

Choice and Affordability Fund

2023 Annual Report - South Australian
Commission for Catholic Schools (SACCS)



NGRB Ongoing Compliance Declaration

Section 92 of the *Australian Education Act 2013* (the Act) outlines the basic requirements for approval of a non-government representative body for a non-government school.

As such, the Department of Education is seeking confirmation that SACCS complies with the legislative requirements in relation to monitoring the body's compliance with the Act.

Confirmation you continue to meet basic requirements for approval

Body corporate

Explain how you are meeting the relevant Commonwealth or State and Territory requirements to be a body corporate.

The South Australian Commission for Catholic Schools (SACCS) meets the relevant Commonwealth and state/territory requirements to be a body corporate by being incorporated. This status is confirmed by its listing on the Australian Charities and Not-for-profits Commission (ACNC), which identifies SACCS as an incorporated entity.

Being incorporated means that SACCS is recognised as a legal entity that can enter into contracts, own assets, and be liable in its own capacity separate from its members.

Not-for-profit (NFP)

Explain how you are meeting the relevant Commonwealth, State or Territory requirements to be an NFP.

Primarily, SACCS does not secure a pecuniary profit for its members or any of its members.

SACCS is incorporated, which is a fundamental requirement for NFP organisations seeking formal recognition and the ability to operate legally within Australia. This status is confirmed by its listing on the Australian Charities and Not-for-profits Commission (ACNC).

As an incorporated entity, SACCS adheres to relevant legislation and governance standards. This includes having a constitution, submitting annual financial reports, and maintaining a governance structure that aligns with non-profit organisation regulations.

SACCS operates under a funding model that is needs-based, ensuring that the allocation of Commonwealth and State funding to each school is based on student needs. This model adheres to the principles set out in Section 78(5) of the Australian Education Act 2013, which stipulates requirements for funding models used by educational authorities like SACCS.

This compliance ensures that SACCS operates transparently, responsibly, and in accordance with the law, thereby fulfilling its role as a not-for-profit entity within the Australian educational landscape.

Financial viability

SACCS financial operations are sufficient to meet current and ongoing operating costs.

Fit and proper person

The South Australian Commission for Catholic Schools (SACCS) has oversight of education, sets directions, allocates resources and develops policies for Catholic schools in South Australia.

The Commission and its four Standing Committees are supported by a number of permanent committees and working parties. Catholic Education SA (CESA) through its schools, colleges and centres, implements SACCS' decisions and policies.

The Catholic Education Office SA (CEO) has been delegated with authority from SACCS to develop, implement and report on the Choice and Affordability Fund.

NGRB Annual Report Sign Off

This annual report is submitted in fulfillment of the annual report requirements in sections 50, 51 and 52 of the CAF Guidelines.

**Name and Position of the person
signing off on behalf of the NGRB:**



Dr Neil McGoran
Executive Director

Date:

25th June 2024

Summary of 2023

SACCS has agreed to allocate Choice and Affordability Funding to the following three national priorities:

- **Priority B – Transition Assistance**

Direct grants will be provided to schools, with priority given to regional and remote schools, to assist in their transition to the Direct Measure of Income capacity to contribute model for recurrent funding.

The purpose of this funding is to ensure schools can, at the very minimum, cover annual increases in operating costs. Funding will be monitored and adjusted annually by the CEO to take into account any changes to each school's Direct Measure of Income score.

- **Priority C – Special Circumstances Funding**

Supports schools and students impacted by special circumstances or in priority areas such as rural, regional and remote locations and areas affected by drought or other natural disasters.

- **Priority D – Strengthening outcomes for schools and educationally disadvantaged schools and students - *CESA Leaders of Learning initiative (2021 -2029)***

All CESA schools have been invited to participate in the *CESA Leaders of Learning* initiative. Direct grants are provided to schools to help support the appointment/nomination of a school-based Leader of Learning.

Leaders of Learning act as a key liaison point between the school's learning agenda and system strategic priorities with respect to learning. Leaders of Learning work in collaboration with the CEO to deliver a coherent and coordinated system-wide approach to strengthening student outcomes within their schools in the areas of student identity, literacy numeracy and pastoral care and wellbeing, aligned with CESA's key strategy documents.

A background to SACCS' activities for the Fund can be found in the SACCS Choice and Affordability Fund Agreement - Deed of Variation (signed 20 December 2021) which can be located on the Department's website.

Major achievements for 2023:

- CESA provided Regional Transition Assistance funding to 5 regional and remote schools.
- 99 schools nominated a 2023 Leader of Learning and received a direct grant to support this engagement.
- Appointed *Leaders of Learning* worked in collaboration with CEO staff to improve their knowledge to be able to support staff within their own schools to deliver a coherent and coordinated system-wide approach to strengthening student outcomes.

Risk Management

Risk	How the risk will be managed
<p>In 2023, CESA continues to focus on the 'Leaders of Learning' program. This initiative is open to all CESA schools that choose to participate, making them the primary stakeholders.</p> <p>In previous years, the principal challenge facing this program has been the impact of guidelines issued by State Government health authorities due to COVID-19. Specifically, the challenge revolves around the added strain on schools to provide professional development aimed at enhancing student learning and wellbeing. During the first semester of 2022, the program faced hurdles such as increased absences among staff and students, as well as limitations on group sizes.</p> <p>Fortunately, as of 2023, the situation in South Australia has seen significant improvement with the easing of restrictions.</p>	<p>The Catholic Education Office has established a Critical Incident Response Team (CIRT) composed of the most senior leaders within the system. The purpose of this team is to meet regularly to assess and report on any critical incidents/issues/matters including COVID-19 and their associated impacts.</p> <p>The team communicate and take advice/feedback from internal, external or cross sector parties i.e. principals, government departments etc, to determine and recommend appropriate courses of action.</p> <p>Recommendations or directives are communicated to school principals and CEO staff via regular written circulars, webinars and electronic updates.</p> <p>This team is well equipped to manage any risks that may affect the CAF Leaders of Learning initiative.</p>

Activity Report

Activity/Initiative Priority	Name B – Transition Assistance
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Activity Description

Five CESA remote and regional schools received Regional Transition Assistance to support their transition to the Direct Measure of Income for capacity to contribute.

Outcomes Achieved

Outcomes	Indicators of success
Remote and regional schools will be provided with clear communication and support from the Catholic Education Office (CEO) in respect of the DMI capacity to contribute funding model.	Direct assistance in the form of distributed CAF grants provided to five remote and regional schools along with communication and support from the CEO School Funding Finance team.

Activity Expenditure

	Centralised (Reporting Year Only)	Distributed (Reporting Year Only)
Expenditure	N/A	\$1,280,000

The CEO has adjusted the financial support amounts for regional and remote schools transitioning to the Direct Measure of Income (DMI), as the minimum funding amounts provided by the Department's Choice and Affordability Fund is insufficient. Consequently, the CEO has increased the funding to ensure adequate support for these schools. Meanwhile, transition assistance for metropolitan schools is managed and funded internally by SACCS.

Activity Report

Activity/Initiative	Leaders of Learning Initiative
Priority	D – Strengthening outcomes for schools and educationally disadvantaged schools and students

Activity Description

The Leaders of Learning initiative (2021 -2029) will support CESA schools to nominate/appoint a School-based Leader of Learning to work within their school to strengthen student identity, literacy numeracy and pastoral care and wellbeing. Leaders of Learning work closely with other members of the School Quality and Performance team to support the principal and the staff to deliver a coherent and coordinated approach to strengthening student outcomes.

They engage with research-based learning about pedagogy and language that promotes high quality teaching and learning and builds a culture of high expectations for learners.

The Leaders of Learning assist in the collection and use of assessment and other data to develop strategies to strengthen student identity, literacy, numeracy and pastoral care and wellbeing.

School-based Leaders of Learning act as a key liaison point between a school’s learning agenda and system strategic priorities with respect to learning. Catholic Education Office (CEO) System Coaches work directly with Leaders of Learning individually and as a group.

The school-based Leader of Learning provides in-situ professional learning for school staff.

Activity Expenditure

	Centralised (Reporting Year Only)	Distributed (Reporting Year Only)
Expenditure	N/A	\$3,235,576

We certify that all distributed funding has been used by schools for the purposes for which it was provided.

Outcomes Achieved

Outcomes	Indicators of success
<p>99 CESA schools continue to participate in the Leaders of Learning Project and will continue to receive funding from the Fund to allow for teacher release to deliver system wide literacy, numeracy and wellbeing strategies.</p> <p>Leaders of Learning will work closely with other members of the South Australian Catholic Education Office to support school staff to deliver a coherent and co-ordinated system wide approach to strengthening student outcomes.</p> <p>The Leaders of Learning will:</p> <ul style="list-style-type: none"> ○ Assist in the collection and use of assessment and other data to develop strategies to strengthen student identity, literacy, numeracy and pastoral care and wellbeing. ○ Provide in-school professional learning for school staff. <p>This professional learning will continue to focus on:</p> <ul style="list-style-type: none"> ○ Strengthening a student-centred culture in each school. ○ Building teacher capacity and skills in strengthening student identity, literacy, numeracy and belonging. 	<p>99 SACCS schools have a nominated Leader of Learning operating within their school and have had professional development in the system wide approach to literacy and numeracy.</p> <p>All Leaders of Learning are:</p> <ul style="list-style-type: none"> ○ Engaged in delivering the system wide literacy, numeracy and wellbeing strategies within their schools. ○ Supporting teachers in classrooms to build their capacity. <p>All schools will have a Quality and Performance Team operating in their school that is focused on meeting the current 2024 SACCS targets which will be renewed post 2024.</p> <p>Indicators Achieved for 2023</p> <p>In 2023, 99 CESA schools nominated a Leader of Learning and received a direct grant to support this engagement.</p> <p>A snapshot of learning activities offered, delivered in both metropolitan and regional areas included:</p> <ul style="list-style-type: none"> ✓ Student and School Summary Report (SSSR) NAPLAN data interpretation ✓ Nationally Consistent Collection of Data (NCCD) moderation and resources ✓ Clarity Learning Suite (Dr Lyn Sharratt) Leaders Forum at the Adelaide Convention Centre with a focus on Literacy and Numeracy ✓ Full week of Professional Learning in schools with Dr Lyn Sharratt – Clarity in Action ✓ Online regional learning fairs hosted by Dr Lyn Sharratt ✓ Full week Professional Learning in Schools with Dr Wiley Blevins – Early Years Literacy ✓ Leaders of Learning Conference – Dr Wiley Blevins; Dr Lisa O’Keefe and Professor Amie Albrecht ✓ Australian Curriculum Familiarisation and Curriculum Mapping ✓ First Years of School Literacy and Numeracy Assessment (FYOSLA and FYONA) ✓ Purposes and Principles of Assessment ✓ PAT Data Analysis ✓ Performance Standards Review and publication ✓ Assessment Task Exemplar Development ✓ Development of a series of online, on-demand Professional Learning resources ✓ SEQTA (teaching and learning Customer Relationship Management (CRM) system and enterprise tool) ✓ Leaders of Learning supported by a System Coach to focus on Literacy and/or Numeracy improvement in a model of intensive OR occasional support <p>All schools have a Quality and Performance Team who engaged and meet with system School Performance Leaders and Coaches.</p>

Activity Report

Activity/Initiative Priority	Special Circumstances Funding C – Supports schools and students impacted by special circumstances or in priority areas such as rural, regional and remote locations and areas affected by drought or other natural disasters.
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Priority Update

Please be aware that in 2023, there was no utilisation of the Priority C Special Circumstances fund. CESA has continued to reserve this fund for potential catastrophic events that might arise in the future.

We do have other various proposals for how we would like to use this fund. We seek your approval to endorse these potential avenues for using the fund in the coming years:

Request for Endorsement: Category C Support Mechanisms

- **Flood Prevention:** Hiring pumps, acquiring sandbags, and other flood-proofing tools to protect school facilities in the event of expected flooding.
- **Drought and Natural Disaster Support:** Providing fee relief in the form of tuition and boarding, fee discounts, concessions, and debt forgiveness for families whose income is severely impacted by drought or other natural disasters.
- **Emergency Relocation:** Provision of transport facilities for students from affected areas of a natural disaster.
- **Temporary Learning Centres:** Establishing pop-up classrooms or learning centres in community spaces, such as halls or other schools, for students affected by unforeseen events.
- **Power Outage Grant Relief:** Offer financial assistance specifically for hiring emergency generators and service call-out fees, aimed at quickly restoring power and minimising educational disruptions following severe storms in remote and regional locations.

CESA 2023 Financial Report

Financial summary 2023

CAF Funding	\$4,472,586
Expenditure	\$4,570,358
Interest earned	\$10,567
Deferred Funding	\$0

Financial summary 2020 to 2023

CAF Funding	\$20,259,490
Expenditure	\$18,016,453
Interest earned	\$27,843
Deferred Funding	\$2,270,880

Accounts 2023

Expenditure	Budgeted Centralised	Budgeted Distributed	Actual Centralised	Actual Distributed
A – Choice and affordability	\$0	\$0	\$0	\$0
B – Transition Assistance – Regional	\$0	\$1,280,000	\$0	\$1,280,000
B – Transition Assistance – Former NAAF schools	\$0	\$0	\$0	\$0
B – Transition Assistance – Other	\$0	\$0	\$0	\$0
C – Special circumstances	\$0	\$0	\$0	\$0
D – Student outcomes	\$0	\$3,235,576	\$0	\$3,235,576
E – Student wellbeing	\$0	\$0	\$0	\$0
Administrative	NA	NA	\$54,782	NA
All priorities	\$0	\$4,515,576	\$54,782	\$4,515,576

Summary of CAF funding budget

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Payments	\$2,874,850	\$4,147,158	\$4,292,310	\$4,472,586	\$4,606,764
Total expenditure	\$931,867	\$4,276,561	\$3,667,309	\$4,570,358	\$4,766,000

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Payments	\$4,744,967	\$4,887,316	\$5,033,935	\$5,184,954	\$5,340,502
Total expenditure	\$4,943,000	\$5,125,000	\$5,313,000	\$5,507,000	\$6,502,523

Summary of CAF regional transition budget

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Regional allocation	\$602,969	\$623,470	\$647,798	\$677,626	\$700,666
Regional expenditure	\$0	\$0	\$422,078	\$1,280,000	\$1,320,000

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Regional allocation	\$724,488	\$749,121	\$774,592	\$800,927	\$828,158
Regional expenditure	\$1,360,000	\$1,400,000	\$1,440,000	\$1,480,000	\$1,820,000

CHOICE AND AFFORDABILITY FUND

Financial Performance Statement
For the Period 1 January to 31 December 2023

	\$ 2022	\$ 2023
Income		
Prior Income b/f	1,817,455	2,424,555
Grant income	4,271,574	4,493,322
Interest income	2,834	10,567
TOTAL INCOME	6,091,864	6,928,444
Expenses		
Audit fees	5,923	6,280
Consulting	0	0
Grant payments	3,622,291	4,515,576
Meetings and conferences	0	0
Promotional material	0	0
Resources	0	0
Staff costs	39,095	48,502
Telephone expenses	0	0
TOTAL EXPENSES	3,667,309	4,570,358
FUNDS CARRIED FORWARD	2,424,555	2,358,086

Note 1 Basis of preparation

(a) Basis of Accounting:

The Financial Performance Statement (the Statement) has been prepared in accordance with the special purpose framework designed to meet the needs of the South Australian Commission of Catholic Schools Incorporated (the Commission), the Grantor and the requirements of the Choice and Affordability Fund Guidelines.

(b) Summary of significant accounting policies

Income:

Income from grants is recognised when the Commission has a right to receive the grant in cash.

Expenditure:

Expenditure is recognised on an accrual basis when the Commission becomes obliged to make payments resulting from the purchase of goods and services.

(c) GST:

The figures presented are GST exclusive.

Management Declaration

In my opinion, this Financial Performance Statement presents fairly the funding received and expended in relation to the funding provided by the Commonwealth of Australia from the Choice and Affordability Fund under the requirements of the Choice and Affordability Fund Guidelines.

I certify that all funding received was expended in accordance with the Choice and Affordability Fund Guidelines.



Dr Neil McGoran
Executive Director, Catholic Education South Australia

Jun 24, 2024

Date



Independent Auditor's Report

To the Committee members of the South Australian Commission for Catholic Schools Inc.

Opinion

We have audited the Financial Statement of the Commonwealth Choice and Affordability Funding (the Program) for the South Australian Commission for Catholic Schools Inc (the Association).

In our opinion, the accompanying Financial Statement for the South Australian Commission for Catholic Schools Inc for the year ended 31 December 2023 is prepared, in all material respects, in accordance with the:

- i. Basis of preparation in Note 1; and
- ii. The Choice and Affordability Fund 2020 to 2029 (the Agreement).

The *Financial Statement* comprises:

- i. Financial Performance Statement for the year ended 31 December 2023; and
- ii. Note 1 on basis of preparation.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Statement* section of our report.

We are independent of the Association in accordance with 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 Statement in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter – basis of preparation and restriction on use and distribution

We draw attention to Note 1 to the Financial Statement, which describes the basis of preparation.

The Financial Statement has been prepared by the Association's Committee members of the South Australian Commission of Catholic Schools Inc. for the purpose of meeting the Association's reporting requirements of the Agreement. As a result, the Financial Statement and this Auditor's Report may not be suitable for another purpose.

Our report is intended solely for the Association's committee members and the Department of Education (the Department) and should not be used by or distributed to any other party.

We disclaim any assumption of responsibility for any reliance on this Auditor's Report, or on the Financial Statement to which it relates to any person other than the Association's committee members of the Association and the Department. Our opinion is not modified in respect of this matter.



Other information

Other Information is financial and non-financial information in the Association's annual report which is provided in addition to the Financial Statement and the Auditor's Report. Management is responsible for the Other Information.

Our opinion on the Financial Statement does not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Statement, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Statement, or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Management for the Financial Statement

The Management of the Association is responsible for:

- i. preparing a fairly presented Financial Statement in accordance with the Agreement to the extent described in Note 1;
- ii. determining that the basis of preparation described in Notes 1 to the Financial Statement is appropriate to meet the requirements of the Agreement. The basis of preparation is also appropriate to meet the needs of the Association's committee members of the Association and the Department;
- iii. implementing necessary internal control to enable the preparation of a Financial Statement that is presented fairly and is free from material misstatement, whether due to fraud or error; and
- iv. assessing the Association's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Statement

Our objective is:

- i. to obtain reasonable assurance about whether the Financial Statement as a whole is free from material misstatement, whether due to fraud or error; and
- ii. 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 *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They 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 Statement.

A further description of our responsibilities for the Audit of the Financial Statement is located at the *Auditing and Assurance Standards Board* website at: http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf. This description forms part of our Auditor's Report.

KPMG

Neil Ediriweera
Partner

Qualification:

Registered Company Auditor: 506312

Chartered Accountants Australia and New Zealand Membership Number: 285780

Adelaide

24 June 2024