officer (or former Officer) under the Act.

CEWA maintained a Directors and Officers Liability Insurance Policy for the year ending 31 December 2020 with Catholic Church Insurance covering liability for wrongful acts committed or alleged to have been committed by persons acting in their capacity as a director or officer of the company. The premium paid was \$ 41,800.

Auditor's Independence Declaration

The auditor's independence declaration is included on page 2.

This Directors' Report is signed in accordance with a resolution of the members of the Commission.



Bishop Gerard Holohan
Board Chairperson

Date: 9 June 2021

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**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
STATEMENT BY THE CATHOLIC EDUCATION COMMISSION OF WESTERN AUSTRALIA (BOARD
OF DIRECTORS)**

The Catholic Education Commission of Western Australia ("the Commission") is the governing Board of Catholic Education Western Australia Limited (CEWA).

The Board declares that, in its opinion:

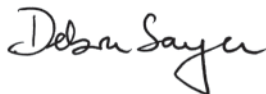
- (a) the financial statements and notes of CEWA are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:
 - (i) giving a true and fair view of CEWA's financial position as at 31 December 2020 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) to the extent described in the Notes to the financial statements,
- (b) there are reasonable grounds to believe that CEWA will be able to pay its debts as and when they become due and payable.
- (c) CEWA has operated in accordance with its Constitution and the provisions of the Bishops' Mandate and Terms of Reference dated 1 January 2009.

Signed in accordance with a resolution of the Board.

Dated on this 9th day of June 2021.



Bishop Gerard Holohan
Board Chairperson



Executive Director

The Members
Catholic Education Western Australia Limited
50 Ruislip Street
West Leederville
Perth WA 6903

9 June 2021

Dear Members

Catholic Education Western Australia Limited

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the Members of Catholic Education Western Australia Limited.

As lead audit partner for the audit of the financial statements of Catholic Education Western Australia Limited for the financial year ended 31 December 2020, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely



DELOITTE TOUCHE TOHMATSU



Peter Rupp
Partner
Chartered Accountants

Independent Auditor's Report to the Members of Catholic Education Western Australia Limited

Qualified Opinion

We have audited the financial report of Catholic Education Western Australia Limited (the "Entity") which comprises the statement of financial position as at 31 December 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the declaration by the Board of Directors as set out on page 1 and pages 6 to 48.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report of the Entity is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:

- (i) giving a true and fair view of the Entity's financial position as at 31 December 2020 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards - Simplified Disclosures, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Qualified Opinion

As disclosed in note 2, and contrary to the requirements of AASB 101 *Presentation of Financial Statements* ("AASB 101"), the Entity has not reported corresponding figures in the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows, or the related notes to these statements. Our opinion is therefore qualified in relation to non-compliance with this requirement of AASB 101.

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

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

Other Information

The Board of Directors is responsible for the other information. The other information comprises the information included in the Entity's annual report for the year ended 31 December 2020, but does not include the financial report and our auditor's report thereon.

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



In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board of Directors for the Financial Report

The Board of Directors of the Entity is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act and for such internal control as the Board of Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Entity to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Entity's audit. We remain solely responsible for our audit opinion.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU



Peter Rupp

Partner

Chartered Accountants

Perth, 9 June 2021

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 \$
Government grants		865,593,899
Fees and charges		211,994,205
Other revenue		40,515,293
Total revenue	4	1,118,103,397
Finance and investment income		10,721,364
Other income		10,556,439
Total other income	5	21,277,803
Net loss on financial assets measured at fair value		1,821,090
Employee benefits expense		775,415,005
Operating expenses		216,516,827
Finance costs		15,809,144
Depreciation and amortisation		75,646,531
Other expenses		19,995,997
Total expenses	6	1,105,204,594
Surplus for the year		34,176,606
Total other comprehensive income / (loss) for the year		-
Total comprehensive income for the year		34,176,606

The Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes which form part of these financial statements.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020

	Note	2020 \$	2019 \$
	2		(Restated)
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	280,866,987	254,875,911
Trade and other receivables	8	24,422,144	21,883,314
Inventories	9	8,160,212	9,220,463
Other financial assets	10	54,124,310	25,855,043
Managed fund investments	11	180,533,975	174,500,160
Other current assets	12	19,161,425	15,969,169
Total current assets		567,269,053	502,304,060
NON-CURRENT ASSETS			
Trade and other receivables	8	1,206,643	1,112,959
Property, plant and equipment	13	1,441,479,677	1,417,691,597
Intangible assets	14	18,908,699	19,801,574
Total non-current assets		1,461,595,019	1,438,606,130
Total assets		2,028,864,072	1,940,910,190
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	15	53,598,039	49,060,585
Borrowings	16	36,843,528	43,809,497
Lease liabilities	17	2,333,492	2,079,684
Long service leave provision	18	105,919,000	95,360,000
Provisions	19	15,065,229	12,855,745
Contract liabilities	20	23,554,071	16,231,686
Total current liabilities		237,313,359	219,397,197
NON-CURRENT LIABILITIES			
Trade and other payables	15	3,079,522	3,120,985
Borrowings	16	456,337,221	424,490,725
Lease liabilities	17	3,940,911	4,375,675
Long service leave provision	18	53,707,030	53,491,030
Provisions	19	24,026,802	19,751,957
Total non-current liabilities		541,091,486	505,230,372
Total liabilities		778,404,845	724,627,569
Net assets		1,250,459,227	1,216,282,621
EQUITY			
Accumulated surpluses		1,206,007,574	1,171,840,587
Reserves		44,451,653	44,442,034
Total equity		1,250,459,227	1,216,282,621

The Statements of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2020

	Accumulated surpluses \$	LSL Fund - Accumulated surpluses \$	Religious Education Reserve \$	Other Reserves \$	Total \$
Balance at 31 December 2019 as previously reported	(430,126)	-	-	-	(430,126)
Impact of prior year adjustment (Note 2)	1,146,004,633	26,266,080	254,838	44,187,196	1,216,712,747
Balance at 31 December 2019 (Restated)	1,145,574,507	26,266,080	254,838	44,187,196	1,216,282,621
Surplus/(deficit) for the year	38,374,489	(4,197,883)	-	-	34,176,606
Other comprehensive income / (loss)	-	-	-	-	-
<i>Total comprehensive income / (loss) for the year</i>	38,374,489	(4,197,883)	-	-	34,176,606
Transfer to/(from) reserves	(9,619)	-	-	9,619	-
Balance at 31 December 2020	1,183,939,377	22,068,197	254,838	44,196,815	1,250,459,227

The Statement of Changes in Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from fees and charges		254,095,759
Receipts from government grants		916,877,786
Receipts from non-diocesan schools		9,006,032
Payments to suppliers and employees		(935,365,383)
Trade and other receivables		(6,430,421)
Payments to non-diocesan schools		(95,440,803)
Interest received		2,122,753
Interest paid		(15,809,144)
Lease payments for short-term leases and leases of low value		(7,497,316)
Provisions		5,835,403
CASH FLOWS GENERATED BY OPERATING ACTIVITIES	21	127,394,666
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments to term deposits		(28,269,266)
Payments for property, plant and equipment		(131,366,007)
Payments for intangible assets		(1,435,978)
Proceeds from sale of property, plant and equipment		34,968,093
CASH FLOWS USED IN INVESTING ACTIVITIES		(126,103,158)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings		52,886,006
Repayment of borrowings		(28,005,478)
Lease payments		(180,960)
CASH FLOWS GENERATED BY FINANCING ACTIVITIES		24,699,568
Net increase in cash and cash equivalents		25,991,076
Cash and cash equivalents at the beginning of the year		254,875,911
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	7	280,866,987

The Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 1 GENERAL INFORMATION

(a) Reporting Entity

Catholic Education Western Australia Limited (CEWA) was incorporated on 28 June 2019 under the Corporations Act 2001. It is a Company limited by guarantee and registered with the Australian Securities and Investments Commission (ASIC) and Australian Charities and Not-for-profits Commission (ACNC).

CEWA's four members are the Archbishop of Perth and Bishops of Broome, Bunbury and Geraldton.

On 1 January 2020, CEWA completed a restructure of its operations. From this date, all assets (excluding land), liabilities and employees were transferred to CEWA through a Deed of Transfer and Assignment, for nil consideration. The entities transferred to CEWA included all WA Diocesan Catholic schools, the Catholic Education Commission of Western Australia, Catholic Schools (WA) Long Service Leave Fund, Catholic Schools (WA) Co-responsibility Building Fund, Teacher Housing and Catholic Education Commission of Western Australia Trustees Inc. Under tax legislation, Diocesan schools became non-profit sub-entities of Catholic Education Western Australia Limited.

The transaction has been accounted for as a common control transaction as the same parties (the members of CEWA) had ultimate power and control over the operations that were transferred to CEWA, before and after the transfer. Common control transactions are not within the scope of AASB 3 *Business Combinations* as there is no specific guidance in the standards. CEWA's policy in accounting for this transaction was developed to provide relevant and reliable information in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*.

CEWA has used the pooling of interests method for accounting for this common control transaction, and accordingly, the assets and liabilities acquired by CEWA have been recognised using their respective book values at the date of transfer. No adjustments were required to bring accounting policies into line as these were consistent. No goodwill is recorded when accounting for the restructure and no new intangible assets are recognised at that time. All costs incurred as a result of the transaction are taken to the Statement of Profit or Loss and Other Comprehensive Income.

In addition, under the pooling of interests method the comparatives have been restated as if the restructured organisation had always been in existence, refer to note 2 for further details on the impact of this restatement.

(b) Nature of Operations

CEWA is established by the Catholic Bishops of Western Australia. Its purpose is to provide Catholic Education for all families who seek it for their children through its system of Catholic schools in Western Australia.

CEWA assumes a strategic role in ensuring that Catholic Education is delivered and managed by Catholic schools, through the system of Catholic Education Western Australia, in a responsible and effective manner, working within appropriate standards, regulations and Catholic mission.

The Bishops have established the Commission as the Board of Directors of CEWA. The Commission's task is to direct CEWA to develop learning communities which fulfil the goals of Catholic schools as outlined in the Bishops' Mandate Letter. To fulfil its responsibilities, the Commission is mandated to exercise its delegated powers in accordance with its Constitution.

The Constitution establishes CEWA's governance framework and defines the rights, roles and responsibilities of its members and directors and outlines the protocols for various board and internal management activities.

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

(c) Principal place of business and registered office

The principal place of business and registered office of CEWA is 50 Ruislip Street, Leederville, WA, 6007.

(d) Australian Business Number (ABN)

CEWA's ABN is 47 634 504 135.

(e) Income Tax

CEWA is exempt from income tax pursuant to section 50-B of the Income Tax Assessment Act 1997.

(f) Critical accounting estimates and key judgements

CEWA evaluates estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained either externally or internally. All estimates in relation to 31 December 2020 information reported are consistent with information available at that date.

Key judgement – Common control transaction

CEWA has determined that the re-structure on 1 January 2020 (described at note 1(a)) has resulted in the entities' assets and liabilities being transferred under a common control transaction. This is on the basis that the members of CEWA had ultimate power and control over the operations that were transferred to CEWA, both before and after the transfer. The determination as to whether the transaction is a common control transaction, and the development of the accounting policy applied requires the application of management judgement. The details of the accounting policy applied are disclosed in note 1(a).

Key judgement – Revenue recognition – capital grants

The capital grant revenue that is recognised is determined by reference to the stage of completion of the asset under construction at reporting date. As total actual costs may differ to the estimated total contract costs, it is possible that the timing of income recognition in relation to capital grants (and therefore the related assets and liabilities) may vary year on year for contracts not completed at reporting date.

Key judgement – Contingent liability – capital grants

According to the terms of various capital grants received in the past from the Australian Government, certain circumstances specific to CEWA may occur which create a present obligation to repay monies. At reporting date, the possibility of an outflow of funds for CEWA in the future is classified as remote as all grants are expected to be used for the purpose for which they were received. As such, no contingent liability is disclosed.

Key judgement – Determination of principal-agency relationship

Management reviews contracts and grant agreements with funding bodies to determine the principal-agency relationship. Management has determined that CEWA is the principal for all contracts and grants except for those relating to non-diocesan schools. This is disclosed in Note 4.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Key judgement – Current vs non-current split of various funds and provisions

Long service leave provisions

In accordance with AASB 101 *Presentation of Financial Statements*, CEWA has determined the current liability as the sum of the present value of:

- a) All leave that is unconditional at the reporting date;
- b) All leave that is expected to become unconditional within the 12 months following the reporting date; and
- c) All leave where the employer does not have an unconditional right to defer settlement for at least 12 months after the reporting date.

Key estimate – Impairment

CEWA assesses impairment at each reporting date by evaluating conditions specific to the entity that may lead to impairment of assets (e.g. property, plant and equipment, intangible assets with finite useful lives, right-of-use assets). Where an impairment trigger exists, the recoverable amount of the asset is determined. The estimation of the recoverable amount incorporates determining the higher of "fair value less costs of disposal" and "value in use" of the cash generating unit (CGU) to which the asset is attributed.

Key estimate – Long service leave provision

Various actuarial estimates and assumptions are used in calculating CEWA's long service leave benefits. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any adjustment following revaluation of the present value of long service leave benefits is recognised as employee benefits expense.

Key estimate – Future claims for child abuse arising from past events

Various actuarial assumptions are used when determining CEWA's obligations for future claims for child abuse.

Key estimate – Other provisions

CEWA recognises a provision when it has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The provision amount is measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

(g) Accounting standards issued not yet effective

New or revised Australian Accounting Standards, and their amendments, and Interpretations effective for periods on or after 1 June 2020 are set out below.

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current and AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

Amends AASB 101 Presentation of Financial Statements to:

- Clarify that the classification of liabilities as current or non-current is based on rights that are in existence at the end of the reporting period;
- Specify that classification is unaffected by expectations about whether an entity will exercise its right to defer settlement of a liability;
- Explains that rights are in existence if covenants are complied with at the end of the reporting period; and
- Introduces a definition of 'settlement' to make clear that settlement refers to the transfer to the counterparty of cash, equity instruments, other assets or services.

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments

Makes amendments to the following Standards:

- Annual improvements:
 - AASB 1 First-time Adoption of International Financial Reporting Standards to permit a subsidiary that applies paragraph D16 (a) of AASB 1 to measure cumulative translation differences using the amounts reported by its parent, based on the parent's date of transition to IFRSs.
 - AASB 9 Financial Instruments to clarify the fees included in the '10 per cent' test in paragraph B3.3.6 of AASB 9 in assessing whether to derecognise a financial liability, explaining that only fees paid or received between the entity (the borrower) and the lender, including fees paid or received by either the entity or the lender on the other's behalf are included.
 - AASB 16 Leases to amend Illustrative Example 13 to remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives are illustrated in that example.
 - AASB 141 Agriculture to remove the requirement to exclude taxation cash flows when measuring the fair value of a biological asset using a present value technique.
- AASB 3 Business Combinations to:
 - Refer to the Conceptual Framework for Financial Reporting instead of previous versions of the Framework.
 - Add a requirement that, for transactions and other events within the scope of AASB 137 Provisions, Contingent Liabilities and Contingent Assets or Interpretation 21 Levies, an acquirer applies those pronouncements (instead of the Conceptual Framework) to identify the liabilities it has assumed in a business combination.
 - Add an explicit statement that an acquirer does not recognise contingent assets acquired in a business combination.

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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- AASB 116 Property, Plant and Equipment to prohibit deducting from the cost of an item of property, plant and equipment any proceeds from selling items produced while bringing that asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Instead, the proceeds from selling such items, and the cost of producing those items, is recognised in profit or loss.
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets to specify that the 'cost of fulfilling' an onerous contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (e.g. direct labour and materials) or an allocation of other costs that relate directly to fulfilling contracts (e.g. the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract).

AASB 2020-4 Amendments to Australian Accounting Standards – COVID-19-Related Rent Concessions and AASB 2020-7 Amendments to Australian Accounting Standards – COVID19-Related Rental Concessions Tier 2 Disclosures

Amends AASB 16 Leases to:

- Provide lessees with a practical expedient that relieves a lessee from assessing whether a COVID-19-related rent concession is a lease modification;
- Require lessees that apply the practical expedient to account for COVID-19-related rent concessions as if they were not lease modifications;
- Require lessees that apply the practical expedient to disclose whether the practical expedient has been applied to all eligible contracts, or, if not, information about the nature of the contracts to which the practical expedient has been applied; and
- Require lessees to apply the practical expedient retrospectively, recognising the cumulative effect of applying the amendment as an adjustment to the opening retained earnings (or other component of equity, as appropriate) at the beginning of the annual reporting period in which the lessee first applies the amendment.

AASB 2020-8 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2

Amends AASB 9 Financial Instruments, AASB 139 Financial Instruments: Recognition and Measurement, AASB 7 Financial Instruments: Disclosures and AASB 16 Leases to address issues that may affect financial reporting during interest rate benchmark reform, including the effect of changes to contractual cash flows or hedging relationships resulting from the replacement of an interest rate benchmark with an alternative benchmark rate.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

These financial statements are General Purpose Financial Statements that have been prepared in accordance with:

1. Australian Accounting Standards – Simplified Disclosures; and
2. Australian Charities and Not-for-profits Commission Act 2012.

Contrary to the requirements of AASB 101, CEWA has not presented comparatives in relation to the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, and the Statement of Cash Flows. CEWA has not prepared a third Statement of Financial Position. This decision was made by the Commission taking into account the information available in periods prior to and following the restructure, the needs of the users of the financial report and the cost/benefit analysis of preparing this information. In future years the comparative information will be presented in compliance with AASB 101.

CEWA has opted to adopt AASB 1060 *Australian Accounting Standards – Simplified Disclosures* and AASB 2021-1 *Amendments to Australian Accounting Standards – Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities* ahead of its mandatory effective date of 1 July 2021. Other than the change in disclosure requirements, the adoption of the Australian Accounting Standards – Simplified Disclosures has no significant impact on the financial statements because CEWA's previous applicable financial statements were prepared in full compliance with the recognition and measurement requirements of Australian Accounting Standards.

The financial report is prepared on an accruals basis and is based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets, non-current liabilities and financial liabilities. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

The accounting policies used in the preparation of this financial report, as described throughout these notes to the financial statements are, in the opinion of the Commission, appropriate to meet the financial reporting obligations of CEWA.

(b) Consolidation of accounts

On 1 January 2020 CEWA was restructured, and acquired through a deed of transfer, the assets and liabilities of the diocesan schools in Western Australia and various other operations. As this was a common control transaction (pooling of interests) these items were brought in at their carrying amounts, as if the new structure had always been the case. This caused a restatement of the comparatives that had been disclosed in the CEWA Statement of Financial Position. Noting that as disclosed in note 2(a) the comparatives in the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows are not presented.

The Financial Statements comprises the consolidation of results of the Diocesan schools, Catholic Education Commission of Western Australia, Catholic Schools (WA) Long Service Leave Fund, Catholic Schools (WA) Co-responsibility Building Fund, Teacher Housing, Catholic Arts and the Holy Name Early Learning Centre as at 31 December 2020. These are not legal entities or subsidiaries, but rather business units to which the principles of consolidation apply. Assets, liabilities, income and expenses are included in the financial statements from the date CEWA gains control until the date CEWA ceases to have control. All inter business unit assets, liabilities, equity, income, expenses and cash flows relating to transactions between business units are eliminated in full upon consolidation.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
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Below is a summary of the impact of the restructure on the Statement of Financial Position:

Item	2019 \$ (as previously reported)	Restatement \$	2019 \$ (As restated)
Cash and cash equivalents	-	254,875,911	254,875,911
Trade and other receivables	-	21,883,314	21,883,314
Inventories	-	9,220,463	9,220,463
Other financial assets	-	25,855,043	25,855,043
Managed fund investments	-	174,500,160	174,500,160
Other current assets	-	15,969,169	15,969,169
Current assets	-	502,304,060	502,304,060
Trade and other receivables	-	1,112,959	1,112,959
Property, plant and equipment	-	1,417,691,597	1,417,691,597
Intangible assets	119,342	19,682,232	19,801,574
Non-current assets	119,342	1,438,486,788	1,438,606,130
Total assets	119,342	1,940,790,848	1,940,910,190
Trade and other payables	549,468	48,511,117	49,060,585
Borrowings	-	43,809,497	43,809,497
Lease liabilities	-	2,079,684	2,079,684
Long service leave provision	-	95,360,000	95,360,000
Provisions	-	12,855,745	12,855,745
Contract liabilities	-	16,231,686	16,231,686
Current liabilities	549,468	218,847,729	219,397,197
Trade and other payables	-	3,120,985	3,120,985
Borrowings	-	424,490,725	424,490,725
Lease liabilities	-	4,375,675	4,375,675
Long service leave provision	-	53,491,030	53,491,030
Provisions	-	19,751,957	19,751,957
Non-current liabilities	-	505,230,372	505,230,372
Total liabilities	549,468	724,078,101	724,627,569
Net assets / (liabilities)	(430,126)	1,216,712,747	1,216,282,621
Accumulated surpluses / (losses)	(430,126)	1,172,270,713	1,171,840,587
Reserves	-	44,442,034	44,442,034
Total equity	(430,126)	1,216,712,747	1,216,282,621

The details of the individual line items as shown in the restated Statement of Financial Position, and the accounting policies of CEWA in relation to those items, are included in the notes to this financial report.

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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(c) Functional and presentation currency

The functional and presentation currency of CEWA is the Australian dollar (\$).

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In those circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST. The net amount of GST recoverable from, or payable to the Australian Taxation Office is included as part of receivables or payables. Cash flows are presented in the Statement of Cash Flows on a net basis.

(e) Standards and Interpretations affecting the reported results or financial statements

New and revised Australian Accounting Standards, and their amendments, and Interpretations effective for the current year:

Date issued	Pronouncement	Effective for annual reporting periods beginning on or after
Applicable to all annual financial statements		
December 2018	AASB 2018-6 Amendments to Australian Accounting Standards – Definition of a Business	1 January 2020
December 2019	AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material	1 January 2020
October 2019	AASB 2019-3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform	1 January 2020
December 2019	AASB 2019-5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia	1 January 2020

There is no material impact to CEWA on adoption of these standards.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 3 SEGMENT INFORMATION

(a) Description of Segments

CEWA can be analysed under seven reportable segments for the year ended 31 December 2020. The segments are as follows:

Segment	Services
1. Diocesan Schools	Provision of Catholic education in K-12 schools.
2. Commission of Catholic Education Western Australia (CECWA)	CECWA governs the CEWA system and is supported by the CEWA executive who provide operational guidance and support to schools.
3. Catholic Schools (WA) Long Service Leave Fund (LSL Fund)	Provides benefits in respect of long service leave for employees of schools participating in the fund.
4. Catholic Education Western Australia Co-responsibility Building Fund (CBF)	Provides capital development debt servicing assistance for eligible CEWA schools.
5. Grants and Programs	All grants received and programs funded by the government and run by the office (both state and Commonwealth), and centrally funded programs run by the office.
6. Teacher Housing	Provides housing for CEWA teaching staff who are required to live in regional and remote areas.
7. Holy Name Early Learning and Care Centre	Long Day Care Centre and Outside School Hours Care Centre.
8. Eliminations	Elimination on consolidation of all inter business unit assets, liabilities, income and expenses and cash flows relating to transactions between business units.

(b) Segment information provided to the Commission

The segment information provided is based on the financial records of the applicable segments.

Segments have been determined to best represent the individual financial performance and position of CEWA's operating activities. Significant accounting policies described in note 2 have been consistently applied across all CEWA segments.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 3 SEGMENT INFORMATION (cont'd)

STATEMENT OF PROFIT OR LOSS	Diocesan Schools \$	CECWA \$	LSL Fund \$	CBF \$	Grants and Programs \$	Teacher Housing \$	Holy Name ELC \$	Eliminations \$	CEWA Ltd Total \$
Government grants	765,916,737	4,382,404	-	7,126,542	906,262,127	6,996,992	-	(825,090,903)	865,593,899
Fees and charges	209,658,978	-	-	-	-	-	2,335,227	-	211,994,205
Other revenue	29,396,613	33,288,101	14,950,790	15,891,647	343,564	1,658,543	-	(55,013,965)	40,515,293
Total revenue	1,004,972,328	37,670,505	14,950,790	23,018,189	906,605,691	8,655,535	2,335,227	(880,104,868)	1,118,103,397
Finance and investment income	1,114,011	854,946	8,627,633	124,304	-	-	470	-	10,721,364
Other income	14,985,455	38,169,009	81,968	-	938,776	224,361	-	(43,843,130)	10,556,439
Total other income	16,099,466	39,023,955	8,709,601	124,304	938,776	224,361	470	(43,843,130)	21,277,803
Net loss on financial assets measured at fair value	-	-	1,821,090	-	-	-	-	-	1,821,090
Employee benefits expense	722,039,707	36,358,321	25,492,663	-	2,783,570	-	1,630,702	(12,889,958)	775,415,005
Operating expenses	167,406,253	28,628,469	57,120	13,062,234	856,846,960	4,877,442	474,972	(854,836,623)	216,516,827
Finance costs	14,696,285	99,132	-	811,613	-	202,040	74	-	15,809,144
Depreciation and amortisation	70,682,880	3,669,185	-	-	-	1,266,652	27,814	-	75,646,531
Other expenses	16,572,873	6,852,697	487,400	400,385	51,291,017	610,042	3,000	(56,221,417)	19,995,997
Total expenses	991,397,998	75,607,804	27,858,273	14,274,232	910,921,547	6,956,176	2,136,562	(923,947,998)	1,105,204,594
Surplus/(deficit) for the year	29,673,796	1,086,656	(4,197,882)	8,868,261	(3,377,080)	1,923,720	199,135	-	34,176,606
OTHER COMPREHENSIVE INCOME									
Other comprehensive income	-	-	-	-	-	-	-	-	-
Total comprehensive income / (loss) for the year	29,673,796	1,086,656	(4,197,882)	8,868,261	(3,377,080)	1,923,720	199,135	-	34,176,606

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 3 SEGMENT INFORMATION (cont'd)

STATEMENT OF FINANCIAL POSITION 2020	Diocesan Schools \$	CECWA \$	LSL Fund \$	CBF \$	Grants and Programs \$	Teacher Housing \$	Holy Name ELC \$	Eliminations \$	CEWA Ltd Total \$
Current assets	256,474,352	91,226,987	182,337,390	36,804,235	-	349,452	697,479	(620,842)	567,269,053
Non-current assets	1,378,790,972	24,203,101	-	23,397,563	-	34,506,153	697,230	-	1,461,595,019
Total assets	1,635,265,324	115,430,088	182,337,390	60,201,798	-	34,855,605	1,394,709	(620,842)	2,028,864,072
Current liabilities	78,463,561	62,389,887	106,562,164	(716,071)	(4,375,914)	(4,521,293)	131,867	(620,842)	237,313,359
Non-current liabilities	438,013,108	24,503,876	53,707,030	19,450,329	-	5,417,143	-	-	541,091,486
Total liabilities	516,476,669	86,893,763	160,269,194	18,734,258	(4,375,914)	895,850	131,867	(620,842)	776,404,845
Accumulated surpluses	1,092,504,660	10,368,668	22,068,197	41,467,540	4,375,914	33,959,760	1,262,835	-	1,206,007,574
Reserves	26,283,995	18,167,658	-	-	-	-	-	-	44,451,653
Total equity	1,118,788,655	28,536,326	22,068,197	41,467,540	4,375,914	33,959,760	1,262,835	-	1,250,459,227

STATEMENT OF FINANCIAL POSITION 2019 (Restated)	Diocesan Schools \$	CECWA \$	LSL Fund \$	CBF \$	Grants and Programs \$	Teacher Housing \$	Holy Name ELC \$	Eliminations \$	CEWA Ltd Total \$
Current assets	231,398,958	63,921,940	176,119,276	26,651,822	5,944,820	432,672	508,670	(2,674,098)	502,304,060
Non-current assets	1,353,123,937	24,532,091	-	25,074,029	-	35,174,536	701,536	1	1,438,606,130
Total assets	1,584,522,895	88,454,031	176,119,276	51,725,851	5,944,820	35,607,208	1,210,206	(2,674,097)	1,940,910,190
Current liabilities	87,930,806	41,954,619	96,362,166	(1,983,280)	(2,899,614)	599,693	146,505	(2,713,698)	219,397,197
Non-current liabilities	407,477,229	20,002,941	53,491,030	21,109,852	-	2,971,573	-	177,747	505,230,372
Total liabilities	495,408,035	61,957,560	149,853,196	19,126,572	(2,899,614)	3,571,266	146,505	(2,535,951)	724,627,569
Accumulated surpluses	1,062,840,484	8,328,813	26,266,080	32,599,279	8,844,434	32,035,942	1,063,701	(138,146)	1,171,840,587
Reserves	26,274,376	18,167,658	-	-	-	-	-	-	44,442,034
Total equity	1,089,114,860	26,496,471	26,266,080	32,599,279	8,844,434	32,035,942	1,063,701	(138,146)	1,216,282,621

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 4 TOTAL REVENUE

(a)	Description	Note	2020 \$
	Government grants	4(b)	865,593,899
	Fees and charges	4(c)	211,994,205
	Other revenue	4(d)	40,515,293
	Total revenue		1,118,103,397

Revenue is recognised net of the amount of goods and services tax (GST). Any GST payable to the taxation authority is included within trade and other payables.

Volunteer services

CEWA regularly receives volunteer services as part of its operations. While CEWA has assessed that the fair value of its volunteer services can be reliably measured, it has elected to adopt the policy option not to recognise volunteer services. Accordingly, no amounts are recognised in the financial statements for volunteer services.

(b)	Government grants	2020 \$
	<i>Recurrent grants</i>	
	Commonwealth government	669,986,964
	State government	189,494,005
	<i>Capital grants</i>	
	Commonwealth government	6,112,930
	Total government grants	865,593,899

Government grants

In cases where there is an 'enforceable' contract with a funding provider with 'sufficiently specific' performance obligations, the revenue is recognised when (or as) the performance obligations are satisfied. Any related liability amounts are recognised as contract liabilities (refer note 20).

In all other cases CEWA:

- recognises the income or asset in accordance with the requirements of other relevant applicable Australian Accounting Standards;
- considers whether any related amounts should be recognised in accordance with the relevant applicable Australian Accounting Standard including:
 - contributions by related entities,
 - lease liabilities,
 - financial instruments, and
 - provisions;
- recognises income immediately in the Statement of Profit or Loss and Other Comprehensive Income the excess of the initial carrying amount of the asset over any related amounts.

CEWA has assessed the principal-agency relationship in the context of all government grant funding. Upon review of the terms and conditions of the grant agreements, it has been determined that CEWA is the principal for the majority of the grant agreements. As a result, this funding is reported in the financial statements on a gross basis in accordance with the Australian accounting standards.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

CEWA has other grant funding arrangements in place with the State Government with respect to State per Capita, Students with Disability, and Student with Disability – High Support Needs. CEWA is the agent under these arrangements for its non-diocesan schools. As a result, this funding is reported in the financial statements on a net basis with the revenue and expenditure being offset in accordance with the accounting standards.

Capital grants

Capital grants received under an enforceable agreement to enable CEWA to acquire or construct an item of property, plant and equipment to identified specifications, which will be controlled by CEWA (once complete) are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by CEWA.

(c)	Fees and charges	2020 \$
	Fees and charges	252,620,484
	Discounts and concessions	(40,626,279)
	Total fees and charges	211,994,205

Fees and charges

Revenue is recognised in relation to tuition fees and charges in line with the timing of the delivery of services provided.

Where enrolment fees are refundable against the first term's tuition fees (under an enforceable contract) they are accounted for as a prepayment of these tuition fees. These are recorded as income in advance until such time as the performance obligation (delivery of the first term's tuition) is satisfied.

Where enrolment fees are not refundable against future tuition fees, these fees do not relate to a separate performance obligation, but rather form part of the transaction price in relation to the delivery of education to the student during their time at the school. These fees are recognised as income when received.

(d)	Other revenue	2020 \$
	Trading revenue	29,518,145
	Rental revenue	1,991,115
	Charges to non-diocesan schools	9,006,033
	Total other revenue	40,515,293

Other revenue

Other revenue includes the sales of goods, provision of services and rental revenue. Other revenue is recognised when the control of goods (or services) passes to the customer which is at the time that the goods are physically transferred, or the services are consumed. None of the items sold have any warranty attached to them.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 5 TOTAL OTHER INCOME

(a)	Description	Note	2020 \$
	Finance and investment income	5(b)	10,721,364
	Other income	5(c)	10,556,439
			<u>21,277,803</u>

(b)	Finance and investment income	2020 \$
	Interest received from financial assets measured at amortised cost	2,122,753
	Distribution received from assets held at fair value through profit and loss	7,857,437
	Imputation credits received from assets held at fair value through profit and loss	741,174
	Total finance and investment income	<u>10,721,364</u>

Interest income

Interest income is accrued on a time basis by reference to the principal outstanding and the effective interest rate applicable.

Imputation credits

Imputation credits from managed fund investments are claimed from the Australian Taxation Office and are recognised as revenue or as receivables if not received before year end.

(c)	Other income	2020 \$
	Donations	3,321,501
	Gains on disposal of non-current assets	707,852
	Other income	6,527,086
	Total other income	<u>10,556,439</u>

NOTE 6 TOTAL EXPENSES

(a)	Description	Notes	2020 \$
	Net loss on financial assets measured at fair value		1,821,090
	Employee benefits expense	6(b)	775,415,005
	Operating expenses	6(c)	216,516,827
	Finance costs	6(d)	15,809,144
	Depreciation and amortisation		75,646,531
	Other expenses	6(e)	19,995,997
	Total expenses		<u>1,105,204,594</u>

Expenses are recognised net of GST except where the GST incurred is not recoverable from the taxation authority, it is recognised as part of an item of expense.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

(b)	Employee benefit expense	2020 \$
	Salaries	677,277,754
	Superannuation	64,777,921
	Long service leave	14,678,050
	Workers compensation	7,015,564
	System leaders renewal leave fund	654,283
	Maternity leave fund	236,433
	Movement in other employee benefit provisions	10,775,000
	Total employee benefit expense	775,415,005

Short-term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if CEWA has a present legal or constructive obligation to pay an amount as a result of a past service provided by the employee and the obligation can be estimated reliably. Liabilities for salaries and wages, including annual leave and on-costs are measured on an undiscounted basis.

(c)	Operating expenses	2020 \$
	Administration	13,980,342
	Bad and doubtful debts	3,797,907
	Consulting fees	8,100,120
	Curriculum and tuition expenses	35,068,105
	Digital technology expenses	24,353,938
	Insurance	10,383,293
	Legal fees	206,036
	Other operating expenses	7,661,838
	Property management	48,710,360
	Rent on short term and low value leases	7,497,316
	Staff training	2,879,691
	Travel	2,398,573
	Payments to non-diocesan schools	51,479,308
	Total operating expenses	216,516,827

Rent on short term and low value leases

CEWA has certain leases with lease terms of 12 months or less and leases of low value. CEWA applies the 'short-term lease' and 'lease of low-value assets' recognition exemptions for these leases.

(d)	Finance costs	2020 \$
	Interest and bank charges	15,598,724
	Interest expense on lease liabilities	210,420
	Total finance costs	15,809,144

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that CEWA incurs in connection with the borrowing of funds.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

(e)	Other expenses	Notes	2020 \$
	Loss on disposal of non-current assets		226,342
	Trading activity expenses (excluding employee benefits)		14,249,230
	Other expenses		3,542,331
	Remuneration of auditors	(i)	1,978,094
	Total other expense		19,995,997

(e) (i)	Remuneration of auditors	2020 \$
	Audit or review of financial reports	1,900,072
	Statutory assurance services required by legislation to be provided by the auditor	30,092
	Other services:	
	Tax consulting services	5,540
	Other consulting services	42,390
	Total remuneration of auditors	1,978,094

The auditor of CEWA is Deloitte Touche Tohmatsu.

NOTE 7 CASH AND CASH EQUIVALENTS

Description	2020 \$	2019 \$ (Restated)
Cash on hand	91,666	96,684
Cash at bank	231,948,675	206,223,178
Term deposits	48,826,646	48,556,049
Total cash and cash equivalents	280,866,987	254,875,911

Cash and cash equivalents includes petty cash, deposits held at call with banks or the Catholic Development Funds, other short-term highly liquid investments with original maturities of 90 days or less. Investments with original maturities of greater than 90 days are classified as financial assets and detailed in note 10.

Cash at bank earns interest at floating rates based on daily bank deposit rates. Term deposits earn interest at the respective short-term deposit rates.

Catholic Development Funds do not obtain the benefit of the Depositor Protection Provision of the Banking Act 1959. All deposits at other banks are subject to this protection.

Bank overdrafts are reported as other borrowings (refer note 16).

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
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FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 8 TRADE AND OTHER RECEIVABLES

Description	2020 \$	2019 \$ (Restated)
Trade receivables due from external parties	32,137,379	31,934,555
Trade receivables due from a related party	1,306,016	389,994
Allowance for expected credit losses	(14,350,431)	(13,756,262)
	19,092,964	18,568,287
GST receivable	3,541,825	2,573,108
Other receivables	2,993,998	1,854,878
Total trade and other receivables	25,628,787	22,996,273
Current	24,422,144	21,883,314
Non-current	1,206,643	1,112,959
	25,628,787	22,996,273
<i>Set out below is the movement in the allowance for expected credit losses of trade receivables:</i>		
At beginning of year	(13,756,262)	(12,802,517)
Provision for expected credit losses	(3,248,378)	(3,904,225)
Write-off	2,654,209	2,950,480
At end of year	(14,350,431)	(13,756,262)

Trade receivables are non-interest bearing and have varying trade terms.

Assets and expenses are recognised net of GST, except where the GST incurred is not recoverable from the taxation authority, when it is recognised as part of the cost of acquisition of an asset or part of the expense. Any amount recoverable from the taxation authority is included within GST receivable.

Capital grants receivable

Any additional capital grant funding due by reference to the stage of completion of the asset under construction is recognised as a receivable within other receivables.

Initial recognition and measurement

Financial assets are recognised when CEWA becomes party to the relevant contractual provisions, i.e. when CEWA commits itself to either purchase or sell the asset. These are initially measured at fair value plus transaction costs.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Where available, quoted prices in an active market are used to determine fair value.

Subsequent measurement

All financial assets are subsequently measured at amortised cost or fair value depending on their classification. The classification of financial assets is determined according to their contractual cash flow characteristics and the business model under which they are held.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
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Trade receivables generally arise on a school year basis. Trade receivables for CEWA largely derive from the private income invoiced to parents with children enrolled and are non-derivative in nature. Amortised cost has been used to measure trade receivables as the following two criteria have been met and exist for CEWA:

- the 'business model objective' is to hold the trade receivables in order to collect the contractual cash flows arising; and
- the contractual terms of the trade receivables give rise to cash flows on specified dates that are solely payments on the amount outstanding.

Refer to note 10 for a description of amortised cost.

Impairment

For the purposes of determining impairment of trade receivables, CEWA applies the simplified approach to providing for expected credit losses (ECL) prescribed by AASB 9 *Financial Instruments*, which permits the use of the lifetime expected loss provision for all trade receivables. The loss allowance reduces the carrying amount of the trade receivable.

The ECL model calculates the expected credit losses that will result from possible default events over the expected life of the trade receivable. In determining this, CEWA considers historical factors such as the probability of default of the individual debtors, the magnitude of the loss and CEWA's exposure at default. These are adjusted for forward looking assumptions affecting historical customer default rates, in addition to the ageing profile of trade receivables and the probability of collection.

If CEWA establishes that the trade receivable cannot be recovered by any means, the unrecoverable trade receivable balance is directly written off and, where applicable, the loss allowance is adjusted for.

When the terms of impacted trade receivables accounted for under the ECL model have been renegotiated, CEWA re-assesses the ECL under the modified terms, ensuring that these modified terms are duly considered.

During the year ended 31 December 2020, the impairment allowance expense recognised was \$3,248,378 (2019: \$3,904,225).

Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expires. On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of Comprehensive Income.

NOTE 9 INVENTORIES

Description	2020 \$	2019 \$ (Restated)
Book shop	1,565	5,553
Canteen	11,499	11,843
Uniform shop	8,147,148	9,203,067
Total inventories	8,160,212	9,220,463

Inventories are held in relation to trading activities and are measured at the lower of cost and net realisable value ("NRV"). The cost of bringing each item to its present location and condition is determined on a first-in, first-out basis. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale. The valuation of inventory is assessed at each reporting date.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 10 OTHER FINANCIAL ASSETS

	2020 \$	2019 \$ (Restated)
Current financial assets		
Financial assets measured at amortised cost		
Term deposits	54,124,310	25,855,043
Total current financial assets	54,124,310	25,855,043

Term deposits

Term deposits with original maturities greater than 90 days are shown as financial assets and are held at amortised cost.

Where maturity is greater than 1 year from reporting date they are shown as non-current financial assets, otherwise they are shown as current financial assets. Refer to note 7 for details of term deposits with original maturities of less than 90 days.

Term deposits are invested for varying periods and earn interest at the respective deposit rates.

Initial recognition

Financial assets are recognised when CEWA becomes party to the relevant contractual provisions. i.e. when CEWA commits itself to either purchase or sell the asset, these are initially measured at fair value plus transaction costs.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Where available, quoted prices in an active market are used to determine fair value.

Calculation and subsequent measurements

Amortised cost has been used to measure financial assets as the following two criteria have been met and exist for CEWA:

- the business model objective to hold these assets in order to collect the contractual cash flows arising (there is no intention to sell the financial asset), and
- the contractual terms of the term deposits give rise to cash flows on specified dates that are solely payments of principal and interest on the amount outstanding.

Financial assets are subsequently measured at amortised cost as follows:

- the amount at which the financial asset is measured at initial recognition;
- less principal repayments;
- plus or minus the cumulative amortisation difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method, and
- less any reduction for impairment.

Impairment

For the purposes of determining impairment of other financial assets, CEWA applies the "low credit risk simplification" method to determine credit risk. At every reporting date, CEWA evaluates whether the other financial asset is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, CEWA reassesses the internal credit rating of other financial assets.

During the year ended 31 December 2020, no impairment expense was recognised (2019: nil).

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NOTES TO THE FINANCIAL STATEMENTS
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Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expires. On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of Comprehensive Income.

NOTE 11 MANAGED FUND INVESTMENTS

Managed fund investments are restricted and are set aside to cover the cost of employees' long service leave obligations.

CEWA is the corporate Trustee of The Catholic Schools (WA) Long Service Leave Fund. The Commission, as the Board of CEWA, must discharge the Trustee's responsibilities in accordance with the fund's Trust Deed.

As allowed in the Trust Deed, the Commission delegates to the Finance Committee the responsibility of administering the fund and to make recommendations to Commission for its approval.

Investment managers invest in a combination of Australian and overseas shares, property, Australian and overseas fixed interest, cash and alternatives.

Description	2020 \$	2019 \$ (Restated)
<i>Financial assets measured at fair value through profit or loss (FVTPL)</i>		
Managed investments:		
Ausbil Balanced Fund	46,193,154	43,744,434
Maple-Brown Abbott Diversified Investment Trust	18,449,463	26,489,663
Schroder Strategic Growth Fund	59,907,708	68,873,293
Janus Henderson Tactical Income Trust	47,809,945	35,209,426
<i>Financial assets measured at amortised cost</i>		
Catholic Education cash holdings	8,173,705	183,344
Total managed fund investments	180,533,975	174,500,160
Weighted average interest rate	0.08%	0.84%

The credit risk exposure on the financial assets of the Catholic Schools (WA) Long Service Leave Fund which have been recognised on the Statement of Financial Position is generally the carrying amount. The fund's exposure to interest rate risk and the effective weighted average interest rate for each interest bearing class of financial asset is set out above. The net fair value of cash and cash equivalents approximates their carrying value.

Financial assets measured at fair value

Some of CEWA's financial assets are measured at fair value at the end of each reporting period. The following table gives information about how the fair values of these financial assets are determined (in particular, the valuation technique(s) and inputs used).

Financial asset	Valuation technique(s) and key input(s)
Managed investments	Quoted bid prices in an active market.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 12 OTHER CURRENT ASSETS

	2020 \$	2019 \$ (Restated)
Description		
Prepayments	16,880,716	12,484,217
Accrued interest income	160,659	225,124
Other accrued income	2,120,050	3,259,828
Total other current assets	19,161,425	15,969,169

NOTE 13 PROPERTY, PLANT AND EQUIPMENT

(a)	Description	2020 \$	2019 \$ (Restated)
	Buildings at cost	2,304,050,541	2,224,006,085
	Less - accumulated depreciation	(1,158,159,223)	(1,118,367,413)
	Total buildings	1,145,891,318	1,105,638,672
	Improvements – cost	98,670,756	82,547,815
	Improvements – accumulated depreciation	(28,547,749)	(21,512,560)
	Total improvements	70,123,007	61,035,255
	Computer equipment and software at cost	55,595,761	57,008,604
	Less - accumulated depreciation	(42,572,259)	(40,693,133)
	Total computer equipment and software	13,023,502	16,315,471
	Furniture and fittings at cost	80,049,981	78,764,838
	Less - accumulated depreciation	(50,496,286)	(50,812,749)
	Total furniture and fittings	29,553,695	27,952,089
	Plant and equipment at cost	33,399,495	30,039,020
	Less - accumulated depreciation	(16,313,308)	(14,580,278)
	Total plant and equipment	17,086,187	15,458,742
	Motor vehicles and buses at cost	16,506,382	17,482,969
	Less - accumulated depreciation	(10,326,369)	(10,595,357)
	Total motor vehicles and buses	6,180,013	6,887,612
	Work in progress	53,529,615	79,031,774
	Total Work in progress	53,529,615	79,031,774
	Total property, plant and equipment at cost	2,641,802,531	2,568,881,105
	Less – total accumulated depreciation	(1,306,415,194)	(1,256,561,490)
	Total property, plant and equipment	1,335,387,337	1,312,319,615
	Right of use (ROU) Asset	142,026,625	138,354,479
	Less – accumulated depreciation (ROU) asset	(35,934,285)	(32,982,497)
	Total right of use asset	106,092,340	105,371,982
	Total property, plant, equipment and ROU asset at cost	2,783,829,156	2,707,235,584
	Less – total accumulated depreciation	(1,342,349,479)	(1,289,543,987)
	Total property, plant, equipment and ROU asset	1,441,479,677	1,417,691,597

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(b)	Movements in the carrying amounts in the year are as follows:	Buildings	Improvements	Computer equipment and software	Furniture and fittings	Plant and equipment	Motor vehicles and buses	Work in progress	Total Property, Plant and Equipment
		\$	\$	\$	\$	\$	\$	\$	\$
	Balance at the beginning of the year (restated)	1,105,638,672	61,035,255	16,315,471	27,952,089	15,458,742	6,887,612	79,031,774	1,312,319,615
	Additions at cost	87,747,482	11,309,522	9,002,914	5,463,479	4,060,969	2,156,789	54,849,664	174,590,819
	Disposals at net book value	(30,572,149)	(304,520)	(502,516)	(780,544)	(50,170)	(732,691)	(644,641)	(33,587,231)
	Transfers	28,273,379	2,421,158	(3,147,189)	3,347,149	342,262	41,902	(79,707,182)	(48,428,521)
	Depreciation charge for the year	(45,196,066)	(4,338,408)	(8,645,178)	(6,428,478)	(2,725,616)	(2,173,599)	-	(69,507,345)
	Impairment losses recognised or reversed	-	-	-	-	-	-	-	-
	Balance at the end of the year	1,145,891,318	70,123,007	13,023,502	29,553,695	17,086,187	6,180,013	53,529,615	1,335,387,337

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the period:

(c)	Movements in the carrying amounts of ROU Assets in the year are as follows:	Land	Buildings	Improvements	Computer equipment and software	Furniture and fittings	Plant and equipment	Motor vehicles and buses	Total Right of Use (ROU) Assets
		\$	\$	\$	\$	\$	\$	\$	\$
	Balance at the beginning of the year	65,917,015	31,956,706	4,180,640	1,895,680	97,997	1,272,507	51,437	105,371,982
	Additions at cost	675,927	1,231,214	1,446,594	1,378,135	19,189	149,678	-	4,900,737
	Disposals at net book value	(625,389)	-	-	(39,594)	-	(8,027)	-	(673,010)
	Transfers	-	-	302,968	-	-	-	-	302,968
	Depreciation charge for the year	(281,396)	(1,380,477)	(251,853)	(1,295,564)	(52,281)	(510,736)	(38,030)	(3,810,337)
	Impairment losses recognised or reversed	-	-	-	-	-	-	-	-
	Balance at the end of the year	65,686,157	31,807,443	5,678,349	1,938,657	64,905	903,422	13,407	106,092,340

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	Land	Buildings	Improvements	Computer equipment and software	Furniture and fittings	Plant and equipment	Motor vehicles and buses	Work in progress	Total assets
(d)	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grand total of movements in the carrying amounts in the year are as follows:									
Property, plant and equipment balances at the end of the year	-	1,145,891,318	70,123,007	13,023,502	29,553,695	17,086,187	6,180,013	53,529,615	1,335,387,337
ROU asset balances at the end of the year	65,686,157	31,807,443	5,678,349	1,938,657	64,905	903,422	13,407	-	106,092,340
Total balance at the end of the year	65,686,157	1,177,698,761	75,801,356	14,962,159	29,618,600	17,989,609	6,193,420	53,529,615	1,441,479,677

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Each class of property, plant and equipment is carried at cost, less, where applicable, accumulated depreciation and impairment losses.

Right-of-use assets

CEWA has lease contracts for various classes of items used in its operations as listed below.

- Leases of Land generally have lease terms between 10 and 50 years;
- Leases of Buildings generally have lease terms between 10 and 50 years;
- Leases of Computer equipment and software generally have lease terms between 3 and 5 years;
- Leases of Furniture and fittings generally have lease terms between 5 and 10 years;
- Leases of Plant and equipment generally have lease terms between 4 and 10 years; and
- Leases of Motor vehicle and buses generally have lease terms between 5 and 8 years.

CEWA assesses whether a contract is or contains a lease, at inception of the contract. CEWA recognises a right-of-use asset and a corresponding lease liability (refer note 17) with respect to all lease arrangements in which it is the lessee, except for short-term leases (where the lease term is 12 months or less) and leases of low value assets (such as personal IT equipment). For these leases, CEWA recognises the lease payments as an operating expense on a straight-line basis.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of the lease term or useful life of the underlying asset (refer below). The depreciation starts at the commencement date of the lease.

CEWA has several lease contracts that include extension options. These options are negotiated by management to provide flexibility in managing the leased-asset portfolio and align with CEWA's business needs. At commencement date and each subsequent reporting date, CEWA assesses whether it is reasonably certain that the extension options will be exercised. Management exercises judgement in determining whether these extension options are reasonably certain to be exercised.

CEWA has elected to adopt the practical expedient permitting a lessee not to separate non-lease components, and instead account for any lease and associated non-lease components as a single arrangement.

CEWA schools and other operations are mainly situated on land, the title for which is held by the Roman Catholic Archbishop of Perth and the Roman Catholic Bishops of Broome, Bunbury and Geraldton. CEWA is provided with the ongoing use of this land as determined by the lessor for nil consideration. CEWA has elected to apply the temporary relief to recognise right-of-use assets in relation to such concessionary leases at cost (by reference to the lease liability). In these instances, the asset and liability are therefore measured at nil.

New School Projects Work-in Progress

Building construction work-in-progress projects are recognised showing the net amount of the cost of the project less any project funding received. Funding sources include Australian Government Capital Grants, State School Low Interest Loans (LILs) and Catholic Development Fund (CDF) loans.

Additions

The acquisition cost of assets purchased which are controlled by and intended to provide an enduring benefit to CEWA are capitalised when they exceed the threshold for capitalisation.

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Depreciation

Property, plant and equipment are depreciated on a straight-line basis over the expected useful lives of the assets. The expected useful lives are reviewed annually and the depreciation rates applied are:

	2020	2019 (Restated)
Buildings	2-10%	2-10%
Improvements	2-10%	2-10%
Leasehold buildings – cost	2-10%	2-10%
Leasehold improvements	2-10%	2-10%
Right of use assets	Lease term	Lease term
Computer equipment and Software	33%	33%
Furniture and fittings	10-20%	10-20%
Plant and equipment	10-25%	10-25%
Motor vehicles and buses	15-20%	15-20%

Derecognition of tangible assets

Items of property, plant and equipment are derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss on disposal or retirement is determined as the difference between the sale proceeds and the carrying amount of the asset and is recognised in the Statement of Profit or Loss and Other Comprehensive Income.

Impairment of tangible assets

At the end of each reporting period, CEWA reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Profit or Loss and other Comprehensive Income.

When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit or Loss and other Comprehensive Income.

Management have performed an impairment assessment at 31 December 2020 and no impairment expense has been recognised.

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NOTES TO THE FINANCIAL STATEMENTS
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NOTE 14 INTANGIBLE ASSETS

(a)	Cost	Capitalised development – Leading Lights Project \$	Capitalised development – Oracle Project \$	Total \$
	Opening balance at 31 December 2019 (restated)	21,996,988	119,342	22,116,330
	Additions	1,150,082	285,892	1,435,974
	Balance at 31 December 2020	23,147,070	405,234	23,552,304

(b)	Accumulated amortisation and impairment	Capitalised development – Leading Lights Project \$	Capitalised development – Oracle Project \$	Total \$
	Opening Balance at 31 December 2019 (restated)	2,314,756	-	2,314,756
	Amortisation charge for the year	2,308,338	20,511	2,328,849
	Impairment	-	-	-
	Balance at 31 December 2020	4,623,094	20,511	4,643,605

(c)	Carrying amount	Capitalised development – Leading Lights Project \$	Capitalised development – Oracle Project \$	Total \$
	Balance at 31 December 2019 (restated)	19,682,232	119,342	19,801,574
	Balance at 31 December 2020	18,523,976	384,723	18,908,699

Recognition and measurement

Intangible assets that are acquired by CEWA and have a finite useful life are measured at cost less accumulated amortisation and any accumulated impairment losses. Any gain or loss on disposal of an intangible asset is recognised in the Statement of Profit or Loss and other Comprehensive Income.

Internally-generated intangible assets:

Expenditure on research activities is recognised as an expense in the period in which it is incurred. An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following have been demonstrated:

- technical feasibility of completing the intangible asset so that it will be available for use or sale;
- the intention to complete the intangible asset and use or sell it;
- the ability to use or sell the intangible asset;
- how the intangible asset will generate probable future economic benefits;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

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The amount initially recognised for internally generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally generated intangible asset can be recognised, development expenditure is recognised in the Statement of Profit or Loss and Other Comprehensive Income.

Subsequent to the asset becoming available for use, internally generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses.

Subsequent expenditure

Subsequent costs are included in the asset's carrying amount or are recognised as a separate asset (as required), only when it is probable that future economic benefits associated with the item will flow to CEWA and the cost of the item can be measured reliably. All other expenditure is recognised as an expense in the Statement of Profit or Loss and Other Comprehensive Income in the financial period in which it is incurred.

Amortisation

Amortisation is recognised in the Statement of Profit or Loss and Other Comprehensive Income and is calculated to write off the cost of the intangible asset using the straight line basis over its estimated useful life, commencing from the time the asset is available for use. The amortisation expense relating to intangible assets is included in 'depreciation and amortisation' expenses. Both the Leading Lights and Oracle projects have an amortisation period of 10 years, of which 7 and 9 years are remaining for each project respectively.

Derecognition of intangible assets:

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset are recognised in the Statement of Profit or Loss and Other Comprehensive Income when the asset is derecognised.

Impairment of intangible assets other than goodwill:

At the end of each reporting period, CEWA reviews the carrying amounts of its intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

The recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Profit or Loss and Other Comprehensive Income.

When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit or Loss and Other Comprehensive Income.

Management have performed an impairment assessment at 31 December 2020 and no impairment expense has been recognised.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 15 TRADE AND OTHER PAYABLES

(a)	Current	2020 \$	2019 \$ (Restated)
	Trade creditors	12,990,640	11,330,741
	Accrued expenses	16,464,162	16,785,810
	Other payables	14,867,946	11,267,608
	Income received in advance	9,275,291	9,676,426
	Total trade and other payables	53,598,039	49,060,585

(b)	Non-Current	2020 \$	2019 \$ (Restated)
	Accrued expenses	46,400	181,036
	Other payables	1,295,497	885,775
	Income received in advance	1,737,625	2,054,174
	Total trade and other payables	3,079,522	3,120,985

Financial liabilities

Trade and other payables represent the liability outstanding at the reporting date for goods and services received by CEWA during the year, which remain unpaid. The balance is recognised as a current liability and is non-interest bearing with the amounts normally paid within 30 days of recognition of the liability.

Income received in advance represents tuition fees received from students for following years. This income is brought to account as the services are delivered. Any excess of capital grant funding received by reference to the stage of completion of an asset under construction is also recognised under income received in advance.

Initial recognition

Financial instruments, including financial assets and liabilities, are recognised when CEWA becomes party to the contractual provisions of the instrument. Financial instruments held by CEWA are initially measured at fair value plus transaction costs.

Calculation and subsequent measurements

Financial liabilities are subsequently measured at either fair value through profit or loss ("FVTPL") or amortised cost (using the effective interest rate method) where fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The financial liabilities of CEWA are non-derivative in nature, not classified as held for trading or designated as FVTPL and are held at amortised cost.

Derecognition

Financial liabilities are derecognised when the related obligations are discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished and the fair value of consideration paid, is recognised in the Statement of Profit or Loss and Other Comprehensive Income.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 16 BORROWINGS

(a) Category	2020			2019		
	Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
Catholic Development Fund (CDF) Loans	15,943,502	244,624,043	260,567,545	20,468,425	254,414,941	274,883,366
State Treasury School Low Interest Loans (LIL)	20,775,115	211,007,698	231,782,813	19,798,389	169,210,212	189,008,601
Other borrowings	124,911	705,480	830,391	3,542,683	865,572	4,408,255
Total borrowings	36,843,528	456,337,221	493,180,749	43,809,497	424,490,725	468,300,222

(b) Contractual maturity of borrowings	INTEREST RATE	CURRENT		NOT LATER THAN 2 YEARS		LATER THAN 2 YEARS AND NOT LATER THAN 5 YEARS		LATER THAN 5 YEARS AND NOT LATER THAN 10 YEARS		LATER THAN 10 YEARS		CARRYING AMOUNT	
		2020 \$	2019 \$	2020 \$	2019 \$	2020 \$	2019 \$	2020 \$	2019 \$	2020 \$	2019 \$	2020 \$	2019 \$
Catholic Development Fund Loans													
- Variable interest rate loans		21,495,643	21,827,992	21,495,644	21,011,032	21,011,032	52,582,220	107,483,219	79,441,772	110,721,057	121,472,270	325,687,493	296,335,288
- 3.9% Fixed interest rate loans	3.9%	3,639,060	3,598,280	3,584,711	3,428,252	9,458,768	10,551,995	15,648,411	13,838,000	12,508,458	9,135,612	45,932,636	39,458,913
State Treasury School Low Interest Loans													
- 1% Fixed interest rate loans	1.0%	12,783,609	11,202,100	12,544,895	10,665,692	18,246,898	25,611,844	36,887,142	38,676,520	34,607,023	23,477,401	122,434,515	102,268,609
- 3.5% Fixed interest rate loans	3.5%	17,123,114	16,755,649	16,923,899	15,683,909	35,887,051	22,305,872	51,110,965	64,136,531	36,046,510	32,852,365	157,091,539	151,734,326
Total borrowings		55,042,426	53,384,021	54,550,150	50,786,885	102,593,758	136,540,821	211,129,737	196,092,823	193,883,048	186,937,648	651,146,183	589,797,136

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
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Borrowings mainly consist of various loans entered into between CEWA and the Catholic Development Fund (for the Catholic Development Fund Loans, "CDFs") or State Government (for the State Treasury School Low Interest Loans, "LILs") and are used to fund various school projects, land and other acquisition initiatives. For the purpose of the above disclosure, the loans have been aggregated on the basis of the nature and type of the loans and interest rate basis.

Terms and conditions of the borrowings

- The CDF and LIL loans are repayable in monthly and quarterly instalments respectively until maturity. All loan repayments are guaranteed by CEWA within a prudential risk management framework.
- With the exception as noted above, CEWA borrows at market rates from the Catholic Development Fund and the rates are the same across CEWA. In 2020, the rates ranged from 3.65% to 3.9% (2019: 3.65% to 3.9%).
- The State Treasury School Low Interest Loans have fixed rates of interest as disclosed above.
- The loans are unsecured and no assets are pledged as security for the loans.
- CEWA is not subject to any restrictions arising from the contractual relationship with the lenders in respect of the loans.

Initial recognition

Financial liabilities are recognised when CEWA becomes party to the contractual provisions of the instrument. Financial instruments held by CEWA are initially measured at fair value plus transaction costs.

Calculation and subsequent measurements

Financial liabilities are subsequently measured at either fair value through profit or loss ("FVTPL") or amortised cost (using the effective interest rate method) where fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The financial liabilities of CEWA are non-derivative in nature, not classified as held for trading or designated as FVTPL and are held at amortised cost. Refer to note 10 for details on amortised cost.

Derecognition

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished and the fair value of consideration paid, is recognised in the Statement of Profit or Loss and Other Comprehensive Income.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 17 LEASE LIABILITIES

	2020 \$	2019 \$ (Restated)
Presented below is a maturity analysis of future lease payments:		
Not later than 1 year	2,333,492	2,079,684
Later than 1 year and not later than 5 years	3,069,429	3,458,729
Later than 5 years	871,482	916,946
	6,274,403	6,455,359
Current	2,333,492	2,079,684
Non-current	3,940,911	4,375,675
	6,274,403	6,455,359

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, CEWA uses its incremental borrowing rate.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the principle lease payments made.

CEWA remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever changes are made to:

- the lease term or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase option;
- the lease payments due to changes in an index or rate; and
- the lease contract such that the modification is not accounted for as a separate lease.

CEWA did not make any such adjustments during the periods presented.

Refer to note 16 for details on the lease terms, recognition, subsequent measurement and derecognition of financial liabilities including interest-bearing borrowings.

NOTE 18 LONG SERVICE LEAVE PROVISION

The liabilities indicate the amount CEWA may be required to pay to discharge the long service leave obligations to employees in participating schools and other entities. These long-term employee benefits are measured at the present value of the estimated future cash outflows to be made to members of the Fund in respect of services provided by those members up to the date of the actuarial valuation. The responsibility for these obligations rests with the principal employer, CEWA. These liabilities are determined by actuarial valuations each year.

In respect of the liability for long service leave, participating schools and entities contribute 2% of employees' salaries at current pay rates to the Catholic Schools (WA) Long Service Leave Fund. The same percentage of salary is contributed for all employees, regardless of period of service. These long service leave contributions are invested in managed fund investments, detailed at Note 11.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
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Description	2020 \$	2019 \$ (Restated)
<i>Comprises Long Service Leave</i>		
Opening balance	148,851,030	138,042,000
Benefits accrued during the year	25,492,663	32,178,544
Leave taken and/or paid out during the year	(14,717,663)	(21,369,514)
Closing balance	159,626,030	148,851,030
Current Long Service Leave benefits	105,919,000	95,360,000
Non-current Long Service Leave benefits	53,707,030	53,491,030
Total Long Service Leave benefits	159,626,030	148,851,030

NOTE 19 PROVISIONS

(a) Current Provisions	Notes	2020 \$	2019 \$ (Restated)
Annual leave provision	19(c)	6,109,345	5,460,406
Maternity leave fund	19(d)	2,904,000	2,811,338
Deferred salary scheme	19(e)	3,962,297	3,836,315
System Leaders Renewal Leave fund	19(f)	550,000	550,000
Other provisions	19(g)	1,539,587	197,686
Total current provisions		15,065,229	12,855,745
(b) Non-Current Provisions			
Maternity leave fund	19(d)	6,919,487	5,858,897
Deferred salary scheme	19(e)	7,127,206	7,307,934
System Leaders Renewal Leave Fund	19(f)	7,124,968	6,536,110
Other provisions	19(g)	2,855,141	49,016
Total non-current provisions		24,026,802	19,751,957

Provisions are measured at the estimated cost to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks, timing and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

Under the Deed of Transfer and Assignment signed by the Bishops which has an effective date of 1 January 2020, CEWA takes on the risk associated with past and future child abuse claims in Diocesan Catholic schools in Western Australia. Catholic Church Insurance have transferred insurance coverage from the Bishops to CEWA to mitigate financial risk. Insurance is not available for claims made under the National Redress Scheme.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
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(c)	Annual leave provision	2020 \$	2019 \$ (Restated)
	Opening balance	5,460,406	4,711,547
	Addition during the year	3,284,394	3,399,594
	Utilised during the year	(2,635,455)	(2,650,735)
	Closing balance	6,109,345	5,460,406

Annual leave provision

The provision for annual leave is based on the employee's pro-rata entitlement and valued at current salary rates including on-costs and leave loading.

(d)	Maternity leave fund	2020 \$	2019 \$ (Restated)
	Opening balance	8,670,235	8,441,026
	Maternity leave levy received	3,458,174	3,271,023
	Maternity leave payments made	(2,304,922)	(3,041,814)
	Closing balance	9,823,487	8,670,235
	Current	2,904,000	2,811,338
	Non-current	6,919,487	5,858,897
	Closing balance	9,823,487	8,670,235

Maternity leave fund

This fund was established in 2007 to enable participating schools to pool funds via a levy in order to meet future commitments in regard to the maternity leave of employees across the organisation. Eligible Catholic school employees receive up to 14 weeks paid maternity leave, provided they have completed a minimum of 24 months continuous service. Eligible staff are those in Primary schools and staff from the primary campuses of Composite schools. The levy was 1% of eligible school payroll in 2020. Where an employee is eligible for payment within 12 months, the corresponding liability has been recognised as current. Responsibility for the payment of maternity leave entitlements is with the Commission.

(e)	Deferred Salary Scheme	2020 \$	2019 \$ (Restated)
	Opening balance	11,144,249	10,282,231
	Deferred salary contributions received	4,796,273	4,455,106
	Deferred salary payments made	(4,851,019)	(3,593,088)
	Closing balance	11,089,503	11,144,249
	Current	3,962,297	3,836,315
	Non-current	7,127,206	7,307,934
	Closing balance	11,089,503	11,144,249

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
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Deferred salary scheme

The Deferred Salary Scheme commenced 1 January 1997. The scheme enables approved participants to contribute 20% of their salary for four years into the scheme and then in year five take a year's leave without pay while receiving back their Deferred Salary Scheme contributions. It is available to staff with a minimum of two years employment with CEWA. CEWA collects these salary contributions and will make the funds available when the participants are eligible for payment. Where an employee is eligible for payment within 12 months, the corresponding liability has been recognised as current.

(f)	System Leaders Renewal Leave fund	2020 \$	2019 \$ (Restated)
	Opening balance	7,086,110	7,007,654
	Contributions received	636,670	813,796
	Expenditure	(47,812)	(735,340)
	Closing balance	7,674,968	7,086,110
	Current	550,000	550,000
	Non-current	7,124,968	6,536,110
	Closing balance	7,674,968	7,086,110

System Leaders Renewal Leave fund

The objective of the fund is to create a reservoir of high quality educational and administrative leadership capability across the Catholic School system in Western Australia. This objective is to be achieved by providing individuals in senior leadership roles (School Principals, Team Leaders and Executive) with the opportunity to strengthen their leadership qualities by undertaking substantial and significant professional development through a course of study or similar experience related to educational, theological, pastoral or administrative responsibilities. The current portion of this balance is based on an estimate of the expected education expense within the following 12 months.

(g)	Other provisions	2020 \$	2019 \$ (Restated)
	Opening balance	246,702	-
	Addition during the year	4,329,559	246,702
	Utilised during the year	(181,533)	-
	Closing balance	4,394,728	246,702
	Current	1,539,587	197,686
	Non-current	2,855,141	49,016
	Closing balance	4,394,728	246,702

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NOTES TO THE FINANCIAL STATEMENTS
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NOTE 20 CONTRACT LIABILITIES

Description	2020 \$	2019 \$ (Restated)
<i>Comprises funds held for the following grants and programs:</i>		
AEARF Interim Assistance	9,022,500	9,022,500
Non-Government Reform Support	490,476	-
Retention and Participation Program	489,935	471,356
Non-Government School Psychology Service	1,833,054	1,964,200
Capital Grant Program	8,510,300	4,519,265
Choice and Affordability Fund	2,989,427	-
Other programs	218,379	254,365
Total contract liabilities (current)	23,554,071	16,231,686

Initial recognition

Contract liabilities are recognised when CEWA becomes party to the contractual provisions of the grant. This is initially measured at fair value plus transaction costs.

Calculation and subsequent measurements

Contract liabilities are subsequently measured at either fair value through profit or loss ("FVTPL") or amortised cost (using the effective interest rate method) where fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

The financial liabilities of CEWA are non-derivative in nature, not classified as held for trading or designated as FVTPL and are held at amortised cost. Refer to note 10 for details on amortised cost.

Derecognition

Contract liabilities are derecognised where the related obligations are discharged, cancelled or expired.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 21 RECONCILIATION OF TOTAL COMPREHENSIVE INCOME TO NET CASH FROM OPERATING ACTIVITIES

(a)	Description	2020 \$
	Total comprehensive income for the year	34,176,606
	NON CASH ITEMS - INCOME AND EXPENDITURE	
	Depreciation and amortisation	75,646,531
	Profit on sale of fixed assets	(707,852)
	Unrealised investment (losses)	(6,033,815)
	Movement in accrued benefit liabilities	10,775,000
	Bad and doubtful debts	3,797,907
	NET CONTRIBUTIONS TO/(FROM) RESERVES	-
	CHANGES IN ASSETS AND LIABILITIES	
	(Increase) in accounts receivable	(6,430,421)
	Decrease in inventories	1,060,251
	(Increase) in other current assets	(3,192,256)
	Increase in accounts payable	4,495,987
	Increase in annual leave provisions	648,939
	Increase in provisions	5,835,403
	Increase in contract liabilities	7,322,386
	NET CASH INFLOW FROM OPERATING ACTIVITIES	127,394,666

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand and in banks, net of outstanding bank overdrafts which form part of other borrowings (note 16). Cash and cash equivalents at the end of the reporting period as shown in the Statement of Cash Flows can be reconciled to the related items in the Statement of Financial Position as follows:

(b)	Reconciliation of cash	2020 \$
	Cash and bank balances	232,040,341
	Term deposits	48,826,646
		280,866,987

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

NOTE 22 SUBSEQUENT EVENTS

There were no events subsequent to reporting date that had a material effect on the results or state of affairs of CEWA except those listed below:

- The Covid-19 global pandemic is currently adversely affecting some aspects of the Australian economy and CEWA is not able to quantify the future impact of Covid-19 on its future financial results (revenue) or position (recoverability of trade receivables and property, plant and equipment), or determine whether the pandemic may have as yet unknown financial impacts on it. The amounts recognised in the financial statements dated 31 December 2020 have therefore not been adjusted for any future impact of Covid-19. As CEWA is an economic entity dependant on government grant funding to continue its operations, on the basis CEWA does not consider the future impacts of Covid-19 to be so significant as to cause a material uncertainty on the ability to continue to provide education services.

NOTE 23 COMMITMENTS

	2020 \$
Contractual commitments	
Within one year	31,830,261
After one year but not more than five years	12,954,464
More than five years	493,447
Total contractual commitments	45,278,172
<i>The contractual commitments include amounts for:</i>	
The acquisition of property, plant and equipment	36,063,806
The acquisition of intangible assets	31,247
Lease commitments for short term leases	9,183,119
	45,278,172

Commitments consist of items CEWA has contracted at year end, but in relation to which goods and services (including property, plant and equipment) have not yet been delivered. These amounts are therefore not recognised as a liability in the Statement of Financial Position.

CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 24 RELATED PARTY TRANSACTIONS

Director remuneration

The directors of CEWA received remuneration of \$118,149 for the year ended 31 December 2020. Directors may also receive reimbursement of travel and accommodation while travelling on Company business.

Remuneration of key management personnel

The compensation of key management personnel of CEWA during the year ended 31 December 2020 was \$2,400,766.

Other related party transactions

During the year, CEWA, as an entity within the Catholic Church in Western Australia, has undertaken transactions with other related entities of the Catholic Church in Western Australia. These transactions were performed on commercial terms and on an arm's length basis, other than as disclosed elsewhere in these financial statements. CEWA's related party transactions can be summarised as follows:

(a)	Related Party Entity	Service Type	Services Received (Paid To) \$	Services Performed (Received From) \$
	Australian Catholic Superannuation and Retirement Fund	Superannuation products and services	58,042,583	-
	Australian Catholic Superannuation and Retirement Fund	Donation	-	91,640
	Catholic Development Fund	Interest expense and bank charges	15,598,724	-
	Catholic Development Fund	Interest income	-	2,122,753
	Catholic Church Insurance Ltd	Insurance	10,383,293	-
	Non-Diocesan Schools	Grant payments	51,479,308	-
	Non-Diocesan Schools	CEWA levy income	-	9,006,032
	University of Notre Dame	Payment of service fees and consultancy	363,934	-
	Catholic Institute of Western Australia	Payment of service fees	560,834	-
	Riverlands Montessori School	Working capital advance	727,831	-
	Australian Catholic Bishops Conference	Payment of service fees	295,696	-
	Other Church agencies	Purchases of goods and services	76,003	-
	Other Church agencies	Donation	-	99,437
			137,528,206	11,319,862

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CEWA's related party balances can be summarised as follows:

(b)	Payable to and receivable from as at 31 December 2020	Payable \$	Receivable \$
	Catholic Development Fund	260,567,545	343,073,336
	Catholic Church Insurance	112,000	15,000
	Australian Catholic Superannuation and Retirement Fund	1,003,785	-
	Riverlands Montessori School	-	727,831
	Archdiocesan Finance Office and Church agencies	-	62,178
	Non-diocesan schools	108,589	1,228,838
		261,791,919	345,107,183

Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. For the year ended 31 December 2020, CEWA recognised a provision for expected credit losses of \$345,641 relating to amounts owed by related parties (2019: nil).



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