



CATHOLIC  
EDUCATION  
WESTERN AUSTRALIA

# Annual Report

SPECIAL ANNIVERSARY EDITION



Catholic Education  
CELEBRATING 200 YEARS  
*Faith in the future*

50 Years Together  
1971-2021

2021

**Catholic Education Western  
Australia is a Christ-centred  
and child-focused community  
of engaged learning environments,  
inspiring all to actively live the Gospel**

*Our Lady of Good Counsel School, Karrinyup*



*Whadjuk Gift at Mater Dei College, Edgewater*

**In the spirit of reconciliation, Catholic Education  
Western Australia acknowledges and pays respect to the  
Traditional Custodians and Elders, both past and present,  
of the lands on which Catholic Education Western  
Australia's schools, offices and operations are located.**



*St Luke's College, Karratha*



*Salvado Catholic College, Byford*



*Trinity College, East Perth at Spirit of the Arts Festival Concert*



*Catholic Education Office, West Leederville*

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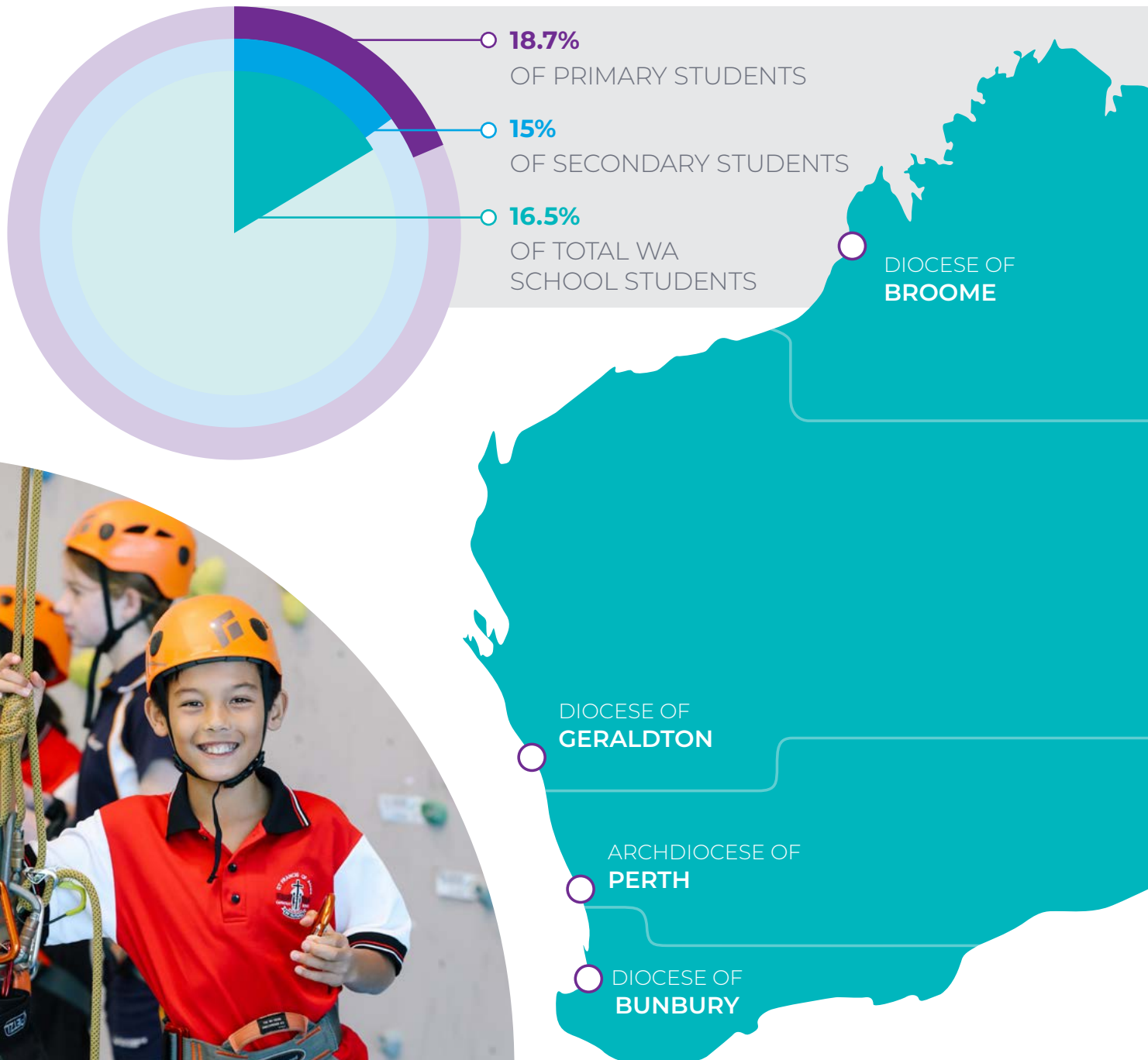
# 2021 SNAPSHOT

## CATHOLIC EDUCATION WESTERN AUSTRALIA

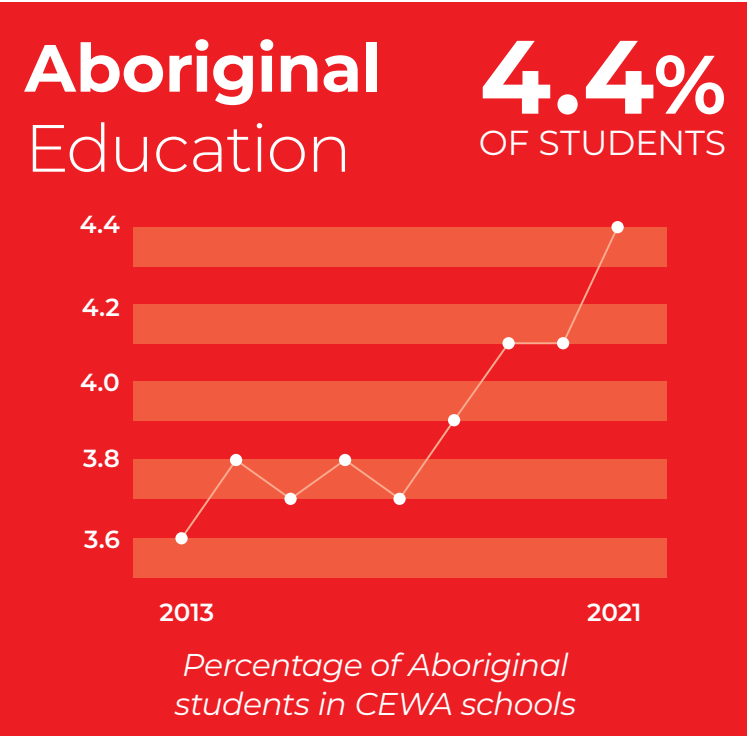
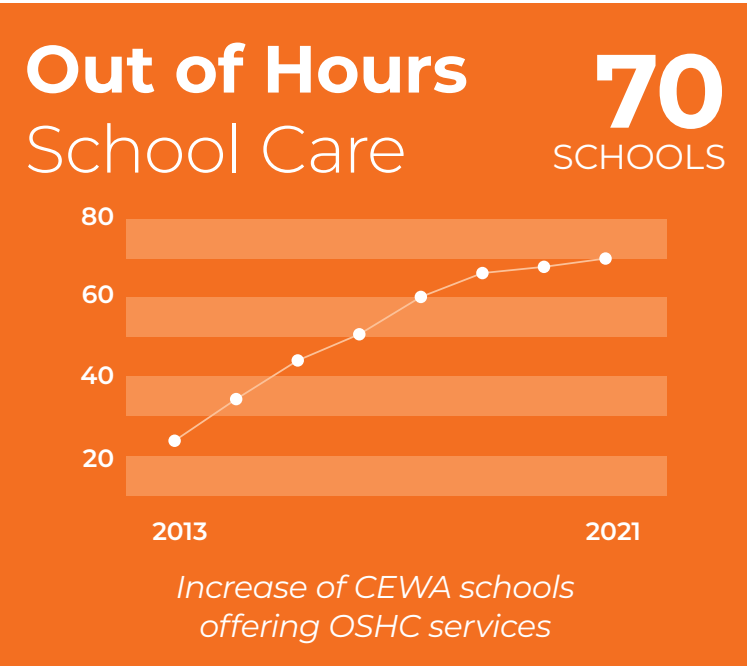
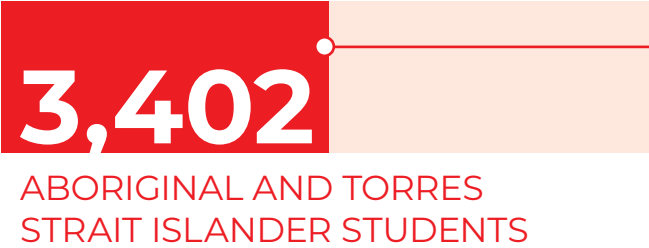
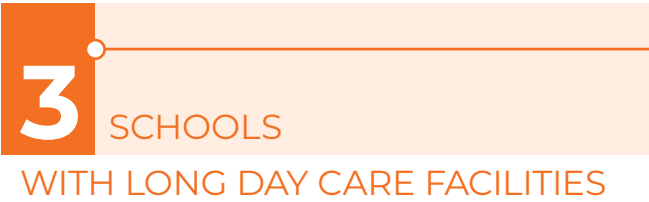
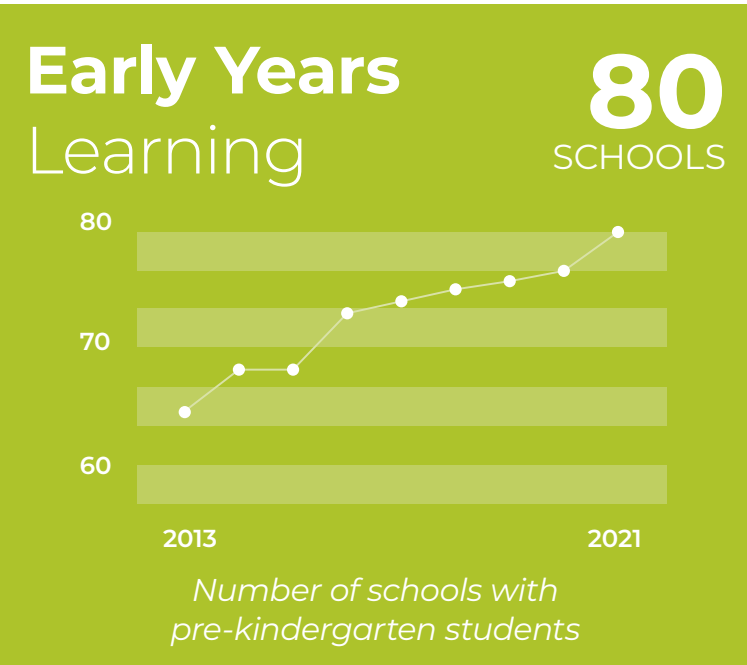
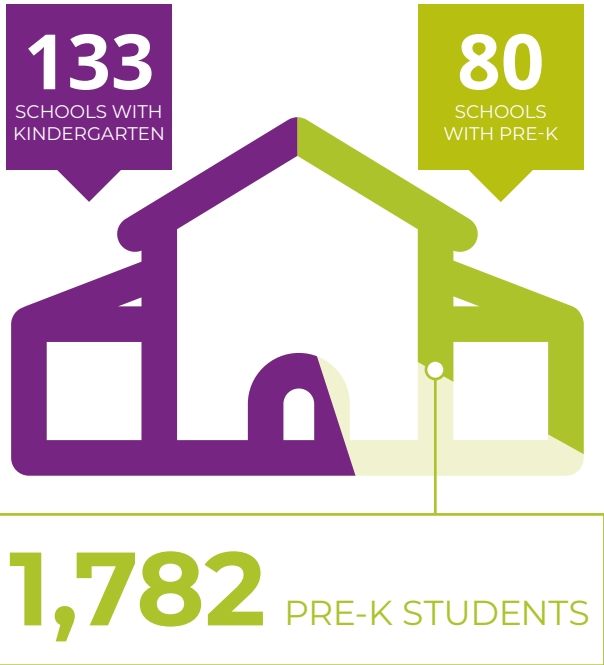
*Includes schools that form part of CEWA Ltd and other Catholic schools in Western Australia*

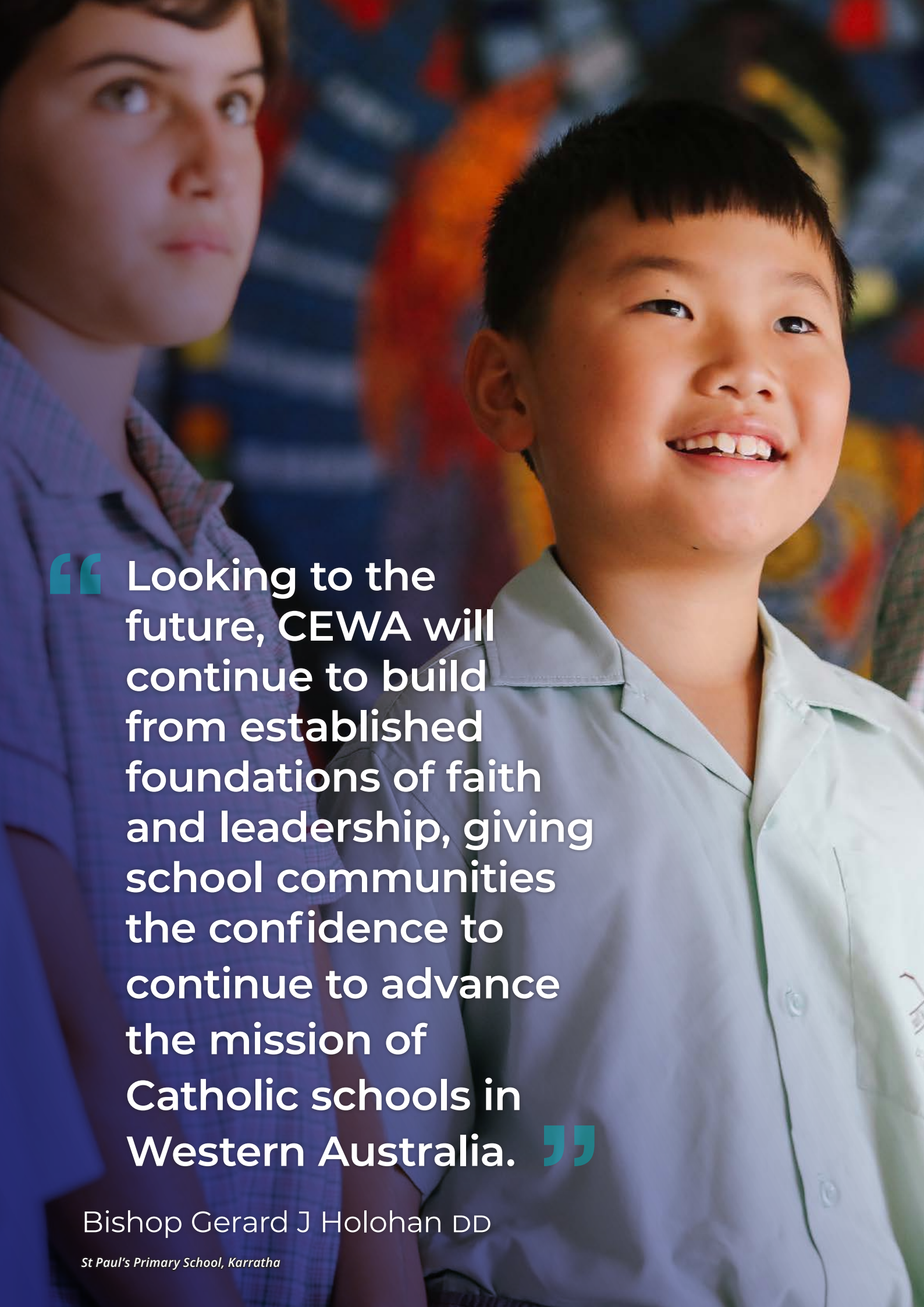


PERTH DIOCESE	<b>62,266</b>	<b>112</b>	TEACHING	<b>5,879</b>
BUNBURY DIOCESE	<b>10,198</b>	<b>27</b>	NON-TEACHING	<b>4,421</b>
GERALDTON DIOCESE	<b>3,873</b>	<b>11</b>		
BROOME DIOCESE	<b>1,683</b>	<b>13</b>		



*St Francis of Assisi Catholic Primary School, Butler*





“ Looking to the future, CEWA will continue to build from established foundations of faith and leadership, giving school communities the confidence to continue to advance the mission of Catholic schools in Western Australia. ”

Bishop Gerard J Holohan DD

*St Paul's Primary School, Karratha*

# LETTER OF TRANSMITTAL TO THE BISHOPS OF WESTERN AUSTRALIA

## Bishops of WA

### ARCHBISHOP OF PERTH

The Most Reverend  
Timothy Costelloe SDB DD

### AUXILIARY BISHOP OF PERTH

The Most Reverend  
Donald G Sproxton DD VG

### DIOCESE OF BROOME

Apostolic Administrator  
The Most Reverend  
Michael H Morrissey DD

### BISHOP OF BUNBURY

The Most Reverend  
Gerard J Holohan DD

### BISHOP OF GERALDTON

The Most Reverend  
Michael H Morrissey DD

Dear Brother Bishops

I am pleased to present the 2021 Annual Report of the Catholic Education Commission of Western Australia to the Members of Catholic Education Western Australia Limited (CEWA).

While the COVID-19 pandemic continued to cause uncertainty and upheaval in 2021, Catholic Education Western Australia worked diligently to ensure educational continuity. The leadership of our principals and the dedication of our school staffs has been exemplary.

So too has the leadership and support given by the Catholic Education Office. Response measures and practices established by CEWA at the outset of the pandemic were refined and adjusted throughout 2021 as circumstances and Government direction evolved.

This report documents some of the achievements and challenges that defined the Catholic education landscape in 2021.


On behalf of the Catholic Education Commission of Western Australia, I acknowledge the leadership of Dr Debra Sayce, the Executive of CEWA. I also extend gratitude to school and office leadership teams who have continued to act with professionalism and compassion throughout this time.

Looking to the future, CEWA will continue to build from established foundations of faith and leadership, giving school communities the confidence to continue to advance the mission of Catholic schools in Western Australia.

This next chapter will be written under the guidance of the incoming Chair of the Commission, Eva Skira. As educators, we must continue to inspire and unite our communities of faith and learning and in this regard, I have no doubt that Ms Skira will lead this mission with distinction.

I commend the 2021 Annual Report to the Members of Catholic Education Western Australia Limited.

Yours sincerely



**The Most Reverend Gerard J Holohan DD**  
*Chair, Catholic Education Commission of Western Australia*





*St Paul's Primary School, Karratha*

## 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.

<b>The Most Reverend Bishop Gerard J Holohan DD</b>	Chair
<b>The Most Reverend Michael H Morrissey DD</b>	Commissioner
<b>Mr Jonathon Woolfrey</b>	Deputy Chair, CECWA Chair, Catholic Education Community Committee
<b>Mrs Margaret Donella Brown</b>	Chair, Aboriginal Community Committee
<b>Mr Wojciech Grzech</b>	Chair, Audit and Risk Committee
<b>Ms Margaret Collins</b>	Chair, Curriculum Committee
<b>Mrs Michelle Shafizadeh</b>	Chair: Finance Committee
<b>Ms Gladys Demissie</b>	Commissioner
<b>Mr Peter Yensch</b>	Commissioner
<b>Dr Debra Sayce</b>	Executive Director, CEWA Ltd
<b>Dr Edward Simons</b>	Company Secretary (ended 25 May 2021)
<b>Ms Ainslie Perrigo</b>	Company Secretary (began 25 May 2021)

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



## COMMITTEES

The Commission has five separate committees that support the overall operations.

### ABORIGINAL COMMUNITY COMMITTEE

Assists in bringing an Aboriginal perspective to CEWA, providing access to quality education for Aboriginal children and young people as well as promoting participation, inclusivity and mutual understanding within the wider community.

### AUDIT AND RISK COMMITTEE

Serves in overseeing and mitigating risk to ensure the compliance and sustainability of CEWA.

### CATHOLIC EDUCATION COMMUNITY COMMITTEE

Oversees CEWA's sustainability through monitoring and evaluation of the key defining factors, especially the development of its people and faith communities.

Works to ensure the system maintains the ability to deliver a strong Catholic identity whilst achieving 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 CEWA system remains financially sustainable, through the monitoring of the systems finances and providing guidance on areas including strategy development and sustainability, debt policies and processes, reporting and budgets.





Our Lady of Good Counsel School, Karrinyup

# EXECUTIVE DIRECTOR'S REPORT

The Catholic Education Annual Report cannot neatly wrap up a year's worth of great achievements across our system. However, what it does is highlight significant initiatives and outcomes for 2021 and lays out the system-wide strategies, projects and programmes which have helped to foster excellence across our schools.

On reflection it is impossible to ignore the disruption and uncertainty that the COVID-19 pandemic has brought with it. While we can be thankful that our schools in Western Australia have not been affected by the same level of lockdowns, remote learning, or risks of transmission that others around the country and world have navigated, students have demonstrated outstanding resilience, as have their teachers, parents, families, and support networks.

As we continue to support a united response to the pandemic, we recognise that many of our families continue to face financial and other difficulties.



“ We continue to assure every parent that the ongoing enrolment of their child at a Catholic school is secure, irrespective of their family's financial circumstances. ”

We are focused on minimising school fee increases and offering financial support to those in need.

In 2021 we marked '50 Years Together' as one state-wide system, and 200 years since the first Catholic school opened in Australia. Our community celebrated the unique histories and stories of our individual school communities, as well as the shared identity and values that unite us. We celebrated our bicentenary reflecting on how Catholic education has grown and developed and continues to contribute to communities across our state.

Our schools provide educational choice for parents and a quality education for our 78,000 students\* from all corners of Western Australia. In doing so, we serve as the second largest education provider, saving the Government \$627m and contributing \$2.37b to the Western Australian economy. It is in our welcoming and inclusive schools that Gospel values shape our young people's understanding of the dignity and value of each individual and the importance of service and community.

We have continued to demonstrate a commitment to outstanding education in 2021. Our schools remain places of educational innovation and excellence. This is epitomised by this year's Quality Catholic Education Award recipients. Projects like the CEWA STEM Showcase at St Patrick's School in Katanning and a collaboration among Perth schools to create a bilingual e-book, telling the Nativity story in English and Noongar, are examples of wonderful stories of learning, growth, and faith formation across the system.

Our challenge moving forward is to ensure our families can continue to have access and educational choice at a time when the rising cost of living is forcing difficult decisions to be made. I am heartened that as we look back on the past year, our schools can say we have delivered on our mission to provide WA's children with a quality, Christ-centred and child-focused education.

This Annual Report highlights the ongoing contribution Catholic education makes not only to the Western Australian economy but, most importantly, in preparing our young people to make positive contributions to their communities now and into the future.

**Dr Debra Sayce**  
Executive Director, Catholic Education Western Australia Ltd

\* Includes schools that form part of CEWA Ltd and other Catholic schools in Western Australia



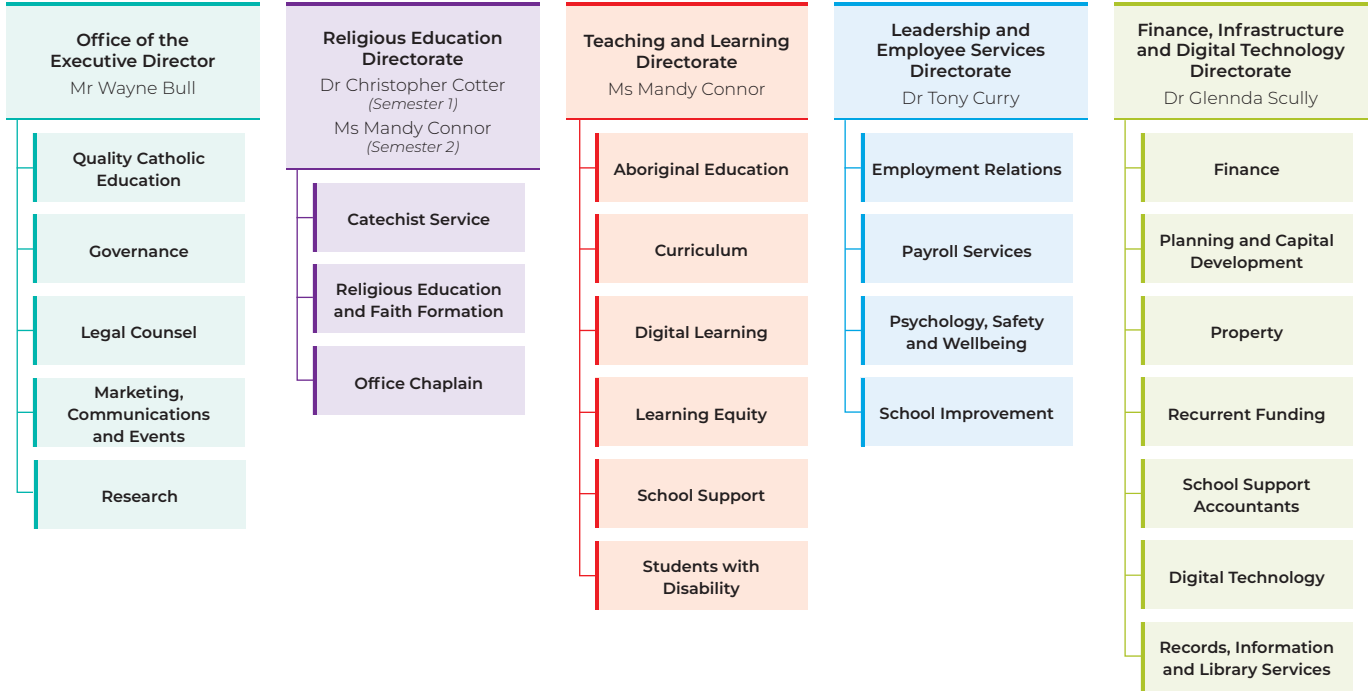
*St John Paul II Catholic Primary School, Banksia Grove*

# ORGANISATIONAL STRUCTURE (AS OF 31 DECEMBER 2021)

## CATHOLIC EDUCATION OFFICE WESTERN AUSTRALIA

**Executive Director**  
Dr Debra Sayce

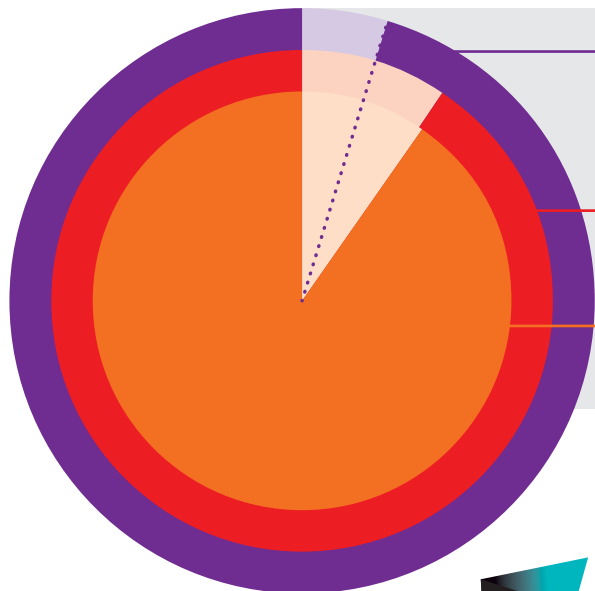
**Deputy Executive Director**  
Mr Wayne Bull



# YEAR IN REVIEW

Includes schools that form part of CEWA Ltd and other Catholic schools in Western Australia

## Academic Snapshot



- **95.3%** OF ELIGIBLE STUDENTS THAT ACHIEVED WACE
- **4.3% HIGHER** THAN WA AVERAGE OF 91.5%
- **4% HIGHER** THAN WA WACE ACHIEVEMENT OF 91.3%



OF ELIGIBLE STUDENTS ACHIEVED LITERACY AND NUMERACY STANDARDS

**97.1%**      **26.8%**

OF ELIGIBLE STUDENTS ACHIEVED ATAR 90+

- 910** SCSA AWARDS
- 10** GENERAL EXHIBITION
- 1** GENERAL EXHIBITION ATSI
- 6** SUBJECT EXHIBITION
- 2** VET EXHIBITION
- 12** VET CERTIFICATES OF EXCELLENCE

## Professional Development and Accreditation for CEWA Staff

**1,318**  
ACCREDITATIONS

ACCREDITATION TO WORK IN A CATHOLIC SCHOOL	<b>390</b>
ACCREDITATION TO TEACH IN A CATHOLIC SCHOOL	<b>255</b>
ACCREDITATION TO TEACH RELIGIOUS EDUCATION	<b>621</b>
ACCREDITATION FOR LEADERSHIP	<b>52</b>

**562**  
ATTENDEES 2021 LEADERS' FORUM ROADSHOW

**807**  
ORIENTATION PARTICIPANTS



Bunbury Catholic College, Bunbury

# DIRECTORS' REPORT

## OFFICE OF THE EXECUTIVE DIRECTOR WAYNE BULL

The Office of the Executive Director serves to primarily support the Executive Director in her leadership of CEWA. Organisationally the Office of the Executive Director is comprised of the Governance Team, Marketing and Communications Team, Research and Policy Unit and Legal Counsel.

The Office of the Executive Director acts as the pivotal link that connects all CEWA's directorates and teams ensuring that our organisation is moving together in pursuit of our vision of a Christ-centred and child-focused community of engaged learning environments, inspiring all to actively live the Gospel. Additionally, the Office of the Executive Director serves as the administrative support for the CECWA ensuring that Commissioners are provided with the best strategic support for their leadership of Catholic Education in Western Australia.

The Office of the Executive Director also acts as the main point of reference and contact for all CEWA's external stakeholders, including both government and non-government agencies. Central to the work of the Governance Team is ensuring that all Catholic schools are fully compliant with the WA Government's registration standards. Our focus is always on creating Christ-centred and child-focused learning environments and delivering these within the statutory and regulatory requirements of all levels of government. The role of Legal Counsel is to support the Governance Team within matters of legislation and legal interpretation.

The Research and Policy Unit responds to requests from government and educational agencies regarding policy. Additionally, the unit prepares briefing papers for the Executive Director to enable a coherent and strategic approach to a range of issues which arise. Applications for conducting research within Catholic schools are also managed by the Research and Policy Unit.

The Marketing and Communications Team are responsible for a suite of activities and functions across the CEWA system, along with the publication of information to the wider community. The Team also supports schools in dealing with crises and requests from media.

### COVID-19 Response

The safety and well-being of our 78,000 students\*, along with the support of staff has been of the highest importance as we worked through the COVID-19 challenges. Since March 2020, the global pandemic has impacted on every Catholic school across the state. The primary function of the Office of the Executive Director was to ensure that principals remained fully briefed and aware of the ever-changing Health requirements so that Principals in response could support their school communities.

As COVID-19 outbreaks in WA began emerging, CEWA had the Manager of System Governance embedded in the Department of Education's incident management team to ensure a coordinated response, and through the Office of the Executive Director, regular and updated communications were distributed to Principals.

The Marketing and Communications Team continued to work to support schools with the necessary collateral and messaging to ensure our students and staff remained up to date with changes to isolation and close contact rules, as well as caseload reports. This was only possible through the delivery of timely and accurate information, tailored for Catholic schools.

### Quality Catholic Education

The Office of the Executive Director has continued to work on consolidating Quality Catholic Education (QCE) which is the elaboration of the vision that CEWA has for its schools. This is an ongoing project which assists both compliance and sustained improvement for every CEWA school.

Moving forward the Office of the Executive Director will continue to coordinate the work in embedding QCE into all Catholic schools and offices. This will involve the collection of data that is both qualitative and quantitative enabling the CECWA to determine future system strategic directions.



\* Includes schools that form part of CEWA Ltd and other Catholic schools in Western Australia



# DIRECTORS' REPORT

## RELIGIOUS EDUCATION DIRECTORATE

CHRIS COTTER  
MANDY CONNOR

The pandemic continued to impact on the ways in which both the Religious Education and Faith Formation and Catechist Teams served schools and Parishes in 2021. With face-to-face gatherings frequently not possible or limited in size virtual interaction and digital resources provided opportunities for ongoing connections.

The Religious Education and Faith Formation Team provided Professional Learning for school staff, in both online and face to face contexts. In addition, consultants developed digital resources to support the teaching of Religious Education remotely. This was of a great support to schools when they had to implement online learning. The increase of online delivery of professional learning due to COVID-19, including Accreditation Courses being available online, has provided new opportunities in enabling access to those in remote and regional areas.

The process for the continual update and renewal of the resources for the K – 10 Religious Education units for schools is ongoing. Whilst the initial completion of the materials has been achieved, the need for this to be a continuous piece of work is recognised. Resources need to undergo regular review to remain up-to-date and relevant for teachers and students.

A forum was held for teachers of Religious Education in Years 7 – 10. This provided an opportunity for discussion regarding the support required by teachers in these year levels in order to continue to enhance practice. The feedback received will inform future professional learning. During 2022 staff from the Religious Education Team began working with the School Curriculum and Standards Authority (SCASA) to develop a Foundation course for Religion and Life. This is an exciting project which will lead to greater accessibility for Religion and Life courses in the Senior years, particularly for those who find the literacy component of the General and ATAR courses challenging.

Retreats are an important part of faith practice in Catholic schools. In 2021 following feedback from school staff a framework for conducting retreats within CEWA schools was developed to complement the guidelines which have been in place for many years. This framework provides schools with practical guidance for the essential elements of Catholic School Retreats including the selection and formation of staff and other practical details.

Another significant piece of work was the publishing of a reviewed Accreditation Framework. The 2021 Accreditation Framework builds on the 2013 Framework and clearly outlines the different pathways for all staff. It acknowledges the growth of the system and establishes the requirements for the differing levels of competency and qualifications of all staff in Catholic schools and in the Catholic Education Office.

At the end of 2021 the Catechist Team celebrated the completion of the catechist resource 'Gathered in My Name'. This is an outstanding and comprehensive Parish program for Religious Education and Sacrament preparation. It has been a significant project which has taken several years to develop. The resource will serve parish teams who work closely with Catholic children who do not attend Catholic schools.

'Gathered in My Name' has been developed with the understanding that Parish Religious Education is delivered by volunteers who are not trained teachers. The resource also serves the needs of the growing proportion of children receiving sacraments who are prepared in parish programs. 'Gathered in My Name' has been very well received by Parishes.

A significant work of the Directorate over the next year will be to partner with school and parish leaders and their communities to prepare students for the celebration of sacraments. This essential area of engagement for students and their parents with their faith community provides rich evangelising opportunities.





# DIRECTORS' REPORT

## TEACHING AND LEARNING DIRECTORATE MANDY CONNOR

COVID-19 continued to cause disruption to schools in 2021 and the Directorate worked closely with schools to support educational continuity.

Since the pandemic began, the Directorate has had a focus on supporting schools to prepare for and to deliver remote learning. This planning has stood schools in good stead in enabling learning to continue in a variety of contexts, despite disruptions.

The agility with which staff in schools continue to respond to the changing environment, and in challenging circumstances, is commendable.

### Catholic Schools of Excellence - Vision for Learning

The Vision for Learning provides the foundation for our work with schools. In 2021, consultants provided professional learning to enable school staff to deepen their understanding of the Five Teacher Practices and to build a common language and shared practice in developing school wide pedagogies.

The Literacy Frameworks (K-6) were finalised, and teachers are being supported to implement the sound pedagogical practice articulated in the frameworks. Work has now commenced on the development of a Numeracy Framework (K-6).

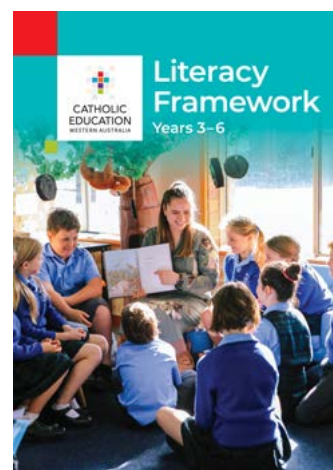
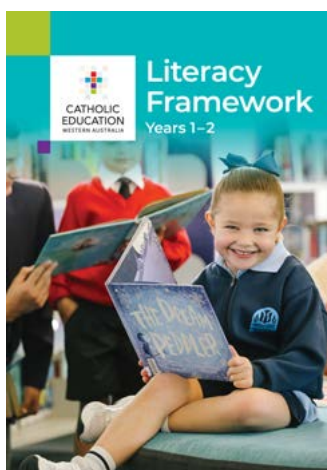
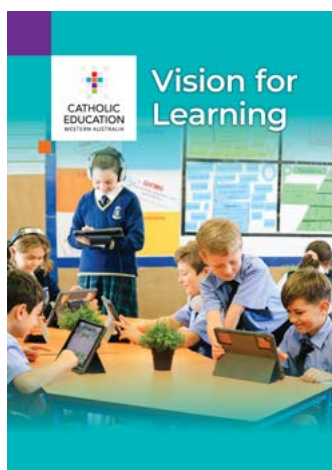
There has also been a strong focus on developing shared literacy practice and common data collection in Kimberley schools, although this work has been impacted by COVID-19 and the associated restrictions.

The Academic Data Project supports the implementation of the Vision for Learning and the Review and Improvement processes embedded in Quality Catholic Education. The development of a CEWA academic data platform will enable access to data and analytics to inform teacher practice.

The Teaching and Learning Directorate is collaborating with the Religious Education Directorate and Digital Technology and School Improvement Teams on this significant initiative. A key part of this project is the Student Academic Journey which will enable individual student data from multiple data sets to be available on a single screen.

The prospect of having rich academic data for each student, in one place, is exciting as it will enable teachers, school leaders and system leaders to make informed decisions about student learning.

Several new Leadership Programs were introduced in 2021. Pedagogical, Numeracy and Early Years Leadership programs provided opportunities for development of targeted leadership skills and for engagement in action research.







Mary's Mount Primary School, Gooseberry Hill

## Catholic Pastoral Communities - Inclusive and Welcoming

Support for students who have languages or dialects other than English as their first language has been an important part of the Directorate's work this year. A commitment to developing an Intensive English Centre for Primary School students has culminated in a dedicated centre to be opened at Majella Catholic Primary School in 2022.

There has also been an ongoing focus on improving the learning outcomes of students with disability. CEWA staff are now required to complete the Nationally Consistent Collection of Data on Students with Disability (NCCD) E-Learning modules to enhance their understanding of the Disability Standards for Education.

## Transforming Lives: Strategy 2025

A commitment to enabling Aboriginal children to reach their full potential is foundational to the CEWA Transforming Lives Goals. Some young people leave their homes and communities to attend secondary boarding schools. In 2021 the Teaching and Learning Directorate embarked on an ambitious research process in partnership with key stakeholders.

The strategic goal of the project was to facilitate understanding and effective processes to support Aboriginal students in CEWA boarding schools and schools linked to residential colleges. The research element of this work has been completed and our teams are now working on actioning the recommendations that emerged.

“ We enter the next 12 months of our journey in the pursuit of excellence with a sense of optimism. ”

Despite the challenges of the past couple of years, we are engaged in important work that will benefit all students, with a particular focus on the most vulnerable.

This work supports CEWA's Vision to be a Christ-centred and child-focused community of engaged learning environments.



Star of the Sea Primary School, Rockingham



Sacred Heart School, Beagle Bay



St Mary's Catholic School, Boyup Brook



# DIRECTORS' REPORT

## LEADERSHIP AND EMPLOYEE DIRECTORATE TONY CURRY

While the Directorate's team covers Psychology, Safety and Wellbeing, Payroll Services, Human Resources and School Improvement, the security and wellbeing of children is the common thread that links our Directorate's responsibilities.

### Psychology, Safety and Wellbeing

A focus on the Psychology, Safety and Wellbeing Team Investing in the wellbeing of our children gives them a solid foundation to live their best possible life, laying the groundwork for them to influence the world positively. Furthermore, the literature is clear about the wellbeing of students being enriched when they feel safe, are engaged in their learning, and are connected to each other, their teachers and their school.

These are central tenets of the Wellbeing Strategic Framework, which has been collaboratively designed by the Psychology, Safety and Wellbeing team and is gradually being introduced to all CEWA schools.



The team's service delivery to schools has been improved, standardised emergency incident and crisis response guidelines implemented, with additional training for school staff. These measures have enabled CEWA to respond faster as issues arise and streamline the delivery of urgent care.

A greater emphasis has been placed on mental wellbeing, partly due to COVID-19, but also in recognition of modern life's complexities and the belief that people perform at their best when they feel mentally and emotionally safe.

In the coming year, the team will build on the investment in mental health by rolling out competency and professional practice guidelines for mental health practitioners and pastoral care leaders in our school communities.

### Payroll Services

At the end of 2021, CEWA and the Payroll team said farewell to an outstanding friend and colleague, Tracey Dixon, who retired after 21 years of service.

Despite changing the guard, the transition to the new team leader, Errol Thomson, has been seamless, allowing a quickly refocused team to successfully negotiate the challenges posed by EBA changes, the onboarding of many new staff, and other COVID-19 impacts across 148 separate pay groups.

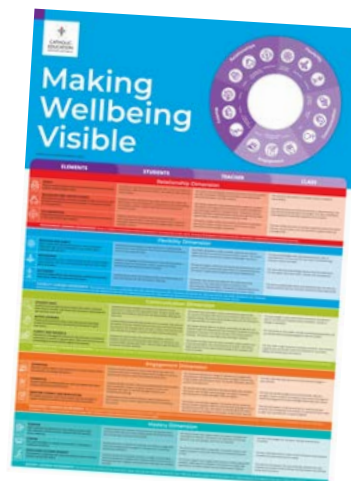
Isolations and illness have led to a significant increase in the number of casual staff operating within Catholic schools and managing the volume of this section of school staff remains an ongoing challenge for the Payroll team.

Since incorporation, Catholic schools are no longer singularities. This presents an opportunity to start diving into the pooled data of CEWA schools, to draw out and extrapolate insights that will help determine where CEWA schools are performing well and identify areas of concern.

The team is also starting to leverage data to examine trends such as teacher longevity and staff retention, mapping the journey for Catholic teachers as they move through the CEWA system.

### Human Resources (HR)

COVID-19 was a focal point, with communication a key facet to ensure mandatory vaccinations were completed within deadlines. There was also regular checking in with schools and dozens of briefings for Principals to ensure schools were well-informed about changes to close contact rules, particularly family members.



In the coming year, the HR team will implement some of the changes recommended from an external review conducted by PeopleBench in 2021, who have similarly worked with Catholic education organisations in the eastern states.



## School Improvement

A focus of the School Improvement team in the last 12 months has been streamlining processes and ensuring alignment with the Quality Catholic Education (QCE) four Pillars and 11 Elements. This included significant work in aligning CEWA school planning requirements focusing on process and high impact strategy. The merging of a number of CEWA planning documents into one Catholic School Improvement Plan (CSIP) was the result of this work. The CSIP retains strategic intents, staff formation in faith priorities and iterative school improvement goal setting. The CSIP honours each school's unique context with wider connections to QCE's four Pillars and 11 Elements. A range of wider documentation and service delivery from CEWA office-based teams supports the school planning and review processes. Overall, the CSIP reduces the planning burden on Principals, cuts duplication and fragmentation, and priorities inquiry and action.

A range of leadership development programs were offered throughout the year in both face-to-face engagement and in making use of digital technology platforms during the height of the pandemic. These covered leadership from Early Career Teacher, Emerging, Middle, Aspiring Principals, Principal Induction and Principal Wellbeing. An increased focus within each program focused on viewing roles through a QCE lens, together with stronger connections to Catholic Identity.

## Leadership

The CEWA Leadership Framework has been adopted in 2021. Supported by mentoring and coaching methodologies, the framework was shared with CEWA senior leaders across schools and offices. It focuses on faith formation, growth and development across the QCE four Pillars with elaborations at Emerging, Middle and Senior stages. Moreover, continued refinement of leadership review processes complemented the utilisation of the framework as a professional conversations document. This included Principal Mentoring and the continued offering of an Assistant Principal 360 feedback survey.

With the advent of QCE, there was an opportunity to review and modify the Catholic School Principal Duties and Responsibilities document. This included updating the Principal's Professional Growth and Development Plan and the Principal 360 Development Tool.

Significant collaboration and work also occurred in exploring ways to amalgamate the current School Cyclic Review (SCR) and Principal Review processes into one streamlined and authentic process ready for commencement in 2022.

Scholarships continued to be awarded across many CEWA system priorities, supporting staff in schools and offices to undertake research and study, including in areas of accreditation, pedagogical practice and leadership development.

## Scholarship Information



**2**  
DOCTORAL SCHOLARSHIPS

**54**  
COUNTRY PRACTICUM SCHOLARSHIPS  
from WA universities

**5**  
GRADUATE INCENTIVE SCHOLARSHIPS  
from CEWA offices

**57**  
PROFESSIONAL DEVELOPMENT SCHOLARSHIPS FOR NON-TEACHERS  
from CEWA and other Catholic schools in WA

**10**  
YEAR 12 GRADUATE SCHOLARSHIPS  
from CEWA and other Catholic schools in WA who are studying teaching at Notre Dame University

**199**  
PROFESSIONAL DEVELOPMENT SCHOLARSHIPS FOR TEACHERS  
from CEWA and other Catholic schools in WA



# DIRECTORS' REPORT

## FINANCE, INFRASTRUCTURE AND DIGITAL TECHNOLOGIES DIRECTORATE

GLENNDA SCULLY

The Directorate welcomed the digital technology team into the directorate, as part of CEWA's reorganisation, and our team has now grown to over 100 strong.

Undoubtedly one of the most challenging aspects this year was the preparation of CEWA's consolidated financial statements for the first time since CEWA commenced operating as an incorporated entity at the start of 2020.

Bringing together 148 separate schools, each previously responsible for their own financial reporting, to produce one set of financial statements for the whole Catholic education network was a huge undertaking and a credit to everyone.

We are continuing to embed the PwC commercialisation of CEWA's Administration of Schools (AoS) system after the acquisition of the AoS intellectual property by PwC, and the further development of the relationship with PwC will be important. AoS was developed by CEWA and built on Microsoft technology to streamline school administration and finance, and there are now 151 WA schools living on AoS.

### Finance

Ensuring all Catholic schools are appropriately resourced and financially sustainable are among our key responsibilities that align with the Quality Catholic Education framework. Our teams are constantly working towards how the Directorate can better support our schools.

We assembled a broad-based working party to develop a new model based on Direct Measure of Income criteria for the distribution of the Australian Education Act Recurrent Funding. In addition, we have developed a framework and a team for assessing and supporting schools identified as being in financial difficulty. These are ongoing projects but the groundwork has been laid to improve the way support is delivered.

Other key objectives reached this year included the successful shift of investment funds across to new manager JB Were, and the development of a system-wide procurement strategy, including the appointment of a new Procurement and Contracts manager.



*St John's School, Rangeway*



*St Mary's Catholic School, Boyup Brook*



## Infrastructure

In the coming 12 months and beyond, one of the biggest pieces of work for CEWA will be the creation of a sustainable growth strategy that will help streamline the process for capital development.

The growth strategy will assist us to define an approach for building new schools, engaging in capital works for existing schools and support the Commission in making agile strategic decisions.

This project will very much be a CEWA-wide project and we will engage with stakeholders both internal and external to CEWA.

## Digital Technology

Connectivity for our schools in the Kimberley is another exciting project that the Directorate will lead this year. Funding procured from the Federal Government's Choice and Affordability Fund will ensure significantly better connectivity to entire remote communities ensuring students in these remote schools are not disadvantaged.

Data and cyber security remain key risks for our schools and networks, and the security of our digital technology will continue to be a priority, building on the already significant volume of work that has been done in this area.

Software-defined Wide Area Network (WAN) will continue to be rolled out, building resilience and redundancy into school digital infrastructure networks that will go some way to future-proofing our digital networks.

In the next 12 months, we will continue working closely with other Directorates.



St John Bosco College, Piara Waters



St Joseph's School, Pemberton



Kururrungku Catholic Education Centre, Billiluna Station



# 50 Years Together

1971-2021

2021

For five decades, Western Australian Catholic school students, from Wyndham and Kununurra in the far north to Albany and Esperance in the south, have benefitted from a single, state-wide system of Catholic education.

It was a journey that began in 1971 when the Bishops of Western Australia brought the four Catholic dioceses together to establish the Catholic Education Commission of Western Australia (CECWA), the governing body for the second largest education network in WA.

In its 50<sup>th</sup> year, Catholic Education Western Australia (CEWA) caters for about one in five school students. Families are drawn to our commitment to academic excellence, a unified vision for learning and religious education, and a dedication to empowering young people who can positively influence an ever-changing world.

The qualities and characteristics of our Catholic education system have stood the test of time – the commitment to faith formation, our resourcefulness and resilience and, the creation of a genuine partnership with parents and families, the first educators of children.

Our vision for learning is underpinned by evidence-based research, our schools and colleges are inclusive and supportive learning environments, and our students are encouraged to discover their abilities and potential.

While WA's oldest Catholic schools have provided quality, faith-based education for over 50 years, CEWA enabled the passage of world-class, contemporary teaching and learning environments to students no matter where they live, or their family background and financial situation.

CEWA's governance has meant sharing successes within individual school communities and managing resources for the benefit of each student who chooses a Catholic education. The increasing enrolments each year is a testament to the learning environments we have created.

Fifty Years Together celebrations began in February 2021 with a reception attended by distinguished guests who have contributed to the success of Catholic schools over the journey.

Across the year, leaders past and present reflected on Catholic education's impact on our society and how it will continue to shape future generations.

Kevin Bynder, a Whadjuk-Yuet-Ballardong artist, was commissioned to paint 50 Years Together, a visual representation of the unification of Catholic schools across Western Australia. It was then recreated in stained glass by Kim Fitzpatrick and installed at the CEWA West Leederville office.

This milestone was an opportunity to honour those who came before us, including those early ministries who travelled to Western Australia to establish schools for the newly formed community. We also recognise their guidance of Catholic education through challenging times and allow the current generation of leaders to draw inspiration from their example. Our celebrations highlighted CEWA's commitment to faith formation, resourcefulness, partnership with parents, families and parish, and care for those at the margins of society.

While the COVID-19 pandemic has presented unprecedented challenges, the Catholic education community are thankful for the leadership, hard work and vision over 50 years and that collectively they can face these challenges with the guidance of God.

CEWA's commitment is to create engaged, safe and supportive learning environments that inspire and empower young people to influence the world in a positive way. At the centre of every decision are our children, and our Catholic school communities will continue to work for the next 50 years and beyond in our ongoing mission to inspire students, staff and members of our school communities to actively live the Gospel.



Artist: Kevin Bynder



NCEC 200 Years National Mass  
St Mary's Cathedral, Perth

# MODERN SCHOOLING, STEEPED IN HISTORY 200 YEARS

A national Mass celebrated on the feast day of Our Lady Help of Christians marked 200 years of Catholic education in Australia in 2021, the crowning event in a year of festivities.

The bicentennial was an opportunity to recognise the contribution of religious, clergy and lay people to the foundation of Catholic education, and the distinctive role Catholic schools play in educating and forming young people of faith and service in their communities.

The celebratory Mass at St Mary's Cathedral took place simultaneously with others at Our Lady Queen of Peace Cathedral, Broome, St Francis Xavier Cathedral, Geraldton, St Patrick's Cathedral, Bunbury, and many more in dioceses around Western Australian and the country.

Prime Minister Scott Morrison prepared a video message and congratulated the national Catholic community.

Across Australia, educators, school leaders, students and their families at Catholic schools, education offices and universities celebrated the bicentenary of the first Australian Catholic school established in Parramatta in October 1820.

For 200 years, Catholic education has provided Australian parents with an opportunity to choose a school that articulates the values they believe are important to their children's intellectual, spiritual and social development.

Catholic Education Western Australia Executive Director, Dr Debra Sayce, noted that:

“ Catholic schools have been learning communities where families from all places and cultures have found an education that they value for their children. ”

The first Catholic school in Parramatta opened with 31 students and from these humble beginnings, Catholic education has grown to be the largest provider of schooling in Australia (outside government), with one in five school age students attending a Catholic school in 2021.



Students and staff from St John Bosco College at the Perth Mass



St Mary's Cathedral, Perth





Catholic Education  
CELEBRATING 200 YEARS  
*Faith in the future*

Today, more than 760,000 students are educated by over 98,000 teachers and staff in 1,751 Catholic schools across Australia. The impact of Catholic education has touched almost every part of the country across the journey - nearly 40 per cent of Catholic schools are in regional, rural and remote communities.

In Western Australia, the bicentenary itself was marked with a cocktail reception attended by Bishops and Bishops Emeritus of Western Australia, leaders and members of Religious Congregations.

The evening featured addresses by CECWA Chair and Bishop of Bunbury, Gerard Holohan DD, and former CEWA Director and UNDA vice-chancellor Dr Peter Tannock AM, as well as the screening of a short film sharing stories from past Catholic educators, leaders and current students.

Other guests included Vice Chancellor of University of Notre Dame Australia, Professor Francis Campbell, former Directors of CEWA, Principals, directors of Catholic agencies and representatives from Catholic School Parents WA and CECWA members and the CEWA executive.

Throughout 2021, students took part in a range of activities to give thanks and commemorate the longevity and achievements of Catholic education in Australia:

- Family Week - recognising the significant contribution parents, carers and families have made to the foundation, growth and continuity of Catholic schools in Australia.
- 'Faith in the Future' video - joining together 370 students from 29 Catholic schools across Australia, including remote, regional and rural communities, for a video performance of the national song 'Faith in the Future'.
- National Mass - celebrated simultaneously across Australia on the Feast of Our Lady Help of Christians on 24 May. Masses were held with school representation in most Cathedrals across Australia, as well as several individual parishes and schools, with many Masses also livestreamed.



Bunbury Diocese Mass

Bicentenary celebrations are rare, and Western Australia's school communities were thankful for the opportunity to honour the faith tradition that has united so many children, young people, and communities around Australia for that last 200 years.

The commitment of Catholic education to excellence in learning and the development of connected communities of faith have led to a lasting impact on schooling in Australia.



Broome Diocese Mass



Geraldton Diocese Mass

# COVID-19 RESPONSE

Resilience was in strong supply from Catholic school staff, students and their families during 2021.

While Western Australia largely avoided the disruption and devastating effects of COVID-19 that other states and countries had suffered, it was important that all of our schools re-established COVID-safe vigilance. The 'Safe Hands, Safe Schools' campaign was introduced across our system to promote COVID-safe hygiene messages and to serve as a reminder for our staff, students and the school community about the importance of hand hygiene.

Our school communities remained steadfast in our shared response to COVID-19. Preparation was key but it has taken exceptional and agile leadership to minimise disruption to teaching and learning while ensuring schools are compliant with complex and evolving health requirements.

Catholic schools have spent over \$8 million in COVID-19 related expenses, the equivalent of \$500 in funding per student since the pandemic began to impact Western Australia in March 2020.

Other measures were related to transitioning our teaching environments, including a rapid scaling up of the digital ecosystem. This ensured our schools and teachers were prepared to provide education continuity, including remote learning if it was required, and that the transition would be as seamless as possible.

In addition to this, significant fee relief measures have been put in place to minimise the financial burden facing some families.

Catholic schools have spent over

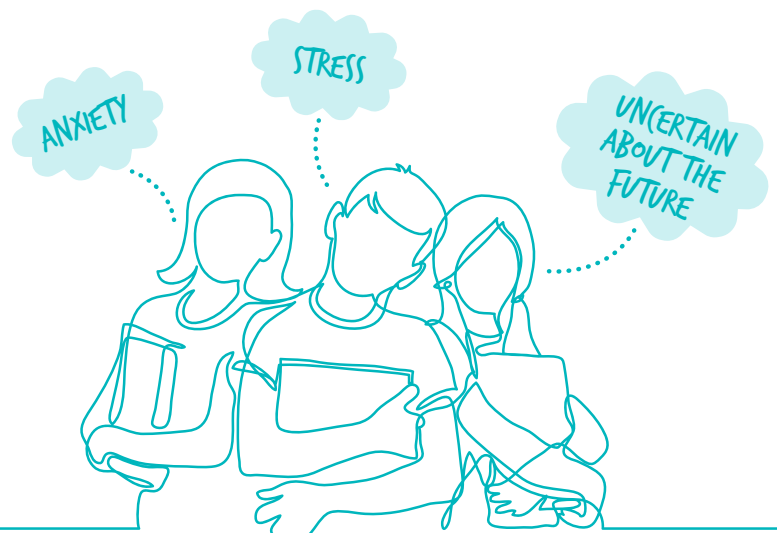
# \$8m

in COVID-19 related expenses since March 2020

That's the equivalent of

# \$500

in funding per student.



Findings from the Speaking Out Survey 2021

# safehands safeschools

COVID-19 has also taken a mental toll on students and the school community, which is why health and wellbeing initiatives were part of CEWA's COVID-19 response.

As the Speaking Out Survey 2021 showed, students of all ages are experiencing emotions such as anxiety and stress or not feeling confident about the future as a result of the pandemic.

The CEWA Psychology Team has been available to deliver virtual consults and webinars to build resilience, and every school was given access to the Visible Wellbeing e-program, delivering wellbeing practices and activities.

Nearly one in every five WA children is educated in a Catholic school. With 163 schools across the State, CEWA employs more than 11,000 teaching and non-teaching positions, and every day we educate more than 78,000 students.

From the onset of the pandemic, Catholic schools have aligned with WA Health and the State Government on COVID-19 measures. CEWA has reiterated that the response to COVID-19 is first and foremost a health issue.

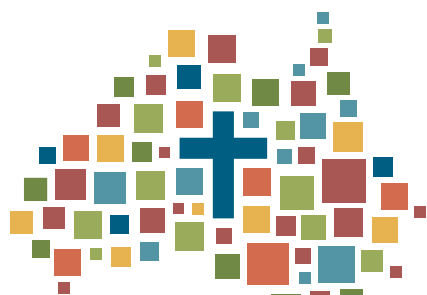
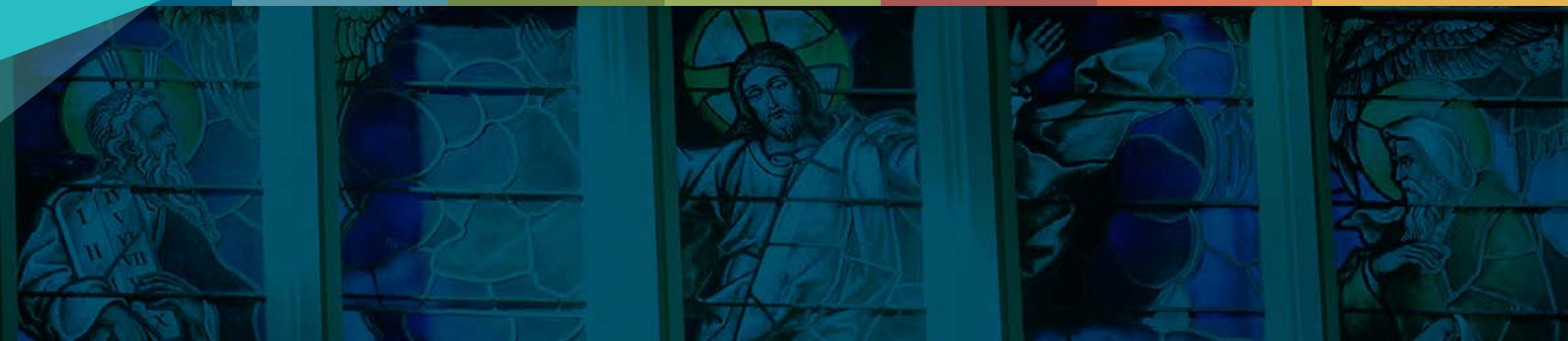
CEWA acts as a channel to communicate guidance and updates to our schools, and our goal is to provide clear, concise information as quickly as is practicable, while at the same time ensure our schools are properly resourced to minimise disruption.

However, the State Government has provided limited financial support to non-Government schools, including Catholic schools. The State Government has contributed masks and Rapid Antigen Tests but have not offered to fund or reimburse COVID-19 related expenses to date, meaning all costs have fallen to schools.

Despite this, Catholic schools were well placed to ensure high quality health and safety measures, delivering the confidence for families to continue sending children to school, and for school staff to be assured that they were working in a safe environment.

The pandemic is not yet over and CEWA is anticipating that COVID-19 will be a factor in schools into the 2022 academic year. Our leaders will continue to adjust as necessary to the changing health landscape so staff, students and their families can remain confident they are learning and working in a safe, healthy environment.





## Plenary Council

Listen to what the Spirit is saying...

The first assembly of the Fifth Plenary Council opened on 3 October 2021 with Archbishop Timothy Costelloe SDB celebrating the opening Mass, livestreamed from St Mary's Cathedral in Perth, allowing Australians all over the country to be a part of it. This was the first such gathering in Australia since 1937.

The six National Themes for Discernment invite people to reflect, to pray and to consider how God is calling the People of God to be a Christ-centred Church in Australia that is:

- Missionary and Evangelising
- Inclusive, Participatory and Synodal
- Prayerful and Eucharistic
- Humble, Healing and Merciful
- A Joyful, Hope-Filled and Servant Community
- Open to conversion, Renewal and Reform.

With over two-thirds of Australia in lockdown and other communities emerging from their own COVID-19 restrictions, the initial plan to hold five hubs across the country had to be abandoned. CEWA's outstanding technical support teams were in place to ensure participants from WA could attend.

Members of the Assembly spoke of the ministries of pastoral care and education, health and aged care, and the many social services and advocacy the Church provides in the Australian community.

Often expressed through the lens of personal experience, the discernment of this Assembly has threaded together conversations about what the Church

can offer today's world, and how the world can inform the ways and structures of the Church.

The missionary vision of Pope Francis has both inspired and infused all the deliberations of this First Assembly.

“ Missionary discipleship has been a key theme, as has the call to go out to the margins. Another recurring theme, expressed in different ways, is the need for ongoing processes of ecclesial listening which can form and inform how the Church lives its mission today. ”

Attention was drawn to young people, women, single people, parents and families, people with disabilities, and others who, for a variety of reasons, may feel there is no place for them.

With the closing of this First Assembly, the Plenary Council process now enters a time of prayer, reflection, maturation, and development. This will involve continuing reflection by the Members of the Council, and consultation with the wider Church community, as propositions are developed for presentation to the Second Assembly of the Council in July 2022.



Trinity College at the Spirit of the Arts Festival Concert

# SPiRiT OF THE ARTS

Spirit of the Arts is a new initiative from Catholic Arts designed to bring together Catholic school students from across Western Australia in an inclusive, uplifting celebration.

Held for the first time in 2021, the Spirit of the Arts Festival included a series of events and displays to demonstrate the hard work and talent of the performing arts community in Western Australia's Catholic schools.

Among the festivities, Catholic Arts combined the traditional Performing Arts Festival Concert and Carnevale to bookend a week of Festival events, including lunchtime concerts, visual presentations, music and drama.



CBC Fremantle performing at Carnevale

## Festival Concert

The Spirit of the Arts Festival Concert involved more than 1,200 students, who participate in a massed choir of over 1,000 students, which included a cover of 'Faith in the Future,' a song recorded by Fr Rob Galea. Another 350 students performed solo and in groups in front of 2,200 people.

## Carnevale Lunchtime Concerts

Members of the public were treated to lunchtime events during the week that included dance, choral music, drama, stage and rock bands in Forrest Place and Yagan Square.

## Carnevale

The week's events concluded with Carnevale, showcasing an array of performances and visual arts, as well as a fashion parade and plenty of stalls selling hospitality, jewellery, homeware, crafts and gifts.

## Angelico

A record 197 entries were submitted in the Angelico Art Exhibition, with pieces displayed in the Forrest Centre throughout August.

Overall, 17,000 children displayed their talents in all facets of the Arts across the week. Along with involving so many students, the 2021 Spirit of the Arts Festival commemorated several milestones including 200 years since the first Catholic school opened in Australia, 50 years of the united CEWA system and 32 years of Catholic Arts.



Emmanuel Catholic College at the Festival Concert

# QCE AWARDS

Inspirational leadership and outstanding projects that had a genuine impact on the community were recognised at the 2021 Quality Catholic Education (QCE) Awards.

More than 300 Catholic school and CEWA staff attended the annual breakfast to recognise primary and secondary award recipients across the CEWA system (not limited to CEWA Ltd schools) in five categories: Catholic Identity, Education, Community, Stewardship and Faith in the Future, as well as the People's Choice Award.

As part of the 200 years of Catholic Education in Australia celebrations and CEWA's 50th anniversary, a new award category, Faith in the Future, was added. Merit awards were also presented for Primary and Secondary projects in each category.

Minister for Education and Training, the Honourable Sue Ellery MLC, was among the guests at the breakfast and presented the awards for the second year running.

## Catholic Identity

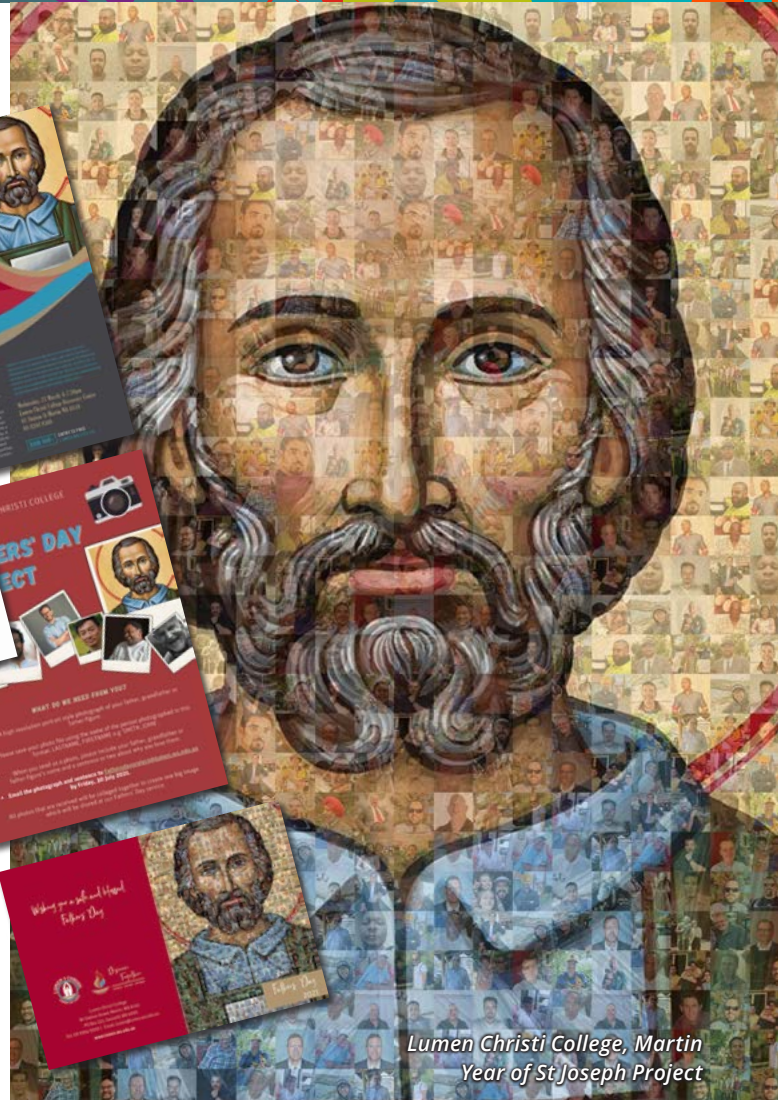
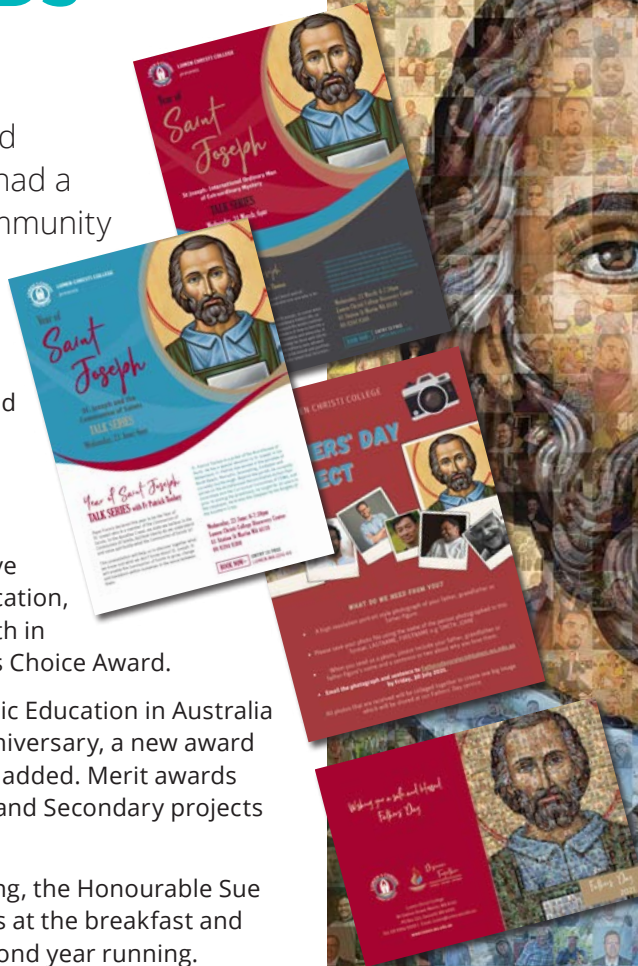
*Acknowledging initiatives that demonstrate contemporary models of Christ-centred leadership and inspire the school community to actively live the Gospel.*

### Winner – Primary:

St Anne's School, Harvey for *St Anne's Community Kitchen*. The school's Mini Vinnies group prepared and shared a weekly meal with Harvey residents, with up to 150 people joining them to strengthen community spirit.

### Winner – Secondary:

Lumen Christi College, Martin for the *Year of St Joseph Project*. Prayers, reflections and a community-wide collage were among the initiatives that brought to life the Year of St Joseph.



Lumen Christi College, Martin  
Year of St Joseph Project

## Education

*Recognising school projects and initiatives that actively inspire and support students in their learning while making contributions to educational outcomes of students and staff.*

### Winner – Primary:

Sacred Heart Primary School, Highgate for *STEM Engagement Initiative*. Fulfilling a vision for STEM to be embedded across all learning areas, this initiative enabled students to see the relevance of their subjects in all situations.

### Winner – Secondary:

Santa Maria College, Attadale for *WRITE!*. This English Learning Area program has been recognised nationally as best practice, enhancing learning and engaging students.



## Community

Recognising the commitment and dedication of staff, students and parents in fostering Christ-centred learning communities centred on supporting diverse needs.

### Winner – Primary:

St Matthew's School, Narrogin for *Old People's Home for 4 Year Old's at St Matthew's School, Narrogin*. Inspired by the TV show 'Old People's Home for 4-year-olds', aged care residents were welcomed into the kindy classroom to do activities and share stories.

### Winner – Secondary:

Mazenod College, Lesmurdie for *Welcome to My Country*. This podcast series celebrates the history, culture and achievements of Aboriginal and Torres Strait Islander peoples, and created a sense of belonging among Aboriginal students.

## Stewardship

Acknowledges significant initiatives and projects that have or continue to contribute to an accessible and affordable educational choice for those that seek Catholic Education.

### Winner – Primary:

St Mary's College, Broome for *St Mary's College Waste Warriors*. A whole school community initiative involved students managing food and soft plastic waste, being accountable and educating others about waste.



Sacred Heart Primary School, Highgate  
STEM Engagement Initiative



Holy Cross College, Ellenbrook  
*The Eye of Justice and Service Labyrinth*

## Faith in the Future

Recognises outstanding reflection on Catholic schooling and the importance of Christ-centred education to the rich tapestry of communities across Australia.

### Winner – Primary:

St Peter's Primary School, Inglewood for *Faith Story Through a Sustainable Mural*. The mural depicts the story of St Peter and the Dominican nuns who are embedded in the school's history while giving new life to objects through recycling.

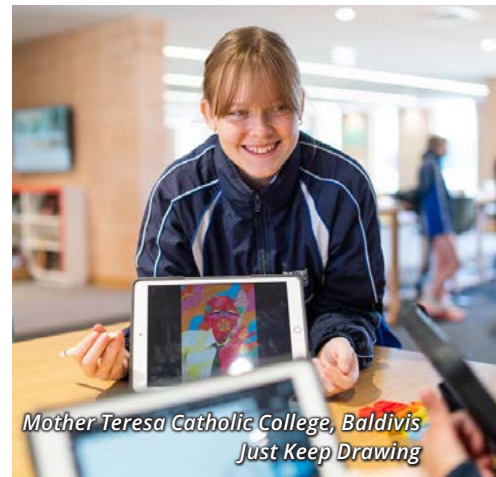
### Winner – Secondary:

Holy Cross College, Ellenbrook for *The Eye of Justice and Service Labyrinth*. Sr Irene McCormack's life pilgrimage of service and commitment to Christ was captured in a labyrinth that contains relics from her and is steeped in symbolism.

## People's Choice Award

This award is voted on by the school community members and the public, with over 6,000 votes cast.

Mother Teresa Catholic College, Baldivis for *Just Keep Drawing*. This program encourages students to express their artistic ability and the freedom to run with their creative ideas.



Mother Teresa Catholic College, Baldivis  
*Just Keep Drawing*



## STAFF CELEBRATING 30/40 YEARS

CEWA recognises that our staff are our most important and valued resource, and longevity is a highly prized quality in our Catholic community.

In 2021, the CEWA system celebrated over 70 staff members who have reached the milestone of 30 years' service or longer working in Catholic education (not limited to CEWA Ltd staff) at its annual Staff Breakfast.

Staff members were formally recognised for their dedication by Executive Director Dr Debra Sayce, with those who have passed 40 years' service receiving framed certificates and medallions. She also presented framed certificates to those who have reached the 30-year milestone.

Ms Nicola Lee, Principal of Sacred Heart School, Beagle Bay, spoke on behalf of the service awards participants, delivering a meaningful address to the room through the reflection of her time in the Catholic education system.



Service recipients include:

### 40 Year Service Recipients 2021

Paul Baker

Michael Ciccarelli

Sr Christine Clarke PBVM

Trevanna Cooper

Margaret Crommy

Robert Crothers

Trevor Galbraith

Julie Galbraith

Jocelyn Hansen

Mary Happ

Michael Lake

Mary Landwehr

Pierina Monaco

Rose-Marie Palmer

Peter Panizza

Lynette Paraszczyn

Gillian Pearce

Jeffrey Ronan

Michael Safe

Michael Sibbald

Carlene Smith





### 30 Year Service Recipients 2021

Cheryl Alach	Katherine Johnson
Nicholas Allen	Kathleen Jones
Robert Armitage	Silvana Kufner
Catherine Armstrong	Bernard Le Tessier
Genevie Baker	Nicola Lee
Ian Barter	Paul McAuley
Cheryl Bedggood	Donna Meagher
Michael Bell	Robyn Miller
Liliana Bellandi	Imelda Moore
Isabella Biagioni	Josie Parker
Julie Birch	Sabatino Pizzolante
John Boley	Daniel Platts
Helen Bubnich	Julie Pusey
Oswaldo Celenza	Janet Rigoll
Joanne Ciccarelli	Bernard Roberts
Wayne Cowie	Miriam Schimmel
Joan Fodor	Kathleen Tanham
Ronald Fris	Maria Valli
Mary Gillespie	Jose Velasquez
Michael Hart	Josephine Vivante
Jacqueline Holbrook	Leanne Voss
Greg Hollands	Damian Wallis
Dianne Holness	Sharon Wills
Carmel Homer	





St Luke's College, Karratha

# CATHOLIC SECONDARY PRINCIPALS' ASSOCIATION REPORT

GEOFF MILLS

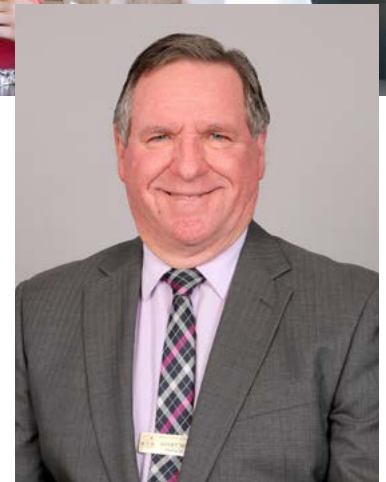
*An external report by a key stakeholder provided to CEWA Ltd for their annual report.*

The Catholic Secondary Principals' Association (CSPA) is committed to providing a supportive role for its principals and delivering a common voice for its members. Our organisation includes the principals from all Western Australian Catholic schools with secondary enrolments. There are 33 principals drawn from Perth metropolitan schools and 20 from regional schools, guided by the CSPA Executive.

A key focus for our organisation is to develop leaders in Catholic Education and our collaboration with the Catholic Secondary Deputy Principals (CSDPA) and the Catholic Primary Principals Association (CPPA) continues to evolve and ensures that an effective process is in train.

Our commitment to Principal engagement also extends to schools that are no longer under CEWA governance and retaining good working relationships with these schools is a key goal.

“ The CPPA and CSPA Presidents meet regularly with CEWA Executive Director, Dr Debra Sayce and it is anticipated that the same high level of collaboration will continue and further strengthen bonds between principals and CEWA in the spirit of connected autonomy. ”



The CSPA standing committees of Education, Industrial and Management, Pastoral and Professional Learning, and Country Schools are the CSPA's workforce.

Education is working closely with the Teaching and Learning Directorate to develop students as whole Christian persons, and we are committed to creating Catholic education leaders and planning professional learning days.

Industrial and Management has worked with CEWA on matters relating to Enterprise Agreements, changes to the Catholic School Advisory Councils and the principal review process and addressed issues relating to CECWA Policy structure changes and the Quality Catholic Education Hub.

Pastoral and Professional Learning adapted to COVID-19 restrictions to maintain professional learning opportunities for members.

Country Schools pivoted to online meetings to ensure dialogue continued with CEWA regarding teacher housing, crisis support for schools, and staffing issues.

The CSPA will continue to explore an opportunity for Principals, Deputy Principals, Assistant Principals, and emerging leaders in primary, secondary or composite schools to engage in a unique faith formation experience 'on country' at the Retreat Centre in Warmun, in the East Kimberley. It is hoped this professional learning will be facilitated by local Aboriginal leaders to enrich personal formation as leaders in Catholic education in a unique part of the country, and in turn encourage our leaders to consider service in the Kimberley.

We anticipate that a productive working relationship will continue in 2022 between our organisation and CEWA, and we will continue to strive to provide one voice for current and emerging Principals.



# CATHOLIC PRIMARY PRINCIPALS' ASSOCIATION REPORT

MARK POWELL

*An external report by a key stakeholder provided to CEWA Ltd for their annual report.*

The Catholic Primary Principals' Association (WA) (CPPA) supports primary Principals in the work they do in the increasingly complex world of primary education and provides a voice that allows the needs of primary schools to be heard.

The Association is working closely with the Catholic Secondary Principals' Association (CSPA), regularly meeting with CEWA Executive Director Debra Sayce and Deputy Executive Director Wayne Bull, to help deliver a common voice and reinforce robust working relationships between Principals and CEWA.

“ In 2021, the CPPA worked to become an incorporated body. ”

The four pillars that had always been a guide to our organisation and speak to our values – Catholic, Primary, Principal and Association were given even greater prominence and were used to formulate four sub committees to focus the work of the association. The membership of the sub committees was designed

to include greater participation among all primary Principals. This will also help to provide greater opportunities for succession and wider participation. These pillars represent our responsibility to ministry as leaders in Catholic education, the pursuit of excellence in education, the professional expertise and status of Primary Principals and the provision of pastoral support for Principals.

The focus on health and wellbeing continued in 2021 ensuring that Principals are well-informed and supported with training to maintain healthy school environments. The CPPA continues to be proactive in wellbeing, with the 2022 Wellbeing Strategy offering a suite of professional development opportunities for Principals and leadership teams.

This coming year will be about empowering regions and fostering Principal engagement, as well as strengthening a commitment to wellbeing and succession planning. The Association is bedding down a robust induction process that will preserve its strength and support its succession and regeneration.

The CPPA began the process of establishing an Alumni for retired Principals, to build on the collegiality of Principals beyond their last appointment. It is also an opportunity to tap their collective wisdom to support current Principals and CEWA initiatives.





*St Thomas' Primary School, Claremont*

# CATHOLIC SCHOOL PARENTS WESTERN AUSTRALIA REPORT

SIOBHAN ALLEN

*An external report by a key stakeholder provided to CEWA Ltd for their annual report.*

In June the CECWA formally recognised Catholic School Parents Western Australia (CSPWA) as the peak body representing and advocating on behalf of parents who choose a Catholic education for their children.

CSPWA, formerly named the Parents and Friends Federation of Western Australia, was established in 1954 and has played a pivotal role in Catholic schools over many years.

In representing parents within CECWA's committees and advocating on behalf of parents with successive state and federal governments, CSPWA presents a parent perspective in relation to policy developments, funding and matters that support equitable access to Catholic education for all families who seek it.

CSPWA works with parents, education stakeholders and government to bring about inclusive education reform, to develop recommendations in relation to school funding and to promote the positive contribution that parents make to education. Their efforts, in partnership with school leaders, contribute to improved educational outcomes for children and young people.

The work that CSPWA commits itself to is of benefit to all parents in Catholic schools in Western Australia and supports CECWA's commitment to ensuring parents remain active and engaged partners in their children's education.

In the spirit of co-responsibility, CECWA acknowledges the long-standing partnerships that Catholic schools have enjoyed with CSPWA and encourages all CEWA schools to strengthen their representation through affiliation with CSPWA.



*Mary's Mount Primary School, Gooseberry Hill*



*Star of the Sea Primary School, Rockingham*



# FINANCIAL REPORT 2021

*Bunbury Catholic College, Bunbury*

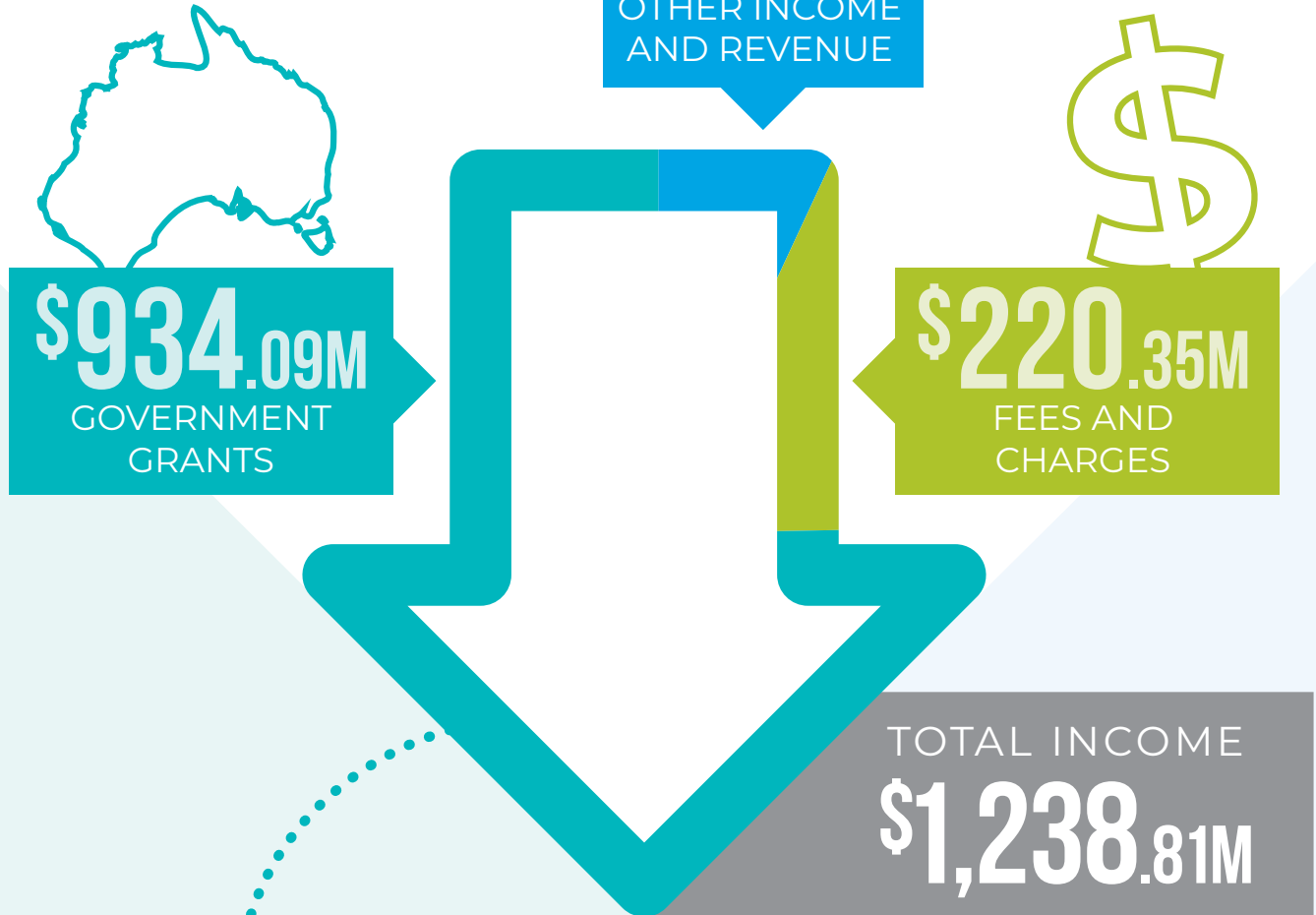


*Kururrungku Catholic Education Centre, Billiluna Station*

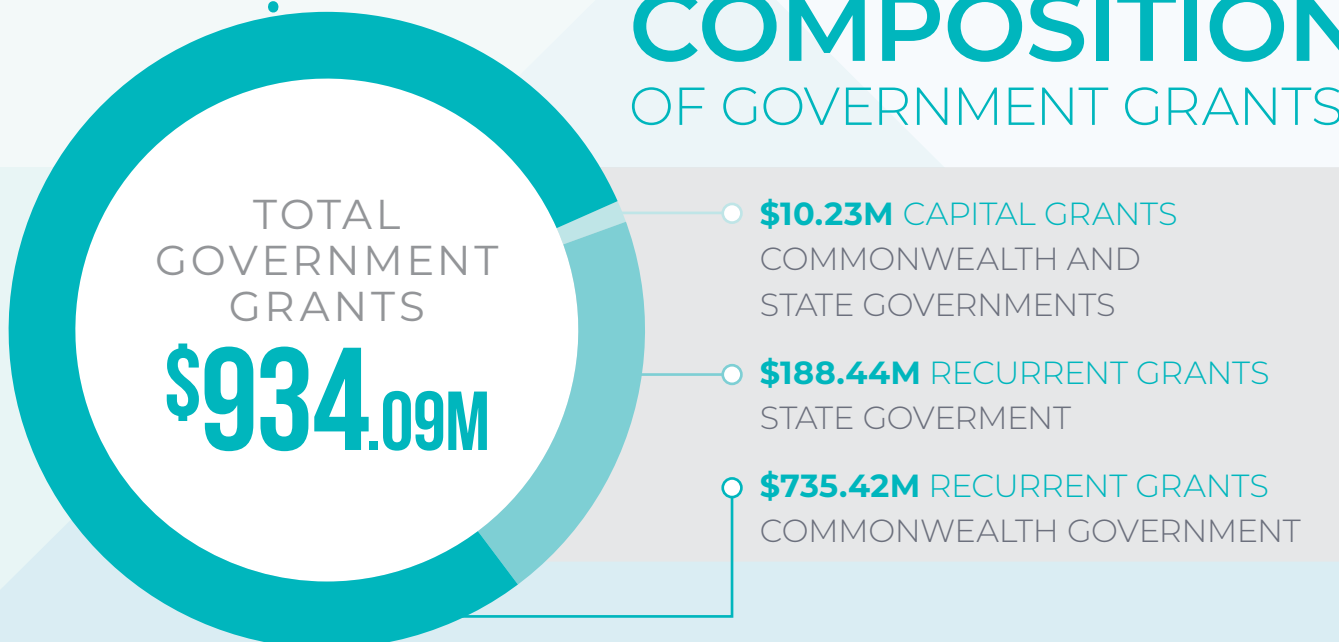
# 2021 FINANCIAL SNAPSHOT

## CATHOLIC EDUCATION WESTERN AUSTRALIA

### INCOME



### COMPOSITION OF GOVERNMENT GRANTS



# EXPENSES

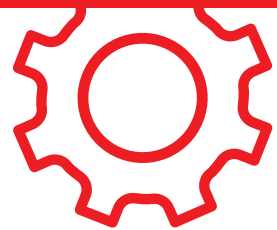
TOTAL EXPENSES

**\$1,146.89M**



**\$794.02M**  
EMPLOYEE  
BENEFITS EXPENSE

**\$236.44M**  
OPERATING  
EXPENSES



**\$35.47M**  
OTHER  
EXPENSES

**\$80.96M**  
DEPRECIATION  
& AMORTISATION

**\$1,146.89M** EXPENSES

**\$91.92M**  
SURPLUS

**\$1,238.81M** INCOME

# 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 financial statements of CEWA, for the financial year ended 31 December 2021.

## **Commission Members**

The Commissioners of CEWA during or since the end of the year ended 31 December 2021 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

#### **Ms 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

#### **Mr Wojciech Grzech**

#### *Qualifications*

Bachelor of Laws  
Master of Commerce (Accounting and Finance)

#### *Experience*

Wojciech Grzech 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

**Ms 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 29 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 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

**Ms Eva Skira AM**  
(Appointed 27 January 2022)

*Qualifications*

Bachelor of Economic History with Honours  
Master of Business Administration with Distinction  
Diploma in Applied Finance and Investment

*Experience*

Eva Skira has a distinguished career in governance and finance which has included several significant non-executive director appointments across a range of industries. Most recently, Eva has been a director of Western Power since 2017 and Chair of Macmahon Holdings from 2019. Prior to this, over 22 years Eva has actively served in governance roles with St John of God Healthcare Group, serving in the roles of Deputy Chair of the Board from 2008 to 2012 then as Chair of Trustees from 2014 to the end of 2021.

Eva was Chair of the Water Corporation between 2012 to 2016 and was Deputy Chancellor of Murdoch University from 2008 to 2014.

Eva is currently the Chair of the Association of Ministerial PJPs Limited and a member of the Fifth Plenary Council of Australia.

#### *Special Responsibilities*

The Bishops of Western Australia appointed Eva as Commissioner and Chair-elect, taking on this role from 4 June 2022.

#### **Mr 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 Woolfrey 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 a 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

#### **Mr 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.

### **Meetings of the Commission**

During the year, 9 meetings of Commission were held. The February 2021 meeting was cancelled due to COVID-19 restrictions in Western Australia. Attendances by each director were as follows:

<b>Name</b>	<b>Comments</b>	<b>Number Eligible to Attend</b>	<b>Number Attended</b>
Bishop Gerard Holohan		9	8
Bishop Michael Morrissey		9	8
Margaret Donella Brown		9	9
Margaret Collins		9	9
Gladys Demissie		9	8
Wojciech Grzech		9	8
Michelle Shafizadeh		9	8
Eva Skira	Appointed 27/01/ 2022		
Jonathon Woolfrey		9	9
Peter Yensch		9	8

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 2021, the total amount that members of the company are liable to contribute if the company is wound up is \$ 40 (2020: \$ 40).

### **Company Secretary**

Dr Edward Simons held the position of Company Secretary until 25 May 2021 (commenced 17 December 2019). Dr Simons was replaced by 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.
- Teaching and non-teaching staffing numbers, ratio to students, retention rates and workplace safety.
- The level of capital investment in new and existing schools and CEWA's debt servicing capacity.
- The number of psychology support services provided to both students and staff by the Catholic Education Psychology Team.

## **Financial Results**

The net surplus of CEWA for the year ended 31 December 2021 was \$91,919,585 (2020: \$34,176,606) as follows:

Diocesan Schools	\$ 59,361,188
Commission	\$ 6,489,049
Long Service Leave Fund	\$ 17,834,737
Co-responsibility Building Fund	\$ 6,278,436
Grants and Programs	\$ 224,748
Teacher Housing	\$ 1,839,173
Holy Name Early Learning and Care Centre	\$ (107,746)
Total	\$ 91,919,585

CEWA's 149 diocesan schools generate modest surpluses each year where possible (\$398K average per school in 2021) to allow for the continual reinvestment in capital and other operational requirements to meet the ongoing and future demand for Catholic education in Western Australia.

Contributing to the 2021 Diocesan school surplus was a significant increase in Commonwealth recurrent funding which was received as a result of higher than budgeted enrolment growth (1.75% vs -0.50%), along with increases in the number of Students with Disability and Aboriginal students. Updated Direct Measure of Income (DMI) scores and family background data also contributed to the additional funding.

Due to the economic uncertainty arising from the COVID-19 pandemic, school fee indexation for 2021 was set at 0% in order to provide support to families and to also provide further assurances that no child is denied a Catholic education due a family's financial situation. While the COVID-19 pandemic has impacted by reducing some areas of operating expenditure during 2021, it has also contributed to cost escalation on a number of school building projects.

CEWA's investment in Property, Plant and Equipment during the year totalled \$87,398,086 as follows:

Building infrastructure	\$ 63,259,719
Computer equipment and software	\$ 10,977,603
Furniture and fittings	\$ 6,098,059
Plant and equipment	\$ 4,601,662
Motor vehicles and buses	\$ 2,461,043

During 2021, CEWA's key strategic focus areas relating to finance and infrastructure were as follows:

- Continuing investment in the construction and development of new and existing schools.
- Preparation of the first time CEWA general-purpose group consolidated financial statements within reporting deadlines. Refer to Note 2(b) in the financial statements.
- The development of a framework for assessing and supporting schools identified as being in financial difficulty and aligning this work with key stakeholders.
- Australian Education Act Recurrent Funding (AEARF) Funding Allocation Model (FAM) work party report, recommendations and implementation under the new Direct Measure of Income (DMI) criteria.
- The development of an updated Investment Policy Statement with the inclusion of ethical investment guidelines and the successful transfer of the Long Service Leave Fund investment portfolio to a new fund manager.
- The development of a system wide procurement strategy.
- Detailed reviews undertaken on the Delegations of Authority and Building Quality Catholic Schools documents.
- Negotiation of the sale of the Administration of Schools Intellectual Property (in accordance with Intellectual Property Assignment, License and Application Managed Services agreements).

## **Review of Operations**

The Commission 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. The Commission has six committees that supports their operation.

During 2021, CEWA continued to respond to the challenges presented by the COVID-19 pandemic. 2021 has again been a year of great achievement as schools continue with adapting teaching and learning practices, while ensuring the care and support of students and staff in often complex circumstances.

There were no new schools or schools that closed in 2021. Two new schools were opened in 2020, Our Lady of Mercy College (Australind) and St Martin de Porres School (Broome).

CEWA has again experienced strong student enrolment growth during the year ended 31 December 2021 despite the effects of the COVID-19 pandemic. During 2021, CEWA's enrolments grew by 1.4% to 79,142 students (2020: 78,067) as follows:

Archdiocese of Perth	(112 schools)	63,034 students (2020: 62,379 students)
Diocese of Broome	(13 schools)	1,710 students (2020: 1,668 students)
Diocese of Bunbury	(27 schools)	10,403 students (2020: 10,126 students)
Diocese of Geraldton	(11 schools)	3,995 students (2020: 3,894 students)

At the end of the year, CEWA represented 16.7% (2020: 16.5%) of total WA school students.

## **Changes in the State of Affairs**

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

## **Subsequent Events**

CEWA owns the Leading Lights platform including the intellectual property on the Administration of Schools (AoS) component of that platform. CEWA has assigned all intellectual property rights related to the AoS platform to an external party with effect from 1 January 2022. The assignment was mainly influenced by the fact that CEWA is not in the business of software development and has limited capacity to bear the risks associated with the ongoing development of the Intellectual Property. CEWA has assessed impairment of the AoS platform on reporting date and recognised impairment losses amounting to \$3,725,978 during the year. The AoS platform and related intellectual property have been disclosed on reporting date as a non-current asset held for sale valued at \$9,190,000 which is the lower of its carrying amount and fair value less costs to sell.

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 2021 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.

There has not been any other 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 (as defined in section 9 of the Corporations Act 2001) 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 2021 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 in 2021 was \$44,510 (2020: \$ 41,800).

### **Auditor's Independence Declaration**

The auditor's independence declaration is included on page 52.

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



Bishop Gerard Holohan  
Board Chairperson

Date: 13/06/2022

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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:

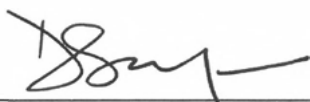
- (a) the financial statements and notes of CEWA are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:
  - (i) giving a true and fair view of CEWA's financial position as at 31 December 2021 and of its performance for the year ended on that date; and
  - (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 13 day of June 2022.



\_\_\_\_\_  
Bishop Gerard Holohan  
Board Chairperson



\_\_\_\_\_  
Debra Sayce  
Executive Director

The Board of Directors  
Catholic Education Western Australia Limited  
50 Ruislip Street  
West Leederville  
Perth WA 6903

13 June 2022

Dear Board Members

### Auditor's Independence Declaration to Catholic Education Western Australia Limited

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

As lead audit partners for the audit of the financial statements of Catholic Education Western Australia Limited for the financial year ended 31 December 2021, we declare that to the best of our 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



**Penelope Pink**  
Partner  
Chartered Accountants

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

### *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 2021, 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.

In our opinion, 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 2021 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 Opinion*

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the 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 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 financial report for the year ended 31 December 2021, 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, 13 June 2022



**Penelope Pink**  
Partner  
Chartered Accountants  
Perth, 13 June 2022

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 \$	2020 \$
<b>Revenue</b>			
Government grants		934,084,990	865,593,899
Fees and charges		220,353,299	211,994,205
Other revenue		45,692,989	40,515,293
<b>Total revenue</b>	4	<b>1,200,131,278</b>	<b>1,118,103,397</b>
<b>Other income</b>			
Net gain/(loss) on financial assets measured at fair value		13,305,317	(1,821,090)
Finance and investment income		8,575,546	10,721,364
Other income		16,804,403	10,556,439
<b>Total other income</b>	5	<b>38,685,266</b>	<b>19,456,713</b>
<b>Expenses</b>			
Employee benefits expense		794,021,402	775,415,005
Operating expenses		236,436,740	216,516,827
Finance costs		14,918,348	15,809,144
Depreciation, amortisation and impairment		80,966,874	75,646,531
Other expenses		20,553,595	19,995,997
<b>Total expenses</b>	6	<b>1,146,896,959</b>	<b>1,103,383,504</b>
<b>Surplus for the year</b>		<b>91,919,585</b>	<b>34,176,606</b>
<b>Total other comprehensive income / (loss) for the year</b>		-	-
<b>Total comprehensive income for the year</b>		<b>91,919,585</b>	<b>34,176,606</b>

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 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	7	275,910,684	280,866,987
Trade and other receivables	8	24,288,968	24,422,144
Inventories	9	7,992,851	8,160,212
Other financial assets	10	99,375,418	54,124,310
Investments	11	192,597,953	180,533,975
Other current assets	12	21,246,862	19,161,425
Non-current asset held for sale	25	9,190,000	-
<b>Total current assets</b>		<b>630,602,736</b>	<b>567,269,053</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	8	-	1,206,643
Property, plant and equipment	13	1,456,426,794	1,441,479,677
Intangible assets	14	4,212,228	18,908,699
<b>Total non-current assets</b>		<b>1,460,639,022</b>	<b>1,461,595,019</b>
<b>Total assets</b>		<b>2,091,241,758</b>	<b>2,028,864,072</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	15	58,279,705	53,598,039
Borrowings	16	41,915,375	36,843,528
Lease liabilities	17	2,073,684	2,333,492
Long service leave provision	18	105,587,000	105,919,000
Provisions	19	17,102,161	15,065,229
Contract liabilities	20	16,810,037	23,554,071
<b>Total current liabilities</b>		<b>241,767,962</b>	<b>237,313,359</b>
<b>NON-CURRENT LIABILITIES</b>			
Trade and other payables	15	2,402,632	3,079,522
Borrowings	16	429,316,517	456,337,221
Lease liabilities	17	4,009,487	3,940,911
Long service leave provision	18	46,752,000	53,707,030
Provisions	19	24,614,348	24,026,802
<b>Total non-current liabilities</b>		<b>507,094,984</b>	<b>541,091,486</b>
<b>Total liabilities</b>		<b>748,862,946</b>	<b>778,404,845</b>
<b>Net assets</b>		<b>1,342,378,812</b>	<b>1,250,459,227</b>
<b>EQUITY</b>			
Accumulated surpluses		1,297,714,694	1,206,007,574
Reserves		44,664,118	44,451,653
<b>Total equity</b>		<b>1,342,378,812</b>	<b>1,250,459,227</b>

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 2021

	Note	Accumulated surpluses (General) \$	Accumulated surpluses (LSL Fund) \$	Reserves (Religious Education) \$	Reserves (Other) \$	Total \$
<b>Balance as at 31 December 2019 (Restated)</b>		<b>1,145,574,507</b>	<b>26,266,080</b>	<b>254,838</b>	<b>44,187,196</b>	<b>1,216,282,621</b>
Surplus/(deficit) for the year		38,374,489	(4,197,883)	-	-	34,176,606
Other comprehensive income/(loss)		-	-	-	-	-
<b>Total comprehensive income/(loss) for the year</b>	<b>3</b>	<b>38,374,489</b>	<b>(4,197,883)</b>	<b>-</b>	<b>-</b>	<b>34,176,606</b>
Transfer to/(from) reserves		(9,619)	-	-	9,619	-
<b>Balance at 31 December 2020</b>	<b>3</b>	<b>1,183,939,377</b>	<b>22,068,197</b>	<b>254,838</b>	<b>44,196,815</b>	<b>1,250,459,227</b>
Surplus/(deficit) for the year		74,084,848	17,834,737	-	-	91,919,585
Other comprehensive income/(loss)		-	-	-	-	-
<b>Total comprehensive income/(loss) for the year</b>	<b>3</b>	<b>74,084,848</b>	<b>17,834,737</b>	<b>-</b>	<b>-</b>	<b>91,919,585</b>
Transfer to/(from) reserves		(212,465)	-	-	212,465	-
<b>Balance at 31 December 2021</b>	<b>3</b>	<b>1,257,811,760</b>	<b>39,902,934</b>	<b>254,838</b>	<b>44,409,280</b>	<b>1,342,378,812</b>

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 2021**

	Note	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from fees and charges		282,686,687	254,095,759
Receipts from government grants		970,350,225	916,877,786
Receipts from non-diocesan schools		7,609,368	9,006,032
Payments to suppliers and employees		(991,441,881)	(935,365,383)
Trade and other receivables		(2,655,927)	(6,430,421)
Payments to non-diocesan schools		(95,555,019)	(95,440,803)
Interest received		1,353,259	2,122,753
Interest paid		(14,918,348)	(15,809,144)
Lease payments for short-term leases and leases of low value assets		(8,064,075)	(7,497,316)
Provisions		2,459,858	5,835,403
<b>CASH FLOWS GENERATED BY OPERATING ACTIVITIES</b>	21	<b>151,824,147</b>	<b>127,394,666</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments to term deposits (net)		(45,251,109)	(28,269,266)
Payments for property, plant and equipment		(90,962,637)	(131,366,007)
Payments for intangible assets		(1,658,622)	(1,435,978)
Proceeds from sale of property, plant and equipment		3,232,002	34,968,093
<b>CASH FLOWS USED IN INVESTING ACTIVITIES</b>		<b>(134,640,366)</b>	<b>(126,103,158)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings		30,824,238	52,886,006
Repayment of borrowings		(52,773,089)	(28,005,478)
Lease payments		(191,233)	(180,960)
<b>CASH FLOWS (USED IN) / GENERATED BY FINANCING ACTIVITIES</b>		<b>(22,140,084)</b>	<b>24,699,568</b>
<b>Net (decrease) / increase in Cash and Cash Equivalents</b>		<b>(4,956,303)</b>	<b>25,991,076</b>
Cash and Cash Equivalents at the beginning of the year		280,866,987	254,875,911
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	7	<b>275,910,684</b>	<b>280,866,987</b>

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 2021**

**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.

**(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.

**(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 2021 information reported are consistent with information available at that date.

*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.

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*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.

*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.

CEWA has assessed impairment of the Leading Lights platform on reporting date and recognised impairment loss amounting to \$4,763,663 (2020: nil) during the year. This includes impairment related to the AoS intellectual property amounting to \$3,725,978. The AoS platform and related intellectual property has been disclosed on reporting date as a non-current asset held for sale valued at \$9,190,000 which is the lower of its carrying amount and fair value less costs to sell (Refer Note 14 Intangible Assets).

*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.

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*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.

**NOTE 2            SIGNIFICANT ACCOUNTING POLICIES**

**(a)    Basis of Preparation and Statement of Compliance**

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

1. Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB);
2. Australian Charities and Not-for-profits Commission Act 2012; and
3. comply with other requirements of the law.

For the purposes of preparing the financial statements, CEWA is a not-for-profit entity. The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures. CEWA does not have 'public accountability' as defined in AASB 1053 Application of Tiers of Australian Accounting Standards and is therefore eligible to apply the 'Tier 2' reporting framework under 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**

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. 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.

**(c)    Functional and presentation currency**

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

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**(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**

CEWA has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for an accounting period that begins on or after 1 January 2021.

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

<b>Date issued</b>	<b>Pronouncement</b>	<b>Effective for annual reporting periods beginning on or after</b>
<b>Applicable to all annual financial statements</b>		
September 2020	AASB 2020-8 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2	1 January 2021
September 2020	AASB 2021-4 Amendments to Australian Accounting Standards – Modified Retrospective Transition Approach for Service Concession Grantors.	30 June 2021
June 2020	AASB 2020-4 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions	1 June 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 2021**

**NOTE 3      SEGMENT INFORMATION**

**(a)      Description of Segments**

CEWA can be analysed under seven reportable segments and eliminations for the year ended 31 December 2021. These 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 and throughout the notes to the financial statements have been consistently applied across all CEWA segments.



**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTE 3 SEGMENT INFORMATION (cont'd)**

2021 STATEMENT OF PROFIT OR LOSS	Diocesan Schools	CECWA	LSL Fund	CBF	Grants & Programs	Teacher Housing	Holy Name Early Learning and Care Centre	Eliminations	CEWA Ltd Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>									
Government grants	799,759,902	2,559,278	-	14,198,619	974,845,356	7,290,562	-	(864,568,727)	934,084,990
Fees and charges	217,759,465	-	-	-	-	-	2,593,834	-	220,353,299
Other revenue	35,749,288	13,932,706	15,690,598	16,245,231	724,087	1,879,229	-	(38,528,150)	45,692,989
<b>Total Revenue</b>	<b>1,053,268,655</b>	<b>16,491,984</b>	<b>15,690,598</b>	<b>30,443,850</b>	<b>975,569,443</b>	<b>9,169,791</b>	<b>2,593,834</b>	<b>(903,096,877)</b>	<b>1,200,131,278</b>
Net gain/(loss) on financial assets measured at fair value	-	-	13,305,317	-	-	-	-	-	13,305,317
Finance and investment income	591,488	503,679	7,282,658	188,120	-	9,401	200	-	8,575,546
Other income	22,018,501	69,183,542	212,951	-	1,164,320	296,669	3,108	(76,074,688)	16,804,403
<b>Total Other Income</b>	<b>22,609,989</b>	<b>69,687,221</b>	<b>20,800,926</b>	<b>188,120</b>	<b>1,164,320</b>	<b>306,070</b>	<b>3,308</b>	<b>(76,074,688)</b>	<b>38,685,266</b>
<b>EXPENSES</b>									
Employee benefits expense	748,162,225	36,961,079	17,806,536	-	2,677,927	-	2,076,670	(13,663,035)	794,021,402
Operating expenses	164,593,574	30,362,278	346,301	23,176,133	883,806,942	5,654,762	578,103	(872,081,353)	236,436,740
Finance costs	13,976,389	84,043	-	660,142	17,951	179,779	44	-	14,918,348
Depreciation, amortisation and impairment	70,705,256	8,823,004	-	-	121,793	1,287,937	28,884	-	80,966,874
Other expenses	19,080,012	3,459,752	503,950	517,259	89,884,402	514,210	21,187	(93,427,177)	20,553,595
<b>Total Expenses</b>	<b>1,016,517,456</b>	<b>79,690,156</b>	<b>18,656,787</b>	<b>24,353,534</b>	<b>976,509,015</b>	<b>7,636,688</b>	<b>2,704,888</b>	<b>(979,171,565)</b>	<b>1,146,896,959</b>
<b>Surplus/(Deficit) for the year</b>	<b>59,361,188</b>	<b>6,489,049</b>	<b>17,834,737</b>	<b>6,278,436</b>	<b>224,748</b>	<b>1,839,173</b>	<b>(107,746)</b>	<b>-</b>	<b>91,919,585</b>
<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive surplus for the year</b>	<b>59,361,188</b>	<b>6,489,049</b>	<b>17,834,737</b>	<b>6,278,436</b>	<b>224,748</b>	<b>1,839,173</b>	<b>(107,746)</b>	<b>-</b>	<b>91,919,585</b>

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTE 3 SEGMENT INFORMATION (cont'd)**

2020 STATEMENT OF PROFIT OR LOSS	Diocesan Schools	CECWA	LSL Fund	CBF	Grants & Programs	Teacher Housing	Holy Name Early Learning and Care Centre	Eliminations	CEWA Ltd Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>									
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
<b>Total Revenue</b>	<b>1,004,972,328</b>	<b>37,670,505</b>	<b>14,950,790</b>	<b>23,018,189</b>	<b>906,605,691</b>	<b>8,655,535</b>	<b>2,335,227</b>	<b>(880,104,868)</b>	<b>1,118,103,397</b>
Net gain/(loss) on financial assets measured at fair value	-	-	(1,821,090)	-	-	-	-	-	(1,821,090)
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
<b>Total Other Income</b>	<b>16,099,466</b>	<b>39,023,955</b>	<b>6,888,511</b>	<b>124,304</b>	<b>938,776</b>	<b>224,361</b>	<b>470</b>	<b>(43,843,130)</b>	<b>19,456,713</b>
<b>EXPENSES</b>									
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, amortisation and impairment	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
<b>Total Expenses</b>	<b>991,397,998</b>	<b>75,607,804</b>	<b>26,037,183</b>	<b>14,274,232</b>	<b>910,921,547</b>	<b>6,956,176</b>	<b>2,136,562</b>	<b>(923,947,998)</b>	<b>1,103,383,504</b>
<b>Surplus/(Deficit) for the year</b>	<b>29,673,796</b>	<b>1,086,656</b>	<b>(4,197,882)</b>	<b>8,868,261</b>	<b>(3,377,080)</b>	<b>1,923,720</b>	<b>199,135</b>	<b>-</b>	<b>34,176,606</b>
<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive surplus for the year</b>	<b>29,673,796</b>	<b>1,086,656</b>	<b>(4,197,882)</b>	<b>8,868,261</b>	<b>(3,377,080)</b>	<b>1,923,720</b>	<b>199,135</b>	<b>-</b>	<b>34,176,606</b>

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**NOTE 3 SEGMENT INFORMATION (cont'd)**

2021 STATEMENT OF FINANCIAL POSITION	Diocesan Schools	CECWA	LSL Fund	CBF	Grants & Programs	Teacher Housing	Holy Name Early Learning and Care Centre	Eliminations	CEWA Ltd Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets	304,540,620	96,993,195	193,914,204	34,244,685	102,853	914,359	603,787	(710,967)	630,602,736
Non-Current Assets	1,388,769,994	12,221,677	-	23,193,952	559,083	35,162,735	731,581	-	1,460,639,022
<b>Total Assets</b>	<b>1,693,310,614</b>	<b>109,214,872</b>	<b>193,914,204</b>	<b>57,438,637</b>	<b>661,936</b>	<b>36,077,094</b>	<b>1,335,368</b>	<b>(710,967)</b>	<b>2,091,241,758</b>
Current Liabilities	89,016,512	49,311,836	107,259,270	767,594	(4,334,727)	278,166	180,279	(710,968)	241,767,962
Non-Current Liabilities	426,144,258	24,877,664	46,752,000	8,925,068	395,999	-	-	(5)	507,094,984
<b>Total Liabilities</b>	<b>515,160,770</b>	<b>74,189,500</b>	<b>154,011,270</b>	<b>9,692,662</b>	<b>(3,938,728)</b>	<b>278,166</b>	<b>180,279</b>	<b>(710,973)</b>	<b>748,862,946</b>
Accumulated Surpluses									
General	1,151,653,384	16,857,714	-	47,745,975	4,600,664	35,798,928	1,155,089	6	1,257,811,760
LSL Fund	-	-	39,902,934	-	-	-	-	-	39,902,934
<b>Total Accumulated Surpluses</b>	<b>1,151,653,384</b>	<b>16,857,714</b>	<b>39,902,934</b>	<b>47,745,975</b>	<b>4,600,664</b>	<b>35,798,928</b>	<b>1,155,089</b>	<b>6</b>	<b>1,297,714,694</b>
Reserves									
Religious Education	-	254,838	-	-	-	-	-	-	254,838
Other	26,496,460	17,912,820	-	-	-	-	-	-	44,409,280
<b>Total Reserves</b>	<b>26,496,460</b>	<b>18,167,658</b>	-	-	-	-	-	-	<b>44,664,118</b>
<b>Total Equity</b>	<b>1,178,149,844</b>	<b>35,025,372</b>	<b>39,902,934</b>	<b>47,745,975</b>	<b>4,600,664</b>	<b>35,798,928</b>	<b>1,155,089</b>	<b>6</b>	<b>1,342,378,812</b>

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
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**NOTE 3 SEGMENT INFORMATION (cont'd)**

2020 STATEMENT OF FINANCIAL POSITION	Diocesan Schools	CECWA	LSL Fund	CBF	Grants & Programs	Teacher Housing	Holy Name Early Learning and Care Centre	Eliminations	CEWA Ltd Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets	256,474,352	91,226,988	182,337,391	36,804,235	-	349,457	697,472	(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
<b>Total Assets</b>	<b>1,635,265,324</b>	<b>115,430,089</b>	<b>182,337,391</b>	<b>60,201,798</b>	<b>-</b>	<b>34,855,610</b>	<b>1,394,702</b>	<b>(620,842)</b>	<b>2,028,864,072</b>
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
<b>Total Liabilities</b>	<b>516,476,669</b>	<b>86,893,763</b>	<b>160,269,194</b>	<b>18,734,258</b>	<b>(4,375,914)</b>	<b>895,850</b>	<b>131,867</b>	<b>(620,842)</b>	<b>778,404,845</b>
Accumulated Surpluses									
General	1,092,504,660	10,368,668	-	41,467,540	4,375,914	33,959,760	1,262,835	-	1,183,939,377
LSL Fund	-	-	22,068,197	-	-	-	-	-	22,068,197
<b>Total Accumulated Surpluses</b>	<b>1,092,504,660</b>	<b>10,368,668</b>	<b>22,068,197</b>	<b>41,467,540</b>	<b>4,375,914</b>	<b>33,959,760</b>	<b>1,262,835</b>	<b>-</b>	<b>1,206,007,574</b>
Reserves									
Religious Education	-	254,838	-	-	-	-	-	-	254,838
Other	26,283,995	17,912,820	-	-	-	-	-	-	44,196,815
<b>Total Reserves</b>	<b>26,283,995</b>	<b>18,167,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,451,653</b>
<b>Total Equity</b>	<b>1,118,788,655</b>	<b>28,536,326</b>	<b>22,068,197</b>	<b>41,467,540</b>	<b>4,375,914</b>	<b>33,959,760</b>	<b>1,262,835</b>	<b>-</b>	<b>1,250,459,227</b>

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
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**NOTE 4 TOTAL REVENUE**

(a)	Description	Notes	2021 \$	2020 \$
	Government grants	4(b)	934,084,990	865,593,899
	Fees and charges	4(c)	220,353,299	211,994,205
	Other Revenue	4(d)	45,692,989	40,515,293
	<b>Total Revenue</b>		<b>1,200,131,278</b>	<b>1,118,103,397</b>

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	2021 \$	2020 \$
	<i>Recurrent grants</i>		
	Commonwealth Government	735,415,982	669,986,964
	State Government	188,441,064	189,494,005
	<i>Capital grants</i>		
	Commonwealth Government	9,984,070	6,112,930
	State Government	243,874	-
	<b>Total government grants</b>	<b>934,084,990</b>	<b>865,593,899</b>

*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

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

financial statements on a gross basis in accordance with the Australian accounting standards.

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.

Government grants that were received but not expended during the year are shown in Note 20 Contract Liabilities.

*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	2021 \$	2020 \$
	Fees and charges	261,810,179	252,620,484
	Discounts and concessions	(41,456,880)	(40,626,279)
	<b>Total fees and charges</b>	<b>220,353,299</b>	<b>211,994,205</b>

*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.

(d)	Other Revenue	2021 \$	2020 \$
	Trading revenue	35,898,744	29,518,145
	Rental revenue	2,184,877	1,991,115
	Charges to non-diocesan schools	7,609,368	9,006,033
	<b>Total other revenue</b>	<b>45,692,989</b>	<b>40,515,293</b>

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*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.

**NOTE 5 TOTAL OTHER INCOME**

	Description	Notes	2021 \$	2020 \$
	Net gain/(loss) on financial assets measured at fair value	5(a)	13,305,317	(1,821,090)
	Finance and investment income	5(b)	8,575,546	10,721,364
	Other income	5(c)	16,804,403	10,556,439
	<b>Total other income</b>		<b>38,685,266</b>	<b>19,456,713</b>

(a)	Net gain/(loss) on financial assets measured at fair value	2021 \$	2020 \$
	Realised gain/(loss)	7,029,991	-
	Unrealised gain/(loss)	6,275,326	(1,821,090)
	<b>Total net gain/(loss)</b>	<b>13,305,317</b>	<b>(1,821,090)</b>

(b)	Finance and investment income	2021 \$	2020 \$
	Interest received from financial assets measured at amortised cost	1,353,259	2,122,753
	Distribution received from assets held at fair value through profit and loss	6,760,418	7,857,437
	Imputation credits received from assets held at fair value through profit and loss	461,869	741,174
	<b>Total finance and investment income</b>	<b>8,575,546</b>	<b>10,721,364</b>

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

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(c)	Other Income	2021 \$	2020 \$
	Donations	5,842,109	3,321,501
	Gain on disposal of non-current assets	1,018,262	707,852
	Other income	9,944,032	6,527,086
	<b>Total other income</b>	<b>16,804,403</b>	<b>10,556,439</b>

**NOTE 6 TOTAL EXPENSES**

(a)	Description	Notes	2021 \$	2020 \$
	Employee benefits expense	6(b)	794,021,402	775,415,005
	Operating expenses	6(c)	236,436,740	216,516,827
	Finance costs	6(d)	14,918,348	15,809,144
	Depreciation, amortisation and impairment	13,14	80,966,874	75,646,531
	Other Expenses	6(e)	20,553,595	19,995,997
	<b>Total expenses</b>		<b>1,146,896,959</b>	<b>1,103,383,504</b>

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.

(b)	Employee benefit expense	2021 \$	2020 \$
	Salaries	694,341,092	671,302,548
	Superannuation	69,359,306	64,777,921
	Long service leave	24,732,913	14,678,050
	Workers' compensation	6,911,538	7,015,564
	System Leaders Renewal Leave fund	596,931	654,283
	Maternity leave expenditure	5,366,652	6,211,639
	Movement in other employee benefit provisions	(7,287,030)	10,775,000
	<b>Total employee benefit expense</b>	<b>794,021,402</b>	<b>775,415,005</b>

*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.



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(c)	Operating expenses	2021 \$	2020 \$
	Administration	19,230,126	13,980,342
	Bad and doubtful debts	3,995,745	3,797,907
	Consulting fees	11,106,252	8,100,120
	Curriculum and tuition expenses	40,663,940	35,068,105
	Digital technology expenses	24,597,408	24,353,938
	Insurance	10,760,218	10,383,293
	Legal fees	382,999	206,036
	Other operating expenses	6,880,842	7,661,838
	Property management	51,769,198	48,710,360
	Rent on short term and low value leases	8,064,075	7,497,316
	Staff training	4,163,562	2,879,691
	Travel	2,276,626	2,398,573
	Payments to non-diocesan schools	52,545,749	51,479,308
	<b>Total operating expenses</b>	<b>236,436,740</b>	<b>216,516,827</b>

*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	2021 \$	2020 \$
	Interest and bank charges	14,778,853	15,598,724
	Interest expense on lease liabilities	139,495	210,420
	<b>Total finance costs</b>	<b>14,918,348</b>	<b>15,809,144</b>

*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.

(e)	Other expenses	Notes	2021 \$	2020 \$
	Loss on disposal of non-current assets		2,364,843	226,342
	Trading activity expenses (excluding employee benefits)		16,046,951	14,249,230
	Other expenses		613,087	3,542,331
	Remuneration of Auditors	(i)	1,528,714	1,978,094
	<b>Total other expense</b>		<b>20,553,595</b>	<b>19,995,997</b>

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
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(e)(i)	Remuneration of Auditors	2021 \$	2020 \$
	Audit or review of financial reports	1,465,929	1,900,072
	Statutory assurance services required by legislation to be provided by the auditor	19,168	30,092
	Other services:		
	Tax consulting services	43,617	5,540
	Other consulting services	-	42,390
	<b>Total remuneration of auditors</b>	<b>1,528,714</b>	<b>1,978,094</b>

The auditor of CEWA is Deloitte Touche Tohmatsu.

**NOTE 7 CASH AND CASH EQUIVALENTS**

(a)	Description	2021 \$	2020 \$
	Cash on hand	80,126	91,666
	Cash at bank	224,507,777	231,948,675
	Term deposits	51,322,781	48,826,646
	<b>Total cash and cash equivalents</b>	<b>275,910,684</b>	<b>280,866,987</b>

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).

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**NOTE 8 TRADE AND OTHER RECEIVABLES**

Description	2021 \$	2020 \$
Trade receivables due from external parties	31,998,216	32,137,379
Trade receivables due from a related party	83,212	1,306,016
Allowance for expected credit losses	(14,644,615)	(14,350,431)
	<b>17,436,813</b>	<b>19,092,964</b>
GST receivable	3,426,298	3,541,825
Other receivables	3,425,857	2,993,998
<b>Total trade and other receivables</b>	<b>24,288,968</b>	<b>25,628,787</b>
Current	24,288,968	24,422,144
Non-Current	-	1,206,643
	<b>24,288,968</b>	<b>25,628,787</b>
<i>Set out below is the movement in the allowance for expected credit losses of trade receivables:</i>		
At beginning of year	(14,350,431)	(13,756,262)
Provision for expected credit losses	(14,413,617)	(11,337,624)
Write-off	14,119,433	10,743,455
<b>At end of year</b>	<b>(14,644,615)</b>	<b>(14,350,431)</b>

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.

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.

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
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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 2021, the impairment allowance expense recognised was \$14,119,433 (2020: \$10,743,455).

*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	2021 \$	2020 \$
	Book Shop	113,110	1,565
	Canteen	12,578	11,499
	Uniform Shop	7,867,163	8,147,148
	<b>Total inventories</b>	<b>7,992,851</b>	<b>8,160,212</b>

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**  
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**NOTE 10 OTHER FINANCIAL ASSETS**

	2021	2020
	\$	\$
<b>Current financial assets</b>		
<b>Financial assets measured at amortised cost</b>		
Term deposits	99,375,418	54,124,310
<b>Total current financial assets</b>	<b>99,375,418</b>	<b>54,124,310</b>

*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 2021, no impairment expense was recognised (2020: nil).

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*Derecognition*

Financial assets are derecognised when the contractual rights to receipt of cash flows expire. 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 INVESTMENTS**

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	2021 \$	2020 \$
<i>Financial assets measured at fair value through profit or loss (FVTPL)</i>		
Direct Equity Investments	9,466,126	-
Managed Fund Investments	163,518,506	172,360,270
Managed Fund Application Money	2,400,000	-
Exchange Traded Fund Investments	12,825,009	-
<i>Financial assets measured at amortised cost</i>		
Catholic Education Cash Holdings	4,388,312	8,173,705
<b>Total investments</b>	<b>192,597,953</b>	<b>180,533,975</b>
Weighted average interest rate	0.11%	0.08%

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)
Investments	Quoted bid prices in an active market.

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**NOTE 12 OTHER CURRENT ASSETS**

	Description	2021 \$	2020 \$
	Prepayments	17,277,564	16,880,716
	Accrued interest income	390,185	160,659
	Other accrued income	3,579,113	2,120,050
	<b>Total other current assets</b>	<b>21,246,862</b>	<b>19,161,425</b>

**NOTE 13 PROPERTY, PLANT AND EQUIPMENT**

(a)	Description	2021 \$	2020 \$
	Buildings at cost	2,355,285,673	2,304,050,541
	Less - accumulated depreciation	(1,200,343,297)	(1,158,159,223)
	<b>Total buildings</b>	<b>1,154,942,376</b>	<b>1,145,891,318</b>
	Improvements at cost	99,268,985	98,670,756
	Less - accumulated depreciation	(32,049,742)	(28,547,749)
	<b>Total improvements</b>	<b>67,219,243</b>	<b>70,123,007</b>
	Computer equipment and software at cost	58,288,101	55,595,761
	Less - accumulated depreciation	(43,147,583)	(42,572,259)
	<b>Total computer equipment and software</b>	<b>15,140,518</b>	<b>13,023,502</b>
	Furniture and fittings at cost	81,330,994	80,049,981
	Less - accumulated depreciation	(50,926,578)	(50,496,286)
	<b>Total office furniture and equipment</b>	<b>30,404,416</b>	<b>29,553,695</b>
	Plant and equipment at cost	36,410,456	33,399,495
	Less - accumulated depreciation	(17,722,156)	(16,313,308)
	<b>Total plant and equipment</b>	<b>18,688,300</b>	<b>17,086,187</b>
	Motor vehicles and buses at cost	16,571,018	16,506,382
	Less - accumulated depreciation	(10,611,597)	(10,326,369)
	<b>Total motor vehicles and buses</b>	<b>5,959,421</b>	<b>6,180,013</b>
	Work in progress	54,141,056	53,529,615
	<b>Total Work in progress</b>	<b>54,141,056</b>	<b>53,529,615</b>
	<b>Total property, plant and equipment at cost</b>	<b>2,701,296,283</b>	<b>2,641,802,531</b>
	<b>Less - total accumulated depreciation</b>	<b>(1,354,800,953)</b>	<b>(1,306,415,194)</b>
	<b>Total property, plant and equipment</b>	<b>1,346,495,330</b>	<b>1,335,387,337</b>
	<b>Right of use (ROU) asset</b>	<b>148,927,386</b>	<b>142,026,625</b>
	<b>Less - accumulated depreciation ROU asset</b>	<b>(38,995,922)</b>	<b>(35,934,285)</b>
	<b>Total right of use asset</b>	<b>109,931,464</b>	<b>106,092,340</b>
	<b>Total property, plant, equipment and ROU asset at cost</b>	<b>2,850,223,669</b>	<b>2,783,829,156</b>
	<b>Less - total accumulated depreciation</b>	<b>(1,393,796,875)</b>	<b>(1,342,349,479)</b>
	<b>Total property, plant, equipment and ROU</b>	<b>1,456,426,794</b>	<b>1,441,479,677</b>

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**NOTE 13 PROPERTY, PLANT AND EQUIPMENT (cont'd)**

(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	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
	Additions at cost	37,892,933	6,244,020	10,977,603	6,098,059	4,601,662	2,461,043	19,122,766	87,398,086
	Disposals at net book value	(451,950)	(346,919)	(72,433)	(185,904)	(353,232)	(599,931)	-	(2,010,369)
	Transfers	16,999,695	(4,839,598)	202,606	1,265,441	501,786	152,455	(18,511,325)	(4,228,940)
	Depreciation charge for the year	(45,389,620)	(3,961,267)	(8,990,760)	(6,326,875)	(3,148,103)	(2,234,159)	-	(70,050,784)
	Impairment losses recognised or reversed	-	-	-	-	-	-	-	-
	Balance at the end of the year	1,154,942,376	67,219,243	15,140,518	30,404,416	18,688,300	5,959,421	54,141,056	1,346,495,330

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	65,686,157	31,807,443	5,678,349	1,938,657	64,905	903,422	13,407	106,092,340
	Additions at cost	782,839	79,273	632,089	1,508,678	-	561,672	-	3,564,551
	Disposals at net book value	(113,201)	-	-	-	-	(90,169)	-	(203,370)
	Transfers	(190,498)	126,234	4,291,121	(155,540)	17,173	140,450	-	4,228,940
	Depreciation charge for the year	(190,249)	(1,379,899)	(406,344)	(999,992)	(32,144)	(734,030)	(8,339)	(3,750,997)
	Impairment losses recognised or reversed	-	-	-	-	-	-	-	-
	Balance at the end of the year	65,975,048	30,633,051	10,195,215	2,291,803	49,934	781,345	5,068	109,931,464



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**NOTE 13 PROPERTY, PLANT AND EQUIPMENT (cont'd)**

(d)	Grand total of movements in the carrying amounts in the year are as follows:	Land \$	Buildings \$	Improvements \$	Computer equipment and software \$	Furniture and fittings \$	Plant and equipment \$	Motor vehicles and buses \$	Work In progress \$	Total assets \$
	Property, plant and equipment balances at the end of the year	-	1,154,942,376	67,219,243	15,140,518	30,404,416	18,688,300	5,959,421	54,141,056	<b>1,346,495,330</b>
	ROU asset balances at the end of the year	65,975,048	30,633,051	10,195,215	2,291,803	49,934	781,345	5,068	-	<b>109,931,464</b>
	Total balance at the end of the year	65,975,048	1,185,575,427	77,414,458	17,432,321	30,454,350	19,469,645	5,964,489	54,141,056	<b>1,456,426,794</b>

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**NOTE 13      PROPERTY, PLANT AND EQUIPMENT (cont'd)**

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:

	<b>2021</b>	<b>2020</b>
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 determined that there were no triggers of impairment at 31 December 2021 and therefore no impairment assessment was performed.

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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 Cloud Project \$	Total \$
	Opening Balance at 31 December 2020	23,147,070	405,234	23,552,304
	Additions	1,658,622	-	1,658,622
	Transfer to non-current asset held for sale	(18,028,848)	-	(18,028,848)
	<b>Balance at 31 December 2021</b>	<b>6,776,844</b>	<b>405,234</b>	<b>7,182,078</b>

(b)	Accumulated amortisation and impairment	Capitalised development – Leading Lights Project \$	Capitalised development – Oracle Cloud Project \$	Total \$
	Opening Balance at 31 December 2020	4,623,094	20,511	4,643,605
	Amortisation charge for the year	2,355,541	45,889	2,401,430
	Impairment loss for the year	4,763,663	-	4,763,663
	Transfer to non-current asset held for sale	(8,838,848)	-	(8,838,848)
	<b>Balance at 31 December 2021</b>	<b>2,903,450</b>	<b>66,400</b>	<b>2,969,850</b>

(c)	Carrying amount	Capitalised development – Leading Lights Project \$	Capitalised development – Oracle Cloud Project \$	Total \$
	Balance at 31 December 2020	18,523,976	384,723	<b>18,908,699</b>
	Balance at 31 December 2021	3,873,394	338,834	<b>4,212,228</b>

*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

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- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

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, amortisation and impairment' expenses. Both the Leading Lights and Oracle projects have an amortisation period of 10 years, of which 6 and 8 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.

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CEWA owns the Leading Lights platform including the intellectual property on the Administration of Schools (AoS) component of that platform. CEWA has assigned all intellectual property rights related to the AoS platform to an external party with effect from 1 January 2022. The assignment was mainly influenced by the fact that CEWA is not in the business of software development and has limited capacity to bear the risks associated with the ongoing development of the Intellectual Property.

CEWA has assessed impairment of the Leading Lights platform on reporting date and recognised impairment losses amounting to \$4,763,663 (2020: nil) during the year. This includes impairment related to the AoS intellectual property amounting to \$3,725,978. The AoS platform and related intellectual property has been disclosed on reporting date as a non-current asset held for sale valued at \$9,190,000 which is the lower of its carrying amount and fair value less costs to sell.

**NOTE 15 TRADE AND OTHER PAYABLES**

(a)	Current	2021 \$	2020 \$
	Trade Creditors	18,632,364	12,990,640
	Accrued Expenses	15,895,360	16,464,162
	Other payables	12,995,916	14,867,946
	Income received in advance	10,756,065	9,275,291
	<b>Total current trade and other payables</b>	<b>58,279,705</b>	<b>53,598,039</b>

(b)	Non-Current	2021 \$	2020 \$
	Accrued Expenses	100,914	46,400
	Other payables	395,100	1,295,497
	Income received in advance	1,906,618	1,737,625
	<b>Total non-current trade and other payables</b>	<b>2,402,632</b>	<b>3,079,522</b>

*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

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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.

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**NOTE 16 BORROWINGS**

(a)	Category	2021			2020		
		Current \$	Non-Current \$	Total \$	Current \$	Non-Current \$	Total \$
	Catholic Development Fund (CDF) Loans	15,461,511	218,590,041	234,051,552	15,943,502	244,624,043	260,567,545
	State Treasury School Low Interest Loans (LIL)	25,154,078	210,723,683	235,877,761	20,775,115	211,007,698	231,782,813
	Other Borrowings	1,299,786	2,793	1,302,579	124,911	705,480	830,391
	<b>Total Borrowings</b>	<b>41,915,375</b>	<b>429,316,517</b>	<b>471,231,892</b>	<b>36,843,528</b>	<b>456,337,221</b>	<b>493,180,749</b>

(b)	Contractual maturity of borrowings	INTEREST RATE	CURRENT		NOT LATER THAN 2 YEARS		LATER THAN 2 YEARS & NOT LATER THAN 5 YEARS		LATER THAN 5 YEARS & NOT LATER THAN 10 YEARS		LATER THAN 10 YEARS		CARRYING AMOUNT	
			2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$
	<b>Catholic Development Fund (CDF) Loans</b>													
	• Variable interest rate loans	Variable	20,977,578	25,135,703	19,950,777	25,081,355	62,986,175	75,041,926	95,799,247	123,131,630	105,132,391	123,229,515	304,846,168	371,620,129
	<b>State Treasury School Low Interest Loans</b>													
	• 1% Fixed interest rate loans	1.0%	13,595,106	12,783,609	12,596,781	12,544,896	34,019,668	25,611,844	46,409,824	36,887,142	17,980,514	34,607,023	124,601,893	122,434,514
	• 3.5% Fixed interest rate loans	3.5%	18,284,370	17,123,114	17,965,401	16,923,899	48,587,096	35,887,051	59,252,622	51,110,965	15,545,247	36,046,510	159,634,736	157,091,539
	<b>Total Borrowings</b>		<b>52,857,054</b>	<b>55,042,426</b>	<b>50,512,959</b>	<b>54,550,150</b>	<b>145,592,939</b>	<b>136,540,821</b>	<b>201,461,693</b>	<b>211,129,737</b>	<b>138,658,152</b>	<b>193,883,048</b>	<b>589,082,797</b>	<b>651,146,182</b>



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**NOTE 16      BORROWINGS (cont'd)**

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 2021, the rates ranged from 3.25% to 3.9% (2020: 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.

**NOTE 17      LEASE LIABILITIES**

Presented below is a maturity analysis of future lease payments:	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Not later than 1 year	2,073,684	2,333,492
Later than 1 year and not later than 5 years	3,075,913	3,069,429
Later than 5 years	933,574	871,482
<b>Total Lease Liabilities</b>	<b>6,083,171</b>	<b>6,274,403</b>
Current	2,073,684	2,333,492
Non-current	4,009,487	3,940,911
<b>Total Lease Liabilities</b>	<b>6,083,171</b>	<b>6,274,403</b>

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
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*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.

**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 as detailed at Note 11.

Description	2021 \$	2020 \$
<i>Comprises Long Service Leave</i>		
Opening Balance	159,626,030	148,851,030
Benefits accrued during the year	17,445,883	25,492,663
Leave taken and/or paid out during the year	(24,732,913)	(14,717,663)
<b>Closing Balance</b>	<b>152,339,000</b>	<b>159,626,030</b>
Current Long Service Leave Provision	105,587,000	105,919,000
Non-Current Long Service Leave Provision	46,752,000	53,707,030
<b>Total Long Service Leave Provision</b>	<b>152,339,000</b>	<b>159,626,030</b>

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**NOTE 19 PROVISIONS**

(a)	Current Provisions	Notes	2021 \$	2020 \$
	Annual Leave Provision	19(c)	6,273,955	6,109,345
	Maternity Leave Fund	19(d)	2,754,750	2,904,000
	Deferred Salary Scheme	19(e)	5,373,814	3,962,297
	System Leaders Renewal Leave Fund	19(f)	550,000	550,000
	Other Provisions	19(g)	2,149,642	1,539,587
	<b>Total Current Provisions</b>		<b>17,102,161</b>	<b>15,065,229</b>
(b)	Non-Current Provisions			
	Maternity Leave Fund	19(d)	7,955,595	6,919,487
	Deferred Salary Scheme	19(e)	6,256,506	7,127,206
	System Leaders Renewal Leave Fund	19(f)	7,752,247	7,124,968
	Other Provisions	19(g)	2,650,000	2,855,141
	<b>Total Non-Current Provisions</b>		<b>24,614,348</b>	<b>24,026,802</b>

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, this provision is included within Other Provisions above. 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.

(c)	Annual leave fund	2021 \$	2020 \$
	Opening Balance	6,109,345	5,460,406
	Addition during the year	3,603,421	3,284,394
	Utilisation during the year	(3,438,811)	(2,635,455)
	<b>Closing Balance</b>	<b>6,273,955</b>	<b>6,109,345</b>

*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.

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(d)	Maternity leave fund	2021 \$	2020 \$
	Opening Balance	9,823,487	8,670,235
	Maternity leave levy received	3,557,058	3,458,174
	Maternity leave payments made	(2,670,200)	(2,304,922)
	<b>Closing Balance</b>	<b>10,710,345</b>	<b>9,823,487</b>
	Current	2,754,750	2,904,000
	Non-Current	7,955,595	6,919,487
	<b>Closing balance</b>	<b>10,710,345</b>	<b>9,823,487</b>

*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 2021. 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	2021 \$	2020 \$
	Opening Balance	11,089,503	11,144,249
	Deferred salary contributions received	4,501,790	4,796,273
	Deferred salary payments made	(3,960,973)	(4,851,019)
	<b>Closing Balance</b>	<b>11,630,320</b>	<b>11,089,503</b>
	Current	5,373,814	3,962,297
	Non-Current	6,256,506	7,127,206
	<b>Closing balance</b>	<b>11,630,320</b>	<b>11,089,503</b>

*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.

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(f)	System Leaders Renewal Leave Fund	2021 \$	2020 \$
	Opening balance	7,674,968	7,086,110
	Contributions received	643,977	636,670
	Expenditure	(16,698)	(47,812)
	<b>Closing Balance</b>	<b>8,302,247</b>	<b>7,674,968</b>
	Current	550,000	550,000
	Non-Current	7,752,247	7,124,968
	<b>Closing balance</b>	<b>8,302,247</b>	<b>7,674,968</b>

*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	2021 \$	2020 \$
	Opening Balance	4,394,728	246,702
	Addition during the year	640,116	4,329,559
	Utilisation during the year	(235,202)	(181,533)
	<b>Closing Balance</b>	<b>4,799,642</b>	<b>4,394,728</b>
	Current	2,149,642	1,539,587
	Non-Current	2,650,000	2,855,141
	<b>Closing balance</b>	<b>4,799,642</b>	<b>4,394,728</b>

**NOTE 20 CONTRACT LIABILITIES**

Description	2021 \$	2020 \$
<i>Comprises funds held for the following grants and programs:</i>		
AEARF Interim Assistance	-	9,022,500
Non-Government Reform Support Fund	-	490,476
Retention and Participation Program	460,881	489,935
Non-Government School Psychology Service	2,266,351	1,833,054
Capital Grant Program	9,160,485	8,510,300
Choice and Affordability Fund	4,705,466	2,989,427
Other Programs	216,854	218,379
<b>Total Contract Liabilities (current)</b>	<b>16,810,037</b>	<b>23,554,071</b>

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*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.

**NOTE 21 RECONCILIATION OF TOTAL COMPREHENSIVE INCOME TO NET CASH FROM OPERATING ACTIVITIES**

(a)	Description	2021 \$	2020 \$
	Total comprehensive income for the year	91,919,585	34,176,606
	<b>NON CASH ITEMS - INCOME AND EXPENDITURE</b>		
	Depreciation and amortisation	80,966,874	75,646,531
	Profit on sale of fixed assets	(1,018,262)	(707,852)
	Unrealised investment (losses)	(12,063,978)	(6,033,815)
	Movement in accrued benefit liabilities	(7,287,030)	10,775,000
	Bad and Doubtful Debts	3,995,745	3,797,907
	<b>CHANGES IN ASSETS AND LIABILITIES</b>		
	(Increase) in accounts receivable	(2,655,927)	(6,430,421)
	Decrease in inventories	167,361	1,060,251
	(Increase) in other current assets	(2,085,433)	(3,192,256)
	Increase in accounts payable	4,004,779	4,495,987
	Increase in annual leave provisions	164,610	648,939
	Increase in provisions (excluding annual leave provision)	2,459,858	5,835,403
	(Decrease)/Increase in other liabilities	(6,744,035)	7,322,386
	<b>NET CASH INFLOW FROM OPERATING ACTIVITIES</b>	<b>151,824,147</b>	<b>127,394,666</b>

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	2021 \$	2020 \$
	Cash and bank balances	224,587,903	232,040,341
	Term Deposits	51,322,781	48,826,646
		<b>275,910,684</b>	<b>280,866,987</b>

**CATHOLIC EDUCATION WESTERN AUSTRALIA LIMITED**  
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**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:

CEWA owns the Leading Lights platform including the intellectual property on the Administration of Schools (AoS) component of that platform. CEWA has assigned all intellectual property rights related to the AoS platform to an external party with effect from 1 January 2022. The assignment was mainly influenced by the fact that CEWA is not in the business of software development and has limited capacity to bear the risks associated with the ongoing development of the Intellectual Property. CEWA has assessed impairment of the AoS platform on reporting date and recognised impairment losses amounting to \$3,725,978 during the year. The AoS platform and related intellectual property have been disclosed on reporting date as a non-current asset held for sale valued at \$9,190,000 which is the lower of its carrying amount and fair value less costs to sell.

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 2021 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**

	2021	2020
<b>Contractual commitments</b>	<b>\$</b>	<b>\$</b>
Within one year	55,264,435	31,830,261
After one year but not more than five years	13,796,516	12,954,464
More than five years	724,810	493,447
<b>Total contractual commitments</b>	<b>69,785,761</b>	<b>45,278,172</b>
<i>The contractual commitments include amounts for:</i>		
The acquisition of property, plant and equipment	54,928,450	36,063,806
The acquisition of intangible assets	378,007	31,247
Lease commitments for short term leases	14,479,304	9,183,119
	<b>69,785,761</b>	<b>45,278,172</b>

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**  
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**NOTE 24 RELATED PARTY TRANSACTIONS**

*Director remuneration*

The directors of CEWA received remuneration of \$132,136 (2020: \$118,149) for the year ended 31 December 2021. 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 2021 was \$1,966,444 (2020: \$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) 2021 \$	Services Performed (Received From) 2021 \$	Services Received (Paid To) 2020 \$	Services Performed (Received From) 2020 \$
	Australian Catholic Superannuation and Retirement Fund	Superannuation products and services	59,757,880	-	58,042,583	-
	Catholic Development Fund	Interest expense and bank charges	14,778,853	-	15,598,724	-
	Catholic Development Fund	Interest income	-	1,353,259	-	2,122,753
	Catholic Church Insurance Ltd	Insurance	10,760,218	-	10,383,293	-
	Non-Diocesan Schools	Grant Payments	52,545,749	-	51,479,308	-
	Non-Diocesan Schools	CEWA Levy Income	-	7,609,368	-	9,006,032
	Non-Diocesan Schools	Write off for expected credit losses	1,040,829	-	-	-
	University of Notre Dame	Payment of service fees and consultancy	414,382	-	363,934	-
	Catholic Institute of Western Australia	Payment of service fees	596,405	-	560,834	-
	Riverlands Montessori School	Working capital advance	315,714	-	727,831	-
	Australian Catholic Bishops Conference	Payment of service fees	304,884	-	295,696	-
	Other Church agencies	Purchase of goods and services	162,355	-	76,003	-
	Other Church agencies	Donation	43,603	-	-	99,437
	<b>Total</b>		<b>140,720,872</b>	<b>8,962,627</b>	<b>137,528,206</b>	<b>11,228,222</b>



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

(b)	Payable to and receivable from as at 31 December 2021	Payable 2021 \$	Receivable 2021 \$	Payable 2020 \$	Receivable 2020 \$
	Catholic Development Fund	234,051,552	375,286,102	260,567,545	343,073,336
	Australian Catholic Superannuation and Retirement Fund	3,377,472	-	1,003,785	-
	Riverlands Montessori School	-	1,043,555	-	727,831
	Archdiocesan Finance Office and Church agencies	-	5,611	-	62,178
	Non-diocesan schools	369,664	77,601	108,589	1,228,838
	<b>Total</b>	<b>237,798,688</b>	<b>376,412,869</b>	<b>261,679,919</b>	<b>345,092,183</b>

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 2021, CEWA recognised a write-off for expected credit losses of \$1,040,829 relating to amounts owed by related parties (2020: nil).

**NOTE 25 NON-CURRENT ASSETS HELD FOR SALE**

Description	2021 \$	2020 \$
Opening balance	-	-
Transfer from intangible assets		
Cost	18,028,848	-
Less Accumulated amortisation and impairment	(8,838,848)	-
<b>Total</b>	<b>9,190,000</b>	<b>-</b>

CEWA owns the Leading Lights platform including the intellectual property on the Administration of Schools (AoS) component of that platform. CEWA has assigned all intellectual property rights related to the AoS platform to an external party with effect from 1 January 2022, as indicated in Note 22 Subsequent Events. The assignment was mainly influenced by the fact that CEWA is not in the business of software development and has limited capacity to bear the risks associated with the ongoing development of the Intellectual Property. CEWA has assessed impairment of the AoS platform on reporting date and recognised impairment losses amounting to \$3,725,978 during the year. The AoS platform and related intellectual property have been disclosed on reporting date as a non-current asset held for sale valued at \$9,190,000 which is the lower of its carrying amount and fair value less costs to sell.



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