

**GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INCORPORATED.
CONSTITUTION**

**CONSTITUTION
OF
GOOD SHEPHERD LUTHERAN
SCHOOL PARA VISTA
INCORPORATED**

November 2013



GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INCORPORATED.
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1. INTERPRETATION

1.1 In this constitution, unless the contrary intention, context or subject matter otherwise requires:

- 1.1.1 “the Church” means: the Lutheran Church of Australia Incorporated;
- 1.1.2 “the District” means: the Lutheran Church of Australia South Australia and Northern Territory District Incorporated;
- 1.1.3 “the LSA” means: the Lutheran Schools Association of South Australia, Northern Territory and Western Australia Incorporated;
- 1.1.4 “the School” means: Good Shepherd Lutheran School Para Vista, Incorporated;
- 1.1.5 “the Congregation” means: Good Shepherd Lutheran Church Para Vista, Incorporated;
- 1.1.6 “the Council” means: the School Council provided for in this Constitution;
- 1.1.7 “Member” means: any person entitled to vote at meetings of the School;
- 1.1.8 “the Chairperson” means: the person from time to time acting as the Chairperson of the Council and the School elected according to the rules of this Constitution;
- 1.1.9 “the Vice-Chairperson” means: the person elected or acting as Vice-Chairperson of the Council and School;
- 1.1.10 “the Finance Team Leader” means: the person elected or acting as the leader of the Finance Team of the School;
- 1.1.11 “a Councillor” means: any elected member of the Council referred to in this Constitution;
- 1.1.12 “the Principal” means: the person from time to time appointed or acting as Principal of the School;
- 1.1.13 “the Pastor” means: a Lutheran Pastor nominated to perform a supportive ministry function in the School;
- 1.1.14 “the Business Manager” means: a person employed by the School for the purposes of managing the business aspects of the School;
- 1.1.15 “employee” means: any person employed by the School not on a casual basis;
- 1.1.16 “the Teaching Staff” means: the staff appointed to teach in the School;
- 1.1.17 “administration and support staff” means: other staff appointed for non-teaching duties in the School;
- 1.1.18 “authorised volunteers” means volunteers authorised by the School to supervise students of the School in specific activities and contexts;
- 1.1.19 “parent” means: any legal guardian of children enrolled at the School;
- 1.1.20 “an Auxiliary” means: a body specifically constituted and supervised by the Council to allow parents and other school-related individuals or groups to be involved in activities of the School for the betterment of the students, staff and parents of the School;

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- 1.1.21 “the Act” means: the ‘*Associations Incorporation Act* 1985 (SA)’ as amended from time to time and includes any re-enactment of that Act or any provisions substituted for, and all regulations and statutory instruments issued under, that Act;
- 1.1.22 “the Financial Year” means: the year commencing January 1;
- 1.1.23 “consultant” means: a nonvoting member of the Council who attends Council meetings at the absolute discretion of the Council;
- 1.1.24 “a meeting” means: in addition to a formally constituted gathering of councillors, pursuant to these Rules, a process of decision making by means of such forms of written and verbal communication using technology available to all councillors having been previously agreed to by the majority of the councillors;
- 1.1.25 words importing the masculine gender shall be deemed to include the feminine gender where appropriate;
- 1.1.26 words importing the singular number shall be deemed to include the plural number where appropriate;
- 1.1.27 a reference to a Rule is a reference to a Rule of this Constitution.

2. NAME

- 2.1 The name of the incorporated body constituted pursuant to this Constitution is Good Shepherd Lutheran School Para Vista, Incorporated.

3. CONFESSIONAL BASIS

- 3.1 The School holds to the Confession of the Church and declares that:
 - 3.1.1 it accepts without reservation the Holy Scriptures of the Old and New Testaments, as a whole or in all their parts, as the divinely inspired, written and inerrant Word of God, and as the only infallible source and norm of all matters of faith, doctrine and life;
 - 3.1.2 it acknowledges and accepts as true expositions of the Word of God and as its own confession all the Symbolic Books of the Evangelical Lutheran Church contained in the book of Concord of 1580, namely, the three Ecumenical Creeds: The Apostle’s Creed, the Nicene Creed and the Athanasian Creed; the Unaltered Augsburg Confession; the Apology of the Augsburg Confession, the Smalcald Articles; the Small Catechism of Luther; the Large Catechism of Luther; and the Formula of Concord.
- 3.2 The School requires that all who teach in or administer the affairs of the School shall carry out their responsibilities and duties in the spirit of this confession.

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4. AIMS

- 4.1 The School is an integral part of the ministry of the Congregation and is established to offer Christian education to all students of families from this Congregation as well as the wider community and to work in close collaboration with parents as they fulfil their God-given responsibilities.
- 4.2 The purpose of the School is expressed by the School's Mission Statement; **"Christ-centred quality education in a caring community, that prepares students for LIFE"** together with its Vision, Core Beliefs and Values as determined by the Council from time to time.
- 4.3 The Aims of the School are to:
 - 4.3.1 provide students with a comprehensive program of education that is conducive to the development of their talents and skills for responsible Christian living and service;
 - 4.3.2 encourage students to strive for excellence in learning, according to individual ability;
 - 4.3.3 help students value themselves as persons created in the image of God, redeemed by Christ, and made members of His body, the church, and to express their new life in Christ in their relationship with God and others;
 - 4.3.4 include as a core part of the program, a Christian Studies curriculum which has been developed deliberately and consciously from the perspective of confessional Lutheranism;
 - 4.3.5 provide an alternative to a secularistic, humanistic philosophy and practice of education;
 - 4.3.6 promote the spiritual life and development of the school community through regular worship, study of the Scriptures and pastoral care;
 - 4.3.7 assist parents in the fulfilment of their God-given responsibilities to their children;
 - 4.3.8 assist the State in providing it with responsible citizens equipped to contribute positively to the community.

5. RELATIONSHIPS

- 5.1 The School agrees to keep the Congregation informed of its activities on a regular basis and will seek to cooperate with any relevant committees of the Congregation in so far as any requests from such committees do not conflict with the requirements of this Constitution.
- 5.2 The School accepts the Constitution and By-laws of the Church and District and shall act in accordance with their requirements.
- 5.3 As an agency for Christian education within the Church and the District, the School shall co-operate with the relevant Councils and committees of the Church, the District and the LSA, and report as required.
- 5.4 As a member of the LSA the School is accountable to and under the supervision of the LSA for the proper administration and use of its resources and assets.

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- 5.5 The School, as a school within the State of South Australia shall satisfy the legislative requirements of the State and of the Commonwealth of Australia in so far as they are not contrary to the Confessional Basis and the religious principles of the Church.

6. MEMBERSHIP

6.1 Determination of Members

The voting members of the Congregation shall be the Members of the School.

6.2 Subscription

There shall be no subscriptions payable.

6.3 Liabilities of Members

6.3.1 Membership of the School does not confer on a Member any right, title or interest in any real or personal property of the School.

6.3.2 A Member shall not be liable to contribute towards:

6.3.2.1 the payment of the debts or liabilities of the School; or

6.3.2.2 the costs, charges and expenses of any amalgamation, compromise with creditors, administration, liquidation, dissolution, deregistration or winding up of the School.

6.3.3 No Member shall be personally liable in respect of any transaction, act or omission of the Council entered into, done or made in good faith.

7. POWERS

7.1 The School shall have all the powers of a natural person, as conferred by Section 25 of the Act which shall be exercisable by the Council, including, without limitation, power to:

7.1.1 acquire, hold, deal with and dispose of any real or personal property;

7.1.2 administer any property on trust;

7.1.3 open and operate bank accounts;

7.1.4 invest its moneys in any security in which trust moneys may, by Act of Parliament, be invested, or

7.1.5 in any other manner approved by the Council;

7.1.6 borrow money upon such terms and conditions as the School shall think fit;

7.1.7 give such security for the discharge of liabilities incurred by the School as the Council shall think fit;

7.1.8 appoint agents to transact any business of the School on its behalf;

7.1.9 enter into any other contract, arrangement or understanding it considers necessary or desirable.

8. THE COMMITTEE OF MANAGEMENT

8.1 The control, administration and government of the School including the management and control of funds and other property of the School shall be vested in the Committee of Management known as the Council.

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- 8.2 The membership of the Council shall comprise:
- 8.2.1 a maximum of ten (10) elected Councillors, of which;
 - 8.2.1.1 a maximum of eight (8) shall be members of a Lutheran congregation. Non-Members shall be appointed by the Council.
 - 8.2.1.2 a maximum of two (2) representatives, being parents of students at the School and who shall be Christians of non-Lutheran denominations appointed by the Council;
 - 8.2.2 The Principal shall be a voting member of the Council.
 - 8.2.3 The non-voting membership of the Council shall comprise;
 - 8.2.3.1 the Pastor;
 - 8.2.3.2 the Business Manager;
 - 8.2.3.3 such other consultants as the Council may from time to time invite to meetings of Council.
- 8.3 The majority of the Council, at the time of their election, shall be parents of the School.
- 8.4 Nominations for positions on the Council shall be made by the Council.
- 8.5 When nominating Councillors for the ensuing calendar year Council shall do so on the basis of a set of pre-determined criteria developed by the Council and reviewed regularly which reflects the needs of the School and ensures its effective operation.
- 8.6 No employee of the School, or their spouse, parent, child or sibling shall be a Councillor.
- 8.7 Councillors shall hold office for a three (3) year term with one third or as near to one third as possible retiring annually. Retiring Councillors shall be eligible for re-election.
- 8.8 The Council, at its first meeting after the appointment of the new Council in each calendar year, shall elect the following officers
- 8.8.1 the Chairperson who shall preferably be a member of a Lutheran congregation;
 - 8.8.2 the Vice Chairperson;
 - 8.8.3 the Finance Team Leader; and
 - 8.8.4 the Secretary.
- 8.9 The Chairperson and Vice Chairperson of the Council shall also be the Chairperson and Vice Chairperson of the School.
- 8.10 The Council shall fill any casual vacancies in its voting membership for the unexpired term of the vacancy.

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- 8.11 A Councillor will cease to be a Councillor if he:
- 8.11.1 is disqualified under the Act;
 - 8.11.2 is an undischarged bankrupt;
 - 8.11.3 is permanently incapacitated by ill health;
 - 8.11.4 is absent from three (3) Council meetings in a calendar year without the knowledge or consent of the Council;
 - 8.11.5 resigns from this office in writing to the Council;
 - 8.11.6 wilfully acts in a manner, outside of Council meetings, so as to deliberately undermine the management role of the Principal.
- 8.12 A Councillor who has any direct or indirect pecuniary interest in any contract or proposed contract with the School shall, as soon as that Councillor becomes aware of that interest make full disclosure as to the nature and extent of the interest in the contract to the Council, and shall not take part in any decision or deliberations with respect to that contract.
- 8.13 Councillors shall at all times in their course of their duties:
- 8.13.1 act honestly;
 - 8.13.2 act with reasonable care and diligence;
 - 8.13.3 not make improper use of information acquired by virtue of being a Councillor so as to gain, directly or indirectly, any financial or other advantage or benefit for himself or any other person, or so as to cause detriment to the School.
- 8.14 The Council may co-operate or affiliate with other bodies, always provided that the Confessional Basis, Aims, Mission, Vision and Core Values of the School are upheld.
- 8.15 The authority of the Council is limited to formally constituted meetings of the Council.
- 8.16 Councillors shall:
- 8.16.1 accept and abide by the Rules of this Constitution;
 - 8.16.2 regard the School as an integral part of the Church's education program and ministry;
 - 8.16.3 sign a current copy of the Constitution at the first Council meeting after their initial election to the Council and each subsequent approved revision of these Rules to endorse that they are prepared to be bound by the requirements of this constitution.

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9. MEETINGS OF MEMBERS

9.1 The Annual General Meeting

- 9.1.1 The Annual General Meeting of the School shall be held on or before May 30 each year.
- 9.1.2 The Council shall determine the time and place of such a meeting.
- 9.1.3 The following business shall be transacted:
 - 9.1.3.1 adopt the audited Financial Reports on the financial affairs of the School for the previous Financial year;
 - 9.1.3.2 attend to any other business required by the Act or decided upon by the Council.

9.2 The Annual Election Meeting

- 9.2.1 The Annual Election Meeting shall be held in the month of November at a date and place to be decided by the Council.
- 9.2.2 The following business is to be transacted:
 - 9.2.2.1 presentation and receipt of the Annual Report of the Council;
 - 9.2.2.2 presentation and receipt of the Principal's Report;
 - 9.2.2.3 the election of Members to the Council;
 - 9.2.2.4 attend to any other matters decided upon by the Council.

9.3 Extraordinary Meetings

- 9.3.1 Extraordinary General Meetings of the School may be called:
 - 9.3.1.1 at the request of the Council;
 - 9.3.1.2 at the written request of at least ten (10) Members.
- 9.3.2 Such meeting shall be held within one (1) calendar month of receipt of the request.
- 9.3.3 The request referred to in Rule 9.3.1.2 shall state the object of the meeting and shall be signed by the requesting Members.
- 9.3.4 The request shall be delivered to the office of the School.
- 9.3.5 The Chairperson in giving notice of the meeting will specify the business of any Extraordinary General Meeting.

9.4 Notice of a General Meeting

- 9.4.1 Notice of a general meeting shall normally be given to all Members two (2) weeks prior to the date fixed for the meeting. Such notices may either be given at a preceding general meeting or in writing to the Members.
- 9.4.2 Notice of an extraordinary general meeting shall be given to all Members one (1) week prior to the date fixed for the meeting.

9.5 Voting at a General Meeting

- 9.5.1 Every Member in attendance at any general meeting of the School shall be entitled to one (1) vote.
- 9.5.2 The Chairperson of a general meeting shall have deliberative vote and in the event of an equal vote of Members the motion shall be lost.
- 9.5.3 Subject to these Rules, a question for decision at a general meeting, other than a Special Resolution, shall be determined by a majority of Members in attendance at that meeting.

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9.6 Quorum

- 9.6.1 The quorum required for the transaction of business at any general meeting shall be thirty (30) Members.
- 9.6.2 In the event of there not being a quorum within thirty (30) minutes of the appointed starting time of such a meeting, the meeting shall lapse and stand adjourned, and be reconvened with the same notice as prescribed in rule 9.4.1 at the same venue.
- 9.6.3 If within thirty (30) minutes of the time referred to in sub rule 9.6.2 for the resumption of an adjourned meeting a quorum is not present, the Members who are present may nevertheless proceed with the business of that general meeting as if a quorum were present.
- 9.6.4 At the reconvened meeting there must not be transacted any business other than business left unfinished or on the agenda at the time when the general meeting was adjourned.

9.7 Minutes of General Meetings

The Chairperson shall cause to be kept and recorded minutes of all resolutions and proceedings of any general meeting of the School and shall cause such minutes to be signed by the Chairperson of the meeting or the succeeding meeting.

9.8 Secret Ballot at General Meetings

- 9.8.1 If a secret ballot is demanded by at least three (3) Members, it must be conducted in a manner specified by the person presiding at the meeting and the result of the secret ballot is the resolution of the meeting on that question.
- 9.8.2 A secret ballot demanded for the election of a person presiding or on a question of adjournment must be taken immediately, but any other secret ballot may be conducted at any time before the close of the meeting.
- 9.8.3 Unless a secret ballot is demanded by at least three (3) Members, a question for decision at a general meeting shall be determined by a show of hands.

9.9 Proxies

There shall be no voting by proxy at any general meeting of the School.

9.10 Special and Ordinary Resolutions

- 9.10.1 A Special Resolution is a resolution passed at a duly convened general meeting of the Members where:
 - 9.10.1.1 at least twenty one (21) days written notice specifying the intention to propose the resolution as a Special Resolution has been given to all Members; and
 - 9.10.1.2 it is passed at a meeting referred to in this Rule by a majority of not less than three quarters of such Members present and entitled to vote.
- 9.10.2 An ordinary resolution is a resolution passed by a simple majority of Members at a general meeting.

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9.11 Other Provisions

- 9.11.1 The Rules governing the Annual General Meeting shall be the same as those for any general meeting as specified in Rule 9.
- 9.11.2 The accidental omission to give any Member notice advising of a meeting shall not invalidate any proceedings of the meeting.
- 9.11.3 Items and Recommendations may be placed on the agenda by:
 - 9.11.3.1 any Member if first presented in writing fourteen (14) days in advance to the Council; or
 - 9.11.3.2 the Council.

10 MEETINGS OF THE COUNCIL

10.1 Regular Meetings

- 10.1.1 The Council shall generally meet monthly on a regular day and at a set time agreed to by the Councillors.
- 10.1.2 The Council may, by majority approval of the Councillors at a duly convened meeting vary the date and time of meetings for any future meeting of the Council.

10.2 Extraordinary Meetings

- 10.2.1 Extraordinary meetings of the Council may be called;
 - 10.2.1.1 at the request of the Chairperson; or
 - 10.2.1.2 at the written request of three (3) Councillors.
- 10.2.2 Extraordinary meetings shall be held within seven (7) days of receipt of the request.
- 10.2.3 Any request for an extra ordinary meeting as referred to in Rule 10.2.1.2 shall be delivered to the Chairperson stating the object of the meeting and shall be signed by the requesting Councillors.
- 10.2.4 The Chairperson in giving notice of the Meeting will specify the business of such meeting.

10.3 Voting at Meetings

- 10.3.1 Every Councillor in attendance at any meeting of the Council shall be entitled to one (1) vote.
- 10.3.2 The Chairperson shall have a deliberative vote only.
- 10.3.3 Matters requiring a decision at any meeting of the Council shall be determined by a majority of votes of the Councillors present. In the event of an equal vote the motion shall be lost.
- 10.3.4 The Chairperson shall ordinarily decide the manner of voting at Council meetings, whether by show of hands or by ballot. The Council, however, may itself decide by resolution the manner of voting to be adopted.
- 10.3.5 A decision made at any meeting of the Council shall be binding upon all Councillors whether present or absent, or refraining from voting, provided that the required quorum was present and that due notice of the meeting had been given.
- 10.3.6 There shall be no voting by proxy at any meeting of the Council.

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10.4 Quorum

- 10.4.1 The quorum required for the transaction of business at any Council meeting shall be a simple majority of the elected Councillors.
- 10.4.2 In the event of there not being a quorum within thirty (30) minutes of the appointed starting time of a Council meeting, the meeting shall be adjourned and may be re-convened with seven (7) days notice every reasonable endeavour being made to notify all Councillors. If there is no quorum within thirty (30) minutes of the appointed starting time of the re-convened meeting, the Councillors present shall constitute a quorum for the purposes of the meeting.
- 10.4.3 At the reconvened meeting there must not be transacted any business other than business left unfinished or on the agenda at the time when the previously scheduled meeting was adjourned.

10.5 Minutes of Meetings

- 10.5.1 The Chairperson shall cause to be kept and recorded minutes of all resolutions and proceedings of any meeting of the Council and shall cause such minutes to be signed by the Chairperson of the meeting or the succeeding meeting.
- 10.5.2 Minutes of all meetings of the Council shall be retained at the premises of the School.

10.6 Other Provisions

- 10.6.1 Items may be placed on the agenda by
 - 10.6.1.1 the Chairperson;
 - 10.6.1.2 the Principal;
 - 10.6.1.3 any Councillors with the consent of the Chairperson;
- 10.6.2 The agenda for any meeting of the Council shall be distributed to all Councillors at least three (3) days prior to the date set for the meeting.
- 10.6.3 The accidental omission to give any Councillor notice advising of a meeting shall not invalidate any proceedings of the meeting.

11. DUTIES OF THE COUNCIL

- 11.1 The Council shall be responsible for:
 - 11.1.1 the appointment of the Public Officer and Seal Holders;
 - 11.1.2 the oversight of the general management and administration of the School within the guidelines laid down by Council;
 - 11.1.3 the appointment of the Principal according to the guidelines of the Church, and Lutheran Education Australia and the ongoing support of the Principal as CEO, administrator and senior professional educator in the School;
 - 11.1.4 the appointment of the Business Manager;
 - 11.1.5 conducting its meetings according to the procedures laid down by this Constitution;
 - 11.1.6 equipping itself to better carry out its duties by participating in professional development;
 - 11.1.7 annual self-appraisal, professional development and succession planning of the Council's operation and its membership;
 - 11.1.8 ensuring planning is strategic and is linked to the School's vision and mission.

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- 11.1.9 receiving regular reports from the Principal and Business Manager and such other committees, sub-committees and auxiliary bodies as are from time to time requested.

12. FINANCE

- 12.1 The School shall be a non-profit organisation.
- 12.2 All moneys and properties received and derived in connection with the School shall be applied to the purposes of the School.
- 12.3 Funding from Governments, individuals, organisations and other bodies by way of grants, fees, donations, loans or gifts may be accepted by the School provided that the conditions of acceptance do not conflict with the Confessional Basis of the School and the religious principles of the Church.
- 12.4 The School shall be accountable to the State and Commonwealth Governments for the use of any financial assistance offered by them and accepted by the School.
- 12.5 The School shall be accountable to the LSA for the use of any State and Commonwealth Government's financial assistance offered and accepted by the School.
- 12.6 A budget and a schedule of fees payable for tuition provided by the School for the immediately succeeding Financial Year shall be approved each year by the Council.
- 12.7 All major fund raising activities held in the name of the School shall be conducted only with the approval of the Council.
- 12.8 The Council shall have the power to undertake building projects and borrow money without limit.
- 12.9 The School shall keep such accounting records as are necessary to correctly record and explain the financial transactions and financial position of the School and shall ensure that the financial records are kept in such a way as will enable:
- 12.9.1 the preparation from time to time of accounts and reports that present fairly the financial position of the School; and
- 12.9.2 the accounting records to be conveniently and properly audited in accordance with the requirements of the Act.
- 12.10 The accounting records of the School shall be:
- 12.10.1 under the control of the Business Manager; and
- 12.10.2 kept at a place occupied by the School or such other place as the Council may from time to time determine.
- 12.11 The Council shall appoint an independent auditor in conformity with the requirements of the Act.

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13. PUBLIC OFFICER AND SEAL HOLDERS

- 13.1 The Public Officer shall be appointed and hold office during the pleasure of the Council. The Public Officer shall be ineligible for the position of Auditor.
- 13.2 The Council shall appoint annually, three (3) of its Councillors as Seal Holders of the School.
- 13.3 The seal shall be affixed only by the authority of a resolution of the Council and two (2) Seal Holders shall sign every document to which the Seal is affixed.
- 13.4 The seal shall be kept in a secure place at the School.

14. DUTIES OF OFFICERS

- 14.1 The Chairperson shall:
 - 14.1.1 preside at all general meetings and meetings of the Council;
 - 14.1.2 maintain liaison on behalf of the Council with the Principal, and so assist in carrying out the Aims of the School;
 - 14.1.3 ensure that an agenda is prepared for all meetings of the Council and of the School.
- 14.2 The Vice Chairperson shall:
 - 14.2.1 serve as Chairperson when the Chairperson is unable to act, or when requested to do so by the Chairperson;
 - 14.2.2 assist the Chairperson in their duties, and carry out duties specifically assigned; and
 - 14.2.3 act as Chairperson when the office of Chairperson is vacant.
- 14.3 The Secretary shall keep accurate records of all proceedings of all meetings of the Council.

15. SUB-COMMITTEES

- 15.1 LSA Directive Sub Committees
 - 15.1.1 The School shall have Finance and Mission and Ministry focused subcommittees appointed by the Council and such other subcommittees as directed by the LSA from time to time.
 - 15.1.2 These sub committees shall continue to operate as perpetual subcommittees or until a directive from the LSA indicates that any or all of these subcommittees need no longer operate.
 - 15.1.3 The guidelines relating to their formation and operation shall be the same as for those governing the formation and operation of any ad hoc subcommittees formed by the Council referred to in Rule 15.2 except that the conditions of Rule 15.2.4 shall not apply.
- 15.2 Ad Hoc Sub Committees
 - 15.2.1 The Council may appoint ad hoc sub-committees from time to time which may include persons who are not Council members to perform a specified task.

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15.2.2 When appointing a sub-committee the Council shall appoint a convenor and provide specific terms of reference.

15.2.3 A sub-committee shall at all times be responsible to the Council and submit any report and/or recommendations to the Council for its consideration as required by the Council.

15.2.4 On satisfactory completion of the task assigned, or at any other time the Council deems necessary, any sub-committee shall be dissolved.

16. AUXILIARY BODIES

16.1 An auxiliary body may exist only by the consent of the Council.

16.2 The constitution of an auxiliary body must be approved by the Council.

17. EMPLOYMENT OF STAFF

17.1 The Principal shall employ such teaching, administration and support staff as may be necessary or desirable to carry out and perform the Aims of the School based on staffing guidelines ratified by the Council.

17.2 The terms of employment of all staff shall include a requirement to support the ethos and confessional basis of the School.

17.3 Any action to suspend, dismiss or terminate any member of staff or to terminate their period of service shall be taken in accordance with the current policies and procedures of the Church. In all such cases the provisions of the relevant industrial award shall apply.

17.4 The minimum conditions of employment shall be those that apply in the relevant industrial award.

18. THE PRINCIPAL

18.1 The management of the School, between meetings of the Council, shall be delegated to the Principal, absolutely.

18.3 The Principal shall:

18.3.1 be the Spiritual Head of the School;

18.3.2 ordinarily be an accredited teacher of the Church;

18.3.3 be a practising member of the Church;

18.3.4 uphold the teachings of the Church and model the Christian lifestyle;

18.3.5 have a commitment to the principles of Lutheran education; and

18.3.6 have completed or undertake to complete within an agreed period of time the necessary theological studies as prescribed by the Church in its Staffing Policy.

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19. TEACHING STAFF

19.1 Teaching Staff shall:

- 19.1.1 be active members of the Church but if appropriate staff are not available be active Christians in other denominations;
- 19.1.2 uphold the teachings of the Church and model the Christian lifestyle;
- 19.1.3 have a commitment to the principles of Lutheran education;
- 19.1.4 be registered teachers within the State of South Australia;
- 19.1.5 be accredited or provisionally accredited according to the policy and procedures laid down by the Church or may be non-accredited where an accredited or provisionally-accredited person is not available; and
- 19.1.6 complete the necessary theological studies as prescribed by the Church in its staffing policy.

19.2 Teaching Staff shall carry out their duties according to the terms stated in the appointment documents or as otherwise negotiated with the Principal from time to time.

20. ADMINISTRATION AND SUPPORT STAFF

20.1 Administration and support staff shall preferably be Lutheran, but if suitable Lutheran staff are not available for such positions they shall be persons who are prepared to uphold the Christian faith and support the ethos of the School.

20.2 Administration and Support Staff shall carry out their duties according to the terms of their employment, under the direction of the Principal, and perform such other duties as negotiated with the Principal from time to time.

21. THE BUSINESS MANAGER

The Business Manager shall be appointed by the Principal in conjunction with the Council and shall be responsible to the Principal in the fulfilment of his duties as prescribed in the letter of appointment.

22. THE PASTOR

The Pastor under the direction of the Principal, shall assist the Principal and staff with the pastoral support program of the School.

23. THE STUDENTS

23.1 The enrolment of students shall be in accordance with the procedures and priorities of the enrolment policy as determined by the Council.

CONSTITUTION

24. ALTERATIONS TO THIS CONSTITUTION

- 24.1 In addition to any major review of these Rules in accordance with the requirements of Rule 27, recommendations to repeal, alter, amend or add to these Rules may be made at any general meeting of the School or a meeting of the Council
- 24.1.1 by Members at any general meeting of the school;
- 24.1.2 or the Council at a meeting of the council.
- 24.2 Such recommendations shall be discussed at a duly called meeting of the Council.
- 24.3 When there is agreement among council members about the nature of the alterations, such alterations shall be submitted to the Executive Director of the LSA for perusal by the relevant committee of the District.
- 24.4 Following discussions with the District committee referred to in Rule 24.3 and subject to the acceptance of any proposed alterations to the Constitution from such District committee, the Council shall present such alterations to a duly convened general meeting for acceptance by the Members provided that such amendments are passed by not less than three quarters of the Members present and entitled to vote.
- 24.5 Rules 3 and 24.5 of this Constitution shall be considered fundamental and shall not be repealed, added to, or amended so as to alter their intent and meaning.
- 24.6 Any amendments, alterations, additions or repeals to this Constitution shall be submitted through the Executive Director of the LSA to the Church Council of the District for approval.

25. DISSOLUTION

- 25.1 Subject to the conditions of Clause 24.3 the Members shall be entitled to resolve to wind up the School as provided in the Act, provided that before a meeting of the Members is convened for the purpose of passing a Special Resolution to wind up the School, the School shall first consult with and obtain the written approval of the LSA and the District to the winding up.
- 25.2 Upon the winding up of the School, the surplus assets of the School available for distribution after payment of all liabilities of the school and the costs and expenses of the winding up, shall not be distributed among the Members, former Members or associates of Members or former Members but shall be distributed to the L.S.A.
- 25.3 The School may be wound up by Special Resolution following the procedures outlined in the relevant sections of the Act.

CONSTITUTION

26. CIRCUMSTANCES NOT PROVIDED FOR

- 26.1 If any circumstances arise to which these Rules are
- 26.1.1 silent;
 - 26.1.2 incapable of taking effect;
 - 26.1.3 incapable of being implemented according to their strict provision, the Council will have the power to determine what action may be taken to best give effect to the Aims and purposes of the School and to ensure its efficient administration subject to the conditions of Rule 26.2 and 26.3.
- 26.2 In any area where the Constitution is silent the provisions of the Act shall apply.
- 26.3 Where any provisions of this Constitution are at odds with the provisions of the Act, the Act shall supersede the Constitution.
- 26.4 Every act of the Council taken in good faith under this Rule will be as valid and effectual as if specifically authorised by these Rules.

27. REVIEW OF CONSTITUTION

This constitution shall be reviewed in the year 2018 and thereafter at least every five (5) years.

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INCORPORATED.
CONSTITUTION

Accepted by the Para Vista Lutheran School Incorporated

on:

Signed:.....
Chairperson

Signed:.....
Vice Chairperson

Accepted by the Lutheran Schools Association of South Australia, Northern Territory
and Western Australia Incorporated

on

Signed:.....
Executive Director

Accepted by the Lutheran Church of Australia, South Australia and Northern
Territory District Incorporated

on.....

Signed:.....
Bishop

.....
District Administrator

Current		School (Board Only)	
1 Interpretation	-> 2	1 Name	
2 Name	-> 1	2 Definitions	
3 Confessional Basis	=	3 Confessional Basis	
4 Aims	=	4 Objects of the [Organisation]	
5 Relationships	=	5 Relationships	
		6 Record of Supporting Congregations	
		7 Powers of the [Organisation]	
6 Membership	-> 8	8 Membership	
7 Powers	-> 7	9 Powers, Duties and Finance	
8 Committee of Management	8.2 -> 10	10 Composition	
	8.3 -> -	11 Election of Board Members	
	8.8 -> 12	12 Appointment of Office Holders	
		13 Office Holder Roles	
9 Meetings of Members	8.11 -> 14	14 Disqualification of Board Members	
10 Meetings of the Council		15 Proceeding of the Board	
11 Duties of the Council		16 Circulating resolutions	
12 Finance		17 Seal	
13 Public Officer and Seal Holders		18 Disclosure of conflicts of interest	
14 Duties of Officers			
		19 Standing committees	
15 Sub Committees	15 -> 20	20 Sub-committees	
16 Auxiliary Bodies	16 -> 21		
		21 Special interest groups	
		22 Special and Ordinary Resolutions	
		23 Minutes	
		24 Finance Reporting	
17 Employment of Staff	17 -> 25.1	25 Staff	
18 The Principal	18 -> 25.2		
19 Teaching Staff	19 -> 25.3		
20 Administration and Support Staff	20 -> 25.5		
21 The Business Manager	21 -> 25.4		
22 The Pastor	22 -> 26	26 The Pastor/School Chaplain	
23 Students	23 -> -		
		27 Prohibition against securing profits	
		28 Indemnity	
		29 Winding up	
		30 Application of Surplus Assets	
		31 Notices	
24 Alterations to the Constitution	24 -> 32	32 Altering this Constitution	
25 Dissolution	25 -> 29		
26 Circumstances Not Provided For	26 -> 9.1(b)		
27 Review of Constitution	27 -> -		
		33 Standing orders and by-laws	
		34 Date of effect	
		35 Transitional rules	
		36 Signatories	

Current			School (Board Only)
1 Interpretation	-> 2		1 Name
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3 Confessional Basis	=		3 Confessional Basis
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6 Membership	-> 8		8 Membership
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	8.3 -> -		11 Election of Board Members
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			13 Office Holder Roles
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12 Finance			17 Seal
13 Public Officer and Seal Holders			18 Disclosure of conflicts of interest
14 Duties of Officers			
			19 Standing committees
15 Sub Committees	15 -> 20		20 Sub-committees
16 Auxiliary Bodies	16 -> 21		
			21 Special interest groups
			22 Special and Ordinary Resolutions
			23 Minutes
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17 Employment of Staff	17 -> 25.1		25 Staff
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			36 Signatories



**GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2019**

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Statement of Surplus or Deficit and Other Comprehensive Income	3
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Statement of Changes in Equity	6
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The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 \$	2018 \$
REVENUE			
Tuition			
Gross tuition fees and charges		1,628,102	1,466,664
less: Discounts and concessions	2	<u>(147,601)</u>	<u>(130,443)</u>
		<u>1,480,501</u>	<u>1,336,221</u>
Other Private Revenue			
Surplus/(deficit) from bookroom & uniform trading	3	8,519	23,287
Surplus/(deficit) from canteen trading	4	3,575	(3,369)
Surplus/(deficit) from OSHC	5	6,406	-
Surplus/(deficit) from ELC	6	(68,526)	-
Composite fees		131,773	119,465
Church/parish grants		-	500
Interest on deposits		36,240	36,461
Sundry revenue	11	<u>68,444</u>	<u>63,024</u>
		<u>186,431</u>	<u>239,368</u>
Government Grants			
State Government		977,045	873,516
Commonwealth Government	5	<u>3,552,764</u>	<u>3,023,873</u>
		<u>4,529,809</u>	<u>3,897,389</u>
Total Revenue		<u>6,196,741</u>	<u>5,472,978</u>
EXPENSES			
Tuition			
Salaries and allowances - Tuition		2,907,349	2,784,649
Superannuation - Tuition		294,549	256,233
Workcover - Tuition		23,859	19,537
Stationary and materials		36,719	46,355
Miscellaneous tuition expenses	10	<u>159,748</u>	<u>147,029</u>
		<u>3,422,224</u>	<u>3,253,803</u>

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 \$	2018 \$
Administration and General			
Salaries and allowances - Admin and General		437,095	419,869
Superannuation - Admin and General		51,094	44,513
Workcover - Admin and General		3,408	3,347
Buildings, operations and maintenance	8	256,007	223,882
Light, power and heating		32,789	48,161
Insurance		38,058	34,344
General office expenses	9	21,679	24,158
Advertising		13,154	13,550
Audit fees		7,153	8,251
IT expenses	12	79,384	59,670
Levies and subscriptions	13	179,309	97,939
Staff training and welfare		55,660	57,339
Interest		193,814	169,326
Provisions for long service leave		41,053	103,147
Bad debts written off and provided for		10,548	13,799
School council expenses		1,774	868
Depreciation and amortisation		653,499	658,345
Sundry expenses		62,012	60,321
Loss on Disposal		1,835	-
		<u>2,139,325</u>	<u>2,040,829</u>
Total Operating Expenditure		<u>5,561,549</u>	<u>5,294,632</u>
Surplus/(Deficit) from Operations		635,192	178,346
Capital Grants - State Government		50,000	116,000
Total Surplus / (Deficit)		<u>685,192</u>	<u>294,346</u>
Other comprehensive Income			
Revaluation of Land and Buildings		(1,735,696)	-
Total Comprehensive Income		<u>(1,050,504)</u>	<u>294,346</u>

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2019

	Notes	2019 \$	2018 \$
CURRENT ASSETS			
Cash	14	1,141,130	1,807,744
Receivables and prepayments	15	197,775	94,046
Inventories	16	152,677	152,931
		<u>1,491,582</u>	<u>2,054,721</u>
NON-CURRENT ASSETS			
Property, plant and equipment	17	13,969,095	14,616,389
Receivables and prepayments	15	43,303	44,296
		<u>14,012,398</u>	<u>14,660,685</u>
TOTAL ASSETS		<u>15,503,980</u>	<u>16,715,406</u>
CURRENT LIABILITIES			
Creditors	18	1,075,410	889,130
Provisions	19	496,013	518,046
Loans	20	356,999	330,530
		<u>1,928,422</u>	<u>1,737,706</u>
NON-CURRENT LIABILITIES			
Provisions	19	63,661	58,734
Loans	20	4,587,208	4,943,773
		<u>4,650,869</u>	<u>5,002,507</u>
TOTAL LIABILITIES		<u>6,579,291</u>	<u>6,740,213</u>
NET ASSETS		<u>8,924,689</u>	<u>9,975,193</u>
ACCUMULATED FUNDS			
Accumulated surpluses		4,459,687	3,774,495
Asset Revaluation Reserve		4,465,002	6,200,698
TOTAL ACCUMULATED FUNDS		<u>8,924,689</u>	<u>9,975,193</u>

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2019

	Accumulated Surpluses	Asset revaluation reserve	Total Accumulated Funds
Balance as at 1 January 2018	3,480,149	6,200,698	9,680,847
Surplus / (Deficit)	294,346	-	294,346
Other Comprehensive Income	-	-	-
Total Comprehensive Income	294,346	-	294,346
Balance as at 31 December 2018	3,774,495	6,200,698	9,975,193
Surplus / (Deficit)	685,192	-	685,192
Other Comprehensive Income	-	(1,735,696)	(1,735,696)
Total Comprehensive Income	685,192	(1,735,696)	(1,050,504)
Balance as at 31 December 2019	4,459,687	4,465,002	8,924,689

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 \$	2018 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers		1,562,518	1,495,210
Receipts from government grants		4,579,809	4,013,389
Interest Received		36,240	43,119
Interest Paid		(193,814)	(169,326)
Payments for tuition expenses		(3,422,224)	(3,253,803)
Payments for administration & general expenses		(1,593,530)	(1,251,664)
Receipts from other revenue		165,210	223,198
Net cash provided by operating activities	23	<u>1,134,209</u>	<u>1,100,123</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Receipts from sale of property plant & equipment		4,756	-
Payments for property, plant and equipment		(1,475,483)	(1,380,697)
Net cash used in investing activities		<u>(1,470,727)</u>	<u>(1,380,697)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of borrowings		(330,096)	(279,552)
Proceeds from borrowings		-	957,799
Net cash flows provided by / (used in) financing activities		<u>(330,096)</u>	<u>678,247</u>
Net Increase / (decrease) in cash held		(666,614)	397,673
Cash at beginning of year		1,807,744	1,410,071
Cash at end of year	14	<u><u>1,141,130</u></u>	<u><u>1,807,744</u></u>

The accompanying notes form part of these financial statements

**GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This special purpose financial report has been prepared for distribution to the Council of the School to fulfil the Council members' financial reporting requirements under the Australian Charities and Not-for-profits Commission Act 2012 ("ACNC Act 2012") and the School's Constitution. The school is an association incorporated in South Australia. Lutheran schools are not classified as reporting entities as defined by the Australian Accounting Standards. The Council has determined that the accounting policies adopted are appropriate to meet the needs of the users of these financial statements.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

These financial statements are presented in Australian dollars which is the School's functional currency.

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Accounting Standards for which the recognition and measurement requirements were applicable for the first time in this reporting period were AASB 15 'Revenue from Contracts with Customers', AASB 16 'Leases', and AASB 1058 'Income of Not-for-profit Entities'. The impact of these new standards on the quantum and timing of recognition of assets, liabilities, revenue and other income were not material.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The following accounting policies have been consistently applied unless otherwise stated:

- a) The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by measurement at fair value of selected non-current assets.
- b) Inventories comprise goods for resale and are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale. Where inventories are acquired at no cost, or for nominal consideration, cost is determined as the current replacement cost as at the date of acquisition.
- c) Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less and are subject to an insignificant risk of change in value.
- d) Income Tax

The School is exempt from income tax under the provisions of Section 50-10 of the Income Tax Assessment Act, 1997.

e) Property, Plant and Equipment

Property, plant and equipment are recorded at cost or independent valuation. Any surplus on revaluation is credited directly to the asset revaluation reserve and excluded from the profit and loss.

Any gain or loss on the disposal of revalued assets is determined as the difference between the carrying value of the asset at the time of disposal and the proceeds from the disposal, and is included in the results of the school in the year of disposal.

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

e) Property, Plant and Equipment (cont.)

Depreciation

Depreciation on furniture and equipment, and motor vehicles is provided on a prime cost basis calculated to allocate the cost, less estimated residual value at the end of the useful lives of the assets, against revenue over the estimated useful lives of the assets.

The depreciation rates used for each class of depreciable assets are:

Class of asset	Depreciation rate
Plant and machinery	7%
Furniture and equipment	25%
Motor Vehicles	10%

Valuation

Buildings and improvements are carried at independent valuation based on a independent valuation as at 31 December 2019 and costs of improvements and additions subsequent to this date. The previous valuation was undertaken as at 31 December 2014.

The valuation of Building and Infrastructure assets was based on a written down current cost approach. A fair value approach could not be used for Building and Infrastructure assets as there is no widely accepted secondary market for education facilities.

All property, plant and equipment is insured with the LCA Insurance Fund.

f) Employee Entitlements

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

Annual leave is accrued each year for all staff. The amount of Annual Leave accrued at 31 December 2019 is \$290,381 (2018: \$242,570).

Provision is made for long service leave entitlement estimated to be payable to employees on the basis of statutory and contractual requirements. Long service leave entitlements are recognised from the commencement of employment.

Probability

The basis for the estimate is :

- service less than 3 years	10%
- service greater than 3 but less than 5 years	33%
- service greater than 5 but less than 7 years	75%
- service 7+ years	100%

The total of long service leave entitlements provided by the School at 31 December 2019 is \$527,084 (2018: \$554,372).

The provision for employees with 7+ years of service is recognised as a current liability.

Contributions made to superannuation funds by the school are charged as an expense.

Sick leave taken by employees is charged as an expense. The school is a member of the LEA sick leave fund which covers Teachers' sick leave beyond their annual entitlement of 15 days.

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

g) Building Fund Donations

The school has a total of \$3,969 in building fund donations made up as follows:

School Internal Building Fund	\$ 3,969
TOTAL	\$ 3,969

The School Council is of the opinion that building fund donations received represent an injection of capital to repay building loans and do not fund the general day-to-day activities of the School. Accordingly, these amounts are excluded from the Statement of Financial Position.

Amounts transferred from building funds to make building loan repayments are shown as income at that time.

h) Revenue Recognition

Revenue from contracts with customers

Revenue recognised under AASB 15 is measured at the amount which the School expects to receive in consideration for satisfying performance obligations to a customer. A performance obligation is the distinct good or service defined within the contract with a customer. The transaction price is allocated to one or more performance obligations contained within the contract, with revenue being recognised as or when the performance obligation is satisfied. Where consideration comprises variable components, the amount recognised as revenue is constrained to that amount that would not result in a significant reversal of the cumulative revenue recognised when that uncertainty is resolved.

Tuition and Other Private Revenue

Tuition fees are recognised over the period to which the provision of educational services relate. Fees received in advance are disclosed as a contract liability.

Grants

State and Federal government grant funding that contain specific conditions on the use of those funds are recognised as and when the School satisfies its performance obligations by providing those goods and services to its students. A contract liability is recognised for unspent grant funds for which a refund obligation exists in relation to the funding period. General grants that do not impose specific performance obligations on the School are recognised as income when the School obtains control of those funds, which is usually on receipt.

Sale of Goods

Revenue from the sale goods is recognised as revenue when the performance obligation is satisfied (generally being delivery of the goods). Payment terms for the sale of goods are generally cash on delivery.

Other Revenue

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

i) 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 these 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. Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

j) Significant accounting judgements, estimates and assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results could differ from those estimates and may have impact on future periods. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 \$	2018 \$
NOTE 2 - FEE DISCOUNTS AND CONCESSIONS		
Family discounts	102,370	75,505
School card discounts	13,140	13,299
Other discounts	32,091	33,295
	<u>147,601</u>	<u>122,099</u>
NOTE 3 – SURPLUS / (DEFICIT) FROM BOOKROOM & UNIFORM TRADING		
Sales - Bookroom & Uniform	126,416	140,095
Opening stock - Bookroom & Uniform	(151,513)	(142,253)
Purchases - Bookroom & Uniform	(117,949)	(126,068)
Closing stock - Bookroom & Uniform	151,565	151,513
	<u>8,519</u>	<u>23,287</u>
NOTE 4 – SURPLUS / (DEFICIT) FROM CANTEEN TRADING		
Sales - Canteen	46,346	33,637
Opening stock - Canteen	(1,418)	(969)
Purchases - Canteen	(24,386)	(19,567)
Salaries - Canteen	(18,079)	(17,888)
Closing stock - Canteen	1,112	1,418
	<u>3,575</u>	<u>(3,369)</u>
NOTE 5 – SURPLUS / (DEFICIT) FROM OSHC		
OSHC Income	54,135	-
OSHC expenses	(47,729)	-
	<u>6,406</u>	<u>-</u>
NOTE 6 – SURPLUS / (DEFICIT) FROM ELC		
ELC Income	-	-
ELC expenses	(68,526)	-
	<u>(68,526)</u>	<u>-</u>
NOTE 7 – COMMONWEALTH GRANTS		
General purpose grants	3,540,904	3,011,096
National school chaplaincy grant	11,860	12,777
	<u>3,552,764</u>	<u>3,023,873</u>
NOTE 8 - BUILDINGS, OPERATIONS AND MAINTENANCE		
Buildings maintenance	43,160	45,712
Grounds and gardens	38,098	20,073
Equipment repairs and maintenance	12,000	16,223
Cleaning contracts and expenses	101,918	98,199
Security maintenance	5,300	2,353
Hire facilities	20,000	18,333.00
Rates and taxes	22,223	22,989
Other buildings, operations and maintenance expenses	13,308	-
	<u>256,007</u>	<u>223,882</u>

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 \$	2018 \$
NOTE 9 - GENERAL OFFICE EXPENSES		
Printing and stationery	3,036	4,522
Postage	2,023	1,887
Telephone and fax	6,948	7,303
Bank charges	6,672	5,181
Photocopy	3,000	3,463
Legal Fees	-	1,802
	<u>21,679</u>	<u>24,158</u>
NOTE 10 - MISCELLANEOUS TUITION EXPENSES		
Camps	46,510	49,552
Excursions	23,644	27,581
Specialist Area Costs (Library Art Language etc.)	23,387	40,277
Pastoral Care	408	888
Other Tuition Expenses	65,799	28,731
	<u>159,748</u>	<u>147,029</u>
NOTE 11 - SUNDRY REVENUE		
Donations	-	-
Bus Fees	20,433	19,429
Sundry Grants Other	7,860	2,600
Insurance Claim	3,805	-
Other Sundry Revenue	36,346	40,995
	<u>68,444</u>	<u>63,024</u>
NOTE 12 - IT EXPENSES		
Maintenance	29,708	28,328
Development	135	5,000
Licensing	49,541	26,342
	<u>79,384</u>	<u>59,670</u>
NOTE 13 - LEVIES AND SUBSCRIPTIONS		
A levy is paid to a sick leave fund held with Lutheran Education Australia covering liability for teaching sick leave above the annual entitlement.		
Lutheran Education Australia – General	16,926	16,533
Lutheran Education Australia - Sick leave	3,234	1,945
Lutheran Education SA/NT/WA	64,012	55,627
Association of Independent Schools of South Australia	20,403	18,460
Other Levies	74,734	5,374
	<u>179,309</u>	<u>97,939</u>

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 \$	2018 \$
NOTE 14 – CASH		
Cash on hand	434	434
Bank SA	198,310	253,062
LLL – General Account	497,995	1,095,163
LLL – Long Service Leave	444,391	455,340
LLL - Lease Deposit Account	-	3,745
	<u>1,141,130</u>	<u>1,807,744</u>
NOTE 15 – RECEIVABLES AND PREPAYMENTS		
<u>Current:</u>		
Fee debtors	50,236	43,541
Less: provision for doubtful debts	(14,000)	(14,000)
Other debtors	113,813	20,154
Prepaid expenses	47,726	44,351
	<u>197,775</u>	<u>94,046</u>
<u>Non Current:</u>		
Fee debtors	<u>43,303</u>	<u>44,296</u>
NOTE 16 – INVENTORIES		
Bookroom trading stock	5,032	4,646
Uniform trading stock	146,533	146,867
Canteen trading stock	1,112	1,418
	<u>152,677</u>	<u>152,931</u>
NOTE 17 – PROPERTY, PLANT AND EQUIPMENT		
Land - at 2019 valuation	935,100	-
Land - at cost	-	885,400
	<u>935,100</u>	<u>885,400</u>
Land improvements - at 2019 valuation	758,601	-
Land improvements - at 2014 valuation and subsequent cost	-	1,176,442
less: Accumulated amortisation	-	(492,812)
	<u>758,601</u>	<u>683,630</u>
Plant and machinery – at 2014 valuation and subsequent cost	280,841	274,561
less: Accumulated depreciation	(78,290)	(49,407)
	<u>202,551</u>	<u>225,154</u>
Buildings - at 2019 valuation	11,314,215	-
Buildings - at 2014 valuation and subsequent cost	-	13,105,998
less: Accumulated depreciation	-	(1,419,023)
	<u>11,314,215</u>	<u>11,686,975</u>
Building improvements – at 2019 valuation	-	-
Building improvements - at 2014 valuation and subsequent cost	-	768,155
Less Accumulated depreciation	-	(45,265)
	<u>-</u>	<u>722,890</u>

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

NOTE 17 – PROPERTY, PLANT AND EQUIPMENT

	2019 \$	2018 \$
Furniture and equipment – at cost	1,972,864	1,814,551
less: Accumulated depreciation	<u>(1,597,747)</u>	<u>(1,471,864)</u>
	<u>375,117</u>	<u>342,687</u>
Motor vehicles	74,845	74,845
less: Accumulated depreciation	<u>(19,386)</u>	<u>(10,912)</u>
	<u>55,459</u>	<u>63,933</u>
Structures - at 2019 valuation	328,052	-
less: Accumulated depreciation	<u>-</u>	<u>-</u>
	<u>328,052</u>	<u>-</u>
Capital work-in-progress	<u>-</u>	<u>5,720</u>
Total property, plant and equipment	<u>13,969,095</u>	<u>14,616,389</u>

NOTE 18 – CREDITORS

Sundry and other creditors	408,585	354,871
Tuition fees in advance	294,617	261,289
Accrued expenses	<u>372,208</u>	<u>272,970</u>
	<u>1,075,410</u>	<u>889,130</u>

NOTE 19 – PROVISIONS

Long service leave provisions are maintained for all staff as from January 1 2000. The school is liable for sick leave of teaching staff (up to the annual entitlement of the individual staff member). A levy is paid to Lutheran Education Australia who maintain sick leave provision for the teaching staff over their annual entitlement.

Current

Long Service Leave - Current	463,423	495,638
Provision for Executive Professional Development	<u>32,590</u>	<u>22,408</u>
	<u>496,013</u>	<u>518,046</u>

Non-Current

Long Service Leave - Non Current	63,661	58,734
	<u>63,661</u>	<u>58,734</u>

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 \$	2018 \$
NOTE 20 – BORROWINGS		
Current		
Loans – Lutheran Laypeople's League	117,330	98,860
Loans - South Australian Government Financing Authority	<u>239,669</u>	<u>231,670</u>
	<u>356,999</u>	<u>330,530</u>
Non-Current		
Loans – Lutheran Laypeople's League:		
402 - 410 Montague Rd Property Loan	815,328	478,312
Senior Education Suite Loan	430,065	884,007
Loans - South Australian Government Financing Authority	<u>3,341,815</u>	<u>3,581,454</u>
	<u>4,587,208</u>	<u>4,943,773</u>
NOTE 21 – BUILDING FUND		
Balance at the beginning of the year	3,882	3,794
Add: Donations	-	-
Interest earned	<u>87</u>	<u>88</u>
	<u>3,969</u>	<u>3,882</u>
Represented by:		
LLL savings account	<u>3,969</u>	<u>3,882</u>
	<u>3,969</u>	<u>3,882</u>

NOTE 22 – CONTINGENT LIABILITIES

The Lutheran Education SA/NT/WA ("LESNW") has undertaken to financially back the loans made by the Lutheran Laypeople's League Inc ("LLL") to all Lutheran schools and Kindergartens, through either the SA/NT or WA District Church Councils, up to the net assets of all LESNW Institutions.

The combined asset values of all LESNW Institutions, including member Schools and Kindergartens, are utilised by the LESNW to guarantee the loans made by the LLL to LESNW member Institutions.

It will be the responsibility of all member Schools working together to discharge these LLL loan liabilities in the unlikely event of a School or Kindergarten failure. Schools may be called upon for a special contribution or part of their future Commonwealth funding may be allocated to repaying LLL loans of a failed School or Kindergarten.

The accompanying notes form part of these financial statements

GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Commonwealth Capital Grants

Pursuant to the terms and conditions attached to the Commonwealth capital grants, the School is contingently liable to repay, based on a formula all or part of the grants received if the project to which the funds are applied ceases to be used for the purpose approved or is sold or otherwise disposed of within 20 years of completions of the project.

The amount of the contingent liability as at 31 December 2019 was \$2,670,000 (2018: \$2,670,000). This comprises a grant of \$2,514,000 made to the school under the Primary Schools 21st Century grant to build Mengkiwodli in the year ended 31 December 2010, and a grant of \$156,000 made to the school under the Australian Governments Capital Grants Programme to refurbish the Library incorporating two adjacent general learning areas in the year ended 31 December 2015. The School Council members are of the opinion that the School will continue in its current capacity and therefore the liability is unlikely to materialise.

	2019 \$	2018 \$
NOTE 23 – CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Surplus from Ordinary Activities		
Surplus / (deficit) from ordinary activities	685,192	294,346
Non-cash flows in profit from ordinary activities		
Loss on disposal of assets	-	-
Depreciation	653,499	658,345
<i>Changes in assets and liabilities</i>		
(Increase)/Decrease in receivables and prepayments	(102,736)	(30,053)
(Increase)/Decrease in inventories	254	(9,709)
Increase in creditors	(84,894)	91,550
Increase/ (decrease) in provisions	(17,106)	95,644
Cash flows from operations	<u>1,134,209</u>	<u>1,100,123</u>

NOTE 24 – CAPITAL COMMITMENTS

Property, Plant & Equipment	-	277,050
	<u>-</u>	<u>277,050</u>

Capital commitments relate to contracts for new property improvements and equipment where funds have been committed with work still to be completed. This commitment relates to the planned renovations to the school's conservatory and west wing classrooms.

NOTE 25 – SUBSEQUENT EVENTS

Subsequent to 31 December 2019, the World Health Organisation declared the COVID-19 coronavirus a pandemic, and the Council is managing the potential impacts on operations. At the date of this report, an estimate of the financial impact of these events cannot be made. The Council are ensuring adequate financial reserves are in place to manage any financial risks.

The accompanying notes form part of these financial statements

**GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

RESPONSIBLE PERSONS' DECLARATION

In the opinion of the Responsible Persons:

1. The incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the School Constitution;
2. The attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
3. The attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 31 December 2019 and of its performance for the financial year ended on that date; and
4. There are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Council.

Dated this 6TH day of MAY 2020

Matthew Schmidt
Matthew Schmidt
Chairman

David Wilksch
David Wilksch
Principal

COUNCIL REPORT

In accordance with section 35(5) of the Associations Incorporation Act 1985, the Council of Good Shepherd Lutheran School Para Vista Inc hereby states that during the financial year ended 31 December 2019;

- (a) (i) No officer of the Association;
(ii) No firm of which an officer is a member; and
(iii) No body corporate in which an officer has a substantial financial interest,

Has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association.

- (b) No officer of the Association has received directly or indirectly from the Association any payment or other benefit of pecuniary value. Members of the Council act in an honorary capacity and receive no remuneration or benefits from the Association for acting in that capacity.

This report is made in accordance with a resolution of the Council.

Dated this 6TH day of MAY 2020

Matthew Schmidt
Matthew Schmidt
Chairman

David Wilksch
David Wilksch
Principal

The accompanying notes form part of these financial statements



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DECLARATION OF INDEPENDENCE
BY G K EDWARDS
TO THE COUNCIL OF GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA
INCORPORATED

As lead auditor of the Good Shepherd Lutheran School Para Vista Incorporated for the year ended 31 December 2019, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

G K Edwards
Director

BDO Audit (SA) Pty Ltd

Adelaide, 7 May 2020



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GOOD SHEPHERD LUTHERAN SCHOOL PARA VISTA INC

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Good Shepherd Lutheran School Para Vista Inc (the registered entity), which comprises the statement of financial position as at 31 December 2019, the statement of surplus or deficit 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 report, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the accompanying financial report of Good Shepherd Lutheran School Para Vista Inc, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 31 December 2019 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 1 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 registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (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.

Emphasis of matter - Basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis of matter -Subsequent event

We draw attention to Note 25 of the financial report, which describes the non-adjusting subsequent event on the impact of the COVID-19 outbreak on the entity. Our opinion is not modified with respect to this matter.

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in Good Shepherd Lutheran School Para Vista Inc.'s financial statements, 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 accordingly 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 on the other information obtained prior to the date of this auditor's report, 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 responsible entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

A stylized blue ink signature of the BDO firm, consisting of the letters 'BDO' in a cursive, handwritten style.

BDO Audit (SA) Pty Ltd

A blue ink signature of G K Edwards, written in a cursive, handwritten style.

G K Edwards
Director

Adelaide, 7 May 2020