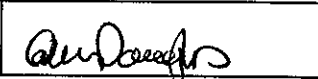


2016
AUSTRALIAN CHARITIES AND NOT-FOR-PROFIT COMMISSION
SPECIAL PURPOSE ANNUAL FINANCIAL STATEMENT



Accounting period 1/1/2016 to 31/12/2016
Actual 2016

E Number:	E1254	Type	Primary
Diocese:	Melbourne	Region:	Geelong
AGE ID:	772	VRQA No	1659
Accounting Method:	Modified Cash		
Type Of Entity:	Primary School		

School name:	Christ the King School	Phone:	5248 1093
Address	79 Wilsons Road	Suburb:	NEWCOMB
Canonical Administrator (Parish Priest)	Rev Fr Kevin Dillon	Phone:	0352221977
Principal:	Mrs Josephine Blackley	Phone:	0352481093
AFS preparer/contact person	Mrs Colleen Douglas	Phone:	0352481093
Position:	Business Manager		
Qualifications:		Signed:	 Business Manager (Mrs Colleen Douglas)

Name of audit firm: **Deloitte Touche Tohmatsu**

Statement by Responsible Person(s):

ACNC Special Purpose Annual Financial Statement

- In our opinion, the ACNC AFS presents fairly, in all material respects, in accordance with the appropriate basis of accounting:
 - the income and expenditure of the school for the year ended 31 December 2016 and its financial position as at that date and
 - has been prepared in accordance with:
 - Division 60 of the Australian Charities and Not-for-profits Commission Act 2012; and
 - Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013, incorporating Subdivision 60-D-Requirements for annual financial reports (transitional rules).

AIS Bulk Lodgement Declaration

- I declare that the AFS information is true and fair and not misleading for the purpose of submitting the 2016 AIS
- I also provide authorisation and permission to the Executive Director of Catholic Education Melbourne to complete and submit the AIS on behalf of Christ the King School, NEWCOMB

Federal DET (Online) Financial Questionnaire

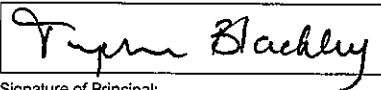
- I declare that the information provided herein is to the best of my knowledge and ability true and correct in every particular and will be drawn for the Federal DET (online) financial questionnaire of the school financial year ending 31/12/2016. I understand this information will be lodged via the internet.
- I understand that the Australian Government may disclose this information to other Australian government, state or territory agencies where required by law or for programme monitoring purposes.
- I understand that it is an offence under the *Crimes Act 1914* to provide false or misleading information.

State DET Recurrent Grant Funding Declaration

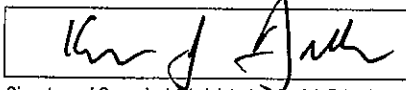
- I certify that all State Recurrent Grant funding received from the Victorian Government for the year ending 31/12/2016 has been used to meet operational costs for the purpose of supporting the teaching, learning and welfare of school students.
- I certify that all State Recurrent Grant funding received from the Victorian Government has been expended (or committed to be spent) in the 2016 calendar year, in one or more of the following categories:
 - Salaries, allowances and other expenses relating to staff at the school, including expenses relating to the professional development of staff;
 - Developing materials relating to the school's curriculum;
 - Office and administrative expenses (operating expenses);
 - Maintenance expenses for property and building; and
 - Interest expenses, and
 has not been used for:
 - for capital expenditures on land, buildings and improvements, including the purchase of capital equipment;
 - for depreciation and/or amortisation expenses;
 - in connection with commercial lending or hire purchase;
 - to directly support the teaching learning and welfare of overseas students; or
 - to support any costs associated with the operation of early childhood care or other non-school education.

State Recurrent Grants Received \$ 502,461

State Recurrent Grants Expended \$ 502,461

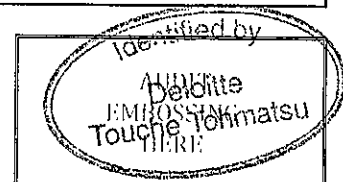

 Signature of Principal:
 Mrs Josephine Blackley

16/3/17
 Date:


 Signature of Canonical Administrator (Parish Priest)
 Rev Fr Kevin Dillon

16/3/17
 Date:

Schools are required to complete the ACNC AFS for audit by their audit date.
 Schools/Auditors are required to submit the audited AFS to the Melbourne office by 28 April 2017.
 Separate returns required for each Parish Primary School within each Parish.



Australian Charities And Not-For-Profit Commission
 Special Purpose Annual Financial Statement
 ABN:79760148514 Christ the King School NEWCOMB
 Recurrent account (income/receipts)

	AFS Account	Q'AIRE no.	AFS actual 2016	Questionnaire 2016
Cash receipts - recurrent (private)				
School fees	0110	RI.010	40,026	40,026
Excursion income	0420	RI.020	19,081	19,081
Compulsory tuition charges (levies)	0120	RI.030	68,143	68,143
Abstudy allowances	0115	RI.040	-	-
Fees from overseas students	0310	RI.050	-	-
Net offset	0122*	(RI.060)	758	
Telephone receipts (recorded as part of RI.055)	0425	(RI.060)	-	
Photocopier receipts (recorded as part of RI.055)	0435	(RI.060)	-	
Enrolment fees and application fees	0450	(RI.060)	-	
Hire receipts - school facilities during school holidays	0510	(RI.060)	-	
Rental property receipts - not used for school activities	0520	(RI.060)	-	
School building fund (recurrent)	0540	(RI.060)	-	
School library fund (recurrent)	0541	(RI.060)	-	
Interest from bank accounts (including investments)	0550	(RI.060)	8,269	
Church or Parish grants	0710	(RI.060)	-	
Donations for recurrent purposes	0720	(RI.060)	13,865	
Other private (i.e. non-government income)	0910	(RI.060)	2,687	
Bad debts recovered	0915	(RI.060)	580	
Federal DET (online) financial questionnaire: item RI.060		RI.060		26,159
Cash receipts - recurrent (government)				
State government grants				
State recurrent grant	0660	(RI.070)	502,461	
Student support services	0661	(RI.070)	-	
Drug education funding/service agreement (State DET)	0662	(RI.070)	-	
Youth services	0663	(RI.070)	-	
State government technology grant	0664	(RI.070)	-	
Civics - Victorian PD strategy	0665	(RI.070)	-	
Transport Accident Commission	0666	(RI.070)	-	
Other: (shall be specified)	0667	(RI.070)	-	
Federal DET (online) financial questionnaire: item RI.070		RI.070		502,461
Net Offset *				
Receipts that are not school income	4051		6,590	
Payments that are not a school expense	4081		5,788	802
Long service leave reimbursement	4052		34,330	
Salaries paid to staff on long service leave (LSL)	4082		34,330	0
Secondary school staff study leave reimbursement (from the professional or teacher development program)	4053		-	
Salaries paid to secondary teachers on funded study (from the professional or teacher development program)	4083		-	-
Sick leave: withdrawal from investment account	4054		-	
Salaries paid from sick leave investment account	4084		-	-
Maintenance: withdrawal from investment account	4055		-	
Maintenance paid from investment account	4085		-	-
Australian Government Paid Parental Leave Income	4056		11,870	
Australian Government Paid Parental Leave Salaries	4086		11,913	(44)
Net offset	0122			758



Australian Charities And Not-For-Profit Commission
Special Purpose Annual Financial Statement
ABN:79760148514 Christ the King School NEWCOMB
Recurrent account (income/receipts)

	AFS Account	Q'AIRE no.	AFS Actual 2016	Questionnaire 2016
Camps, Sports and Excursions Fund (CSEF)	0671	RI.080	6,632	6,632
Interest subsidy	0675	RI.090	175	175
Australian government grants				
General recurrent grant	0600	RI.100	1,971,393	1,971,393
English as a second language - new arrivals	0612	(RI.120)	-	
Students with disabilities	0613	(RI.120)	-	
Languages other than english (LOTE)	0618	(RI.120)	-	
Employment programs (jobskills/ jobstart etc)	0619	(RI.120)	-	
Vocational education and training in schools	0620	(RI.120)	-	
Civics and citizenship.	0622	(RI.120)	-	
Student First support	0623	(RI.120)	4,427	
Other: (shall be specified)	0627	(RI.120)	-	
Federal DET (online) financial questionnaire: item RI.120		RI.120		4,427
AFS & Federal DET (online) financial questionnaire Total recurrent income		RI.130	2,638,497	2,638,497
Recurrent loans - additional borrowing(s)	8075	XXXXXX	-	
Trading activities undertaken by the school (transferred from schedule 3 (b))				
Cash receipts to pay non-tuition transport expenses	0415	(TA.010)	-	
Public performances and displays receipts	0445	(TA.010)	12,929	
Bookshop sales	0460	(TA.010)	-	
Canteen sales	0465	(TA.010)	6,071	
Uniform pool sales	0470	(TA.010)	7,340	
State Government Conveyance Allowance	0668	(TA.010)	15,887	
Federal DET (online) financial questionnaire: item TA.010		TA.010		42,227
Non financial questionnaire items				
Intra systemic transfer receipt(s):	8095	XXXXXX	-	
Annual financial statement (only)				
Total recurrent income	A1		2,680,725	



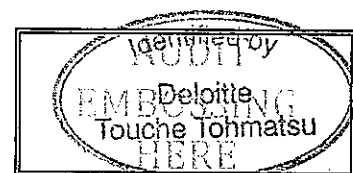
Australian Charities And Not-For-Profit Commission
 Special Purpose Annual Financial Statement
 ABN:79760148514 Christ the King School NEWCOMB
 Recurrent account (expenses/payments)

Cash payments - recurrent	AFS account	Q'AIRE no.	AFS actual 2016	Questionnaire 2016
Salaries - teaching staff				
Salaries teaching staff - lay (including principal)	1030	(RE.030)	1,328,264	
Salaries - teacher and teacher librarian - salary packaging	1031	(RE.030)	199,994	
Salaries - casual relief – sick leave	1032	(RE.030)	18,119	
Salaries - librarians and teacher librarians	1033	(RE.030)	-	
Stipends- teaching staff - religious (including principal)	1034	(RE.030)	-	
Salaries - casual relief – other	1035	(RE.030)	59,343	
Federal DET (online) financial questionnaire item RE.030		RE.030		1,605,719
Salaries and stipends - non teaching staff				
Salaries/ stipends - specialist support staff	1040	(RE.040)	-	
Salaries - aides and assistants	1041	(RE.040)	128,668	
Salaries - administrative and clerical services	1042	(RE.040)	75,405	
Aides and administrative services - salary packaging	1043	(RE.040)	1,832	
Buildings operations and maintenance	1044	(RE.040)	-	
Gardeners and groundspersons	1045	(RE.040)	5,217	
Cleaners	1046	(RE.040)	-	
Other services: (specify)	1047	(RE.040)	-	
Other staff - salary packaging	1048	(RE.040)	-	
Federal DET (online) financial questionnaire: item RE.040		RE.040		211,122
Fringe benefits tax (FBT)	1950	(RE.050)	-	
Staff study leave (see notes)	1960	(RE.050)	-	
WorkCover	1970	(RE.050)	8,804	
(Extended) sick leave (see notes)	1990	(RE.050)	11,604	
Federal DET (online) financial questionnaire: item RE.050		RE.050		20,408
Superannuation guarantee contribution	1910	RE.060	174,243	174,243
LSL levy (secondary schools only)	1850	RE.070	-	-
Staff - other expenses	1980	(RE.080)	16,564	
Motor vehicle expenses	2110	(RE.080)	-	
Computer and technology	2210	(RE.080)	34,487	
Telephone payments (recorded as part of RE.145)	2310	(RE.080)	7,274	
General office expenses	2400	(RE.080)	16,455	
Photocopier payments (recorded as part of RE.145)	2435	(RE.080)	23,001	
Transport costs, cartage and freight, travel	2450	(RE.080)	-	
Subscriptions and levies (not to CEO for diocesan levies)	2455	(RE.080)	7,484	
Catering for school functions	2465	(RE.080)	179	
Miscellaneous tuition expenses	2480	(RE.080)	26,098	
Architect's fees for work not undertaken	2890	(RE.080)	26,227	
Excursion expenditure	2950	(RE.080)	35,173	
Recurrent curriculum expenditure	2960	(RE.080)	59,498	
Insurance general	2965	(RE.080)	27,451	
Accounting fees	2970	(RE.080)	5,310	
Audit fees	2971	(RE.080)	-	
Loss on the disposal of fixed assets	XXXX	(RE.080)	-	-
Federal DET (online) financial questionnaire: item RE.080		RE.080		285,200



Australian Charities And Not-For-Profit Commission
Special Purpose Annual Financial Statement
ABN:79760148514 Christ the King School NEWCOMB
Recurrent account (expenses/payments)

	AFS account	Q'AIRE No.	AFS actual 2016	Questionnaire 2016	
Computer and technology maintenance charges	2012	(RE.090)	-		
Technology for Catholic schools maintenance charge	2014	(RE.090)	-		
Buildings and equipment maintenance	2015	(RE.090)	32,860		
Gardens and grounds maintenance	2025	(RE.090)	5,433		
Caretaking and cleaning	2035	(RE.090)	43,978		
Heat, light and power	2045	(RE.090)	13,468		
Water, sewerage and council charges	2050	(RE.090)	3,947		
Rent and operating lease expenses	2060	(RE.090)	1,143		
Rent and operating lease expenses related to technology	2061	(RE.090)	-		
'Right to use' expense - Accrual method	2062	(RE.090)	-		
Minor Capital (<\$5,000)	2070	(RE.090)	6,514		
Federal DET (online) financial questionnaire: item RE.090		RE.090		107,344	
Interest on approved bank overdraft and recurrent loans	2910	RE.100	-	-	
Interest on all loans for capital purposes	2920	(RE.110)	5,007		
Interest - finance leases and hire purchase agreements	2940	(RE.110)	-		
Federal DET (online) financial questionnaire: item RE.110		RE.110		5,007	
Depreciation and Amortisation - Accrual method	2720	RE.130	-	-	
Bad Debt & Doubtful Debt expense - Accrual method	2840	RE.140	-	-	
Federal DET (online) financial questionnaire: item RE.150					
Total recurrent payments		RE.150		2,409,043	
Subscriptions and levies - diocesan levies to CEOs only	2601	(SS.010)	248,200	248,200	
Technology levies for country CEOs only	2602	(SS.010)	-		
Recurrent loans - principal repayment(s)	9510	XXXXX	-		
Specified trading activities undertaken by the school (transferred from schedule 3 (b))					
Bookshop - wages including oncosts	1050	(TA.020)	-		
Uniform pool - wages including oncosts	1051	(TA.020)	-		
Canteen - wages including oncosts	1052	(TA.020)	-		
Bus driver wages and on costs	1053	(TA.020)	-		
Non tuition transport expenses	2485	(TA.020)	15,887		
Public performances and displays payments	2486	(TA.020)	13,385		
Other bookshop payments	2487	(TA.020)	-		
Other canteen payments	2488	(TA.020)	2,652		
Other uniform pool payments	2489	(TA.020)	8,611		
Federal DET (online) financial questionnaire: item TA.020		TA.020			40,536
Non Federal DET (online) financial questionnaire items					
Intra-systemic school transfers: St Francis Xavier Primary School	8096	XXXXXX	17,032		
Annual financial statement (AFS)					
Total recurrent payments	A3		2,714,811		
Recurrent surplus (+)/deficit (-) (A1 - A3)	A7		(34,086)		
Capital surplus (+)/deficit (-) (A5 - A6)	A8		-		
Total surplus (+)/deficit (-) (A7+ A8)	A9		(34,086)		

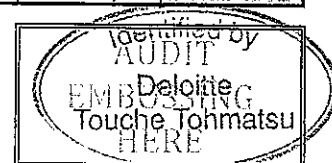


Australian Charities And Not-For-Profit Commission
Special Purpose Annual Financial Statement
ABN:79760148514 Christ the King School NEWCOMB
Capital account

	AFS Account	Q'AIRES no.	AFS actual 2016	Questionnaire 2016
Cash receipts - capital				
Australian government				
Capital grants program				
Capital grant general element	0680	(CI.010)	-	
Capital grant program - State government	0683	(CI.010)	-	
Other capital grant - Aust Govt (specify)	0684	(CI.010)	-	
Federal DET (online) financial questionnaire: item CI.010		CI.010		-
State government				
Capital grant program - State government	0690	(CI.020)	-	
Other capital grant - State Govt (specify)	0691	(CI.020)	-	
Federal DET (online) financial questionnaire: item CI.020		CI.020		-
Private income				
Fees for capital purposes	0925	CI.030	71,256	71,256
Capital fees from FFPOS	0930	CI.040	-	-
Donations for capital purposes	0730	(CI.050)	-	
School building fund (capital)	0731	(CI.050)	-	
School library fund (capital)	0732	(CI.050)	-	
Parish contributions for capital purposes	0733	(CI.050)	-	
Interest credited to capital funds	0734	(CI.050)	-	
Interest from Catholic Capital Grants (Vic.) Ltd	0735	(CI.050)	-	
Other capital receipts: (specify)	0920	(CI.050)	-	
Profit from the disposal of fixed assets	XXXX	(CI.050)	-	-
Federal DET (online) financial questionnaire: item CI.050		CI.050		-
Federal DET (online) financial questionnaire: item CI.060				
Total capital receipts		CI.060		71,256
Capital loans - long term	0952	(LN.070)	-	
Bridging finance - temporary loan	0953	(LN.070)	-	
Gross receipts from sale of fixed assets - Modified Cash only	0960	XXXXX	-	
Borrowings from parents loan scheme	8110	XXXXX	-	
Receipts from diocesan capital fund (SCF)	0999	SS.060	-	-
Annual financial statement (only)				
Total sources of capital funds	A5		71,256	

Note: if the AFS and Federal DET (online) financial questionnaire total sources of capital funds column does not agree, the difference will be caused by the inclusion of 'profit from the sale of fixed assets' and the total of gross receipts from the 'sale of fixed assets'. The difference should be reconciled to schedule 3 (a) page 2.

Cash payments - capital				
Land	5010	(CE.010)	-	
Buildings	5110	(CE.010)	-	
Improvements	5150	(CE.010)	-	
Capital Works In Progress - Accrual method	5170	(CE.010)	-	
Federal DET (online) financial questionnaire: item CE.010		CE.010		-
Furniture and equipment	5210	(CE.020)	-	
Library (including capital class sets)	5220	(CE.020)	-	
Computer equipment	5230	(CE.020)	15,167	
Plant and machinery	5310	(CE.020)	-	
Motor vehicles	5410	(CE.020)	-	
Leased assets (including hire purchase)	5510	(CE.020)	-	
Other applications of capital: (specify)	5600	(CE.020)	-	
Federal DET (online) financial questionnaire: item CE.020		CE.020		15,167
Federal DET questionnaire: item CE.030				
Total capital payments		CE.030		15,167
Repayment of loan principal (excluding re-financing)	9520	(LN.060)	36,044	
Payment to parents loan scheme	9530	XXXXX	-	
Bridging finance - loan repayment	9540	(LN.060)	-	
Federal DET (online) financial questionnaire: item LN.060		LN.060		36,044
Country Dioceses Capital Fund	5689	XXXXX	-	
Payment to diocesan capital fund (SCF)	5699	SS.020	20,045	20,045
Annual financial statement (only)				
Total applications of capital funds	A6		71,256	



Australian Charities And Not-For-Profit Commission
 Special Purpose Annual Financial Statement
 ABN:79760148514 - Christ the King School - NEWCOMB
 Statement of cash balances

Strict cash accounting (not including grants received by school after 31/12/2016 from CECV)	Total account(s)	Adjustments Minus (-) (C)	Adjustments Plus (+) (D)	Adjusted bank balances
Statement of cash balances				
Reconciled balances as at 31/12/2016	(N) 868,416	173,160	8,401	501,657
Less:		(A)	(B)	
Reconciled balances as at 1/1/2016	(J) 675,681	147,210	7,272	535,744
Net change:	(N - J) (9,265)	25,951	1,129	(34,086)
				=A9 (page 7) (34,086)

OK, Balances agree

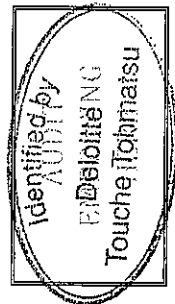
Closing balance (as at 31/12/2016) minus opening balance (as at 1/1/2016) in adjusted bank balances

Loan and other commitment balances summary - Refer to ACNC Page 8 for further information

Total Loans and other commitment balances \$ 87,976

Reconciliation of adjustments

Adjustment A		Amount (\$)	Adjustment C		Amount (\$)
Detail			Detail		
GST balance cf previous year (if credit)		-	Cleaning a/c balance from pg 12		8,787
Salary Packaging Cleaning a/c balance cf previous year (if credit)		6,013	GST balance from page 12		-
1030 Salaries teaching staff - lay (including principal)		103,338	1030 Salaries teaching staff - lay (including principal)		119,323
1041 Salaries - aides and assistants		9,777	1041 Salaries - aides and assistants		11,942
1042 Salaries - administrative and clerical services		8,127	1042 Salaries - administrative and clerical services		7,748
1031 Salaries - teacher and teacher librarian - salary packaging		11,596	1045 Gardeners and groundspersons		465
1043 Aides and administrative services - salary packaging		275	1043 Aides and administrative services - salary packaging		792
0111 School fees - prepaid		8,083	1031 Salaries - teacher and teacher librarian - salary packaging		19,014
		-	0111 School fees - prepaid		5,089
		-			-
		-			-
Total		147,210	Total		173,160
Adjustment B		Amount (\$)	Adjustment D		Amount (\$)
Detail			Detail		
GST Balance cf Previous Year		7,272	Cleaning a/c balance from pg 12		-
Salary Packaging Cleaning a/c balance cf previous year		-	GST balance from page 12		8,401
		-			-
		-			-
		-			-
		-			-
		-			-
		-			-
Total		7,272	Total		8,401



Australian Charities And Not-For-Profit Commission
 ABN: 79760148514 - Christ the King School - NEWCOMB

Details of loans

	Actual details for	
	Loan balance 1/1/2016	Loan Balance 31/12/2016
Capital loans Balance	\$ 124,020	\$ 87,976
Bridging loans	\$ -	\$ -
Recurrent loans - overdraft and other	\$ -	\$ -
Finance leases/hire purchases	\$ -	\$ -
Parents loan scheme	\$ -	\$ -
Total	\$ 124,020	\$ 87,976

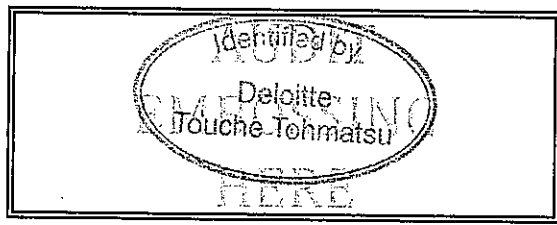


Australian Charities And Not-For-Profit Commission
Special Purpose Annual Financial Statement
ABN:79760148514 - Christ the King School - NEWCOMB

Goods and services tax (GST) reconciliation			DR/(CR)
AFS account			\$
	1/1/2016	GST opening balance (equals GST balance carried forward from last years schedule 5)	7,272
8094	<i>Plus (less)</i>	GST account - debit balance	1,129
8093	<i>less</i>	GST account - credit balance	
		Sub-total	8,401
8092	<i>less (plus)</i>	GST refunds (payments)	
	31/12/2016	GST balance carried forward (if result is a positive figure (dr) this will be transcribed to AFS page 9 adjustment D) (if result is a negative figure (cr) this will be transcribed to AFS page 9 adjustment C)	8,401

Salary packaging employee clearing account(s)			DR/(CR)
AFS account			\$
	1/1/2016	Opening balance (equals balance carried forward from last years schedule 5A)	(6,013)
8351	<i>less (plus)</i>	Clearing account refunds (payments)	2,774
	31/12/2016	Clearing account(s) C/F (if result is a positive figure (dr) this will be transcribed to AFS page 9 adjustment D) (if result is a negative figure (cr) this will be transcribed to AFS page 9 adjustment C)	(8,787)

The above amount of (\$8,787) does not necessarily represent school's liabilities to the Australian Taxation Office. This amount represents the combined total for all employees' (individual) clearing accounts.



Independent Auditor's Report for Christ the King School - Newcomb to Catholic Education Melbourne, Parish Priest, Catholic Education Commission of Victoria Ltd (CECV), the Department of Education and Training [Commonwealth] (DET [Commonwealth]), the Department of Education and Training [Victoria] (DET [Victoria]) and the Australian Charities and Not-for-profits Commission (ACNC)

Opinion

We have audited the Australian Charities and Not-for-profits Commission Special Purpose Annual Financial Statement (ACNC SPAFS) of Christ the King School - Newcomb (the Entity), which comprises the bank and loan balances as at 31 December 2016, the statement of income and expenditure for the year then ended, and the statement by the Parish Priest as set out on pages 1 to 9.

In our opinion, in all material respects:

- a) the ACNC SPAFS of Christ the King School - Newcomb presents fairly the income and expenditure of Christ the King School - Newcomb for the year ended 31 December 2016 and its bank and loan balances as at that date in accordance with the accrual basis of accounting for grants revenue, school fees and compulsory tuition charges (levies), Goods and Services Tax (GST), salaries expenditure and Fringe Benefits Tax (FBT) and the cash basis of accounting for all other items; and
- b) the ACNC SPAFS has been prepared in accordance with:
 - i. Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act); and
 - ii. 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 ACNC SPAFS* section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the ACNC SPAFS 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 and Restriction on Distribution and Use

We draw attention to *The Responsibilities of the Parish Priest for the ACNC SPAFS* section which describes the basis of accounting. The ACNC SPAFS is prepared to assist Christ the King School - Newcomb to meet the financial reporting requirements of the Parish Priest, CECV, Catholic Education Melbourne, the ACNC, DET [Commonwealth] and DET [Victoria]. As a result, the ACNC SPAFS may not be suitable for any other purpose. Our report is intended solely for the Parish Priest, Catholic Education Melbourne, CECV, DET [Commonwealth], DET [Victoria] and the ACNC and should not be distributed to or used by parties other than the Parish Priest, Catholic Education Melbourne, CECV, DET [Commonwealth], DET [Victoria] and the ACNC. Our opinion is not modified in respect of this matter.

Other Information

The Parish Priest is responsible for the other information. The other information comprises the information included in the ACNC SPAFS relating to the Parents Loan Scheme on Page 8 and information of a non-financial nature throughout the ACNC SPAFS, but does not include the bank and loan balances and statement of income and expenditure on pages 1 – 9 of the ACNC SPAFS and our auditor's report thereon.

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

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

The Responsibilities of the Parish Priest for the ACNC SPAFS

The Parish Priest is responsible for the preparation of the ACNC SPAFS in accordance with the accrual basis of accounting for grants revenue, school fees and levies, GST, salaries expenditure and FBT and the cash basis of accounting for all other items and in accordance with Division 60 of the ACNC Act and Division 60 of the Regulation, and has determined that the ACNC SPAFS is appropriate to meet the financial reporting requirements of the CECV and is appropriate to meet the needs of the users, being the Parish Priest, CECV, Catholic Education Melbourne, DET [Commonwealth], DET [Victoria] and the ACNC. The Parish Priest's responsibility also includes such internal control as the Parish Priest determines is necessary to enable the preparation of the ACNC SPAFS that is free from material misstatement, whether due to fraud or error.

In preparing the ACNC SPAFS, the Parish Priest is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Parish Priest either intends to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the ACNC SPAFS

Our objectives are to obtain reasonable assurance about whether the ACNC SPAFS as a whole is free from material misstatement, whether due to fraud or error, and whether it has been prepared in accordance with Division 60 of the ACNC Act and Division 60 of the Regulation, 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 ACNC SPAFS.

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

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

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


DELOITTE TOUCHE TOHMATSU


Peter Glynn
Partner
Chartered Accountants

Melbourne, 28 April 2017

CC: The Principal (E1254)