









66TH ANNUAL REPORT AND FINANCIAL STATEMENTS

Moriah War Memorial College Association and its controlled entities

Moriah War Memorial College Association

ACN 000 049 383

The Moriah War Memorial Jewish College Association Limited

ACN 003 214 560

Moriah College Building Fund & Moriah War Memorial Fund Trustee

Moriah College Building Fund & Moriah War Memorial Fund

QUEENS PARK ROAD, BONDI JUNCTION NSW 2022

ANNUAL GENERAL MEETING

WEDNESDAY, 29 MAY 2019

TRUSTEES

Mr R Goot AM, SC (Chairman)

Mr R N Simons OAM Mr R Gavshon AM Mr D Goulburn OAM Mr G Einfeld OAM

LIFE PATRONS

Mr R N Simons OAM, Mr R Goot AM SC Mr R Gavshon AM, Mr R Kaye The Hon. Justice S Rothman SC

Mr M Schneider

PRESIDENT

Mr S Jankelowitz

DEPUTY PRESIDENT

Mr Robbie Blau

TREASURER

Mr M Weininger

HONORARY SECRETARY

Ms M Sonnabend

BOARD OF DIRECTORS

Mr Eric Borecki Mr O Freedman Mrs J Kalowski

(Resigned 7 November 2018)

Mrs J Lowy

Dr S Morris (Resigned 28 August 2018) Mr G Sher (Resigned 28 May 2018)

Mr S Wilkenfeld

COLLEGE PRINCIPAL

Mr J Hamey – B Ed (Distinction), M Ed Lead

DEAN OF JEWISH LIFE AND LEARNING

Rabbi B Levy - BA (HONS), DipEd

CHIEF OPERATING OFFICER

Mr T Johnson – MBA, B.Bus, BCom, FCPA, AFIML, CPMgr

HEAD OF HIGH SCHOOL

Ms J Hart

BSc DipEd MEdAdmin MACE

ACTING HEAD OF PRIMARY SCHOOL

Mr J Hamey

DIRECTOR OF EARLY LEARNING

Mrs C Milwidsky – AMI Dip Montessori Preschool

BA Ed & Clinical Psych Post Grad Dip Counselling

CO-PRESIDENTS PARENTS' & FRIENDS' ASSOCIATION

Mrs Natalie Sassoon and Mrs Loren Kalish

AUDITOR

Grant Thornton (Audit & Assurance)

Pty Ltd

CONTENTS

OUR SCHOOL	
Our History / Welcome	4
President's Report	6
College Principal's Report	14
Dean of Jewish Life & Learning's Report	17
Director of Early Learning's Report	20
OUR ACHIEVEMENTS AND GOALS	25
Major Initiatives in Learning and Innovation in 2018	
OUR PERFORMANCE	31
OUR STAFF	30
Professional Learning and Teacher Standards.	
Human Resources.	
OUR STUDENTS	46
Student Leadership Report	
House Report.	
Debating	
Sport	54
Co-Curricular Music	60
OUR COMMUNITY	
School policies, including Anti-Bullying	65
OUR FUTURE	
The Moriah Foundation Report	68
Admissions Office Report	72
Archives & Records.	73
Communications Office Report	74
OUR FINANCES	
Treasurer's Report	76
Moriah War Memorial College Association and its controlled entities	
Moriah War Memorial College Association	
The Moriah War Memorial Jewish College Association Limited.	
Moriah College Building Fund & Moriah War Memorial Fund Trustee	
Moriah College Building Fund & Moriah War Memorial Fund	187

OUR HISTORY / WELCOME

WELCOME

Moriah College is an independent, co-educational modern Orthodox Jewish school, which prides itself on providing the highest standard of Jewish education.

Offering Preschool, Primary, and High School education, Moriah aspires to achieve consistently excellent academic standards. Year after year, our HSC results are up there with the best.

Moriah College also embraces the belief that education does not stop at academic learning. A knowledge of our Jewish traditions, ethics and family values, a positive commitment to modern Judaism and a love for the State of Israel help to ensure our young people become caring, active, responsible members of the community.

HISTORY

Founded in 1943 by the Late Mr Abraham Isaac Rabinovitch, Moriah College is an independent, coeducational Modern Orthodox Jewish Day School, providing the highest standard of secular and Jewish education from Preschool through to HSC level.

In 1951, when Moriah opened its Vivian Street, Bellevue Hill campus, it was a Primary School of 26 students and four teachers. Today Moriah, with a total enrolment in excess of 1800 is one of the leading Jewish Day schools not only in Australia, but of the English speaking world.

On 13 April, 1994, Moriah College's High School moved from its Vivian Street, Bellevue Hill premises to the new High School constructed at Queens Park. On the same day, our Primary School (Years 3-6) also moved on to the Queens Park site and in so doing, the Late Abraham Rabinovitch's dream that one day Sydney would have a Jewish Day School "which would rival any in the wider Community", was realised.

MISSION STATEMENT

"Moriah College aspires to achieve excellent academic standards by promoting the intellectual, spiritual, moral, social and physical development of the students. We strive to foster critical thought, cultural interests, tolerance, social responsibility and self-discipline. The total development of all our students remains our overall concern - helping them to proudly realise their full potential as Jews, and as Australians."

EDUCATIONAL GOALS

Moriah not only aspires to achieve excellence in academic standards, but maintains and promotes among its students an awareness of and a feeling for Jewish traditions and ethics, an understanding of and a positive commitment to Orthodox Judaism and identification with and love for Israel.

Moriah creates a stimulating and caring environment for each student, provides a rich Jewish social and cultural experience and offers wide-ranging support services for its students, including support programs for children with special needs and careers information and advice.

DUAL CURRICULUM

Moriah College offers a dual curriculum of Secular and Jewish Studies. It provides secular education, which exceeds the standards required by the various New South Wales authorities. At the same time, it provides a comprehensive and enriching Jewish Studies curriculum, faithful to the College's founding philosophy.

Both curricula are compulsory and the College views the dual system as embodying the totality of the learning experiences to which the student is exposed.

The educational program at Moriah College recognises the individual needs and interests of the students as well as the needs of the Community – maintaining a balance between the need to preserve and the need to respond to social, economic and cultural change.

BOARD OF DIRECTORS

Moriah College is operated by the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited.

Under its constitutions, the Associations' Board of Directors are responsible for the direction, control, decision making and development of the College. Membership of the Associations is available to any person of the Jewish faith, other than teachers employed by the Association.

In broad terms, the Board of Directors are required to formulate and develop College policy, arrange funding of the College's operations, present the College to the Community at large and to make known the ethos, aims and objectives of the College.

The Board of Directors comprises members of the Board. The College Principal and the Chief Operating Officer attend meetings of the Board. Life Patrons (appointed under the old Constitution) can attend meetings of the Board. Those appointed under the current Constitution have the right to attend at least two meetings of the Board of Directors in each year between successive Annual General Meetings, at the invitation of the President.

There are three general areas of responsibility of the Board of Directors:

- The responsible management of the College on behalf of Members of the Associations and the realisation of the objectives of the Associations.
- Development and assessment of overall policies.
- The selection of the College Principal, Dean of Jewish Life and Learning and the Chief Operating Officer, and also representation in the selection and appointment of Heads of Schools.

Delegated to the College Principal is the responsibility for interpreting and implementing the aims and objectives consistent with the ethos of the College and the policies formulated by the Board. The College Principal is given authority, inter alia for:

- The operation of the College within a policy framework set down by the Board and within the budgets approved by the Board.
- Engagement and dismissal of teaching staff and providing them with direction, management, guidance and supervision.
- The determination of the teaching practices, which are to be applied in addition to the educational opportunities to be offered.
- Spiritual and pastoral care of and overall guidance to, students and the disciplinary practices which are to apply.

 Generally maintaining high morale and school spirit of both pupils and teaching staff within the College.

Further information regarding the school context that is publicly available including student numbers, student background, school staff, enrolments, senior secondary outcomes and VET can be found at the My School website www.myschool.edu.au or the College website www.moriah.nsw.edu.au

OUR SCHOOL

College President's Report



"The world our children will inherit tomorrow is born in the schools we build today (House of Lords)"

- Rabbi Jonathan Sacks.

I am deeply honoured to be writing this report as College President this year, following the Presidents before me, all of who have left behind an indelible legacy -most recently, Giora Friede who retired as President of the Moriah College Board of Directors at the AGM held in May 2018.

2018 has been a hallmark year for the College with the advent of our 75th anniversary and the pride this has instilled for us all – students, teachers, staff, parents and our extended community. This auspicious occasion created a year-long celebration for us, starting with a morning tea to mark the day that our journey started: 14 February 1943, when 26 children began school at the North Bondi Hebrew Day School and Kindergarten, now the Shya Redelman Early Learning Centre at Glenayr Avenue, Bondi. From humble beginnings, in 75 years we have become the largest Jewish day school in the southern hemisphere. We are very blessed to have the opportunity to educate and nurture our youth to be proud of who they are and what they can achieve. Our incredibly dedicated educators and support

staff, together with our wonderful parents, have helped us realise our mission of encouraging children to achieve personal excellence and make a positive contribution, informed by the richness of their Jewish heritage. Today, we have thousands of alumni whose talents, interests and influence have permeated every corner of the globe. We look forward to celebrating many more milestones in the future.

2018 has ended with a farewell to our College Principal of seven years, Mr John Hamey, who was a member of our 'Moriah Family' for 12 years in all. During this time, John was a driving force in establishing programs and practices that have set a solid foundation for our continued strong performance and success as a leading educational and communal organisation. Moriah's co-curricular program thrived during John's tenure and importantly we have added an ever-growing sports program to our offering over the past few years.

We also said goodbye to our Dean of Jewish Life and Learning Rabbi Benji Levy, who made aliyah, taking up a new role as CEO of Mosaic United. For more than a decade, Rabbi Benji infused the College with a love of Judaism, passion for Israel, and pride of Moriah College. From redesigning the formal Jewish studies curriculum to instigating innovative Jewish programing and initiatives such as Scholars in Entrepreneurship, Kesher Academy, Tikvah, Mikolot, Start-up Moriah and Brownstone, Rabbi Benji elevated Jewish engagement at Moriah. We are pleased that Rabbi Benji will continue to serve as a communal ambassador within the global Jewish network to advise and assist the College in areas relating to education and Jewish life and learning.

Throughout 2018, the College Executive

has continued to work on Moriah's 2015–2020 strategic plan. I encourage you to read the Annual Report to gain a deeper insight into the achievements made toward our goals. Reports from the individual College Executives have been written based on our five pillars:

Foundation Pillar: Jewish life and learning

- 1. Excellence in Teaching and Learning
- 2. Student Growth and Wellbeing
- Professional and Engaged Staff Members
- 4. Parent and Community Partnerships
- 5. Sustainability

2018 IN REVIEW

- We commemorated the College's 75th anniversary throughout 2018, launching our celebrations on 14 February, exactly 75 years to the day when Moriah College officially opened as the North Bondi Hebrew Day School and Kindergarten at 115 Glenayr Avenue Bondi. On the site, which is now home to our Shya Redelman Early Learning Centre, students from that first class in 1943 came together with current and former staff and Board members along with descendants of our first President, Abraham Rabinovitch and our first Principal, Harold Nagley.
- Our 75th anniversary celebrations continued with inspirational and moving assemblies in the Primary School and High School, which were broadcast live over our social media, and the College was resplendent in 75th anniversary banners and flags. Several curated displays were on show around the school, featuring timelines, historical images and objects from our archives.
- Fiddler on the Roof and Festival 75 were the two events that truly brought

the whole community together and our heartfelt thanks are extended to the incredibly generous volunteers and donors who made these celebrations possible.

Fiddler was the perfect choice for a 75th anniversary production. We saw whole families participating together, dozens of alumni involved, and cast members who were in the 1994 Moriah production of Fiddler return 24 years later, many of them sharing the stage with their children and younger family members. We are exceptionally grateful to Roberta Goot OAM and her team, for their dedication and commitment.

Festival 75 was an outstanding success and an incredible community event, with more than 3,000 people attending during the course of the spectacular Spring day. It was a wonderful culmination to a year of celebration and the ruach (school spirit) was palpable.

- Rabbi Aryeh Solomon launched an initiative to write a Moriah Family Sefer Torah, a project that will take us through to our 80th anniversary.
- We opened our magnificent Early Learning Centre at the Queens Park campus and now have places for 80 children, aged two to five, on site. This is an exciting initiative that offers, for the first time in Moriah's history, the opportunity for children to experience their Moriah education on a single campus from the beginning of their early childhood journey to the end of High School. We are extremely grateful to Simon Wilkenfeld for leading the dedicated committee of staff, town planners, architects, consultants, and members of the College Board of Directors, who assisted in making this a reality.
- Among the exciting programs that continued during 2018 were two initiatives that provide Moriah students with additional opportunities to embrace innovation, become strong advocates for the State of Israel and experience transformational learning experiences. *Start up Moriah* fosters entrepreneurial and innovative thinking amongst Years 10 and 11 students, giving them the opportunity to participate in

- workshops and discussions led by prominent businessmen, leaders and thinkers in our community. This was complemented by the Scholars in Entrepreneurship program in which five Year 11 students are privileged to travel to Israel, meet with entrepreneurs (many of them Moriah alumni), and experience the true innovation of the Start-up Nation, expanding their thinking whilst cultivating a new sense of identification with the State of Israel.
- Strong academic performance in the 2018 HSC ranked Moriah College in the top 10 schools in NSW for English, and first in the State for Modern Hebrew Continuers and Mathematics General 2 (equal). An incredible 61% of our students achieved a Band 6 result in at least one subject. 82% of the examinations completed by our students were scored with a Band 5 or 6 result with 10 courses achieving 100% of students in Bands 5/6. (Please see page 31 of College Principal's report for more detail).
- Co-Curricular activities continue to strengthen and grow. Our Debating teams strengthened their skills under the guidance and direction of our professional Debating coaches. In 2018, our most successful team was our Middle Division A team, which reached the Grand Final. (Please see page 53 of the College Principal's report).
- In Sport, Moriah raised the bar again in 2018, winning 24 championships across a diverse range of sports. As well as experiencing unprecedented championship success, student access and participation was at an all-time high. Every student who registered to take part in sport, in 2018, was given access and opportunity, which is something we are very proud of. Inclusivity in sport is giving Moriah students opportunities to succeed beyond the classroom, which is helping to build the Moriah 'all-rounder'. (Please see page 54 of the College Principal's report for more detail).
- IST participation continues to grow year-on-year with a remarkable
 95% of Year 10 participating in the transformative IST tour in 2018. The seven-week program, including a

- week in Poland and six weeks in Israel, consolidates Holocaust studies through Year 10 and celebrates Israel as the Jewish State. (Please see page 9 of the College Principal's report).
- In 2018, Moriah was one of a small number of schools who worked with the NSW Association of Independent Schools, the Australian Institute for Teaching and School Leadership, and the international Innovation Unit from the United Kingdom as part of the ELEVATE program. Key staff members met to share effective practices and focus upon the design and implementation of strategies designed to address the learning needs of high potential learners in our school. The outcomes from this program have impacted on professional learning plans for the High School in 2019.

GOVERNANCE

The Board's Corporate Governance Committee has continued to review and update the College's policies to ensure that they are current, compliant and in line with best practice.

BUILDING & INFRASTRUCTURE

2017/2018 has been an active time for the Building & Infrastructure Committee, chaired by Simon Wilkenfeld and the Facilities & Maintenance team, headed by Facilities & Operations Manager John Kertesz.

Major projects that have been completed during the year include:

- Air conditioning of The Leon Fink High School Building, which was completed at the end of January 2018, substantially below budget, after reengineering the project to reduce construction time, complexity and costs.
- The refurbishment of the Shya Redelman Campus at Glenayr Avenue; including new soft fall and shade in the playground.
- 3. A 100kw roof solar panel system, which was installed on The Leon Fink High School Building in March 2018 and is the largest solar panel system in the Waverley local government area. This will assist the College in

containing escalation of electricity costs. In addition to the financial benefits, our students will have real-time learning opportunities regarding environmental sustainability benefits.

- 4. The refurbishment of a significant portion of level three of The Leon Fink High School Building to create new flexible teaching and learning spaces. The new classrooms have contemporary finishes and furniture that enables them to be rearranged to suit teaching and learning styles, such as working in small groups, individually, or a combination of both. We intend to continue renovating The Leon Fink High School Building over the next few years to create 21st century teaching and learning spaces.
- 5. A new 550m² all-weather multisport play space adjacent to the Hendler Amphitheatre, which was completed in July 2018. This area is suitable for futsal, soccer and rugby training, and provides a muchneeded all-weather general play space and training area for the Sport department.
- Construction of the new Early
 Learning Centre on the Queens
 Park campus, which was completed
 in October 2018. Our new Centre
 opened on 20 November 2018 with a
 small group of early learning students
 and full operations are commencing in
 January 2019.
- 7. The installation of 300 new lockers to provide secure, quality storage options for our students as part of a rolling replacement program for all wooden lockers over the next few years.

The Facilities & Maintenance team continued to provide exceptional service to the College during the year. The team carries out and supervises both planned and reactive maintenance activities and I wish to acknowledge their efforts of all the team members, and the great support they provide.

ENROLMENTS

Moriah College, with over 1,616 students from Early Learning to Year 12, is the largest Jewish school, and the largest custodian of Jewish youth, in the Southern Hemisphere.

The College is currently experiencing very strong enrolment demand.

- For 2019 our Early Learning Centres (ELC) are experiencing strong demand with the opening of the new Early Learning Centre at the Queens Park Campus.
- Three Year Levels in the Primary School, being Years 2, 3 and 4 are at full capacity with substantial waiting lists. We made the decision to open an extra class in Year 5 2019 to accommodate excessive demand for places.
- There are more than 250 students with applications seeking entry into Moriah College Primary School in 2019 and 2020.
- Years 7, 8 and 9 will be at full capacity in 2019.
- High School enrolments are at an eight-year high with 839 students, and are projected to create a new record, with unprecedented numbers exceeding 900 students by 2021.
- There are between 60 and 80 new students with current applications for enrolment into Year 7, each year from 2019 to 2024.

The growth in enrolments is a testament to our wonderful and talented educators, our commitment to 21st century teaching and learning, the tireless work of our Admissions Office and, of course, our parents who understand the value of providing their children with excellence in Jewish and general education.

The Moriah Board is working with the Moriah Foundation and the Master Planning Committee to deliver more modern, flexible teaching and learning spaces to cater to our enrolment demand, now and in the future.

MORIAH EARLY LEARNING CENTRES

Recognising that every family has different requirements, and with the introduction of the new child care subsidy, we surveyed our early learning families in April 2018, to ensure that our offerings are as responsive and flexible as possible. The feedback provided us with important and valuable

insights into our parents' individual and collective early learning needs.

In response to feedback received, we have expanded the range of booking options in our Early Learning Centres. From 2019, our early learning offerings will include a preschool program, a parttime long day care option and an earlier daily start time.

Moriah is proud of the exceptional early learning offerings that we provide to every child and our Australian Children's Education & Care Quality Authority overall rating of 'exceeding' national quality standards.

THE MORIAH FOUNDATION

The Moriah Foundation continues to make a significant contribution to the economics of the school by providing bursaries and fee assistance for those families that could otherwise not afford a Jewish education. Foundation subsidies, together with funding from the Y2I program, have enabled, once again, for Moriah to have the largest number of students ever to attend the Israel Study Tour (IST). The impact of the Foundation is significant in both the lives of the many families who otherwise could not afford a Moriah education as well as the entire Moriah Family that is benefiting from a more sustainable and affordable school.

I would like to express my sincere thanks to the Foundation Board, in particular to the Foundation President, Judy Lowy and the recently retired Foundation Chair, Brian Schwartz AM, for their continued commitment to building Moriah's Foundation. As College President, I am acutely aware of the important contribution of donors to The Moriah Foundation. On behalf of my fellow board members, please accept my heartfelt thanks for your generosity. Your support really does make all the difference.

I commend to you the report of The Moriah Foundation.

ISRAEL STUDY TOUR

Under the leadership of Coordinator of Experiential Jewish Education, Ilan Lavan, along with Co-acting College Principal, Roberta Goot OAM, Director

of Wellbeing and Safeguarding (K-12), Jonella Gluckman, and Student Development Officer, Tali Diamond, the College had a record number of 133 Moriah students participating in the Israel Study Tour (IST) program in 2018, joined by 15 students from Masada College. Additionally, 18 Moriah students participated in Na'aleh before joining the IST group in Poland. Na'aleh is an optional two-week pre-IST intensive Yeshiva/Midrasha program in Israel and this year's participation increased from 14 students in its inaugural year last year.

Moriah staff members who joined us were: Jeff Cohen (Na'aleh), Head of Jewish Life & Learning (acting) Ronnen Grauman, Robert Goot AM SC, Senior Teacher, Special Projects Officer Hilary Kahn, Lindy Kowalski, Belinda Lax, Iliya Hammerschlag, Lee-Ann Morris, and Mark Gluckman. Our staff members were also supported by Rabbi Lewin, Ally Erdmann and Rabbi Kunin from Masada.

Our other important supporters are our madrichim, and this year we were joined by Ryan Berman, Keren Lax, Adam Cohen, Dina Deveroli, Ryan Snoyman, Lexi Weinberger, Dean Nathanson, Liza Moses, Chana Hirschowitz, and Gila Friedgut.

On behalf of the Board, I would like to thank every member of the IST team listed above for the commitment and passion that they brought to the IST program, and for once again ensuring the safety and wellbeing of our students on the program. It is a great comfort to know that our children are in capable and caring hands.

I commend to you the Report of the Head of Jewish Life & Learning (Acting), included in the College Principal's Report

HSC RESULTS

The College again produced strong HSC results in 2018, with many students producing results that far exceeded expectations. The College's strength in English was again very evident with the College ranked 9th in the state in this subject area. Over 83% of all our 2018 Year 12 graduates received a university offer and of those, an incredible 94% received an offer in their top three

preferences – a truly remarkable achievement that demonstrates that Moriah College is a school of choice and a leading independent school in NSW.

This is an outstanding result for a non-selective co-educational school. I would like to express my thanks to all of the staff members who have invested so much in so many ways to our students of this graduating class. They are wonderful ambassadors for the College, with strong pride in their Jewish identity, and imbued with Moriah values of kindness, respect, responsibility, commitment and integrity.

The Class of 2018 broke new ground through extraordinary levels of participation in sport, co-curricular programs, the Duke of Edinburgh scheme and in entrepreneurship programs. They have genuinely left a legacy for following Year levels to strive to emulate.

BOARD COMMITTEES

I am pleased to once again report that our Board members continued to play an integral role in the success of Moriah College. Many of our Board Committees have co-opted additional members to enhance their relevant expertise. Co-optees can also provide a path for potential Board members to engage in a specific area in which they are interested and thereby gain experience in Moriah College matters.

Board sub-committees offer a unique forum for staff members and lay leaders of the College to come together to address specific aspects of the running of the College. I would like to thank all committee members for their contributions. Chairing a committee, as a number of Board members have done, requires a significant amount of additional work. I offer special thanks to all those who have chaired committees this year.

Please see below the list of committees and their members.

KEHILLAT MORIAH

During 2018, Kehillat Moriah provided Shabbat and festival services and programs for the College and community. Rabbi Dr Aryeh Solomon advised the College on all Halachic matters, published guides to the chagim and provided pastoral care to students and families. Throughout the year The Hugo Lowy Synagogue was the venue for numerous Bar Mitzvah and Bat Mitzvah celebrations, ufrufs and shabbatonim, as well as other College religious events and ceremonies. We recognise Rabbi Solomon's continuing contribution to the Jewish ethos of the College and its alumni.

SECURITY

Safety and security at all campuses remained a high priority throughout the year.

PARENTS' & FRIENDS' ASSOCIATION

The Parents' & Friends' (P&F) is a vital part of the Moriah Family. The P&F does wonderful work in maintaining grassroots relationships with our parents. We are grateful to Co-Presidents, Loren Kalish and Natalie Sassoon for their leadership in 2018.

The P&F held the following events in 2018:

- Year K 2018 first day welcome coffee morning
- Year K 2018 BBQ
- · Hamentashen for all students
- Pesach preparations with Monday Morning Cooking Club
- Passover Sedarim
- Mother's Day vouchers for charity, in the Primary School
- ELC Mini Olympic Games
- P&F launch
- Teacher Appreciation afternoon tea
- Father's Day mornings in the Primary School
- Open Day morning tea
- UR Strong talk in conjunction with the Primary School
- Apples & Honey for Rosh Hashanah
- Fundraising by selling raffle ticket sales at Fiddler on the Roof
- Festival 75
- Year K 2018 orientation morning tea
- HSC Onshow fundraising through catering

In addition to these events, the P&F contacted all new parents to welcome them to our Moriah family. They also organised a fruit stand and helped raise House-spirit at the Primary School Swimming Carnival, provided the tallitot and candlesticks for the Year K mitzvah celebration, Siddurim for students in Years 1, 7, 9 and 12, , sushi and fruit at the Primary School Athletics Carnival, and the Year 6 Yearbook and Primary School staff end of year gifts from Primary School families.

I thank the P&F for their remarkable commitment and ongoing support of the College.

MORIAH TRUSTEES & LIFE PATRONS

I would like to pay tribute to the Moriah Trustees and Life Patrons of the College who have worked with me to further the interests of the College in this exciting year. Thank you to the Chairman of Trustees Robert Goot AM SC and his colleagues for their work.

JEWISH COMMUNAL APPEAL (JCA)

I extend our thanks to the JCA and its President Stephen Chipkin for his continual support of the College. This year, the College received an allocation of \$1,243M from the JCA. The College expresses its gratitude to the JCA and the community at large for this funding, which is allocated to students requiring learning support and to the provision of financial assistance. I urge all parents of the College not just to donate to the JCA, but also to become involved with the JCA in some capacity. The work of the JCA is vital to many organisations in our community, Moriah included.

MOUNT ZION

Mount Zion Trust and Moriah College continue as partners in running The Mount Zion Rabinovich Kindergarten and The Moriah College Early Childhood Centre Simons-Redelman Campus, Rose Bay. I would like to thank Professor Leon Simons and his fellow Trustees Michael Greenfield and Dr Liliane Goodman for their cooperation.

I would also like to thank the Mount Zion Trustees for their generous assistance to the Moriah Foundation in launching the Bursary Program with a significant annual contribution of \$40,000 to be used for partial bursaries. The College is grateful for the support and the spirit in which it works with Mount Zion Trustees.

SIR MOSES MONTEFIORE HOME AND KEHILLAT KADIMA

With the planned expansion and improvement of the facilities at the Randwick Montefiore Home, the College's lease on our Moriah College John I Einfeld AM Early Learning Centre expired. We temporarily relocated two of our four classes to premises at Kehillat Kadimah before occupying our wonderful new Early Learning Centre at the Queens Park campus. Our oldest class, Prachim, enjoyed a classroom set within Moriah Primary School, whilst our youngest children, were absorbed at the Simons-Redelman Campus on Old South Head Road. Special thanks to the chair of the Building and Infrastructure Committee, Simon Wilkenfeld and our Director of Early Learning and their teams for all their efforts in managing the transition so seamlessly for our children and families.

The College is deeply appreciative of the generosity of the Montefiore Home in continuing our lease for the past six years and to Kehillat Kadimah for providing us a wonderful space during the transition to our new Centre at Queens Park. This support is recognition of the important role our Early Learning Centres play in the community and the support and friendship we enjoy with our affiliate community groups.

MOUNT SINAI COLLEGE

Moriah continues to enjoy a warm and constructive relationship with our feeder school, Mt Sinai College. The ongoing participation of Mount Sinai students at Moriah's Music Camp continues to be very successful. I would like to pay tribute to the President of Mount Sinai, Tim Greenstein, and to Principal Phil Roberts for working so cooperatively with our College.

STAFF RECOGNITION

This year, we had a number of staff members who were acknowledged either at faculty morning teas or assemblies for their 20, 25, 30 and 35 years of service; Debby White, Jessica Aronston, Illana Joseph, Felicia Kowalski, Pauline Timms, Mary Waks, Sally Weiser, Stephanie Schwarz OAM, and Annette Ferrer. We extend our deep appreciation to you for your longstanding loyalty and commitment to Moriah College.

ANNUAL GENERAL MEETINGS

At our Annual General Meetings of Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited, held in May 2018, the following Board of Directors of the College were elected unopposed for a two-year term: President Stephen Jankelowitz, Joanna Kalowski, Judy Lowy, Dr Sue Morris, Miri Sonnabend.

In addition to the above Directors, the following Directors continued their term until the next Annual General Meetings of the Associations, in accordance with our Constitutions: Eric Borecki, Oliver Freedman, Marc Weininger and Simon Wilkenfeld.

The Deputy President, Treasurer and Honorary Secretary positions are appointed by the Directors at their first meeting, pursuant to Clauses 42, 43 and 44 of our Constitutions. The following people served in those roles:

- Robbie Blau Deputy President
- Marc Weininger -Treasurer
- Miri Sonnabend Honorary Secretary

I would also like to acknowledge The Honourable Justice Stephen Rothman AM and Mark Scheider who were both elected as Life Patrons for their Signal Service to the College.

APPOINTMENT OF COLLEGE PRINCIPAL

In November 2018, it was my pleasure to announce that, following a comprehensive search, which attracted high-calibre national and international applicants, Rabbi Yehoshua Smukler was appointed as Principal of Moriah College, commencing July 2019. I am very excited by the appointment of an outstanding College Principal who will lead our school to greater levels of achievement and distinction, ensuring that our

Jewish values and our deep love and connection to the State of Israel, remain at the core of all that we do.

CONCLUSION

Looking ahead to 2019, I am encouraged by the commitment and quality of both our Board members and senior College leadership.

As you are aware, we are in the midst of renewing our educational leadership. Our energetic and new Head of Primary School, Lynda Fisher, has set about being a change agent to ensure the school that she leads, honours its commitment to grow greatness in every child, one child at a time.

We are fortunate to have secured Roberta Goot OAM and Donna Delbaere as co-acting College Principals for Semester One, 2019, ahead of Shua Smukler's arrival as College Principal in July, Roberta and Donna are providing leadership and a presence in the College, and I want to particularly thank Roberta for having stepped up into this acting role, and for instilling a sense of calm, through her passion for the role and the College, her obvious competence and her outstanding work ethic.

Together with my colleagues on the Bboard, I will continue to focus on providing our school community with outstanding educational and welfare offerings, with Jewish values at the core of all that we do.

In 2019 we will continue to progress our Master Plan to deliver 21st Century learning environments, as we prepare for our Capital Appeal in 2020.

I would like to thank our talented and hardworking Board members for their support and enormous effort during 2018. My fellow Board members give up a significant amount of time and make a valuable contribution to the sustainability and success of our College and community. I truly appreciate and thank all of them.

In particular, I would like to thank Giora Friede who retired as President at the 2018 Annual General Meeting in May, and Dr Sue Morris who stepped down at the August meeting, following 10 years on the Board.

Special thanks also, to Robbie Blau, Deputy President, for his support and friendship during an eventful year. Robbie's willingness to step-up into the role of acting President, during what was a personally challenging time for me at the end of 2018, was enormously appreciated and helped to ensure that the Board's operations continued without interruption.

On behalf of the Board, I extend our appreciation to our College Executive and all of our staff for their dedication and commitment to our Moriah family, and their focus on delivering the best possible outcomes for our students.

I want to acknowledge and thank Daisy Sultana, Executive Officer to the Board, for her assistance and incredible dedication to Moriah. Daisy's help and guidance continues to make my job, and that of the entire Board, much easier.

I wish every member of our Moriah Family hatzlacha raba in all that you do and may we continue to go from strength to strength.

In closing, I would like to thank the Moriah Family on a very personal level, for your prayers and the incredible support you have given to my sons, Adam and Daniel, and to me, on the passing of Brenda ז"ל : their mother, my wife, a friend to many and colleague to Moriah staff members, on 11 October 2018. Brenda was a Moriah mensch loving and passionate about this school and contributing to it in every capacity that she could. On her behalf, I thank you for the many ways that you have recognised and acknowledged her. Our family is indeed grateful and honoured to be part of the Moriah family.

STEPHEN JANKELOWITZ President

BOARD COMMITTEES

The following committees assisted the Board during the course of the year. The President and the College Principal were ex-officio members of all the committees.

Building & Infrastructure

S. Wilkenfeld*, E. Borecki, (Co-optees Teri Esra, Robert Goot AM SC (Life Patron and Trustee) and Stephanie Weiner), Chief Operating Officer, Facilities & Operations Manager and Security Manager

Waverley Council Compliance Sub-Committee

S. Wilkenfeld*, J. Lowy, (Co-opted Robert Goot AM SC (Life Patron and Trustee), Daniel Goulburn OAM (Life Governor and Trustee), Toby Wetherill (College's Architect), Chief Operating Officer and Facilities & Operations Manager

Capital Management & Assets Joint Committee

M. Weininger*, R. Blau, J. Lowy (Foundation President), (Foundation Board Members: J. Dunkel, G. Friede and R. Gavshon OAM)

Corporate Governance

M. Sonnabend*, R. Blau, E. Borecki and Chief Operating Officer

Dean of Jewish Life & Learning Selection

O. Freedman**, College Principal **, J. Lowy, S. Morris, (Co-opted Robert Gavshon (Life Patron and Trustee) and Giora Friede (Foundation Board Member))

Debtors & Fee Support

M. Weininger*, J. Lowy, S. Morris, Chief Operating Officer and Financial Controller

Early Learning Centre

M. Weininger*, O. Freedman, S. Morris, M. Sonnabend, S. Wilkenfeld, Chief Operating Officer, Head of Primary School, Director of Early Learning, Director of Admissions, Education Leader & Director of Compliance and (Co-opted Cayley Smith)

• Early Learning Centre Project Control Group

S. Wilkenfeld*, E. Borecki, M. Weininger, (Co-opted Robert Goot AM SC (Life Patron and Trustee), Daniel Goulburn OAM (Life Governor and Trustee) Stephanie Weiner), Chief Operating Officer, Director of Early Learning, Facilities & Operations Manager, Toby Wetherill (College's Architect) and Robert Woolf and Ian O'Keeffe (Project Managers)

Education

S. Morris*, E. Borecki, O. Freedman, J. Lowy, M. Sonnabend, Dean of Jewish Life & Learning, Head of High School, Head of Primary School, Director of Early Learning, Director of Primary Curriculum, Director of Learning Enhancement K-12, Director of Professional Practice, Deputy Head Learning, Research & Innovation and Manager of Psychological Services

Enrolment

O. Freedman*, J. Lowy, S. Morris, M. Sonnabend, M. Weininger, Dean of Jewish Life & Learning, Head of High School, Head of Primary School, Director of Early Learning and (Co-opted Terri Solsky**)

Finance & Audit

M. Weininger*, R. Blau, E. Borecki, (Coopted Richard Levine), Chief Operating Officer and Financial Controller

Government Funding

R. Blau*, M. Weininger, (Co-opted ACJS Co-Chair Daniel Goulburn OAM and ACJS Executive Director Len Hain), Chief Operating Officer, Head of High School, Head of Primary School and Director of Learning Enhancement K-12

Innovation

G. Friede**, College Principal**, S. Morris, (Co-opted Kelly Bayer-Rosmarin and Adam Bennett (Commonwealth Bank of Australia), Kevin Bloch, Josh Lowy, Associate Professor Richard Buckland), Dean of Jewish Life & Learning, Head of High School, Head of Primary School, Deputy Head of Learning, Research & Innovation and Director of ICT

Jewish Life & Learning

O. Freedman **, J. Lowy**, R. Blau, S. Morris, (Co-opted Robert Gavshon (Life Patron and Trustee) and David Taub), Dean of Jewish Life & Learning and College Rabbi

Kehillah

O. Freedman*, Dean of Jewish Life & Learning and College Rabbi

Master Planning

S. Wilkenfeld**, G. Friede **, (Co-opted Teri Esra, Daniel Goulburn OAM (Life Governor and Trustee), Steven Lowy AM, Toby Wetherill (College's Architect) and Allen Linz), College Principal, Head of High School, Head of Primary School and Chief Operating Officer

Nominations

S. Jankelowitz*, R. Blau, M. Sonnabend, (Co-opted Brian Schwartz AM)

Remuneration

S. Jankelowitz *, R. Blau, M. Weininger, College Principal and Chief Operating Officer

Security & Traffic

S. Jankelowitz*, S. Wilkenfeld, (Co-opted Shane Weinberg (Communal Security Group Representative), Linda Tate (Head of Parent Safety Group)), Chief Operating Officer, Deputy Head of Primary School Administration and Security Manager

75th Anniversary

College Principal*, S. Morris, M.
Sonnabend, (Co-opted Robert Simons OAM (Life Patron & Trustee) J. Lowy (Foundation President) and P&F
Co-Presidents Natalie Sassoon and Loren Kalish, Staff: Director of Music K-12 Roberta Goot OAM, Foundation Director Joseph Herschel, Hilary Kahn Senior Teacher, Special Projects Officer, Margaret Miller Archivist

2020 Planning & Presentation

S. Jankelowitz **, M. Gutman OBE **, S. Wilkenfeld, (Co-opted Giora Friede (Foundation Board Member), Steven Lowy AM, Allen Linz, Teri Esra, College Principal and Chief Operating Officer

* Chair

** Co Chair

The following were other areas of specific responsibilities or requirements for liaison/representation with outside organisations, associations or instrumentalities:

Association of Independent Schools

M. Sonnabend

Community Reference Group

S. Wilkenfeld, College Principal, Chief Operating Officer and Deputy Head of High School - Student Life (7-12)

Jewish Communal Appeal ('JCA') (Fundraising)

J. Lowy and M. Weininger

NSW Jewish Board of Deputies

M. Sonnabend

Australian Council of Jewish Schools (ACJS)

M. Weininger

Yedid-Moriah Alumni Association (Old Collegians)

M. Weininger and S. Wilkenfeld

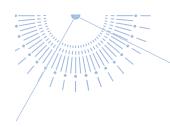
Early Learning Liaison Group

O. Freedman and M. Sonnabend

Queens Park Precinct

S. Wilkenfeld, College Principal, Chief Operating Officer and Deputy Head of High School - Student Life (7-12)



















OUR SCHOOL

College Principal's Report



STRATEGIC PLAN 2015 - 2020

During 2018, the College continued with its implementation of the Strategic Plan. The strategic aims of the College for 2015-2020 are as follows:

- 1. Embed Jewish traditions, history, ethics, values and culture into every aspect of College life to ensure our students are knowledgeable about Judaism, skilled in its religious practices and engaged members of the Jewish community with a commitment to Jewish continuity.
- Provide a first-class Jewish education that is innovative, inspiring and grounded, helping our students understand the values that spring from Judaism, and the challenges that face the Jewish world.
- 3. Deliver the highest quality learning experiences for our students that are personalised, challenging and engaging, creating within them a desire for lifelong learning and commitment to realising their academic potential.
- 4. Provide innovative and contemporary learning environments that equip students with the ability to meet

- future challenges as active and responsible global citizens.
- 5. Provide the highest levels of wellbeing for each student with a holistic school experience grounded in Jewish values, preparing them for their next stage of life.
- Attract, develop and retain the highest calibre of staff who feel valued, are passionate and committed to the education of our students, and who view Moriah as their preferred place of employment.
- 7. Provide challenging co-curricular experiences that promote and build team spirit, resilience, independence, self-discipline, responsible decision-making, and self-confidence.
- 8. Provide an inclusive and welcoming school culture where all members of the community feel valued and motivated to engage with the College.
- Be recognised as a leading advocate for comprehensive sustainability planning and practices.
- Provide astute College Governance, informed by regular stakeholder feedback, to deliver the future resource and development needs of the College.

The following pillars frame our strategic plan 2015-2020:

Foundation Pillar: Jewish life and learning

Pillar 1 – Personalised, Engaged Learning

Pillar 2 – Student Wellbeing

Pillar 3 – Passionate, Qualified, Caring, High-calibre Staff

Pillar 4 – Co-curricular

Pillar 5 – Community Engagement & Partnerships

Pillar 6 - Sustainability

I commend to you *Our Achievements* and *Goals* section of this report for further information regarding our progress in each of these areas.

As I consider the year in which Moriah has celebrated 75 years of Jewish education, my thoughts zero in on the notion that all too often, we prioritise achievement at the expense of effort and growth. We set our sites on an end goal – perhaps a perfect exam mark, a distinction for an assignment, or a high ATAR – and forget to focus on the effort and growth that's required to reach that goal.

Genuine achievement really only comes through effort and a commitment to continual growth. Finding the balance between achievement, growth, and effort is the key to creating an environment where learners will feel that anything is possible.

In her work on praising effort versus achievement, motivational psychologist Carol Dweck reveals that when we tell our children that they are "smart" and reward their behaviour based

on achievement, we discourage them to step outside their comfort zone and attempt tasks that stretch and challenge. Alternately, if we praise effort, we create learners who approach difficult tasks with the idea that it is hard work, and not a natural ability that will help them to succeed.

Taking that idea further, internationally acclaimed author and human behaviour expert Daniel Pink maintains that rewarding effort concurrently rewards "autonomy, mastery, and purpose," the three major elements of success and what he believes are the key motivators for individuals to keep pushing themselves to get better results.

Applying this growth mindset way of thinking to a school community focused on academic achievement, it is vital that the learning frameworks and programs that we put into place, value and prioritise the acknowledgement of effort and growth in a child's journey towards excellence. If we require a student to focus on effort and growth, achievement and excellence will follow.

We seek to provide personalised and engaging learning opportunities for our students within a community that recognises the personal attributes, abilities and interests of each student.

Our many and varied programs are developed to provide students with the tools to develop their individual potential and aspire to excellence. Excellence is a hallmark of our College and through transformational learning experiences we encourage students to take measured risks, embrace innovation and adapt to change, thriving and flourishing as optimistic, caring and engaged global citizens and strong advocates for the State of Israel.

In whatever they are doing, our students are encouraged to evaluate their intellectual, emotional, spiritual and social links with their Jewish heritage and Israel, emerging more integrated and at home with their Jewish identity, becoming strong advocates for their People in places not always so welcoming.

Our wellbeing programs are built on the Jewish principles of Tikkun Olam (healing the world) and Chesed (loving kindness) and orientate our students towards creating a better world, connecting with others and developing their personal and social capabilities.

What is evident is our students' sustained and abiding commitment to making a difference in the world. They are, as Gandhi once famously quoted, unwavering in their desire to 'be the change they wish to see in the world'. It reassures me that our future is bright when it is grounded in the principles that have sustained a People for over five millennia and so clearly evident in the life of this fine institution.

Vote of Thanks

On behalf of the College community I would like to extend my appreciation and gratitude to each and every member of our school community for their support of the College, and all its endeavours throughout the year. We are blessed to have so many people, and communal partners committed to our mission 'to make Jewish children proud of who they are and what they can achieve'.

I would like to extend my appreciation and gratitude to Members of the College Board, Trustees; Life Patrons for their support of the College. It is through their expertise, time and commitment, and that of their forebears, that we are able to enjoy a school with enviable resources and a culture built on a commitment to Jewish life and excellence in all we undertake.

To the Chairman of The Moriah Foundation, Brian Schwartz AM, and President, Judy Lowy, I would like to extend our heartfelt gratitude for your continued support of the College. Through the work of the Director of the Moriah Foundation, Joseph Herschel, we continue to connect our grandparents with College life while securing donors and other community and corporate grants to support the work of the College and our growing bursary program.

The Parents' and Friends' Association (P&F) is in many ways our silent workforce whose members go about their work supporting new families, families in need and many programs at

the College quietly and with enthusiasm and efficiency. We extend our gratitude and thanks to Co-Presidents Loren Kalish and Natalie Sassoon who have worked tirelessly to revitalise the work of the P&F, successfully partnering with the College in building a strong sense of belonging and school community.

There are a number of parents who also volunteer their time throughout the year to vigilantly watch over our students as part of the Parent Safety Group (PSG). It is through their ongoing commitment and the tireless efforts of their Head, Ms Linda Tate, that we continue to enjoy a safe and secure school environment.

To the Mount Zion Kindergartens and Trustees, Professor Leon Simons, Michael Greenfield and Dr Liliane Goodman, we thank you for the continued belief you have in Moriah as we partner with you in providing an unrivalled early learning program, which has been recognised at the highest rating of Exceeding the National Quality Standard by the Australian Children's Education & Care Quality Authority (ACECQA).

We extend our thanks to the JCA and its President, Stephen Chipkin, for his continued support of the College through the allocation of funds from their Appeals. In a climate where funding for Independent schools is unclear, the support of the JCA helps secure a number of programs we have on offer at the College. Many of the Member Organisations of the JCA have strong links to the College and provide a range of opportunities throughout the year for our students to participate in charitable works, service learning and work placements.

To Jeremy Spinak, President of the NSW Jewish Board of Deputies, and Vic Alhadeff, CEO, we thank you for being the voice of the Jewish Community of New South Wales. Your advocacy and support, particularly through the Communal Security Group (CSG), ensure our school is safe and secure.

To the Zionist Council of NSW, and in particular Richard Balkin, President, we extend a heartfelt thank you for the many opportunities you have provided

to the students throughout the year.

We extend our gratitude to The Honourable Justice Stephen Rothman AM and Daniel Goulburn OAM, Co-Chairs, and Len Hain, Executive Director of the Australian Council for Jewish Schools (ACJS), for the professional support they have provided to the College. The ACJS advocates with passion on behalf of the Jewish schools in Australia and their unique security and operational needs. We continued to remain the benefactors of the work of the ACJS this year through additional security funding.

We also extend our appreciation to Dr Geoff Newcombe, Executive Director of AISNSW, and his team for their outstanding support of the independent schools sector and their representation of our interests with government and other statutory authorities. AISNSW provide a range of outstanding and high-quality services to the College in the areas of

governance, employment relations, compliance, professional development and consultancy.

I would like to take this opportunity to thank the College Executive for their professional endeavours and dedication throughout the year and their ongoing support of me in my role as College Principal. They have been strong drivers of the College's strategy, committed to our mission and continuous school improvement. The College is also privileged to have a team of committed and dedicated teachers, school psychologists and nurses, administrators, ICT staff, maintenance staff, and volunteers who give many hours above and beyond what is expected or required. They are all integral to driving our vision "To make Jewish children proud of who they are and what they can achieve".

I do want to single out my EA, Jane Quinn, and the Executive Officer to the Board of Directors, Daisy Sultana, for their support of me and the Board of Directors throughout the year. Their professionalism, hospitality and empathy cannot be underestimated. They foster a welcoming environment for our students, parents, staff, visitors and Board Directors that is calm, orderly and punctuated with good humour and a sense of fun.

And last, but by no means least, thank you to the parents and grandparents for their continued support of the College, and their children and grandchildren who provide the dynamism we experience each and every day.

I commend to you the remainder of the report, which provides a rich overview of life at the College during 2018.

John Hamey College Principal





OUR SCHOOL

Head of Jewish Life & Learning (Acting)



The month prior to Rosh Hashana, the beginning of the new Jewish year, is a month of preparation. Most of the preparation required focuses on the concepts of reflection and introspection. As we conclude yet another academic year, we are forced to reflect on these same concepts in order to evaluate and assess our successes and challenges during the previous year in order to make improvements for the year to come.

The year began with a very special visit from Professor Alan Dershowitz, influential Harvard Law School professor emeritus and one of the most visible legal commentators in American media. Dershowitz is also well known for his support of Israel and the Jewish people. Moriah senior students together with students from Masada College, Emanuel School and Kesser Torah College welcomed Professor Dershowitz to the College for an inspiring presentation. In September, our Jewish day schools had the opportunity to come together again to hear from former Prime Minister of Israel, Mr Ehud Barak, Mr. Barak was also treated to a musical presentation by Year 1 students. We also welcomed Adrienne Gold, Rabbi Ken Spiro and Rabbi Doron Kornbluth,

all sought after international presenters who had the opportunity to speak to students, and through our Kesher Academy, to alumni and Moriah parents.

Inspired by Lital's need for a liver transplant (Rabbi Benji Levy's daughter), the Year 12 Student Leadership Council coordinated a successful awareness and fundraising campaign across the Primary and High School for HODS (The Halachic Organ Donor Society). With support from the wider community, over \$30,000 was raised to assist and support those requiring transplants and those thinking about donating organs to save lives.

Our partnership with the Lookstein Centre at Bar Ilan University continued. In the High School, the Years 7 – 9 Jewish Studies curriculum project is complete with review and reflection processes taking place. Lookstein is now developing the Year 10 program, which will be completed in 2019. In the Primary School, Lookstein is developing a Jewish Studies program focused on the Jewish calendar for Years K-2. This will also continue next year. The entire curriculum project will be completed in 2019.

The Hans Kimmel Essay competition was also very successful with close to 30 students being acknowledged as prize winners. Students invested time and energy in interviewing family members and members of the community in order to record their family stories. The Hans Kimmel assembly was also a highlight. Many of the grandparents interviewed were able to attend this assembly. This assembly also honoured the late Sophie Caplan OAM, who passed away in January. It was Mrs Caplan who

initiated this competition in 1975. It still remains a core assessment task as part of the Year 10 Holocaust course.

In the High School, Hebrew streams continue to be divided into Advanced, Intermediate and Foundation allowing all students to access the curriculum at their own level. The curriculum used, Bishvil Ha-Ivrit, is a dynamic, multi-dimensional and comprehensive Hebrew language program for students. The program brings Hebrew alive with state-of-the-art print and digital materials enriched with new media and sophisticated interactive activities. Students are introduced to the many layers of the language - ranging from Midrash to Israeli rap songs, from historical documents to comics – as they develop active language skills: listening, reading and writing.

This year, the High School Hebrew Department coordinated and implemented a variety of Hebrew activities to celebrate lvrit week, a week that was devoted to appreciating the Hebrew language and making an attempt to only speak Hebrew. There were various presentations, workshops, lunchtime activities and guest entertainers. Due to its success, this initiative will continue in future years.

The Primary School continues to use the Tal AM Hebrew program, which was created with the mission of building a Hebrew and Heritage curriculum in a unifying language and unique voices, to develop the learners' Jewish knowledge and identity. Staff members are developing resources, which supplement the material and allow all students to access the curriculum. New students were accommodated with additional

classes to teach them how to read and write. Many of these students were mainstreamed as a result.

This year, we expanded on existing opportunities for our students. The Tefillin workshop for Year 7 boys was extremely successful, with all Year 7 boys having an opportunity to make their very own set of Kosher Tefillin to celebrate their Bar Mitzvah year. The culmination of this program involved parents and carers attending a ceremony whereby they were asked to assist their sons with putting on their Tefillin for the first time. The Year 6 Bat Mitzvah program provided an opportunity for the girls to learn about what it means to become a young Jewish woman through various workshops and classes. A fatherdaughter learning session was held, as well as a mother-daughter challah bake, which formed part of the Bat Mitzvah program.

Modern Jewish Studies was made available for Year 12 as a compulsory lesson every fortnight allowing for students to engage in some form of Jewish learning. A variety of guest speakers including local Rabbis, communal leaders, international speakers and members of staff all provided the students with something to think about or with a powerful message about life after Year 12.

For the second year, five Year 11 students were chosen as Scholars in Entrepreneurship and given the opportunity to travel to Israel after an extensive application process, to immerse themselves in the Start-Up Nation. We acknowledge the invaluable support for this program, from the Moriah Foundation and Kelly + Partners. Our Start-Up Moriah program (the gateway to the

Scholars program) offered Year 10 and 11 students the opportunity to visit a variety of Jewish start-ups all within Sydney. Mikolot: Voices of the Future competition proved to be very successful, with five students from across Australia competing for the winning title in a Jewish Public Speaking Competition. Two of our very own Moriah students made it to the Grand Final and competed for their chance to win prize money towards an approved Israel program.

The celebration of our chaggim (Jewish Festivals) formed a significant part of the experiential learning program for our students. Purim allowed our students and staff to dress up and have some fun while learning about the fragility of life and the need to make valuable use of our time. Pesach saw an opportunity to invite parents, grandparents and guests to participate in our various Primary School and Year 11 Pesach sedarim. Our annual Yom Kesher for Year 12 students and staff members were both successful and we look forward to developing these programs further in the future. In addition, our Power Hour learning program on Shavuot for alumni also attracted large numbers. Prior to Sukkot, we made sure that our sukkah in the High School was large enough to accommodate numerous classes. We also held our annual sukkah lunch for staff, which was well attended. This year, as part of our Chanuka celebrations, some of our students, Hesder boys and Design and Technology staff designed and built a large, beautifully decorated chanukiya, which was used every day during Chanuka. This tradition of lighting the candles each day of Chanuka will continue next year.

Shabbat services continued to be celebrated throughout the year. The Moriah Shabbat at Central Synagogue involved our Primary School students who sang four songs during the service. High School students led the service, participated as a choir, and delivered a short sermon at the end of the service. The dinner following the service was attended staff members and their families, numbering approximately 100 people. There were several services held at Winkler Roth Hamakom for students and the wider community throughout the year. A dinner for families to farewell the Na'aleh students was also held. in addition to a farewell service for IST students prior to their departure. We have also held Friday night dinners for specific year groups. The Student Leadership Council organised a Chanuka service and dinner for students in Year 11.

Our team of Hesder boys and Sherut girls was enhanced this year with the addition of two extra shlichot (emissaries) who now work in the High School and Primary School during the week. They assist and support our experiential team in all the good work they do in enhancing Jewish Life for our students. EDJE team members continued to support and complement the formal Jewish Life and Learning Department. They were responsible for coordinating assembly items, special festival programs, teaching classes, decorating the school, and organising a variety of other initiatives throughout the year. They also hosted students in the Beis during recess and lunch breaks.

IST and Counterpoint dominate the EDJE calendar. Counterpoint again proved to be successful. The team of madrichim, local and overseas

contributed to this success. Staff members were also willing to invest time by supporting this program through their attendance at all these camps. Following on from the success of the initial Na'aleh program in 2017, a group of 18 students participated in this program in 2018. Once again, this two-week program was very successful with students and parents providing very positive feedback.

Our Brownstone alumni program has given more than 20 university students the opportunity to travel to New York City to participate in internships whilst immersing themselves in Jewish learning. The Tikvah Scholars program was made available for High School students for the second time at Moriah. Three students participated in this program at Yale University, New Haven, Connecticut, to engage in Jewish learning.

Jewish Life continued to grow in 2018 with a variety of new initiatives being implemented. We are proud to be working collaboratively with other departments and look forward to developing further programs together in the future. Ultimately, our aim is to ensure that all students develop a positive affiliation with their Judaism. Our challenge is to ensure that all students are able to engage with the variety of Jewish Life programs on offer. We are constantly seeking to make these programs as attractive as possible and look forward to greater student involvement and participation in 2019.

RONNEN GRAUMAN

Head of Jewish Life and Learning (Acting)









OUR SCHOOL

Director of Early Learning's Report



INTRODUCTION

"Learning environments engage and foster a sense of ownership and respect when they are aesthetically pleasing, reflect the identity and culture of children and families, and encourage a connection to place. As such, the physical environment is never simply a backdrop to the curriculum; it is an integral part of the curriculum and playbased program. An environment with rich and built-in learning opportunities also frees educators to interact with children."

Australian Early Childhood National Quality Framework: Quality Area 3: The Environment as 'The Third Teacher'

FOUNDATION PILLAR: TRUE TO OUR JEWISH ETHOS

What has become more evident over the course of time is the impact of Jewish early childhood education on attitudes and family practices. We observe this to be authentic and far-reaching. Throughout the year an awareness of the Jewish calendar is developed, giving meaning to rituals and traditions that are carried between home and school and home again. The experiences enjoyed, become learning opportunities for the whole family – providing rewarding and life-long practices across generations.

Celebrating 75 years at Moriah College

In 2018 our Early Learning Centres promoted the importance of belonging to a Jewish day school, demonstrating the benefits of continuity, of community and of commitment to the College Ethos. The year was framed by the celebration of 75 years at Moriah College.

On Wednesday, 14 February, an intimate and memorable morning tea was hosted at the Shya Redelman Campus, commemorating the official opening of the North Bondi Jewish Day School in Glenayr Ave - the original site of Moriah College. Sir Frank Lowy AC, Mr John Wakefield the Mayor of Waverly Council, Mrs Sheila Catteral, past College Principals and/or their families, current and past members of the College Board of Directors, the College Executive, current and past educators, students of the class of 1943, current students from Moriah College High School, and current children attending the Shya Redelman Campus were amongst some of the visitors on the day. A dramatic re-enactment of the official opening of the Centre was presented by Year 10 Drama students, and a sing-along by the current ELC children offered meaningful contributions to the morning program. The morning showcased the commitment and investment made by many families and individuals in ensuring the ongoing continuum of our College community.

On Sunday, 11 November the College community celebrated this significant milestone at Festival 75, a community anniversary event at the Queens Park Campus. The day was a tremendous affirmation of the role of the College in the broader community, demonstrating the connection and talents of students past and present. Families came away feeling a sense of belonging to a

vibrant and relevant place –one that not only provides children with day to day learning, but a place that instils values and perspectives reflective of a meaningful Jewish way of life.

Hebrew - a living language

In an effort to increase the children's opportunities to learn Hebrew as a living language in an authentic and meaningful way, a pilot program commenced in one classroom at the ELCs. The educators deliberately and mindfully immersed children in spoken, heard and written Hebrew every day. Over the course of time there was a noticeable increase in the children's comprehension and confidence in spoken Hebrew. The children's daily program was punctuated with Hebrew instruction, songs, stories and opportunities for small conversations. This apparently seamless and stressfree approach provided the ELC educators with evidence that when Hebrew is embedded into the daily life of the program the children will benefit overall, as one may expect the positive developmental contribution learning a second language offers.

Moriah and Mount Zion ELCs present at The Zionist Federation Australia Conference

On Sunday, 12 and Monday, 13
August, nine educators across the
Early Learning Centres travelled to
Melbourne to attend and present at the
ZFA conference. The presentation was
programmed into the Early Learning
stream at the conference and offered
delegates an intimate and practical
guide to introducing Shavuot in the
early years. The presentation was a
combination of how our ELCs prepare
and then celebrate this important
introduction to Torah and the values
and insights we hope to instill in our
young children.

The three-part presentation explored and demonstrated:

- Ways our daily program supports children in their understanding of mitzvoth as well as the day to day language and appreciation of the land of Israel.
- 2. Our intentional teaching in the lead-up to celebrating Shavuot including, what the festival offers us by way of Torah teaching and learning introducing the 10 commandments we received on Mt Sinai.
- Showcasing how we present and celebrate Shavuot across our Centres

 encompassing Matan Torah,
 Bikkurim and Shavuot.

The conference has become an important opportunity to network with other Early Childhood Educators across Australia, and where new ways of thinking and learning are shared and considered.

Enhancing continuity from Early Learning to Primary School

In an effort to enhance the connection between the Early Learning Centres and Moriah Primary School, Rabbi Benji Levy and Cathy Milwidsky worked together with their teams to find ways to increase the children's exposure to, and acquisition of, Jewish prayer and Hebrew.

A program supported by new and additional resources will offer ELC educators, ways to introduce children to additional brachot, songs and practices so that when entering Year K, they have a richer and more comprehensive repertoire of Tefilla. This is a work in progress with the intention to roll it out in 2019.

Jewish Preschool Association Day of Learning

On Monday, 23 July, the Jewish Preschool Association hosted the Jewish Early Childhood Educators' Conference at The Temple Emanuel Synagogue in Woollahra where they enjoyed the morning program: "Acts of Beauty in the Daily Lives of Educators", which included some inspirational moments delivered by Rabbi Benji Levy and Rabbi Rafi Kaiserblueth of The Emanuel Synagogue.

The Early Learning Centre educators then joined the rest of the College in the afternoon, at the Queens Park Campus, for lunch and the afternoon sessions as part of Yom Kesher.

Working in partnership with Shalom Baby

As part of our commitment to enhancing communal connections, Moriah College Early Learning Centres joined Shalom Baby and the PJ Library in welcoming young families (with babies under the age of two) to a Hamakom during their Jewish Book month. This partnership benefits both Shalom Baby as well as Moriah College, as we share resources, networks and future families.

Grandparents Havdalah ceremonies

On Monday, 17 September, a new initiative was launched as we welcomed grandparents and special friends to a Havdalah ceremony at each Centre. The morning events were co-hosted by the Moriah Foundation in anticipation of raising awareness of the important work of the Moriah Foundation as well as using the opportunity to invite grandparents to join the Moriah Foundation Grandparents' Club. Rabbi Benji Levy together with educators and children from each Centre demonstrated the weekly Havdalah ceremonies in the gardens of each Centre, singing the brachot, and following the traditional rituals of lighting Havdalah candles, drinking wine and smelling of the bisamim (spice pockets). Each child prepared a Havdalah bag (kit) to take home so that the weekly tradition would be enjoyed at home with all the family at the end of Shabbat. The morning was deemed to be a great success and will be planned to be enjoyed again in future years.

Farewell Kabbalat Shabbat for the Levy Family

On Friday, 28 September, the Saunders Family Campus hosted a farewell Kabbalat Shabbat for the Levy family. The children and educators gathered to pay tribute to the Levy family (grandparents and members of the extended Levy family) and to acknowledge the enormous contribution Rabbi Benji has made to the College and to the ELCs in particular. The Levys will be enormously missed by the teaching teams, the families and the children.

PERSONALISED, ENGAGED LEARNING

Out of a difficult situation emerges a blessing

One of the challenges in 2018 was to ensure continued personalised and engaged learning for all the children enrolled at the John I Einfeld AM Campus, as the building works and license for the new Early Learning Centre was being developed at Queens Park. The oldest children in the Prachim room, were provided with a classroom within the Primary School at Queens Park, and together with their educators spent the year enjoying the benefits of being embedded in the Primary School, whilst managing the challenges of being a solitary ELC room. The difficult situation transpired into being a blessing as it was an opportunity to showcase the high-quality teaching and learning that takes place in an ELC setting for the Primary School educators and families. This classroom provided details around the delivery of the early years program, the scaffolding of learning across a year, and the model of inclusion of all children we are so proud to have developed.

For the other children who were enrolled at the John I Einfeld AM Campus in Randwick, a year of transitions needed to be navigated with care and consideration. The impact of transitions on children cannot be underestimated. We were determined to ensure that close attachments and

reciprocal relationships were forged through personal and consistent engagements with educators. We worked hard to make sure every child felt safe and secure, building trust and a sense of belonging in our everyday experiences. We know that when children feel safe, secure and supported, they develop the confidence to explore and learn, no matter where they are. (Early Years Learning Framework, p. 20; Framework for School Age Care, p. 19).

Building trusting and meaningful relationships was essential for children to develop a sense of belonging and a sense of self no matter where they were. During the year, they moved from the Randwick Centre to the interim Kadimah Centre and our Early Childhood Centre in Rose Bay or finally to the new Queens Park Campus. We therefore had to make a commitment as a team to:

- Respond to the feelings children have when they are faced with new places by ensuring that the routines and the people remained consistent and familiar.
- Give children opportunities to have agency and a voice in the day to day decisions that affect them and work with them and their families to ensure that their developmental needs were being met and individual learning was scaffolded.
- Maintain respectful and equitable relationships with each child, amongst the other daily tasks and routine activities.

What transpired was that whilst places may have changed, our values, our routines, and our approaches to teaching and learning all remained the same. The children developed very strong and meaningful relationships with their educators and one another, as well as a resilience and flexibility that will contribute to their own development and accomplishments.

Intentional teaching

Across our Centres we focused on intentional, purposeful planning for children's learning. This was achieved

by allowing children to contribute to the areas of learning they wanted to engage in. Genuine collaboration around areas of interest to be further explored became integral to the daily experiences across the rooms. Children felt heard, and trusted that they had important contributions to make to what was on offer during the day. This also included their input into the routines, the prepared environments and the excursions that were planned throughout the year.

One of the rewarding outcomes of this was that children began to participate in complex decision making, and appropriate risk taking, as questions were asked, and different areas of inquiry were explored, in a safe and thoughtful setting. Questions around 'what do you think?' 'Why do you think this/that?' and 'What else can we do?' or "What can we do differently next time?' began to become integrated throughout the daily experiences, including when reflecting on children's behaviours and interactions. This questioning promoted children's sense of self, their self-reliance and selfregulation – promoting independence and autonomy.

Prepared Learning environments, experiences and resources

What has become central to the early vears' experience is the preparation of environments that support children's individual and collaborative learning. Across our Centres we spent the year considering the importance of 'the environment as the third teacher'. This meant that we were able to provide varied resources and experiences that were open-ended, allowing multiple uses, encouraging children to develop creative and sustained thinking and growth. The furniture and equipment we set up promoted independence and competence, as children moved between spaces offering different qualitative experiences. These were naturally scaffolded as children developed competencies and skills and as educators responded and supported their learning.

STUDENT WELLBEING

The changing nature and needs of children demand that we constantly develop our responses and approaches as to how we engage and support children in these critical foundation years. In a Long Day Care setting children's emotional health and wellbeing is often compromised because of the longer hours and days spent away from their home and primary caregivers. Children are often exhausted and stressed. and whilst attending school offers a regular routine and a place of safety, it demands additional energy and emotional resilience.

An important premise in promoting children's wellbeing involves children learning how their behaviour is in the first instance a communication, and what this then means in relation to others. We strongly believe that each educator is pivotal to providing children with the emotional care they merit. Our educators are upskilled and mentored to provide the appropriate emotional atmosphere and responses to young children. Our educators support each child to develop ways to understand behaviours and offer strategies and ways to best attend to their own emotions as well as others.

We welcome the wide range of emotions and give children choices and chances to process and regulate their feelings and responses in different situations. Educators work hard to create safe, loving and non-judgmental environments where children come to trust themselves and others.

Our model involves continued collaboration with parents, who contribute in a complex way to how children are able to feel relaxed and secure, and thereby able to learn effectively. Our approach demands that the significant adults in a child's life be available to support and acknowledge the child and where they are at developmentally. Language and classroom strategies are integrated into the ordinary everyday experiences that promote healthy and reliable messages.

In consultation with our consulting clinical psychologist, Belinda Blecher,

we often develop a three-prong approach to attending to the wellbeing of children. In our intervention plans we outline the roles and responsibilities of the educators, the parents and the child. In some situations, we also involve early intervention specialists who help to further support and develop the child's developmental needs. Regular follow up consultations are planned, and progress is reported and celebrated.

Research shows relationships are central to children developing acceptance, self-esteem and higher functioning thinking skills that contribute to positive learning and life outcomes. This drives our approach and thinking too.

PASSIONATE, QUALIFIED, CARING, HIGH CALIBRE STAFF MEMBERS

As developing loving, meaningful and reliable relationships forms the significant springboard to successful teaching and learning in the early years, much focus and effort is placed on developing educators who will understand and commit to this value. Over the course of 2018 we continued to work towards ensuring our educators felt heard, valued and celebrated.

Throughout the year, educators were provided with opportunities for further professional development according to their own professional and personal learning pathways. These included both individual attendance or small group registrations at a variety of conferences and workshops that focused on the following areas of development:

- How best to support children by being aware of their individual abilities, challenges and unique needs
- How to ensure successful and varied transitions
- Creating physical environments that promote independence, autonomy and creativity
- Daily routines and programs offering children time and resources to engage in positive and meaningful interactions with their peers and their educators, from 2 to 5 years
- Including opportunities in the

Centres for children to find ways to understand themselves and the world to which they belong through a balance of open-ended play experiences as well as intentional teaching moments

- How best to scaffold experiences for each individual child, making sure that all learning and developmental needs are met.
- Facilitating children's social interactions through collaborative play allowing for team-building, turn-taking and problem-solving experiences
- Flexible and ordinary experiences becoming the reliable and safe way for educators to create secure and restful environments
- Encouraging children with risk taking, to assume more responsibility and offer their teachers their own voice with suggestions and ideas to include in the day to day

RELATIONSHIPS WITH FAMILIES

The College was faced with a great challenge to maintain wholesome and positive relationships with the many families whose children were enrolled in the John I Einfeld AM Early Learning Centre, as plans and provisions were made to temporarily relocate the children during the building and construction of the new Early Learning Centre at Queens Park. The President of the Board of Directors, Giora Friede and College Principal, John Hamey, together with the support of College Chief Executive Officer, Trevor Johnson and other members of the Board of Directors played an active role in ensuring continued information was provided to the parent body and broader community, around the progress of the development.

The College ensured that an alternate and appropriate early learning space was provided to the families as an interim offer, whilst the development of the new Centre continued over the months between April and November. Two classes were relocated to the Kehillat Kadimah Synagogue building. Renovations and enhancements to the space provided a suitable environment

that was officially licenced by the New South Wales Regulatory Authority to ensure that the day to day offer remained compliant and in accordance with the National Standards as well as our College Ethos. The younger children enrolled, joined the Early Childhood Centre in Rose Bay together with their educators and teaching team. In an effort to work with the families the College provided daily transport to and from the College and the Rose Bay Centres. In addition to this, the children who were re-located to the Kadimah Centre were also provided with morning tea, lunch and afternoon tea to ensure that the Centre operated strictly in accordance with the synagogue's kashrut policies and practices.

The continued loyalty and hard work of the Early Learning teaching and operations team allowed the extended interim plan to be a successful and positive solution to a very challenging situation. The children and their families may have experienced an interrupted year; however it was determined that they continued to develop strong and reciprocal relationships, enjoyed meaningful and eventful days, and the continued learning opportunities that their peers encountered at our other Early Learning Centres.

The families were able to enjoy the last few weeks of the year in the new purpose-built Centre at Queens Park. The families were most appreciative of the thought and care applied to making the new Centre so welcoming. One child on the first day asked his mum if he 'could sleep the night'!

COMMUNITY ENGAGEMENT AND PARTNERSHIPS

Out of the trials and tests of the building of the new Centre at Queens Park an important relationship was forged with the Kadimah Synagogue. It was a privilege and a pleasure to collaborate with the Kadimah team, who opened their doors to our ELC community and made us feel like we had a new home, for as long as we needed it. The College is most grateful for their generosity and community spirit. It is hoped that the College and the Kadimah congregation and Board

of Directors will remain 'good friends' and continue to grow their friendship.

Our ELC community remains closely connected to our previous neighbours at the Montefiore Home in Randwick as well as the residents and staff at the Montefiore, Woollahra. This is a much valued relationship that the ELCs are committed to continuing over the years ahead. Whilst the weekly visits to join the residents for Shabbat may not be as easy as it was in previous years, the ELCs will ensure that the children will continue to enjoy Kabbalat Shabbat with the residents regularly.

An exciting opportunity to work closely with Shalom Baby developed over the course of 2018. Inviting new families with young babies to enjoy our space at Hamakom together, allows families to feel a strong connection to our Centres before they even arrive. In the time we spend together, parents are provided with the chance to network with one another and to participate in some exciting learning experiences themselves, around the importance of reading to young children, or ideas around healthy eating for toddlers. It is hoped that this relationship with continue to grow in future years.

CONCLUSION

2018 is a year that will mark the 75th birthday of the College and the best gift we may give a young Jewish family – an all of College experience. Children

from two years old to Year 12 can now gather on one campus each day, and together build our future Jewish community. This was only possible when families as well as members of our broader community were able to come together with one unified vision. In order to grow our next generation we need to rely on one another – to promote our ethos and our daily values, to create a strong sense of belonging, and to rise above challenges, and in doing that together we enjoy the true benefits of what it means to be a community.

We farewelled our College Principal Mr John Hamey, and thanked him for his years of dedication and commitment to our school. At our end of year staff celebration, the Director of Early Learning paid tribute to Mr Hamey:

"Mary Oliver, an American contemporary poet, wrote:

"...there was a new voice
which you slowly
recognized as your own,
that kept you company
as you strode deeper and deeper
into the world...

I have had the privilege of being witness to the new voice that emerged as your own over the past 12 years. It is as if during the time you have been a part of Moriah College, a new version of yourself has emerged – wiser, stronger, and kinder. And as words fill our heads, and our heads often lead our hearts, your voice has given you the assurance and conviction needed to end one significant chapter and start another.

Twelve years is a long time to be in one place. We know this because it takes each one of our students at least twelve years to journey through our school from start to finish –(not counting the precious Early Years prior to Primary School). And like each one of our students we hope you are leaving with a stronger sense of self, an idea of what dreams you plan to chase, and a notion of the future life you will choose to create.

...John, as you stride deeper into the world, know that you will be always remembered not only because you have once been our leader, but that you have made a difference to the lives you have led, and in that, your new voice will remain deep in our hearts. Go in good health and with a sure stride out into the bigger world, and know you have lived a meaningful life, so far."

CATHY MILWIDSKY Director of Early Learning







OUR ACHIEVEMENTS & GOALS

PILLAR 1 – PERSONALISED, ENGAGED LEARNING			
2018 Goals and Priorities			
Priorities	Achievements		
	HIGH SCHOOL		
Implementation of the New High SchoolC & new Assessment requirements	Year 11 teachers were given additional planning time in order to research and develop new content areas in English, Standard Mathematics, the Sciences and Modern and Ancient History; Heads of Department and Senior Years teachers were provided with the opportunity to attend all professional development opportunities associated with the new curriculum.		
ELEVATE – High Potential Learners	Work continued with the Association of Independent Schools ELEVATE program.		
National Consistent Collection of Data (NCCD)	Extensive work has been undertaken by staff across the College to ensure the correct classification of individual student disabilities. All teachers have been involved in documenting and implementing adjustments for our students.		
(NCCB)	A coordinator has been appointed to assist with the required moderation. Her work will continue in 2019 as we work to refine the collation of all records that are required for audit purposes.		
	At the beginning of the school year, comprehensive data about each student in each of the teachers' classes was again shared with staff.		
Student Profile Data	Student test data (AAS & NAPLAN) was also collated under a new 'Individual Student Report' tab on the College's Learning Management System. This has assisted teachers to better understand the learners in their care.		
Signature Programs	The College's involvement in signature programs has continued to grow, with five, Year 10 students selected to attend this year's Technion program, three, Year 11 students selected to attend the Tikvah Institute program, and five, Year 11 students selected to participate in the Scholars in Entrepreneurship program.		
	Moriahpreneur for Year 10 Commerce students and the Year 9 STEAM program continued to grow in importance in the eyes of the students and the College community.		
Literacy and Numeracy Benchmark assessments	Students who had not achieved the minimum standard required for them to prequalify for the literacy and numeracy standards required to qualify for the Higher School Certificate received targeted support to prepare them for this year's online assessments. The vast majority of students passed the benchmark at their first attempt and all bar one student achieved the standard on their second attempt.		
	PRIMARY SCHOOL		
	Work with staff to make LI/SC visible in all classrooms starting with Years 3/4. Overarching Learning Intention linked to Literacy. Implementing quality LI/SC within the classrooms and ensuring this is evident in staff programs for all		
Learning Intentions / Success Criteria (LI/SC)	KLA's. Overarching questions visible within the classrooms and programs.		
(El/3C)	Using the correct terminology with students: To consistently use the language of LI/SC and the five critical questions with students in 4C and 4P and 4J. Then branch out into other grades (ensuring it is being consistently used).		
Use of the Success Criteria	Using the Success Criteria to drive students learning and track students from this data.		
	Make five critical questions visible in classrooms		
	Identify and name their next step in the learning process		
	Ability to answer the five critical questions: (all students within the classroom setting).		
	- What are you learning?		
Critical questions visible in classrooms	- How are you doing?		
	- How do you know?		
	- How can you improve?		
	- Where can you go for help?		
	I implemented these in my classroom and then they had a fold over effect to my colleagues. Using student responses to drive the learning and displays.		

	Work with staff mentors (one person per grade) to use collaborative teaching meetings to share knowledge and strategies to improve student learning including the use of:			
	learning intentions and success criteria			
Collaborative Teaching Teams	• formative assessment			
	explicit teaching for small groups			
	Moderating student writing			
	Do a stocktake of Literacy resources in the primary school and ensure that teachers have what they need.			
Literacy Resources	Finish organising the Literacy Storeroom and come up with a borrowing system (google doc). (still working on this system in 2019)			
	Review and evaluate online and print resources and organise small trials of the resource if warranted (Cars and stars, Smart Achievers, ACER, Brightpath).			
	Work to use data (pre-tests, NAPLAN, Cogat) to identify the needs of students for Literacy. Use data to identify students underperforming or not making expected progress.			
	Work with teachers do decide on what assessments are to be done (formative and summative, class or cross grade).			
Data drives potential:	Use data for clear reporting to parents, leadership and executive - can we come up with a more transparent way to link assessment to reporting.			
Know our learners	I will use the following key data to track student growth:			
	• NAPLAN, AAS			
	Bump it up walls in the classroom			
	Visible learning goals in the classroom (driven by students and the feedback given)			
	Start implementing one place for data: Data space in the primary school (work with Taryn).			
Documentation: 2018/2019	Use consistent documentation to ensure programs meet NESA requirements, student tracking and inform teaching practice within the classroom and across the school.			
Bocumentation. 2010/2019	Ensure scope and sequence covers all content required by curriculum			
	Assessments are evident and clear			
	Work with Taryn, to guide colleagues to evaluate effectiveness of learning and teaching programs			
Formative Classroom Walkthroughs	through creating and implementing formative learning walkthroughs.			
(2019)	These walkthroughs will inform the development and selection of teaching strategies which will be then be analysed collaboratively with staff for its effectiveness.			
	PILLAR 2 – STUDENT WELLBEING			
	2018 Goals and Priorities			
Priorities	Achievements			
HIGH SCHOOL Student Life programs were redesigned to provide students with extended wellbeing sessions in lieu of				
Student Life Programs	assemblies three times each term. This allowed times for a number of different guest speakers and the reintroduction of Peer Support programs, run for Year 7 and 8 students by our Year 10 students, and the Rite Journey program for students in Year 9.			
Appointment of Junior and Senior Wellbeing Coordinators	Junior and Senior Wellbeing Coordinators have led the implementation of new/revised wellbeing programs – particularly the Rite Journey for Year 9 and Peer Support for students in Years 7, 8 and 10.			
Wellbeing Framework	A new wellbeing framework has been developed. This framework integrates Jewish values and principles, the Australian Curriculum social and emotional competences and the PERMA model (Positive Emotions, Relationships, Meaning, Achievement) – key to Dr Martin Seligman's positive wellbeing program, to help to inform the structure. While developed with the High School in mind, the framework has the potential to develop into a K-12 model.			
	All social emotional learning capabilities are addressed through reference to Torah and core values and middot are linked to chagim. A spiral curriculum will be designed to effectively manage revisiting each chag throughout a student's time at the College.			
	In a parallel review, a new model for Service Learning is planned for introduction in 2019.			
	Significant changes were introduced to the consequences for poor behaviour across the High School.			
	From the beginning of the year, the program of students being given an immediate detention on the			
Revised Behaviour Management	day that they were given the infringement was again rolled out. All were asked to complete an apology letter that prompted them to reflect on their behaviour and consider how this was inconsistent with the College values.			
Revised Behaviour Management Procedures	letter that prompted them to reflect on their behaviour and consider how this was inconsistent with the			

	The purpose of the Student Leadership Council (SLC) was revisited and the traditional group was split into two more streamlined councils, an SLC of eight members and a Co-curricular Council (CCC).				
Revised Model for Student Leadership	We believe that students who are not in either the formal SLC or the CCC also need opportunities to contribute and develop their own leadership skills. Formal project-based roles were created for any students who chose to volunteer their time and expertise, concentrating on a range of short-term opportunities to give back/develop new skills or pursue areas that they are passionate about.				
	PRIMARY SCHOOL				
Implementation of the new 'Shem Tov' Behaviour Management Policy and Procedure	The implementation of the new 'Shem Tov' Behaviour Management Policy and Procedure for the Primary School that focuses on restorative practise and the notion of a child maintaining his or her good standing within the school community. The future plans involve the addition of a positive aspect to the policy, that rewards students who are able to consistently display the College values.				
Introduction of the Year 6 boy's leadership program	The introduction of the Year 6 boys' leadership program, that corresponds with the girls' existing Bat Mitzvah Program, that focussed on the notion of integrity, communal responsibility and accountability for Year 6 boys.				
UR Strong Program	The introduction and investment in the UR Strong Program to the Primary School. Students and Staff members were put through training courses to implement the UR Strong philosophy into Moriah. The program focuses on resilience and giving children the skills to self-manage challenging social interactions and incidents of bullying.				
P	LLAR 3 – PASSIONATE, QUALIFIED, CARING, HIGH CALIBRE STAFF				
	2018 Goals and Priorities				
 Priorities	Achievements				
rionaes	HIGH SCHOOL				
Improving the effectiveness of our pedagogy	Glen Pearsall provided a very well received keynote address at the beginning of the school year and has been working with teachers across the College on a range of areas and in particular on how to create more impactful feedback for students. This Professional Learning initiative grew directly from students' feedback in late 2017 (students had reported that they wanted more individualised feedback, which they could use in order to become the drivers of their own learning.) Glen's work has proved to be a very beneficial professional learning activity because it is having a direct impact on teachers' pedagogical approaches. Areas which staff members have focused on include: - How to use 'pivot' phrases to enhance student engagement - Strategic, lateral and inverted questioning techniques - Encouraging critical thinking - Changing classroom dynamics Teachers have been eager to implement these new strategies and the 3600 data from 2018 showed a marked shift in relation to how students feel about the impact of the feedback they are receiving from teachers; which is now more targeted and frequent. Glen has also helped senior leaders create a culture of feedback, development and growth. Throughout 2019, he will continue to collaborate with the College by training leaders of learning so that they can create a culture where teachers record their lessons and then work with peers to reflect on their				
Pop up PD	practice. The school has purchased a 'swivel' camera, and this will be helpful in allowing teachers to become more reflective practitioners. Throughout the year a range of different, short professional development discussions have been led by classroom teachers who have been happy to share elements of their practice. Many have been related to the use of technology in the classroom but differentiated practice has also proved to be popular.				
	This model of sharing effective practice (in-house) is planned to continue into 2019.				
Educator Impact	The Educator Impact 360o tool was again used across the College to provide feedback to our teaching staff.				
Teacher Mentors	Our teacher mentors again provided support to teachers who were new to the College and also to those applying for accreditation.				
	PRIMARY SCHOOL				
Science and Technology Steering Committee	A Science and Technology Steering Committee was formed to support educators with the 2019 implementation of the new NSW Science and Technology Syllabus. This team of five educators from across K-6 produced a new Science and Technology Scope and Sequence and a Science and Technology planning proforma that not only supports and privileges the requirements of the new syllabus but also honours the school's Teaching and Learning Framework. The Steering Committee ran several professional development sessions throughout 2018 to ensure all educators were au fait with the new syllabus requirements.				

Learning Walks	The Teaching and Learning team ran two professional development sessions on Learning Walks. Learning Walks involve a small group of teachers visiting multiple classrooms at their own school with the aim of fostering conversation about teaching and learning in order to develop a shared vision of high quality teaching that impacts on student learning. Educators carried out two Learning Walks in 2018, with the focus of How do our classroom walls support student learning? This focus was chosen to support the goals of our 2018 Implementation Plan on Feedback: How are we doing? How do we know? How can we improve? At the completion of the second Learning Walk, all educators set themselves a personal goal for 2019 around how they could better use their classroom walls to support their students' learning.
	PILLAR 4 – COMMUNITY ENGAGEMENTS & PARTNERSHIPS
	2018 Goals and Priorities
Priorities	Achievements
Yom Ha'Meyasdim Assembly	In February this year we introduced the College's 75th year with a moving Founders' Day (or Yom Ha'Meyasdim) Assembly. Students from across the College and College alumni all contributed to make this a very meaningful event.
Fiddler on the Roof	As part of our 75th year celebrations, Roberta Goot brought the whole College community together in an incredible production of Fiddler on the Roof. Following 12 months of rehearsal, the production was a masterpiece, bringing joy to all who participated or attended the performances.
Festival 75	In November, the Parents' and Friends' Association hosted an extraordinary Festival 75. On a beautiful afternoon, the College grounds were packed with activities and events. Many community organisations supported the day, and it really did become a wonderful recognition of the College in the Sydney Jewish community.
	PILLAR 5 – SUSTAINABILITY
	2018 Goals and Priorities
Priorities	Achievements
	This year the focus of the ESBS work was to extend the scope of rehabilitation works and to determine the effect of rehabilitation works on the site over the last three years.
	In July 2018, a survey was taken of the ESBS species and compared to the data collected in 2015. Comparing the 2015 and 2018 data it is evident that the rehabilitation works that have taken place over the last three years are proving to be effective as evidence by the regrowth of appropriate flora ESBS species.
Eastern Suburbs Banksia Scrub (ESBS) – remnant vegetation of great environmental significance.	There is also significant reduction of non-native species within our site. This is also of significance as the work has reduced the non-native species at the border of the Centennial Parklands ESBS site which was impacting the site and its regeneration. This has provided evidence for our Scientific License to be reissued.
	Due to the extreme weather experienced this year, a number of large trees and branches have come down. This has been advantageous as a larger percentage of the scrub floor is now bathed in sunlight and heat, creating ideal conditions for regeneration. In the coming years this should result in more plants beginning to sprout.
	This work has been supported by generous student volunteers earning community service hours for the school requirements and Duke of Edinburgh, and the expertise of Alex Bamforth (Bush Regenerator) through grant funding received from Waverley Council.

MAJOR INITIATIVES IN LEARNING & INNOVATION IN 2018

HIGH SCHOOL

Development of Wellbeing Framework

A new Wellbeing Framework has been developed based on the College's ethos, our core values (respect, commitment, integrity, responsibility and kindness) and ACARA's social and emotional competencies (self and social awareness and management). The framework also utilises the PERMA model (Positive Emotions, Relationships, Meaning, Achievement) the five elements of Dr Martin Seligman's theory to achieving positive wellbeing.

The aim of the program is for students to apply Jewish values and ethics to contemporary issues and concerns encountered in their everyday lives, as Australian citizens in the 21st century.

Students will be taught and encouraged to perpetuate their collective identity, as a people who possess a strong sense of self, and appreciation of their place in the continuum of Jewish thought, learning and activity, as guided by the College ethos.

This program will be implemented in 2019.

Elevate: Agile Design for High Potential Learners

Throughout 2017/18, Moriah College has participated in the Association of Independent Schools' ELEVATE program, which has been run in conjunction with the Innovation Unit from the United Kingdom and the Australian Institute of Teaching and School Leadership.

This program comes at a time when there is considerable interest, both nationally and internationally, in reshaping schooling to optimise the strengths of all learners. This robust disciplined design process has been

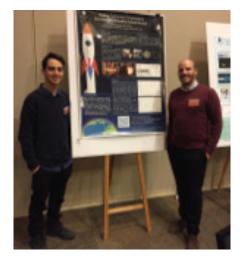
supporting our leaders of learning to collaboratively design and implement powerful practices to lift learning outcomes for high potential learners.

The team has led a number of professional learning sessions with High School staff and this will continue into 2019. Supported by Professor Nicole Mockler, an educational researcher from The University of Sydney, we developed a student survey to better understand the learning experience and approaches to learning of Moriah's high potential learners.

The next stage in the project will be to widen the scope of the ELEVATE team, to use the survey results to strengthen our 'Case for Change' and to embed teaching practices across faculties that addresses student voice, choice and challenge.

Signature Programs

Our signature programs have gone from strength to strength whether it be through the Year 9 STEAM week, the Year 10 MoriahPreneur program or our Start Up Moriah initiative. Opportunities for enriching international programs have also continued to grow. Five, Year 11 students travelled to Israel as part of the Scholars in Entrepreneurship



program; five, Year 10 students were selected to participate in the extraordinary Technion summer school program, and three students were selected to attend the prestigious Tikvah Institute program in New York.

One of the Technion students was invited to present with his SciTech mentor at a poster presentation at the 32nd Annual Symposium of the Israeli Section of the Combustion Institute, Tel Aviv. As he was in Israel on the Israel Study Tour, he was able to attend and enjoy the opportunity to discuss the research that he had undertaken while at the Technion.

PRIMARY SCHOOL

Introduction of Technology Specialist

This year, we have invested in a full-time teacher to take the role of a digital innovator whose purview included STEM, coding, robotics and digital literacy. While all teachers were still expected to integrate problem solving and computational thinking in all relevant curriculum areas, this teacher has helped to build capacity in staff and students. All of our students have had the opportunity to use our extensive range of resources: BeeBots, Vex IO. Spheros and drones. We built a new "Innovation Lab" where creative. critical and computational thinking and problem solving are privileged. Every class in the Primary School now has a Prowise board and some classes began piloting Seesaw, an online digital tool, which allows students to document their learning and makes communication timely with parents.

Inquiry Learning

The timetable changed for our Year 5 and Year 6 students to include an afternoon of inquiry, which replaced the traditional Library lesson. During this afternoon students worked on lessons







and projects, guided by their teachers, their interests and their capabilities. Inquiry learning encompasses many of the general capabilities and learning dispositions needed by our students for the 21st Century: communication, collaboration, curiosity, critical and creative thinking, reflection and connection.

In inquiry learning, students developed the skills and content knowledge they require by connecting to questions and topics of interest. Teachers were required to display fertile questions during Teaching and Learning. With guidance, they discovered their passions. As well, inquiry learning has the following benefits:

- Cross-disciplinary approach to content and skill development
- High levels of student-teacher and peer-to-peer collaboration and connection
- Student agency and ownership of learning (voice and choice)
- Focus on metacognition and growth mindset
- Project-based learning opportunities or PBL (problem based learning)
- Community involvement
- Regular public exhibition of student work
- Technology as a dynamic tool for learning

 Access to the resources available in the existing structure of the library

Maths Pathways

In 2018, some staff members attended a professional development seminar about an innovative maths resource called Maths Pathway. These staff members, along with a few other interested teachers, trialled the resource within their classes for the remainder of 2018 and are considering introducing it for all students in Years 3–6 in 2019.

The concept of Maths Pathway is that instead of the traditional maths textbook, students are given regular assessments on their understanding of mathematical concepts and skills and students then work within the online resource at an appropriate level. Maths Pathway can be used to group students, and the teacher then runs explicit teaching for these small groups. This program focusses on individual student progress and differentiation.

Learning Intentions and Success Criteria

Staff members displayed the **Learning Intentions and Success Criteria** associated mainly with literacy and numeracy in their K-6 classrooms. They ensured that they referred to the associated language using it correctly and consistently to empower students to be assessment capable learners.

Staff members were also required to reflect these Learning Intentions and Success Criteria evidently and purposefully in their Year-level programs across all key learning areas. They agreed to develop autonomous learners using the following five questions:

- What are you learning?
- How are you doing?
- How do you know?
- How can you improve?
- Where can you go for help?

Literary Resources

A stocktake of literacy resources in the Primary School was undertaken, to ensure that teachers have what they need in order to promote literacy skill acquisition using high quality literature.

Stocktake was completed in 2018 and resources have been reorganised.

OUR PERFORMANCE

Our continued strong academic performance is due largely to our extraordinarily dedicated teachers who encourage our students to be confident, independent thinkers, and who carefully monitor each student's progress.

HIGHER SCHOOL CERTIFICATE RESULTS 2018

A total of 130 students completed High School examinations in 2018. Three of these students were Year 11 students who undertook accelerated patterns of study in Modern Hebrew (1), Classical Hebrew (1) and Dance (1). One student completed a Life Skills High School program of study. Three students undertook a Pathways program of study which meant that 97.6% of our 2018 High School students received a Higher School Certificate in 2018. No students completed VET Curriculum Framework Courses in 2018.

Six students were listed on the Top All-Rounders List for students who had achieved Band 6 or E4 results in at least 10 Units with 10 students achieving top band performances in all bar one course.

Several students were listed as Top Achievers in their courses.

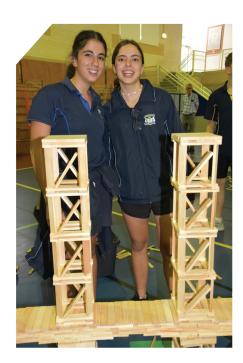
High School 2018 Major Achievements – State Rankings

Students were ranked:

- 1st , 2nd, 3rd, 4th and 5th in Classical Hebrew Continuers
- 2nd , 3rd, 4th and 5th in Classical Hebrew Extension
- (equal) 1st in General Mathematics
- 4th in Information Processes & Technology
- 2nd in Modern Hebrew Continuers
- 15th in Personal Development, Health and Physical Education
- 8th in Software Design and Development

Nominations for Major Works

One student's Music Composition was nominated for ENCORE and four students major works were nominated in Design and Technology for SHAPE 2018









COMPARATIVE DATA 2016-2018

Subject	Moriah % Band 6	NSW % Band 6 /	Moriah % Bands 5 &	NSW % Bands 5 & 6
Jubjece	/ Band E4	Band E4	6 / Bands E3 and E4	/ Bands E3 and E4
Ancient History 2018	25	10	100	36
Ancient History 2017	25	9	75	36
Ancient History 2016	31	8	69	31
Biology 2018	0	11	78	37
Biology 2017	38	12	69	39
Biology 2016	7	9	64	35
Business Studies 2018	33	8	86	37
Business Studies 2017	42	8	81	36
Business Studies 2016	38	9	74	34
Chemistry 2018	15	9	65	42
Chemistry 2017	6	9	69	43
Chemistry 2016	8	10	67	41
Classical Hebrew Continuers 2018	77	71	92	82
Classical Hebrew Continuers 2017	46	57	62	74
Classical Hebrew Continuers 2016	21	26	57	82
Classical Hebrew Extension 2018	86	90	100	100
Classical Hebrew Extension 2017	57	62	100	92
Classical Hebrew Extension 2016	83	74	100	100
Design and Technology 2018	19	12	75	47
Design and Technology 2017	7	11	87	43
Design and Technology 2016	15	13	38	41
Drama 2018	50	14	67	42
Drama 2017	62	13	85	42
Drama 2016	50	14	93	43
Economics 2018	53	13	93	46
Economics 2017	63	14	89	49
Economics 2016	53	14	89	45
English (Advanced) 2018	47	14	96	63
English (Advanced) 2017	60	15	98	64
English (Advanced) 2016	45	15	93	62
English (Standard) 2018	9	1	69	15
English (Standard) 2017	11	1	70	16
English (Standard) 2016	4	1	35	13
English Extension 1 2018	77	38	100	95
English Extension 1 2017	64	30	100	93
English Extension 1 2016	71	35	100	95
English Extension 2 2018	11	17	89	71
-	40	21	100	77
English Extension 2 2017	40	18	100	79
English Extension 2 2016	0	10	78	32
Food Technology 2018	0	8	50	30
Food Technology 2017	0	7	60	29
Food Technology 2016				
Geography 2018	8	8	62	43
History Extension 2018	50	24	100	79 79
History Extension 2017	33	22	100	
History Extension 2016			100	81
Information Processes & Technology 2018	30	7	70	37
Information Processes & Technology 2017	33	<u> </u>	100	30
Information Processes & Technology 2016	No Moriah candidates completed this course.			
Legal Studies 2018	33	12	81	44
Legal Studies 2017	58	13	89	44

Legal Studies 2016	48	12	89	42
Mathematics 2018	16	21	58	52
Mathematics 2017	28	23	75	53
Mathematics 2016	45	23	84	53
Mathematics Extension 1 2018	35	33	95	80
Mathematics Extension 1 2017	43	38	94	82
Mathematics Extension 1 2016	49	33	100	79
Mathematics Extension 2 2018	18	33	94	85
Mathematics Extension 2 2017	40	34	95	84
Mathematics Extension 2 2016	26	32	84	85
Mathematics General 2018	24	7	73	27
	25	7	75	25
Mathematics General 2017				
Mathematics General 2016	8	5	58	26
Modern Hebrew Continuers 2018	33	59	100	95
Modern Hebrew Continuers 2017	65	65	100	100
Modern Hebrew Continuers 2016	55	65	95	98
Modern History 2018	13	10	87	42
Modern History 2017	26	9	47	39
Modern History 2016	24	9	90	41
Music 1 2018	67	21	100	65
Music 1 2017	71	20	100	65
Music 1 2016	22	18	100	63
Music 2 2018	33	42	100	91
Music 2 2017	100	37	100	89
Music 2 2016	0	34	100	90
Music Extension 2018	50	67	100	96
Music Extension 2017	100	63	100	95
Music Extension 2016		No Moriah candidat	es completed this cours	е.
Personal Development, Health and Physical Education 2018	17	7	77	33
Personal Development, Health and Physical Education 2017	52	9	76	31
Personal Development, Health and Physical Education 2016	55	11	84	34
Physics 2018	12	10	35	34
Physics 2017	36	11	71	34
Physics 2016	12	8	41	30
Society and Culture 2018	50	13	90	47
Society and Culture 2017	30		es completed this cours	
Society and Culture 2016	0	14	77	48
Software Design and Development 2018	25	13	100	37
Software Design and Development 2017	100	12	100	35
Software Design and Development 2016	100	11	100	33
Studies of Religion I 2018	22	9	72	37
-	73	15		
Studies of Religion I 2017			93	50
Studies of Religion I 2016	57	13	86	50
Studies of Religion II 2018	12	7	88	41
Studies of Religion II 2017	26	7	80	46
Studies of Religion II 2016	10	9	78	48
Visual Arts 2018	25	12	100	53
Visual Arts 2017	39	13	86	55
Visual Arts 2016	35	14	95	54
Dance 2018	100	14	100	55
French Continuers 2018 (Open High School)	0	29	100	64
French Beginners 2017 (Open High School)	0	22	100	44
Russian Continuers 2018 (Open High School)		No Moriah candidat	es completed this cours	e
Russian Continuers 2017 (Open High School)	100	62	100	95
Spanish Beginners 2018 (Open High School)		No Moriah candidat	es completed this cours	e.
Spanish Beginners 2017 (Open High School)	25	13	100	48
		.5		

Congratulations are extended to the students and teachers of Software Design and Development, Personal Development, Heath and Physical Education, Legal Studies, Business Studies, Modern History, General Maths and Economics as the mean results in each of these subjects were very strong in relation to the mean results achieved by students across the state.

Definitions:

2 Unit Courses are marked out of 100 and results are reported in 6 Bands:

- Band 6 results = Marks between 90 and 100
- Band 5 results = Marks between 80 and 89

Extension Courses are marked out of 50* and reported in 4 Bands:

- Band E4 = Marks between 45 and 50
- Band E3 = Marks between 35 and 44.
- * The exception to this is that Extension 2 Mathematics students receive a mark out of 100 for both their Extension 1 and Extension 2 results.

2018 HSC POST SCHOOL DESTINATIONS

Of the 125 students who received an ATAR at the completion of Year 12 in 2018, 118 (or 94%) received a Main Round offer to tertiary education providers offering Bachelor degree courses. See the two tables below for more details about the destination of students.

ALLWELL TESTING

Moriah continues to use the Academic Assessment Services (AAS) provided by Robert Allwell. This includes a comprehensive breakdown of student performance and assists staff with identifying students' learning needs. Students who are new to the College are also required to take the tests, as they contribute to the variety of data used for class placements. These tests are conducted at the College for students in Years 2, 4, 6, 8 and 10.

OVERVIEW OF ACADEMIC COMPETITIONS

HIGH SCHOOL

Students participated in:

- ICAS Computing Competition
- ICAS Mathematics Competition
- UNSW Business School Australian Economics and Business Studies Competition

PRIMARY SCHOOL

In addition to the high-quality programs provided within each classroom, Moriah students are able to participate in a number of academic opportunities such as:

- The University of NSW ICAS Competitions in English and Mathematics
- Debating and Public Speaking competitions
- The Australasian Problem Solving Mathematical Olympiad (Years 4-6 students)
- The Australian Mathematics competition
- The Computational and Algorithmic Thinking Competition
- Writing competitions

Moriah students performed very well in 2018. Some outstanding results were:

- Three students achieved High Distinction and nine students received Distinction in the Australian Mathematics Competition.
- One student achieved High Distinction and four students received Distinction in the Computational and Algorithmic Thinking competition.

ICAS COMPETITION RESULTS

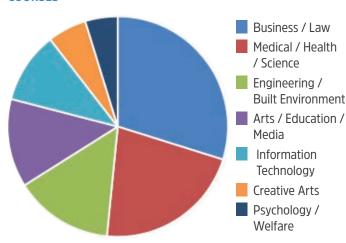
Moriah performed strongly in the English, Maths and Science competitions with three students achieving High Distinction in the top 1% of participants; 43 students achieving Distinction in the next 10% of participants, and 116 students achieving Credit in the next 25% of participants. An outstanding result considering approximately 30,000 students in Australia and New Zealand sat the exams in each Year level.

MATHS	Year 4	Year 5	Year 6
Credit	17 students	20 students	12 students
Distinction	7 students	3 students	6 students
High Distinction	0 students	0 students	0 students
Total Participation:	41 students	38 students	41 students
ENGLISH	Year 4	Year 5	Year 6
Credit	10 students	12 students	13 students
Distinction	8 students	6 students	5 students
High Distinction	1 student	0 students	0 students
Total Participation:	36 students	34 students	40 students
SCIENCE	Year 4	Year 5	Year 6
Credit	15 students	11 students	6 students
Distinction	4 students	2 students	2 students
High Distinction	1 student	0 students	1 student
Total Participation:	36 students	32 students	24 students

Summary by Course:

Business/Law – 31.3% Medical/Health/Science – 22.8%, Engineering/Built Environment – 15.2% Arts/Education/Media - 13.6%, IT – 11.0% Creative Arts – 6.0% Psychology/Welfare – 5.0%

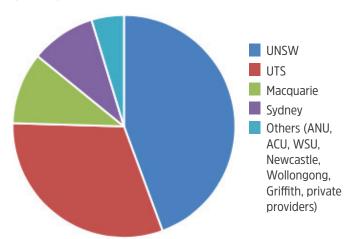
COURSES



Summary by University:

UNSW – 41.2% Sydney – 18.4% UTS – 17.6% Macquarie – 7% ACU – 6.1%, Wollongong – 2.7% WSU – 2.7% Others – 4.3% (ANU, Torrens, SAE)

UNIVERSITY



RECORD OF SCHOOL ACHIEVEMENT (ROSA)

One Year 11 student was issued with a Record of School Achievement. All but two Year 12 'Pathways' students completed their secondary schooling at Moriah.

NAPLAN: YEARS 7 & 9, 2018

Please visit My School website www.myschool.edu.au for a full break-down of Moriah College's NAPLAN results.

The results emphasised that our intervention of running team taught literacy classes has assisted our less able students, however our more able students continue to require more targeted intervention.

Every teacher is a language/literacy teacher, as language capacity underpins performance in all Key Learning Areas (KLAs). While the English Department is responsible for the explicit teaching of grammar and punctuation, we continue to embed a 'whole of school responsibility' approach to literacy development in the High School.

To that end, the English Department continued the use of Word flyers, an engaging online literacy tool, in Years 7, 8 and 9, while more generally all Heads of Department and staff members were provided with clear information about student levels of performance in the NAPLAN tests so they could identify the underperformers in their classes. We continue to support our students in the following ways:

- Pretest of literacy skills to support targeted teaching
- Correlation/cross referencing NAPLAN/AAS Data/PAT R
- Effective use of data to target teaching/shape teacher practice
- · Encouraging and monitoring wider reading
- Consistent expectations for all KLAs regarding: writing (and handwriting), editing and proof reading of written work, vocabulary and spelling

Overall, we continue to refine our processes so that staff members can:

- More effectively assess what each student knows
- Target teaching to what students are ready to learn
- · Track and monitor individual progress over time
- Partner with parents to work to achieve the best possible outcomes for all students

2018 NAPLAN PERFORMANCE

Year 9 Data

Year 9 Subtests	% NSW students achieving Bands 8 – 10	% Moriah students achieving Bands 8 - 10
Reading	58.4	85.2
Writing	45.2	78.5
Spelling	55.1	73.3
Grammar and Punctuation	51.5	79.3
Numeracy	58.5	87.2
Data, Measurement, Space & Geometry	62.9	87.4
Number, Patterns & Algebra	58.0	87.3

Year 7 Data

Year 7 students also performed strongly.

* Note: Band 9 is the highest band able to be reported for Year 7 students.

Year 7 Subtests	% NSW students achieving Bands 7 – 9*	% Moriah students achieving Bands 7 - 9
Reading	60.2	83.9
Writing	42.9	71.6
Spelling	68.2	91.3
Grammar and Punctuation	60.3	80.8
Numeracy	63.9	93.9
Data, Measurement, Space & Geometry	66.1	90.7
Number, Patterns & Algebra	59.5	90.7

The NAPLAN results, along with other data, is made available to all class teachers for them to be mindful of and use while programming for their classes during the new academic year.

Year 9 students who are yet to meet the required minimum standard for literacy have received targeted support in a context relevant way through the existing curriculum. Each student's performance has been tracked by our Literacy Co-ordinator who also assisted in creating literacy resources to complement each class teacher's strategies.

The Year 9 students who are yet to meet the minimum standards in Numeracy also received targeted support within their class. The Mathematics teachers will use the detailed report that is provided by NESA to target the specific skills that need to be developed in readiness for the online numeracy test next year.

In responding to the Year 7 data, Heads of Department will draw attention to those students whose results are below

the required standards as well as the students who are underperforming relative to expected growth. While English and Maths teachers can provide specific interventions relative to their curriculum, all teachers are teachers of literacy and numeracy, and as such, reinforcement of skills will occur across the curriculum in context relevant ways.

Literacy will continue to be a mandatory component of rubrics for all written assessments across Years 7-10.

NAPLAN: YEARS 3 & 5, 2018

NAPLAN exams are part of an annual National Assessment Program and provide a measure through which governments, education authorities and schools can determine whether or not Australian students are meeting important educational outcomes.

The website https://www.nap.edu.au/ provides information about NAPLAN exams, including sample assessments and parent support.

In Year 3, the majority of students achieved in the top two bands in all areas tested, with a significant improvement in the number of students in the top two bands in Mathematics and Reading than in the previous year.

In Year 5, there was a significant improvement on the number of students in the top two bands in Grammar and Punctuation and Reading than in the previous year. In Mathematics, the majority of our students achieved Band 7 or above. In Spelling and Writing, the majority of our students achieved Band 6 or above.

The Teaching and Learning Team analysed the data and will focus on the following areas in 2019:

The teaching of writing in K-6

Our professional learning will target the writing process and how we can build the skills students need to be able to think like writers and independently craft effective and engaging texts. In particular, we will continue to build teacher capacity around using learning intentions and success criteria in writing lessons to teach what good writing looks like and to encourage students to become self-regulated learners. Teachers will continue to work with students to identify and set individual writing goals so that each student knows the steps they need to take to improve. We will continue to focus on the use of feedback in writing lessons, in particular the use of five questions - What are you learning? How are you doing? How do you know? How can you improve? Where do you go for help? Furthermore, we will identify key learning areas where students can apply their independent writing skills, which will see the continuation of the focus on writing in Jewish Studies lessons.

The teaching of reading in K-6

The school has had a focus on reading and our NAPLAN reading results highlight the positive impact this focus is having on our students. However, there is a strong commitment to continue building on this. A further area of development identified is the need to build our teachers' capacity around what a good reader does. In 2019, teachers will be supported by the Leadership Team to improve their understanding around the skills of a good reader. Stage 1 teachers will focus on the explicit teaching of phonics, whilst

Stage 2 and 3 teachers will be using the Accelerated Reader program in partnership with the College library to increase the volume of reading students do. The introduction of Accelerated Reader will assist the classroom teacher and librarian to monitor and manage independent reading practice while promoting reading for pleasure.

The teaching of spelling in K-6

We are committed to improving our spelling results as they indicate a need to revise our current approach to teaching spelling. Traditionally our approach has involved most students in the class learning a prescribed weekly list of words and the use of a spelling textbook. In 2019, we aim to adopt a more rigorous approach to spelling that involves students actively constructing their own knowledge of spelling patterns. Students will concentrate on learning features by completing activities such as word sorting, word hunts, games and drawing and labeling. We will be trialing some well-researched spelling programs to find the best fit for our students.

ACADEMIC REPORTING

PRIMARY SCHOOL

In the Primary School, parents received two formal written reports, one at the end of Semester 1 and one at the end of Semester 2. The reports in 2018 were based on the strands of each Key Learning Area of NESA syllabus documents. Students were graded according to their level of achievement within each strand, and in accordance with NESA requirements.

The report also included some comments, which indicated students' strengths, challenges and, where appropriate, strategies for improvement. Each student's co-curricular activities and absences were also recorded.

HIGH SCHOOL Years 7 – 10 Assessment and Reporting

In 2018, reporting for students in Years 7-10 consisted of Year-based rubric reports that were delivered online to parents via eLY at the end of each term. Instead of standardised reports released twice a year, parents were able to download a report (comprehensive full report or summary version) to see how their child had performed if a formal assessment task had been marked and released for a subject that term. While this method provided targeted feedback, it was not intended to increase the number of formal assessments, therefore not all subjects were reflected each term. The report is cumulative and utilises a 'heat map' colour code that is a visually striking method of communicating levels of achievement, so parents can readily identify areas of concern. This is intended to assist them with any conversations they may have with their child. An appraisal of each student's approaches to learning and subject teacher's comment was provided in Terms 2 and 4. A Student Life report was also included in Terms 1 and 3 outlining a student's co-curricular involvement, and performance in wellbeing programs.

Years 11 and 12 Reporting

Year 11 students received a progress report in Term 2, followed by an end of Preliminary Course Report at the end of Term 3. The report in each subject indicated the level of achievement across a range of performance attributes, including approaches to learning and academic progress. The report also included a course mark and indicated the median score as well as the range of marks with quartile

distribution. A Student Life report was also incorporated, outlining the student's co-curricular involvement and performance in wellbeing programs.

Year 12 students received a Task-based Report based on the Term 1 Pre-Trial examinations and the Term 3 Trial High SchoolC examinations, which formed the basis of their final End of Year 12 Report. These reports included a course mark and indicated the median score as well as the range of marks with quartile distribution. Teacher comments were included in the final report.

FORMAL PARENT-TEACHER INTERVIEWS

Formal Parent/Teacher interviews were conducted across Years 7-12 in Semester 1. Parents of Years 7-10 students were once again allocated earlier interview times after lunch as this was well received over the last two years. This also creates a unique opportunity to provide students with meaningful alternate student wellbeing programs alongside the Parent/Teacher interviews.

In Terms 1 and 3, the parents of the Junior and Senior students were invited to attend interviews with their child's House Mentor for a more holistic discussion about their child's progress at school.

Open, two-way communication between the school and home is encouraged at all times throughout the year across K-12.



OUR STAFF MEMBERS

Professional Learning and Teacher Standards

Our approach to teacher accreditation at Moriah College is based on the notion that research confirms that quality teachers are fundamental to improving student learning outcomes.

TEACHER ACCREDITATION

A team of experienced teachers from the High School and Primary School have provided instructional support to teachers who are working towards NESA Proficient Teacher accreditation. The team also mentored teachers who were new to the College.

From the 1/1/2018, all teachers in NSW schools were accredited at the level of Proficient Teacher. All teachers were provided with professional learning in the area of NESA requirements, which now apply to all teachers in NSW, including mandatory professional learning requirements.

All of Moriah's teacher accreditation policies have been revised in light of significant changes to both the attainment and maintenance of NESA teacher accreditation.

A more streamlined and flexible maintenance of the accreditation process has been designed, based on feedback from teachers. These changes to the process make it easier for teachers to maintain their accreditation in NSW. The maintenance of accreditation changes was rolled out in 1 January 2018 at the same time as all eligible pre-2004 teachers started their accreditation journey.

Moriah College has also supported a number of teachers who are seeking accreditation at the level of Experienced Teacher.

MORIAH AS A CHILD SAFE SCHOOL

Kate Halloran facilitated a range of training sessions, which were focused on compliance requirements linked to child protection legislation.

Session 1: Moriah as a Child Safe School:

Implications (for all teachers) of the findings of the 2017 Royal Commission Institutional Responses to Child Sexual Abuse.

Session 2: Moriah as a Child Safe School: Implications for school leaders of the 409 findings of the 2017 Institutional Responses to Child Sexual Abuse. This training was essential because all leaders now need to be able to navigate increased government involvement in school reporting processes.

SENIOR FIRST AID/CPR

The College provided mandatory first aid training to all staff members so that they have the ability to perform cardiopulmonary resuscitation. In addition, staff who attend camps or overseas excursions were required to complete senior first aid training.

LEADERSHIP DEVELOPMENT

Dr Margaret Varady AO worked with our middle and senior leaders. Her focus was on building our capacity as leaders.

THE INCLUSIVE SCHOLARSHIP

A key objective of the College's strategic (2015-2020) plan is to provide an inclusive and welcoming school culture where all members of the community feel valued and motivated to engage with us. Through the generosity and commitment of a donor and the involvement of The Moriah Foundation, Moriah College continued to be able to offer study scholarships to teachers keen to pursue studies in inclusive education.

MORIAH COLLEGE AS A REGISTERED SCHOOL-BASED PROFESSIONAL DEVELOPMENT PROVIDER OF NESA ACCREDITED PROFESSIONAL LEARNING

From 1 January 2018, all of our teachers, ELC-12, have been able to access quality professional learning at the College and they are now able to fulfil their mandatory professional learning

requirements on site. We have continued to demonstrate to NESA that as a College we have exemplary practices in place to ensure the implementation of quality professional learning, which has a positive impact on our teachers' professional practice.

We have continued to build on this great achievement by encouraging more staff to create courses so that we can expand our suite of offerings. We have offered 'Pop-up PD' in a range of areas, such as Quality Differentiated Practice, Google Classroom and Coaching and Mentoring skills.

ELEVATE: AGILE DESIGN FOR HIGH POTENTIAL LEARNERS

ELEVATE was initiated by AISNSW and amplified by strategic partnerships with the UK-based Innovation Unit, and the Australian Institute of Teaching and School Leadership. Funding for this program has been provided by the Australian Government Students First Support Fund and AISNSW. Throughout 2017/18, Moriah College participated in The Association of Independent School's ELEVATE program.

This professional learning program links directly to the College's strategic pillar of professional and engaged learning and comes at a time when there is considerable interest, both nationally and internationally, in reshaping schooling to optimise the strengths of all learners. This robust innovation program has been supporting our leaders of learning to collaboratively design and implement powerful practices to lift learning outcomes for high potential learners.

JNF TOUR TO ISRAEL

In January 2018 and 2019, twenty staff members from Moriah College had the opportunity to participate in a 10-day program subsidised by the JNF (Jewish National Fund), which is designed for Australian educators. As part of their application process, teachers identify a project of interest they would like to work on, based on their experiences on this program.

As an example, many of the Primary School teachers were interested in integrating aspects of Israel into their own teaching. High SchoollE teachers were interested in integrating topics such as environmental issues, because the group visits a variety of innovative environmental projects sponsored by the JNF. Other projects were inspired by an interest in architecture, music and the use of technology. Throughout the tour, participants me interesting personalities who shared their personal stories.

THE AUSTRALIAN TEACHER PERFORMANCE & DEVELOPMENT FRAMEWORK

Moriah College is required to implement *The Australian Teacher Performance & Development Framework*, which states that teachers are required to engage in an annual performance, development and review cycle.

This involves teachers being observed by their peers, evaluated by their students and ultimately becoming reflective practitioners who become, 'engaged agents' i.e. teachers who are continuously attentive to their professional development needs.

The Australian Teacher Performance & Development Framework outlines and mandates the following process:

- The teacher engages in a process of self-reflection – based on student outcomes and The Australian Professional Standards for teachers.
- 2. The teacher identifies areas where he or she wishes to develop in relation to professional practice, for example: classroom management, use of technology.
- 3. The teacher completes a *professional learning plan*, which is aligned to the school's goals and strategic vision e.g. *personalised*, *engaged learning*.
- 4. The teacher engages in relevant professional learning, both formal and informal, and reflects on the

impact of this on his or her practice.

- 5. The teacher's lessons are observed by a mentor or peer.
- 6. The teacher reflects on feedback from observations.

In the interests of having an effective and efficient mechanism for enacting the above framework, the Primary and High School have continued to use a 360 degree performance tool called: Educator Impact. Educator Impact is a rigorous, well-researched and robust professional-learning cycle based on feedback, goal setting and review. The process has three components: teacher's self-reflection, student evaluation, and peer evaluation. The data extrapolated from surveys is triangulated and an individual report is generated for each teacher.

The process had numerous benefits for the school including increased collegiality and collaboration, a culture of feedback being created, the setting of personal goals aligned to school improvement as well as pedagogical knowledge, professional dialogue and skill development being promoted.

High Potential Learner Groups:

facilitated by the co-ordinator of differentiation throughout Semester 1 with all teachers of streamed classes. This provided us with an opportunity to scale and diffuse the strategies, which engage High Potential Learners and promote stretch and challenge.

Glen Pearsall is a published author and educational leader who has been working with teachers across the College on a range of areas, in particular on how to create more impactful feedback for students. This professional learning initiative grew directly from feedback provided by students. Students felt that they wanted more individualised feedback, which they could use in order to become the drivers of their own learning. We will continue to work with Glen Pearsall in 2019

EDUCATOR IMPACT (EI)

Educator Impact is a tool, which is helping our teachers develop their skills and improve their effectiveness as educators. All teachers in the Primary School and High School have been provided with the opportunity to reflect on 360 degree feedback, set evidence-based goals, achieve their goals, and continually improve. It is also the tool we need to meet Federal and State compliance requirements.

AITSL: in order to receive Commonwealth Funding, the College must show evidence of the implementation of the Australian Performance Development and Review Framework.

NESA: as a TAA, the College is required to implement a tool, which shows we are providing teachers with the opportunity to receive feedback against the Australian Professional Standards for Teachers. This is how we attest to a teacher's maintenance of their Proficient Teacher Accreditation.

The use of real data to inform the achievements and future direction of coaching and mentoring conversations contributes to shared understandings of the outcomes to be achieved by the implementation of personalised and engaged learning. Teachers are able to use the insights/data provided by their students and colleagues as the basis for coaching conversations and professional goal setting. In the High School, this process is ongoing, and throughout Term 4, each teacher meets with his or her Head of Department and reviews the goal created during either Terms 1 or 2.

We have seen the impact of El on teachers because staff members receive real data (e.g. peer and student feedback) that enables them to easily access the information they require to inform their classroom practice and professional learning goals.

Statistics:

2018

Self-assessments - 151 Observations - 152 Student responses - 2,707 (High School - 1769, PS - 938) Development goals - 147

MORIAH COLLEGE - 2018 ANNUAL REPORT

All Time (2015 - 2018)

Self-assessments - 366

Observations - 364

Student responses - 6,614 (High School -

3,618, PS - 2,996)

Development goals - 341

PROFESSIONAL LEARNING LINKED TO THE NATIONALLY CONSISTENT COLLECTION DATA

At the start of the year, teachers were required to assess each student's physical, social and intellectual development and characteristics using informal/formal assessment information from data and pretests. Teachers then selected

and implemented differentiated learning strategies that are based on information gained about students' physical/social/intellectual development and characteristics.

Teachers have been revising programs to reflect compliance requirements related to making adjustments for students who have been identified as having learning needs. All faculties are required to present individualised teaching and learning programs that have been **modified and implemented** by each teacher and include a rationale for the selection of the teaching strategies in the programs. Teaching strategies are selected specifically to

address the students' physical, social or intellectual needs. Strategies are based directly on notes about a student's physical or social or intellectual development and characteristics, that were provided to all staff at the start of the year.

PROFESSIONAL LEARNING 2018 (K-12) CURRICULUM

PROFESSIONAL LEARNING ACTIVITY	Participating staff	
Adobe InDesign Course	Selection of Primary School Staff	
Advanced & Stocktake for Library	Selection of Primary School Staff	
AIS online Familiarisation NSW Syllabus for the Australian Curriculum Science and Technology K-6 course.	Selection of Primary School Staff	
AIS Studies of Religion Annual Conference	Selected High School Staff	
Assessment For, As and Of Learning in Mathematics	Selection of Primary School Staff	
Assessment Types	Social Science Faculty	
Auralia & Musition	Music Faculty	
Autism In Education Conference	Selection of Primary School Staff	
Ballsense FMS – a new Approach to Composition and Performance	PDHPE Faculty	
Catering for High Potential Learners	All teachers of 01 classes: 7 -10	
Classroom Dynamics – Glen Pearsall	All Faculties	
Collaborative Practice	Visual Arts	
Creating STEM units of Learning in K-6	Selection of Primary School Staff	
Designing Rubrics for Learning	Selection of Primary School Staff	
Eddie Woo: GERRIC Masterclass	of Primary School teaching Staff	
EduTech Selection of Primary School Sta		
ELEVATE – AIS Project	Primary School & High School Staff	
Embedding a Formative Assessment Culture	All High School Staff	
English Conference – new High SchoolC Syllabus focus	High School English Faculty	
EV3 Lego Course	Selection of Primary School Staff	
Familiarisation: NSW PDHPE K-6 Syllabus	Selection of Primary School Staff	
Final composition sessions to prepare for recording	Music Faculty	
Google Classroom	High School Staff – Sign Up	
How to use Data: 'Know Thy Student'	All High School Staff	
Introductory Lego EV3 Robotics Workshop Selection of Primary School Staff		
Learning Difference Convention	Selection of Primary School Staff	
Little Learners Love Literacy	Selection of Primary School Staff	

MORIAH COLLEGE - 2018 ANNUAL REPORT

Making Adjustments	Jewish Studies/Hebrew/Social Science/ Faculties	
Making Learning visible	Selection of Primary School Staff	
Maths Conference – new High SchoolC Syllabus focus	High School Maths Faculty	
Maths Pathways Trainer Retreat	Selection of Primary School Staff	
Maths Pathways Trainer Retreat	Selection of Primary School Staff	
Mini COGE Part 1	Selection of Primary School Staff	
Music Conference	High School Music Faculty	
My PD Project for HPLS	Gifted & Talented	
National Future Schools Expo & Conference	Selection of Primary School Staff	
NESA Naplan Persuasive Writing	EST	
Phonics Training Day Online Module	Selection of Primary School Staff	
Planning for Effective Teaching and Learning	English Faculty	
Professional learning: Creating Supportive Learning Environments - Assoc. Prof. Terry Cumming	Selection of Primary School Staff	
Program Writing	Science Faculty	
Programming – History Session 1 & 3	History Faculty	
Programming & Planning for the new NSW Science & Technology K-6 Syllabus	Selection of Primary School Staff	
Questioning Technique – Glen Pearsall	English/History/Maths /EST/Science/ Computing/Social Science/PDHPE/D&T/Library Faculties	
Refining the Descriptors	Design & Technology	
Robocup Junior	Selection of Primary School Staff	
Science Conference – new High SchoolC Syllabus focus	High School Science Faculty	
Students with Diverse Learning Needs	All High School Staff	
Supporting Historical & Geographical Inquiry in the K-6 Classroom	Selection of Primary School Staff	
Teaching Maths Through Inquiry K-6	Selection of Primary School Staff	
Thinking & Learning Conference	Selection of Primary School Staff	
Time to plan in accordance with DATA All High School staff		
Understanding Autism Spectrum Disorder	Selection of Primary School Staff	
Words Their Way (A practical approach to word study)	Selection of Primary School Staff	
Zionist Federation Conference	All Primary Jewish Studies Staff	

STUDENT WELLBEING

PROFESSIONAL LEARNING ACTIVITY	Participating staff
Embedding Character Strengths (at Geelong Grammar, Melb)	Selection of Primary School Staff
Friendology 101 Summit	Selection of Primary School Staff
How to teach students about Digital Citizenship	All High School Staff
Managing Anxiety Disorders	Selection of Primary School Staff
Managing Anxiety Disorders at Primary School	Selection of Primary School Staff
Mind Brain Education	Selection of Primary School Staff
Peer Support Implementation Workshop	Selection of Primary School Staff
PESA National Conference 2018	Selection of Primary School Staff
Positive Schools Conference	Selection of Primary School Staff
Practical Behaviour Management - Masterclass with Glen Pearsall	Selection of Primary School Staff
The Mental Health & Wellbeing of Young People	Selection of Primary School Staff
The Teacher Wellbeing Toolkit	Selection of Primary School Staff

COMPLIANCE

PROFESSIONAL LEARNING ACTIVITY	Participating staff
Educator Impact for Teachers	All High School Staff
Experienced Teacher	Selection of Primary School Staff
Experienced Teacher PD	Selected Primary School & High School Staff
Mandatory CPR Training	High School Staff (including Administration staff)
Moriah as a Child Safe School: Findings of the 2017 Royal Commission	All Primary School & High School Staff
NCCD Nationally Consistent Collection of Data	Selection of Primary School Staff
Potential Provider Info Session	Selection of Primary School Staff
Professional Boundaries – Kate O'Halloran All High School Staff	
Risk Management	All High School Staff
ecurity Briefing: CSG Representative High School Staff (including Admir staff)	
Senior First Aid Training	Selected Staff
Supervising Teachers Progressing to Proficient Teacher	Selection of Primary School Staff
Working Toward Proficient Teacher Selection of Primary School Staff	
Working Towards Proficient Teacher	Selected Primary School & High School Staff

OTHER

PROFESSIONAL LEARNING ACTIVITY	Participating staff
Anticipate, Appreciate, Applaud!	Selection of Primary School Staff
Cooperative Classroom – Glen Pearsall	Jewish StudiesT/Hebrew/VA/Drama/Music Faculties
How to conduct Coaching Conversations	High School Staff – Sign Up
IPrimary SchoolHA TL meeting: Teach Meet session	Selection of Primary School Staff
Leadership:Inspiring & enabling organisations to create and realise optimal value	Selection of Primary School Staff
Microsoft Office: Essentials	Selection of Primary School Staff
Organisational Behaviour	English Faculty
Quality vs Quantity: The Challenges facing Jewish Millennials	All High School Staff
RAP Launch	All High School Staff
So you've made it to manager, how to survive and thrive	Selection of Primary School Staff
The Moriah Learner	All High School Staff
Women in Education: Leadership Summit	Selection of Primary School Staff
Yom Kesher	All Primary School & High School Staff
ZFA Conference	Selected Primary School & High School Staff

OUR STAFF

Human Resources



The Human Resources Manager has continued to streamline professional HR systems and processes throughout the 2018 academic year, with a particular focus on further enhancing HR analytics and reporting opportunities. The latter part of 2018 has seen a focus on preparing College staff for the launch of a newly acquired Human Resources/Payroll Management system. This has been a complex process and has included a detailed audit of all staff to ensure accuracy of leave balances and accruals. It is envisaged that the new system will be launched in February 2019, at which time the College will migrate staff services towards an Employee Self-Serve Portal, further streamlining administrative and transactional processes.

Now in its fifth year of operation, the Human Resources Office is regarded by College leaders and staff as a high functioning team. Our team is comprised of the Human Resources Manager, managing the entire employee life-cycle for staff members across Early Learning, Primary and High Schools, a Human Resources Officer, managing and coordinating the day to day operations of the HR office, as well a Payroll Officer, managing and administering staff-related queries regarding pay, leave and other conditions of employment.

With the building blocks now firmly

in place, the HR team is now well positioned to develop and further enhance key strategic projects and initiatives across the College. This will be a core focus for 2019 and will further align the College's core values with individual and team behaviours, ultimately creating an organisation comprised of dedicated and committed staff members who are purpose-driven, making Jewish children proud of who they are and what they can achieve.

The HR team remains committed to attracting, retaining and developing outstanding and passionate teachers to the College with the ability to be transformative in the lives of the students they teach. We have recognised from current research that in order to create an organisational culture where flourishing behaviours are celebrated and staff members are engaged, adventurous, creative and committed, driven by purposeful relationships both at work and outside of work, we need to equip our staff with the requisite skills and abilities to be able to adapt to a more resilient, agile and forward-thinking world of work. We can only prepare our students for the future world of work if we take our educators on a journey of what that changing world of work might look like. By investing in our people, we are able to equip them with the requisite skills and knowledge to enable them to continue to impact positively on the lives of the students they teach, nurture, support and develop.

During 2018, in partnership with *Potentialife Australia & New Zealand*.

the College launched our inaugural 'Leadership in Life' Program, a 10-month personal and professional leadership development program, founded on cutting edge science and technology, and the principles of positive behavioural change.

Moriah was the first school in Australia to implement this revolutionary and high impact globally recognised behavioural change program. This has been an "innovative decision of a forward thinking organisation", as articulated by Danielle Jacobs, Principal Consultant, Leadership at NGS Global. The Potentialife Program has started to receive interest and attention in the education sector in Australia, with approximately 50 Principals in Victoria entering the program in early 2019.

Eleven current and emerging Moriah College leaders and educators are participating in the program and we have already begun to witness the benefits associated with participants experiencing greater positive emotions, increased levels of productivity, accuracy, engagement, meaning and purpose, self-esteem, health, optimism, resilience, impactful relationships, energy and performance both at work and outside of work.

Given the impact that the program is having on Moriah College leaders and educators, it is envisaged that a second cohort of Moriah participants will commence the 'Leadership in Life' Program at the start of Term 2, 2019.

KEY INITIATIVES IN 2018

Some of our key initiatives this year have included:

- Accompanying a delegation of 64
 Australian teachers (including 24
 Moriah educators) on a 10-day
 Environmental Educators Tour to
 Israel aimed at strengthening the
 connection to the country and building
 a relationship between the educational
 systems of Israel and Australia. This
 was jointly initiated and organised
 by KKL-JNF Education Division's
 Overseas Department, its Resources
 and Development Division and JNF
 Australia and sustainability programs
 are being implemented into school
 curricula.
- Welcoming 42 new members of staff to the College during the course of the year (26 permanent appointments and 16 temporary appointments to replace existing staff members on extended leave, parental leave and/or long service leave).

- Partnering with Potentialife Australia
 & New Zealand to launch the Moriah
 College 'Leadership in Life' Program
 and providing ongoing and regular
 support, guidance and feedback to
 current participants.
- Welcoming seven practicum placement teachers to the College during the course of the year (across several High School faculties) in an effort to create a pipeline of outstanding student teachers with a bright future in the education sector.
- Collaborating with Primary School leadership teams and an external coach/facilitator on values-based workshops to further inform our Primary School strategy and focus for 2019.
- Driving an international Recruitment Campaign to continue to secure top Jewish educators from South Africa, the UK, Israel, Canada and the USA.
- · Acknowledging the work and efforts

- of College staff members through wellbeing initiatives (such as RU OK Day and World Teacher Appreciation Day) to validate their work, dedication and commitment to the College.
- Partnering with the JCA Jumpstart
 Volunteer Program, a communal
 initiative aimed at connecting the
 Jewish community in NSW in a
 meaningful way and securing the
 services of a Moriah graduate who has
 worked tirelessly with a group of Year
 12 students in preparing them for the
 College's participation in an inaugural
 Entrepreneur Club, managed through
 MIT University, USA.
- Working in partnership with specialist facilitators and trainers to create greater awareness for staff around maintaining professional boundaries when working with children and young people.

GOALS FOR 2019

- To nurture, develop and empower leaders and staff, through effective recruitment and retention strategies, ultimately creating a highly engaged workforce;
- To be recognised as an 'Employer of Choice' and regarded as the leading Jewish day school for students and their families in Australia.

To do this, the HR Team will focus its efforts on:

- 1. Develop a College-wide Talent Management Strategy to attract top talent to the College, prioritising the recruitment of the best teachers in the State to consider Moriah College as an 'Employer of Choice.
- 2. Continue to raise the bar in teacher

- quality by identifying, retaining and developing current educators with the ability to be transformative in the lives of the students they teach and who identify with Moriah's core purpose and values.
- Develop strong relationships with key stakeholder groups (including alumni) by attracting and developing 'future educators' before the university years.
- 4. Providing Jewish educational scholarships to graduates, university students and informal youth leaders with the hope that they will remain engaged with the College and ultimately serve the College in various roles on completion of their studies.
- 5. Develop College-wide processes and

- initiatives to promote staff wellbeing and increase levels of engagement in line with achieving the College's strategic goals.
- 6. Provide newly appointed, emerging and current leaders with targeted coaching, mentoring and professional development opportunities.
- 7. Enhance cultural change programs and initiatives for leading educators across the College.
- 8. Establish a Staff Advocacy Forum to provide a collective voice for staff members with representation the Early Learning Centres, Primary and High Schools.
- Enhance HR capability reporting opportunities through our new HR Management & Payroll system.

OUR STAFF MEMBERS

Workforce composition

Moriah College employs a staff compliment of 319 (Early Learning – Year 12). This increased from 310 staff in 2017. Breakdown of staff is as follows:

WORKFORCE COMPOSITION	
Support & Operational Staff (ELC-12)*	119
Teachers High School	115
Teachers Primary School	56
Teachers ELCs	12
Total Teaching Staff	183
Kehillah Staff	10
Executive Staff	7
Total Staff for 2018	319

* Support & Operational Staff includes Administration Staff, School Psychologists & Wellbeing Staff, Educational Aides and Childcare Assistants, Marketing & Communications, Admissions, IT, Maintenance, Human Resources.

I would like to thank Fiona Martinez, HR Officer and Marlene Hinson, Payroll Officer for their continued support, dedication and commitment to our team this year.

LAUREN KOSEFF Human Resource Manager



OUR STUDENTS

STUDENT ATTENDANCE RATES

For whole school student attendance rates, please refer to the school's data on the My School website

www.myschool.edu.au

Year Level	Annual Attendance Rate %
Kindergarten	96.25%
Year 1	95.49%
Year 2	94.81%
Year 3	95.83%
Year 4	93.28%
Year 5	95.73%
Year 6	93.67%
Year 7	94.82%
Year 8	94.34%
Year 9	92.94%
Year 10	92.85%
Year 11	95.42%
Year 12	96.89%
Overall	94.79%

MANAGEMENT OF NON-ATTENDANCE

HIGH SCHOOL

When a student's pattern of attendance is of concern, or if no explanation is received from the parent or guardian for an absence, the parent or guardian will be contacted by the College for an explanation.

On the day of unexplained absence an email is sent to parents who did not made contact with the school, querying the reason for the student's absence from school. If the parents do not respond to our initial email, the Head of House will telephone the family requesting explanation for the absence. If this is unsuccessful, the Head of House will refer the matter to the Deputy Head of High School, who will make contact with the family to find out the reason for the unexplained absence.

All cases of unsatisfactory attendance, including part-day absences are investigated promptly.

PRIMARY SCHOOL

Class teachers will notify the Primary School Receptionist of any absences by 9:00am each day. The receptionist will contact parents/guardians who have not called the school absence line to confirm the child is away. The parent or guardian is asked to send a letter or email explaining the absence the following day, and the school follows up where written explanation of an absence has not been received from parents. Absences are monitored and parents are contacted, or a meeting held, to resolve non-attendance.

Mandatory reporting procedures apply where absences are extended or the student may be at risk.

STUDENT RETENTION RATE AND POST SCHOOL DESTINATIONS

The retention rate was 97.7% with one student leaving for overseas, one leaving for another school and one leaving to complete their studies at TAFE.

ENROLMENT POLICY

A copy of the College's Enrolment Policy is available on the College website www.moriah.nsw.edu.au

CHARACTERISTICS OF THE STUDENT BODY

(As at Census date November 2018)

Within the ethos of a modern Orthodox Jewish day school, Moriah College attracts a wide range of students, from the traditional to the very observant. Whilst predominantly Australian, many students are first generation Australian with parents from South Africa, Russia, Israel, America and the UK. In addition, many students are immigrants from those countries.

The diversity of the student body has enriched the College and the experience of all its pupils. Students learn from each other, respect differences and honour their shared Jewish Identity.

The College has a total number of full time enrolments Years K-12 of approximately 1424 students with a close ratio of boys to girls; 741 boys and 683 girls.

Including the Moriah College Early Learning Centres; the College's total enrolment for 2018 was 1616.

Within our student body, 90% of students have English as their first language with the balance of 10% speaking Hebrew or Russian.

Further information regarding the school context that is publicly available, including student background, school staff, enrolments, senior secondary outcomes and VET can be found at the My School Website www.myschool.edu. au or the College website www.moriah.nsw.edu.au

DIFFERENTIATED LEARNING AND ENRICHMENT OPPORTUNTIES FOR HIGH POTENTIAL LEARNERS

HIGH SCHOOL

During 2018, there has been considerable development in all things related to Moriah's high potential learners and differentiated learning in our classrooms. We have celebrated best practices across the school and have looked closely at our teaching pedagogy and the way in which we can further enhance the learning experience of our students. We have monitored a number of our students and have turned around some underperformance and have looked closely at formative and summative assessment with a focus on creating adequate stretch. All that is needed to engage and extend our high potential learners has been addressed more than ever this year and should continue to be the focus of attention leading into 2019 and beyond.

Quite a number of teachers are involved in teaching our high potential learners and this year those teachers have had specific professional learning and support. A comprehensive set of teaching resources, articles, professional learning modules and planning documents has been created and/ or curated and they now sit under the 'Differentiation' tile on eLY. Whilst many of these resources pertain primarily to the teachers of the classes with our most able students, all other teachers have been referred to this site owing to the fact that in each core class there is a cluster of high potential learners.

This year, the teachers have been supported with structured professional learning groups aimed at encouraging teachers to address specific learner dispositions and share deliberate teaching strategies that help to provide at the pace, depth and level of complexity necessary to engage these highly able learners. 'Pop-Up PD' sessions have also been offered allowing teachers to opt in to further their understanding of differentiated practice. Working in small groups with teachers in this way, has been highly beneficial as the follow up sessions allowed for professional reflection, the identification of each teacher's next steps, affirmation of successes and the fostering of positive collegial relationships.

The Elevate Project – Agile Design for High Potential Learners, has had considerable progress with the creation of a set of resources that continue to be prototyped, as well as a very comprehensive student survey that aimed to strengthen Moriah's case for change. The survey has provided a strong student voice in the project. The Elevate Project is now at a point where the team of school leaders is ready to grow the scale of the 'Community of Practice' out to a wider 'Community of Engagement', which includes other school leaders, teachers and parents.

The Head of Differentiated Learning has also created a table that aligns the strategies to extend our high potential learners to the development of the Moriah learner dispositions. Another of the resources developed by a wide range of teachers and leaders, ready to prototype further, is a set of two progressions tables. Similar to the Moriah assessment rubrics, these aim to identify where each student sits on a continuum as they develop the

necessary work habits, actions and values to flourish as a learner who is 'adventurous, compassionate, openminded, determined and is a thinker.' The other progressions table refers to the classroom environments that either help or hinder the development of these dispositions and the professional learning needed to encourage the professional practice. These resources can be used for reporting purposes, parent/teacher interviews, goal setting sessions and for teachers to reflect on their professional practice.

Supporting high potential learners and their families has been ongoing and purposeful. Monitoring the academic progress of the high potential learners and supporting those that seem to be disengaging or underperforming has been ongoing. At times this has encompassed a triangulated approach to data analysis and then phone conversations with parents, lunch time meetings with a student or face-toface meetings with the student, their parents and the teaching team. The support for students has encompassed coaching sessions in relation to mindset, work habits, self-advocacy strategies, organisation, independent study habits and goal setting.

In addition, students have enjoyed a range of co-curricular opportunities that have aimed to extend them academically and have them work alongside and socialise with likeminded students. These opportunities include daVinci Decathlon, academic conferences, poetry and creative writing competitions and The Quest, by BRAINways Education. There have been many other competitions and events organised by a range of faculties and these have supported the high potential learners' need for intellectual challenge.

2018 has been a very busy yet rewarding year and there is no doubt that this space will continue to grow, develop and flourish

PRIMARY SCHOOL

Throughout the Primary School, we cater for our high potential learners in a variety of ways. The following is an outline of these processes:

- Kindergarten: Throughout the year, students are observed, tracked and catered for based on their individual needs. In Term 2, all students complete the CoGAt assessment, which highlights any high potential learners.
 Tessa Taylor is based in Kindergarten full-time and works closely with the teachers when developing activities, taking into consideration pace, depth and complexity while developing the foundation skills.
- Years 1 and 2: For three hours a week, a Mathematics extension group is pulled from across the grade and the students work on higher order activities. The group is flexible and the students are selected based on the pretest of the topic. Similarly, for three hours a week, an English extension group is pulled from across the grade. A teacher's aide is allocated to each class for one hour a week to support and challenge highly able students.
- Years 3 and 4: Mathematics streaming begins in Year 3, and students are placed into a class with like-minded learners who are being challenged every day. In English, an extension class comes together for three hours per week. Students in this class are pulled from across the grade based on their performance in standardised and diagnostic assessments designed to test their aptitude.
- Years 5 and 6: In Year 5 and Year 6 there is an academically selected class, based on the students' performance in standardised and diagnostic assessments designed to test their aptitude. All students, irrespective of whether they are in the academically selected class, are streamed for Mathematics. These groups are fluid.
- The Head of Differentiated Learning identifies and tracks the progress of the high potential leaners in collaboration with classroom teachers, assisting with appropriate pathways for individuals based on their needs.

The competitions and outside activities that the Primary School high potential students take part in are as follows:

Competitions and Activities

da Vinci Decathlon

IPrimary SchoolHA Debating

HICES Gifted &Talented Camp

UNSW ICAS

INITIATIVES PROMOTING RESPECT AND RESPONSIBILITY

The College encourages student involvement in a variety of initiatives that promote the development of respect and responsibility. The Community Code of Conduct is based on the College's core values of kindness, respect, responsibility, commitment and integrity. These values guide our actions and they are constantly reinforced throughout the year.

The Australian National Curriculum includes references to wellbeing under personal and social capability. This forms the basis of Moriah's wellbeing programs. The curriculum specifies four basic competencies under which personal and social capabilities can be measured. These are self-management, self-awareness, social management and social awareness. At Moriah a different competency is examined each term through the wellbeing programs.

Wellbeing Programs

In the senior years

In Term 1 the ACARA competency examined was self-management. The students set goals, heard from the Macquarie University Psychology Department that delivered the 'Study Without Stress' program, the Generation Next's conference and Webinar, and Jonny Shannon's presentation on Grit.

In Term 2 the competency examined self-awareness (responsible decision making). Students in Years 11 and 12 heard from The Shalom Institute, chose two life skills activities to learn about that they wanted to participate in, and heard from Glen Gerryn from the Hopeful Institute, on Addiction. The Year 10 students were trained in and administered the Peer Support Program to students in Years 7 and 8.

In Term 3 the competency examined was social management. Some Year 10 students attended the P.A.R.T.Y program and the Years 11 and 12 students participated in a rotation addressing issues around Drug and Alcohol awareness. The students in Years 9 and 11 also heard from Trent Southworth on alcohol.

In Term 4 the competency examined was social awareness. Year 11 students looked at the Higher School Certificate, focusing on how to manage the year with teachers and peers. Students had a choice of workshops on nutrition, meditation and strengths by the school Psychologists. Year 10 students had a pre-Israel Study Tour program run through the EDJE.

All students also had presentations from Elevate Education, which addressed study skills.

In the Junior Years

In the Junior years, in Term 1 the competency examined was self-management.

Years 7 and 8 students looked at "Online Wellbeing" and engaging safely online. This involved discussions and circle time in Mentor sessions and resources from the E Safety commission and Family Zone

Throughout the term there were presentations and activities involving

- "Hands up against bullying"
- the "Generation Next" Webinar that focused on online safety, including sexting
- Staying safe online
- Cyber safety experts

In Term 2 the competency examined was self-awareness (responsible decision making). Years 7 and 8 students focused on anti-bullying messages with Year 10 peer support leaders running smaller groups of Years 7 and 8 students through the Peer Support Australia "bullying" module.

In Term 3 the competency examined was social management. Years 7 and 8 students focused on Integrity, with their peer support leaders.

Years 8 and 9 students were also addressed by the local police liaison officer regarding sharing inappropriate images online, and Years 7, 8 and 9 students heard speakers about body image.

In Term 4 the competency addressed was social awareness, with Years 7 and 8 students focusing on resilience. The modules included mindfulness, gratitude, happiness and strengths.

Year 9 students participated in the Rite Journey program

- Term 1 topic overview 'Who am I really?'
- Term 2 topic overview 'How do I get on with others?'
- Term 3 topic overview 'Is there something more?'
- Term 4 topic overview What is my purpose?'

STUDENT LEADERSHIP REPORT

HIGH SCHOOL

This year the High School Leadership
Team conducted a review of student
leadership development across the High
School. Our concerns centred mainly on
the somewhat unrealistic expectations
that we have of our student leaders.
Even the most committed students
struggle to balance the extensive
demands of their academic and cocurricular programs with leadership
responsibilities during their High
SchoolC year. This can create high levels
of anxiety for those with designated
leadership roles, and students find
themselves criticised for not doing more.

Coupled with the demotivating sense of disempowerment experienced by the rest of the Year group, we felt changes were needed.

The purpose of the Student Leadership Council (SLC) was revisited. Research literature was considered and the traditional group was split into two, more streamlined councils, an SLC of eight members and a Co-curricular Council (CCC).

We believe that students who are not in either the formal SLC or the CCC also need opportunities to contribute and develop their own leadership skills. Formal roles were created for any students who were prepared to step up and volunteer their time and/or expertise in a range of different project-based roles.

The College believes that leadership should be seen to be about service to others. Students thrive when they are given the opportunity to have a voice, initiating processes and committing to projects that are aligned with the College ethos and strategic vision. When they are given the chance to contribute to something 'bigger than themselves', students gain from the experience, learning the skills needed to see projects realised.

The role for members of the Student Leadership Council was redefined.

These students needed to:

Act as role models for the students of the College, demonstrating

- Commitment to the College's values and ethos
- Engagement with the breadth of opportunities available
- Representation of the College at community events
- Pride in the College (including wearing the College uniform correctly at all times – both within the grounds and in public)

Support and encourage younger students, demonstrating inclusion and

 Interest in the engagement and wellbeing of other students

Represent the student body. honouring student voice

- Raising any issues of concern with staff mentors / members of the High SchoolLT
- Intervening when seeing wrong-doing

The 2018–2019 Student Leadership Council included:

Two College Captains (one male and one female) who

- Represent the student body
- Act as ambassadors for the College at communal events
- Help to set a positive and inclusive tone in the High School
- Assist with Assemblies and major

events involving the student body

- Embrace and actively support social action initiatives
- Promote student voice

Two Vice Captains – JLZ (one male and one female) who have responsibility for

- Promotion and support of chagim within the College
- Promotion and support of engagement with charities
- Promotion and support of engagement in service learning
- Promoting student voice

Four Captains who have responsibility for

- Promotion and support of wellbeing initiatives
- Supporting the Inclusive Council and the MATES program
- Promoting identity with House and encouraging House pride
- Supporting the SRC representatives for their House
- Promoting student voice

The Roles incorporated in the inaugural Co-curricular Council included:

Two Performing Arts Captains who are responsible for

- Promoting Music and the performing arts throughout the College, seeking opportunities for appropriate performances throughout the year
- Supporting initiatives throughout the College
- Oversight of Creative Arts Week
- Oversight of Drama/Music Festivals

Two Sports Captains (one male and one female) who are responsible for

- Promoting student engagement with sport within the College;
- Supporting inter-House carnivals
- Promoting and supporting inter-House sporting competitions at lunch
- Supporting individual Sport Captains to develop commitment and sportsmanship

One Debating Captain responsible for the

- Promotion of student involvement in debating and public speaking
- Assistance with lunch time inter-House debating
- Assistance with hosting/managing HICES debating
- Support for younger debaters

One President of the Entrepreneurship Club who

- Supports student engagement with entrepreneurship
- Chairs the club's leadership team
- Liaises with the education lead and the faculty advisor
- Promotes student involvement in establishing real businesses designed to 'make a difference'

One SRC Captain who

- Supports the Student Representative Council, meeting with members regularly and ensuring that the Junior High School students feel heard
- Promotes the involvement of younger students in project-based leadership groups
- Works to encourage a positive and inclusive climate
- Assists with lunch time activities for younger students

One Chair of the Communications Committee who

- Prepares AV for assemblies
- Manages social media for the SLC
- Oversees publicity for charities and student initiatives within the College

Mandatory criteria were also established for application to the SLC/CCC:

- Demonstrated commitment to the College values and the ethos
- Demonstrated ability to manage the demands of academic and cocurricular programs
- Active participation and commitment to the importance of Tefilla
- A record of making positive contributions to community events
- Demonstrated commitment to Jewish

life and zionism

- Community service record.
- Contribution to the co-curricular life at the College

To complete their application, students wrote detailed, personal reflection statements to illustrate how they have demonstrated the requisite leadership dispositions required to be authentic and effective leaders.

Strengthening Project Based Leadership: In working to broaden leadership opportunities and encourage others to step up, we will create a mix of roles, including:

- Captains of large scale sports
- Conveners who would spend a shorter but intensive period of time in developing and implementing plans for student led activities
- Chairs of a range of committees/ initiatives that may run all year, but not entail such intensive work at any one time. Ideally, these committees will include students from Years 7–11 e.g.
 Pink Breakfast Committee, Blue BBQ Initiative, MEDx type events, Devorah Society, social justice initiatives etc.

The Leadership 'Year': Over the last couple of years, we have moved the appointment of our new leaders forward to earlier in third term of the students' Year 11 year, we have found that once the Trial examinations begin, our Year 12 students really do not have time for additional commitments. From this year, the new leadership group was appointed in the first week of third term.

Student led achievements throughout the year were numerous, with this Year group raising an extraordinary amount of money for a range of different charities.

In addition to our usual charity initiatives, in term 2, Inspired by Rabbi Levy's daughter's liver transplant, the 2017–2018 Student Leadership Council accepted his challenge to raise both funds and awareness of the Halachic Organ Donation Society (HODS). Having just raised \$16, 338.50 for Breast Cancer through the Pink Breakfast, the students put energy and determination into two initiatives:

- Moriah's version of TEDx and
- The Student Principal program

The MEDx evening was a tremendous success. The speakers were absolutely inspirational, and the students were terrific hosts of the evening.

The Student Principal initiative galvanised the student body and brought the total raised to over \$30, 000 for this worthy cause.

In Term 3, Year 10 students raised a staggering \$39,568.30 in one day for Legacy Australia and the whole College got behind the drought relief with the Fiver for a Farmer initiative, raising \$6411.45 for charities working in this area of need.

PRIMARY SCHOOL

- **Peer Support** The Peer Support program continued for all children in Years K-6. Students in Year 6 trained as Peer Support leaders through a two-day leadership training program at Maroubra Synagogue, facilitated by their teachers, using a training program developed by Peer Support Australia. The Peer Leaders' training included activities and discussion to assist in the development of skills in relationship building, communication, empathy, decision-making, problem solving, reflection, facilitation. planning and group management. The focus of the program this year was 'Living Positively'. From Term 2 to Term 4, eight sessions took place on a fortnightly basis. During the sessions, the Year 6 Peer Support Leaders planned and implemented a range of engaging activities with multi-aged groups of 10 to 11 students.
- Charity Students of Moriah Primary School continued to perform the Mitzvah of Tzedakah this year. They gave generously to the various charities we have supported, raising a total of \$12862.

The annual Dance-a-thon and Fun Run were a resounding success where a professional DJ engaged the students in a series of fun activities. In the end, \$6502 was collected for JCA.

Other charities that were supported

- included: Friendship circle, Fiver for a Farmer, WIZO and Jeans for Genes. As well, there were many other students initiated charity events where the students at Moriah approached the Coordinator of Charity and held raffles, competitions and collections for charities of their choosing.
- Student Voice Report 2018 was an exciting year for Student Voice Representatives. Our leaders were voted in by their peers in their classes.

We won the 'Green Sparks' competition through Waverley Council again! Our initiative was to stop littering and plastic waste in the Primary school. We created a 'Moriah Footprint' out of garbage and had 'Waste Free Wednesday'. This involved the whole school and we were able to see just how much plastic waste our school collected. We were thrilled that after educating our student body and parents our 'Moriah Footprint' was reduced greatly. With our prize money were able to buy soft plastic recycling boxes. These boxes are found throughout the Primary and High School. We would like to thank Nicole Lewis for her support and help with this project.

Our annual talent quest was once again very popular. This year we had over 68 auditions and the excitement was high. We chose ten finalists and the talent quest was run by our Student Voice leaders. They did an outstanding job!

Finally, our Student Voice
Representatives wanted to raise
money for some more seating in
our playground. They identified the
Year 2 and 3 playground as an area
without much seating. We ran a raffle
and were able to buy a bench for
this area. The students organised the
raffle and sold the tickets in order to
raise the funds.

The students have been very dedicated and have participated enthusiastically in all of our initiatives.

 Annual Talent Quest - This event was once again was a huge success! Each year the talent is outstanding and the same can be said of each of our participants this year. Our Student Voice leaders did a wonderful job introducing all the acts!

- **Year 5 Buddy Program** Every Year 5 student was buddied with a Year K child for 2018. At the beginning of the year, their role included orientating the Year K children around the school and eating with their buddy at lunchtime. As the year progressed there were many other opportunities for the Year K and 5 students to develop their relationships inside the classroom. They enjoyed an English session together, where they designed and made costumes for their favourite book characters and a Mathematics session where the Year 5 buddies helped the Year K's to use technology to make shapes and numbers come to life. As part of the Peer Support Program, each Year K students was buddied with their Year 5 buddy in the same group. Each Year 5 buddy also produced and presented a personalised book of poems to their buddy at the end of the year.
- Reading Buddies Year 5 volunteer buddies afforded Year K learners requiring support and motivation additional reading opportunities. The buddy system provides regular opportunities for the younger buddies to practise familiar reading with 1-1 assistance. The Head of Differentiation and Inclusion coached the older buddies with a common language around "what good readers do" and authentic praise.

Year 5 and Year K reading buddies meet, eat their lunch and enjoy shared reading opportunities in a relaxed environment. The Year 5 students enjoyed this experience just as much as their "little reading buddy". This experience has been an opportunity to further develop their own literacy skills, develop problemsolving skills, build their confidence and self-esteem. On the other hand, the "little buddies" benefit from hearing stories read aloud, having reading fluency, phrasing and expression modelled for them. They

- engage in meaningful conversations with their "big buddies". The Year K students have found the experience to be enjoyable, fun and positive.
- Year 6 students Also had the opportunity to be ambassadors at various school functions e.g. parent tours, prize giving and Year K orientations.
- Lego Club The Lego Club is an initiative of Ability Links (an organisation for including children with disabilities in the community). This club continued at lunch time once per week for some of our students who are socially vulnerable. The Club is a structured intervention which gives each child a specific role in the Lego process (builder, architect, supplier and director). This helps to alleviate any anxiety around social interactions and encourages children to build their communication, problem solving and sharing skills.
- Bat Mitzvah Program Our three-day immersive program 'Body, Mind and Soul' was run in the last week of term. The students were exposed to high calibre Jewish women, teaching them everything from Krav Maga to kashrut, from communication to community, from meditation to mitzvot. It culminated in a Challah bake with their mothers and with a breakfast session of learning with their fathers.
- **Project Heritage** A highlight of the Year 6 curriculum at Moriah College is Project Heritage. In Term 3, the students explored their personal stories and the stories of others by progressing their understanding around the call of people to migrate to other places around the world. They also researched the contribution of individuals and groups, including Aboriginal people and/or Torres Strait Islanders and migrants, to the development of Australian society. They learned how to curate their personal history that shaped who they are, their community and their identity. The students visited the Sydney Jewish Museum to gain insight into their

cultural history from a range of perspectives. Historians were invited to the school to share their personal story with the students. From the interviews, student developed their understanding of the Jewish experience while gaining a greater appreciation of the tremendous contribution made by these 'Living Historians' to the Jewish community. Students undertook independent research and then created an original product during intensive week. During the Project Heritage Presentation Morning, family and community members were invited to celebrate our story. They viewed a selection of moving performance pieces in the drama theatre followed by an exhibition set up by the Year 6 students and their teachers, in The Railea Moss Hall.

HOUSE REPORT

HIGH SCHOOL

House Activities in 2018 continued to foster a sense of team spirit and House identity in the High School. The students meet as a House once a fortnight in an Assembly, where the House Captains encourage participation and create House spirit.

House Sporting Carnivals – such as swimming, and athletics, and House sports events such as the biathlon and cross country are the avenues that engender the most participation and spirit.

House-based charities have enabled all students to be involved in supporting charity and to be involved in the process of tikkun olam through tzeddaka. The House Captains were involved in organising support for WIZO, JNF, Magen David Adom and ZDVO and raising awareness of the work of many other organisations.

The highlight this year was the Music Festival. This involved students directing, producing and choreographing amazing performances from all Houses. The performances over two nights indicated not only the talents of the students but also their developing leadership skills, grit and determination.

At the Year 12 Graduation Dinner, Senior Heads of House presented speeches on all the students in their House, highlighting their achievements and the contributions they have made to the House and the College.

PRIMARY SCHOOL

In 2018, four events were held, during which House Points were calculated.

- The Swimming Carnival was held on Monday, 5 March at Des Renford Aquatic Centre. Many parents and families attended. After the collation of all House points including points for cheers, novelty indoor pool races, relays, and competition events, Akiva was declared the winning House.
 Following this event, a large group of Moriah swimmers competed at the ASISSA Carnival.
- The Cross Country Carnival was held on Wednesday, 2 May at Queens Park. After all points were calculated, Hillel was named the winning House. Many Moriah students then participated in the ASISSA Cross Country Carnival, and eligible students progressed to the CIS Carnival.
- The Athletics Carnival was the next House competition on the calendar. It was held on Monday, 6 August at ES Marks Athletics Stadium. There was a lot of parental support on the day. The winning House at this Carnival was Hillel.
- The IPrimary SchoolHA Gymnastics
 Competition was held on Thursday,
 25 October at the Sydney Gymnastics
 and Aquatic Centre, Rooty Hill. Moriah
 gymnasts were selected to compete.
 Students learned their routines,
 and performed them in front of
 professional judges. After all Moriah
 student points were calculated, the
 winning House was Akiva.

House points are awarded to students who strive to incorporate the ethos and values of the College into their everyday behaviour and interactions with others. House points from Years K-6 are combined, and a trophy is awarded to the House that best exemplifies the motto of the school – To Learn, To Heed, To Act. In 2018, the winning House was Hillel.

CO-CURRICULAR ACTIVITIES (K-12)

Through a range of co-curricular experiences, all students are encouraged to discover, explore and extend their talents. The College's Music program continues to go from strength to strength and debating and public speaking are providing students with a range of new skills.

MOCK TRIAL

HIGH SCHOOL

During 2018, a Mock Trial team was formed, consisting of Year 9 and 10 students. The team organiser Mr Aston Kwok engaged Mr Robert Goot AM SC as the coach.

Mock Trial is an inter-school courtroom competition that is run by the NSW Law Society and sponsored by the Sydney University Law School, in which school teams compete against each other either as "prosecution/plaintiff" or as defence. A team consists of six students from Year 10 and Year 11, in which they role play as barristers, solicitor, witnesses and court officers and/or magistrate clerk. The competition sharply hones a range of knowledge and skills, including the ability to think on your feet, court etiquette, legal operations, legal interpretations and communication skills. Mock court cases are set independently by the Law Society, and may either be civil lawsuits, criminal trials, or family court disputes. In 2018, Moriah College managed to go through three preliminary rounds undefeated (against St Andrew's Cathedral School, Scots College and Kambala) as well as winning the first elimination round against Sydney Girls High School, before losing narrowly by one point to International Grammar School. Moriah is looking forward to competing again in 2019.

Mock Mediation

Mock Mediation is an inter-school mediation competition that is run by the NSW Law Society and sponsored by the Sydney University Law School, in which a group of six students from Years 9 and 10 are divided into Party A, Party B and Mediators. Students are given a dispute scenario, which they must resolve through formal mediation

processes. Students are then marked by a Law Society appointed solicitor on their performance during the mediation process. The competition places a strong emphasis on communication skills, negotiation skills, mediation etiquette and problem solving skills. Moriah College competed in Mock Mediation for the first time in 2018, and is looking forward to continuing in 2019.

CHESS

Year 7

A Formal Chess Team has been established in Year 7. These students will compete in appropriate competitions. They train every week for an hour with a professional Chess coach.

Chess

Chess commenced in the Primary School in February, with a 'Chess Fun Day' held at the College. This ranking competition was open to any student in Years 3-6. The competition was conducted as a round-robin tournament. Our students were well-mannered and demonstrated good sportsmanship throughout the competition. The results were collated and four Moriah teams were chosen to compete in a weekly competition in the NSW Junior Chess League. One Intermediate team (Moriah A), two Rookies teams (Moriah B and Moriah C) and a Junior Rookies team of Year 3 students (Moriah D). Games were played on a Friday afternoon, and owing to Moriah's early closing this term, all games were hosted by neighbouring schools.

Whilst Moriah did not win any overall division, all of the students won some of their individual games.

All team members received a certificate of participation from the NSWJCL.

In addition to the above weekly competitions, there were two, all-day Chess days organised:

- Jewish Primary School Interschool Chess Competition, which was held at Mount Sinai College in September. Moriah entered five teams of four players.
- Eastern Suburbs Primary Schools'
 Chess Tournament at South Sydney
 Junior Rugby League Club in

November. We entered five teams of three players.

The students enjoyed these days but were unplaced in the various divisions.

DEBATING

HIGH SCHOOL

In 2018, we continued with coaches from Master's Academy.

Coaching was made available to students Monday, Tuesday and Thursday after school.

HICES Debating

Moriah entered seven teams in this competition (two more than 2017) three in the Middle Division Years 7–8, three in the Senior Division Years 9–10 and one in the Open Division Years 11 and 12. This was a rigorous competition that involved more than 70 independent co-educational schools across NSW. Our Middle A Division Team made it to the Grand Final but were defeated.

The following students were awarded certificates for **Best Debaters in the South Sydney Region**

Middle:

1st - Ora Durlach

2nd - Tali Hamilton

4th - Ethan Slender

6th equal - Asher Freedman

Senior:

1st - Jack Springer

3rd - Liat Grossman

4th equal - Ellie Shifroni, Noam Antonir, Aiden Blecher, Emma Cass

5th equal - Gracie Shabtay

Open:

3rd - Matthew Blau

Ora Durbach, Tali Hamiton and Jack Springer all scored in the **Best Debaters Across All Regions**.

Best Speakers in the Finals Rounds:

Middle Division: Zane Simmons 1st and Talia Whitmont 6t equal

Jewish Inter-School Debating Gala Day

This year Masada College hosted this

all-day competition against Moriah and Kesser Torah College. It was a highly competitive day. Moriah entered teams in all divisions and managed to win three out of the five trophies: the B'nai Brith Boys' Trophy and B'nai Brith Girls' Trophy (Years 7 and 8) and the Diamond Boys' Trophy (Years 9 and 10).

• Inter-House Debating

The Inter-House debating competitions took place in 2018, with approximately 80 students volunteering to debate for their House.

The debating finals took place in Terms 3 and 4.

The winning Houses were as follows:

Middle division: Ezra
Senior division: Hillel
Open division: Ezra

PRIMARY SCHOOL

During Terms 1-4 of 2018, Years 4, 5 and 6 students had the opportunity to participate in debating coaching sessions, held twice a week. During Term 1, all Year 4 students participated in an 'introduction to debating' workshop. All debating sessions were provided by Master's Academy, a provider of debating and public speaking education at many public and independent NSW High Schools and Primary Schools.

These workshops were hands-on, exciting learning experiences, which gave the students an insight into the world of debating, and taught them public speaking, essay writing techniques and persuasive writing techniques, as well as how to increase their confidence. Throughout the workshops, students were encouraged to use critical thinking and teamwork skills. Each student was provided with an opportunity to individually present arguments and engage in friendly debate.

The students in Years 5 and 6 successfully participated in the IPrimary SchoolHA Debating Tournament and the Debating Gala Day.

Public Speaking – Young Communicators, Years K-9

Moriah further extended its compulsory public speaking program

for all students in Years K–9 in 2018. All students worked both with their class teachers and independently, learning to construct a speech and practising how to present it. Parents were also encouraged to assist, and this proved very rewarding for everyone.

The program is aimed to give every child the opportunity to successfully develop public speaking skills.

How the program worked:

- Each child prepared a speech on a topic of his/her own choice
- Children in Years K-6 were encouraged to pick topics, which were of a personal interest Students in Years 7, 8 and 9 spoke on topics relating to what they were learning in English, History and Social Science respectively
- Years K-2 speeches were no longer than one-two minutes' duration
- Years 3–4 speeches were no longer than two-three minutes' duration
- Years 5-6 speeches were no longer than two-three minutes' duration
- Years 7–9 speeches were no longer than three-four minutes' duration
- Students were taught how to structure the speeches at school, and then needed to complete their speech at home. They also needed to practice at home so that they were confident to present in front of an audience
- Students were judged by their teachers and one other person, using set criteria
- Four students from each class were chosen to proceed to the Year finals
- Finals were held in Week 7
- Students were judged by a group of teachers from their Stage of development
- Four winners from this section proceeded to the Grand Final

Grand Finals:

- Grand Finals were held in Week 9
- Adjudicators were invited to judge the most successful Young Communicator in six sections: Early Stage 1 (Year K), Stage 1 (Years 1 and 2), Stage 2 (Years 3 and 4), Stage 3 (Years 5 and 6), Stage 4 (Years 7 and 8), Stage 5 (Year 9).

SPORT

HIGH SCHOOL

Moriah has raised the bar again in 2018. Not only has Moriah experienced unprecedented championship success across a range of sports, but student access and participation levels were at an all-time high. Every student who registered to take part in sport this year, was given access and opportunity, which is something we are very proud of. Inclusivity in sport is giving Moriah students opportunities to succeed beyond the classroom, which is helping to build the **Moriah 'all-rounder'**.

A snapshot of sports in 2018 included:

Athletics	Beach Touch Football
Basketball	Cricket
Cross Country	Football
Futsal	Netball
Oz Tag	Rugby
Tennis	Skiing
Snow boarding	Swimming
Touch Football	Triathlon

Sporting snapshot

Moriah achieved **24 championship victories in 2018**. The table below provides an overview of how this was achieved:

Swimming	Football	Basketball	Netball	Futsal	Skiing	Oz Tag
CDSSA Overall Champions	National Bill Turner Cup Area East Champions – 8th overall in Australia	CDSSA 1st V Boys' Champions	Division A St Catherine's Year 7 Champions	Sydney Schools Junior Boys' Champions	National ABL Jewish Schools Senior division Champions	Jewish Schools Junior Girls' Champions
CDSSA Senior Champions	18s Girls' Peninsula Cup Champions	Sydney Schools Cup Junior Girls' Champions	Division B St Catherine's Year 8/9 Champions	Jewish Schools Junior Girls' Champions		Jewish Schools Junior Boys' Champions
	CDSSA 16s Boys' Champions	Jewish Schools Junior Girls' Champions	Division C St Catherine's Senior Champions	NSW All Schools 16s Girls' Champions		
	16A Peninsula Cup Champions	Junior Girls' St Catherine's League Champions	Sydney Schools Cup Champions			
	14A Peninsula Cup Champions	14A Easts Winter League Champions	High Performance Summer League 14s Girls' Champions			
		16A Easts Winter League Champions				

MORIAH COLLEGE - 2018 ANNUAL REPORT

The table below provides an overview of the sports, competitions for each sport, number of squads, and student numbers for each sport:

SPORT TEAMS		COMPETITION(S)	
Athletics	Moriah squad Moriah students selected at association level	CDSSA Association Championships	
(74 students)	Moriah students selected at association level	AICES Regional Championships	
	Moriah students selected at regional level	NSWCIS Championships	
	Junior Girls	Sydney Schools Cup Competition St Catherine's Cup Competition CDSSA Championships JDS Championships	
Basketball (98 students, 9 squads)	Junior Boys	Sydney Schools Cup Competition Easts Basketball Competition - (3 seasons) CDSSA Championships JDS Championships	
	Opens Girls	St Catherine's Cup competition CDSSA Championships	
	Opens Boys	AICES Schools Tournament First Grade Elite Schools Fixtures Program CDSSA Championships Sydney Schools Shootout Tournament	
Cricket (30 students, 2 squads)	15s Boys NSW Schools Wiburd Shield Com Sydney Schools Cup competition		
	Opens Boys	NSW Schools Douglas Shield Competition	
	Moriah squad	CDSSA Association Championships	
Cross Country	Moriah students selected at association level	AICES Regional Championships	
(100 students)	Moriah students selected at regional level	NSWCIS Championships	
	Moriah students selected at NSWCIS level	NSW All Schools Championships	
	14s & 15s Girls	National Bill Turner Cup CDSSA Championships	
	Opens Girls	NSWCIS Cup Peninsula Cup Competition CDSSA Championships	
Football (102 students, 10 squads)	14s Boys	Peninsula Cup Competition Eastern Suburbs Summer Football Competition	
	15s Boys	National Bill Turner Cup	
	16s Boys	CDSSA Championships	
	First XI Boys	NSWCIS Cup St Andrews Cup	
	Junior Girls	NSW All Schools Regional Championships	
Futsal (70 students, 8 squads)	Junior Boys Sydney Schools Cup NSW All Schools State Champions NSW All Schools Regional Champi		
	Intermediate Boys NSW All Schools State Champions		

Netball (80 students, 21 squads)	Junior Girls Intermediate Girls	NSW All Schools Cup St Catherine's Cup Competition High Performance League JDS Championships CDSSA Championships Sydney Schools Cup Competition CDSSA Championships St Catherine's Cup Competition High Performance League AICES Schools Cup AICES Schools Cup Competition	
	Senior Girls	CDSSA Championships St Catherine's Cup Competition	
Oz Tag/Touch Football	Junior/Intermediate Girls	NSW Schools Beach Championships CDSSA Championships JDS Championships Easts Touch Competition	
(118 students, 14 squads	Junior/Intermediate/Senior Boys	NSW Schools Beach Championships CDSSA Championships JDS Championships Easts Touch Competition	
	Junior Boys	David Horwitz Shield Schools Fixtures List	
Rugby (52 students, 6 squads)	Intermediate Boys	Peninsula Cup David Horwitz Shield	
	First XV Boys	Peninsula Cup David Horwitz Shield	
	Moriah squad	CDSSA Championships Sydney Schools Championships	
Tennis	Moriah students selected at association level	AICES Regional Championships	
(27 students)	Moriah students selected at Regional level	NSWCIS Championships	
	Moriah students selected at NSWCIS level	NSW All Schools Championships	
	Moriah students selected at state level	SSA National Championships	
Snow Sports (33 students)	Moriah squad	JDS Interstate Championships Maccabi Interstate Championships	
	Moriah squad	CDSSA Association Championships	
Swimming	Moriah students selected at association level	AICES Regional Championships	
(52 students)	Moriah students selected at regional level	NSWCIS Championships	
	Moriah students selected at NSWCIS level	NSW All Schools Championships	
Triathlon (3 students)	Moriah squad	NSW All Schools Championships	

IN SUMMARY:

- 76 Moriah team squads across all sports
- 839 student representations in Moriah squads
- 153 students representing Moriah at various representative levels (more detail below in individual accolades)

INDIVIDUAL ACCOLADES

Moriah continues to provide elite level pathways for our exceptionally talented sporting students, and this year has been no different. Below is an overview of the student numbers across the various levels of pathways:

CDSSA (Combined Districts Schools Sports Association) representatives

(CDSSA is made up of 11 schools. CDSSA competes at AICES Regional level competition). This year Moriah had 115 students across Athletics, Basketball, Cross Country, Football, Netball, Rugby, Swimming and Tennis represent CDSSA)

AICES (Association of Independent Co-Educational Schools) representatives

(AICES is made up of eight associations, comprising of 72 schools. AICES competes at NSWCIS State level competition). This year Moriah had 28 students across Athletics, Cross Country, Football, Rugby, Swimming and Tennis represent AICES)

NSWCIS (NSW Combined Independent Schools) representatives

(NSWCIS is made up of all independent schools across eight regions in NSW, comprising of 267 High schools. NSWCIS competes at NSW All Schools State level competition).

This year, Moriah had six students representing NSWCIS in Football, one in Rugby and one in Tennis.

NSW All Schools (NSWAS) representatives

(NSW All Schools is made up of all schools across three sectors in NSW, comprising of 811 High schools. NSW All Schools competes at National School Sports Australia level competition). This year, one Moriah student competed in Rugby at this level, and one competed in Tennis.

SPORT OVERVIEW

Standards of excellence and inclusivity really sum up the Moriah Sports program for 2018. As our opportunities grow, allowing more and more students to be involved, so do our expectations

and standards around representing Moriah with pride, passion, commitment, respect and integrity.

Moriah has really stamped itself within the Jewish, local, and state wide communities in terms of its outstanding sporting achievements. With the next phase of opportunity almost ready to be unleashed, the sky really is the limit when it comes to sporting opportunities at Moriah College.

From the squads below, Moriah achieved some very high levels of success:

Baskethall

- JDS Junior Champions
- St Catherine's Cup Competition Senior Girls' Champions (back to back)
- 1st Grade Tri Series Champions

Football

 National Bill Turner Cup – Area 11 Champions and National quarter finalists

Futsal

- NSW All Schools Junior Boys' Regional Champions
- Sydney Schools Cup Junior Boys' Champions

Netball

- Sydney Schools Cup Champions
- Easts Summer League Junior Champions

Rugby

CDSSA Champions

OzTag

- Horwitz Shield Champion School
- CDSSA Junior Boys' Champions

Skiing

 National Jewish Interschools Champions

Swimming

CDSSA Association Champions

DUKE OF EDINBURGH AWARD PROGRAM

The Duke of Edinburgh's International Award is offered to Years 9 – 12 students at Moriah College. The Award is made up of three levels; Bronze, Silver and Gold, with each level more challenging than the last.

Participants are required to complete

four sections at each level: Voluntary Service, Skill, Physical Recreation and Adventurous Journey. (Gold level, participants also complete a Gold Residential Project).

Completing a level of the Award requires the students to demonstrate commitment, perseverance and resilience.

Each Year the College organises two Adventurous Journeys for each level of the Award:

- Bronze participants complete overnight hikes.
- Silver participants complete threeday/two-night canoeing trips.
- Gold participants complete fourday/three-night canoeing trips.

In 2018 we had the following students participating in the Award:

Year	Gold	Silver	Bronze
12	48 students	-	-
11	-	6 students	-
10	-	77 students	87 students
9	-	-	59 students

Bronze: 146Silver: 83Gold: 48

PRIMARY SCHOOL

In 2018, Moriah Primary School offered an extensive range of sporting and cocurricular opportunities for students of all sporting abilities in Years K-6. As a whole, the Primary School has continued to grow stronger in sport.

Co-Curricular Sport

The co-curricular sports program has continued to evolve in 2018. Sessions are used as an opportunity to conduct trials, offer specialised assistance and give all students a greater opportunity to partake in a variety of sports. The evolution of the Moriah Dance Crew has been a highlight of the co-curricular sports program this year.

Numbers have grown and they have performed at assemblies, a Roosters NRL home game and also at the 75 year anniversary celebrations.

Through the co-curricular sports program in 2018, students were able to participate in a wide variety of sports, including Gymnastics, Jiu Jitsu, Swimming, Volleyball, Rugby, Rugby League, Oztag, Teeball, Basketball, Futsal, Cricket, Dance, Netball, Athletics, Cross Country, Table Tennis, Badminton and Tennis.

Sporting Associations

Moriah Primary School is a member of the All Suburbs Independent Schools Sports Association (ASISSA) and the Independent Primary School Heads of Australia (IPrimary SchoolHA). These three associations administer interschool competitions for members. In 2018, Moriah Primary School performed very well and has had a strong representation, both in carnivals and in other sports. This year, we had three children who participated at the State Championships in Soccer.

ASISSA Interschool Sport

Each term, Moriah enters into an interschool competition with other local schools on a Thursday afternoon. This year, our Years 5 and 6 students competed in interschool Soccer, Volleyball, Touch Football, AFL, Netball, Teeball and Cricket. In 2018, Moriah won the boys' Soccer and Volleyball competitions.

Other Sporting Competitions

In 2018, Moriah Primary School

entered teams and individuals into numerous sporting competitions.
These were: AFL, Cricket, Rugby, Rugby League, Oztag, Netball, Gymnastics, Tennis, Basketball, Soccer and Futsal. The performances in these competitions were exceptional, with our Basketball team members winning their gala day and the boys' and girls' Futsal teams both making it through to the State Finals.

Sporting Challenges & Lunchtime Sport

There were several sporting challenges offered to Moriah Primary School students in 2018. These were:

- Moriah to Manly Swim Challenge: during lunchtime sport and cocurricular sports program, students had to show commitment to swim the same distance as Moriah to Manly.
- Moriah Marathon: during lunchtime sport and co-curricular sports program, students had to show commitment to run the equivalent distance of a marathon.
- Laifer Cup & Mertens Shield: lunchtime sport Inter-House Soccer competitions. One for boys and one for girls.
- Moriah Handball Championships: lunchtime sport Handball knockout competition. One for boys and one for girls.
- Years K-2 Inter-House Dodgeball championships.

K-2 Sport Carnival, ELC Mini Olympics

Specifically, for ELC to Year 2 students and their families, these events

offered our younger students sporting opportunities throughout the year. They also gave parents a chance to be involved in their child's sporting progress.

Years 3 and 4 Tuesday Afternoon Sport

Years 3 and 4 students participate in weekly Tuesday afternoon sport. Throughout the year, students participate in a number of different sports and are coached by specialist coaches in their field. Students also participated in a four-week Rugby League program run by the NRL, a four-week Cricket program run by Cricket NSW, a four-week Hockey program run by Hockey NSW, a fourweek fundamental movement skill program run by CST Senseball Multi Skills, and a nine-week Basketball program run by the City of Sydney Basketball Association. On top of this, other sports studied were AFL, Volleyball, Netball, Soccer, European Handball and Teeball.

Moving Forward

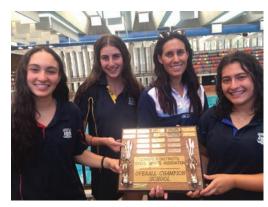
Moving forward, we are looking to continue to adapt and improve the sporting program.

We are looking to add a boys' dance crew into our co-curricular program.

We have identified an area for improvement, and would like to see more of our students representing at the CIS (Combined Independent Schools) level in the three major carnivals (cross country, athletics and swimming.)







SPORTING OVERVIEW PRIMARY SCHOOL

SPORT	NUMBER OF CHILDREN	COMPETITION(S)
	All Years 5 & 6 Boys	ASISSA Interschool
AFL	36	Gala Day
Athletics	80	ASISSA
	5	CIS
	All Years 3-6 Students and	Moriah
	Selected Year 2 Students	
Basketball	4	CIS
	8	All Stars Game
	30	ASISSA Interschool (Boys)
Cricket	1	CIS
- Crisical	24	Milo Years 5 & 6
	80	ASISSA
	9	CIS
Cross Country	All Years 3-6 Students and	Moriah
	Selected Year 2 Students	Honan
	48	Gala Day
Futsal	16	Futsal State Championships
Gymnastics	18	IPrimary SchoolHA
High Jump	80	Finals
THE SAME	All Years 5 & 6 Girls	ASISSA (Girls)
Netball	5	ASISSA Netball Trials
Netbull	2	CIS
	All Years 5 & 6 Boys	ASISSA (Boys)
Oztag	All Years 5 & 6 Girls	Oztag (Girls)
Oztay	20	Oztag Gala Day
Rugby	15	7's Gala Day
Rugby	9	ASISSA Trials
	All Years 5 & 6 Boys	ASISSA Interschool
	4	CIS (Girls)
Soccer	8	CIS Boys Gala Day
Soccei	24	Gala Day
	2	Primary SchoolSA (Boys)
	1	Primary SchoolAA (Girls)
	All Infants	Years K-2
Sports Carnival	120	Mini Olympics
Sports Photo	150	Moriah
Sports Photo Swimming Carnival	70	ASISSA
	20	CIS
	All Years 3-6 Students and	Moriah
	Selected Year 2 Students	Monan
	30	Red Leaf - Year 4 Survival
Swimming Excursion	30	Red Leaf Year 5 & 6 Survival
-	Years 5 & 6 Students	ASISSA Interschool
Teeball		
	15 5	All Stars Game
Tennis	2	ASISSA Trials
Valleyhall		CIS
Volleyball	All Years 5 & 6 Boys	ASISSA

SUMMARY

Moriah Primary School continues to push forward in Sport. The aim of Primary School Sport at Moriah is to give all children in the school the opportunity to develop a lifelong love of physical activity by providing a variety of fun and fulfilling opportunities for the students to enjoy. We aim to harness and facilitate the energy and enthusiasm that children naturally have for sport. We also place an emphasis on keeping up with the latest pedagogical, technological and biomechanical innovations and investing in our students' talent, which continues to improve.

CO-CURRICULAR MUSIC

HIGH SCHOOL

• Encouraging Musical Excellence in Composition

The Composer in the Classroom program continued in 2018, for its 9th successful year with Dr Peter Marshall working with our students from Years 10-12 to facilitate the development of outstanding High SchoolC compositions. Students enjoyed the sessions afforded them in this area and the opportunities that were created by having professional performers play and critique their work. Student compositions have been nominated for ENCORE for many years.

Music Enrichment Classes in Years 7 and 8

Taking account of the many students playing instruments at advanced levels in the College, the introduction of these classes continued to prove a very successful innovation. Students were able to work collaboratively with those of similar musical experience. This provided a more intellectually stimulating environment.

Year 9 Jazz Workshop

The Year 9 Jazz Workshop is a popular event with the students and as such continues to be a success each year.

• HSC On Show

The College showcased its High SchoolC Music students in a concert, which provided them with an opportunity to perform in the same conditions and with the same musical accompaniment that they would use on the day of their High SchoolC examination. The evening was very well attended and appreciated by parents, families and friends. The standard of the performances, covering voice and a full range of orchestral instruments was impressive.

PRIMARY SCHOOL - Infants

• Years K-2 Choir

A group of 30 students in Years K–2 met each Monday to rehearse. They

performed at the Montefiore Home and on Open Day.

Year 2 String Performances at Assembly

The Year 2 Strings gave their first public performance at the End of Year Music Concert.

PRIMARY SCHOOL - Primary

Reconciliation Assembly

During National Reconciliation Week, the Primary School Choir performed the song 'Recognise' by Australian composer Paul Jarman at both the Primary and High School Assemblies.

• Primary School Choir

In 2018, 60 students rehearsed every Tuesday for the Primary School Choir. They performed at Wolper Jewish Hospital and Montefiore Randwick as well as special events at school throughout the year.

Yom Hazikaron Assembly

The Primary School Choir performed *Oseh Shalom.*

• Rosh Hashana Assembly

The Primary School sang *Avinu Malkeinu* and *Al Kolele.*

Assembly Performances

Throughout the year students have had the opportunity to showcase their talents at Assembly.

Many of the students demonstrated significant accomplishment on their instruments.

Open Day

The Camerata Strings performed at the Primary School Open Day.

• Talent Quest

A combination of dancers and a variety of talented instrumentalists participated in the Annual Talent Quest in The Moshe Triguboff Auditorium. This year our adjudicators were Mr John Hamey and Mrs Roberta Goot OAM.

INSTRUMENTAL PROGRAM YEARS 1-12

Moriah musicians/vocalists continued to make important contributions both inside and outside the College. In 2018 there were 600 participants in the Instrumental Music Program, with five Concert Bands, a Symphony Orchestra, four String Orchestras, Senior and Junior Jazz Bands and several small ensembles. The vocal program comprised Junior Vocals, one Senior Mixed and Senior Girls' Vocal Group in the High School. Most of our students performed at a number of events and activities as part of the school calendar. A comprehensive program of opportunities was provided for Primary School and High School musicians by our team of permanent and peripatetic staff.

Year One String Program

Students in Year 1 completed their immersion in Strings. All students are offered the opportunity to pick up a stringed instrument as part of the Instrumental Program. Students performed at three different Years K-2 Assemblies to an appreciative audience of parents and families.

Brigham Young University Utah Visit Moriah Concert Band and the

Symphonic Wind Ensemble shared a concert with the Brigham Young University Wind Symphony. A highly successful interfaith concert. The Symphonic Wind Ensemble also had a workshop with the Brigham Young Band. This was conducted by Dr Donald Peterson.

Hans Kimmel Assembly

The Symphonic Wind Ensemble provided the entertainment at this Assembly. Performing *Kaddish*.

Vocal and Jazz Evening

This featured our Jazz Band and Vocal Ensembles in concert for families and friends.

• Instrumental Concerts

During Term 4, 20 instrumental concerts took place at Moriah with tutors having their own concerts or sharing with other tutors. Each concert

gave students the opportunity to demonstrate their individual skills and perform with an accompanist. These concerts continue to be well received and expose children to solo performance.

• Year 12 Graduation

Our Junior Jazz Band performed at the Dinner.

• Mount Sinai College

Moriah's annual visit to Mount Sinai College took place in November with the students from the Wind Orchestra performing for the Mount Sinai students about to be recruited into their Band Program. As always, the students were very well received as they demonstrated their instruments and performed as a group.

• Recruitment Night

Aptitude Tests were still given but students were individually assessed on different instruments to avoid any mouth/teeth issues becoming a problem later. Parents were invited to our Recruitment Evening where students from the Concert Band performed and demonstrated their instruments to the student and parents.

• Training Band Open Rehearsal

The conductor of this group opened a rehearsal to parents. Parents were very appreciative of this opportunity.

• Remembrance Day

Erez Silberman Year 10 represented the College at the Najex Remembrance Day Ceremony. He played the Last Post and Reveille.

• Remembrance Day Assembly

Liat Grossman Year 10 performed the Last Post and Reveille at this moving Assembly created by the History Department.

• JNF Dinner

Our Symphonic Wind Ensemble entertained at this dinner performing a Medley from Fiddler on the Roof prior to our show opening.

Australian Chamber Orchestra and Moriah Strings

Members of our Senior Strings participated in a Workshop with the ACO. The students were very well prepared and perfect ambassadors for our College.

• 2018 End of Year Concert

Some of our large ensembles were showcased at this event held on 14 November. The groups performing were: 2018 Training Band and Year 2 String Orchestra giving their first performances, Intermediate Band, Wind Orchestra, Camerata Strings, Sinfonia Strings.

• Year 11 Prize afternoon

Zac Rose performed at this Prize Day with great skill and dexterity.

• Year 7- 9 Prize Afternoon

Music Scholar Frankie Kogan performed on his principal instrument Piano.

Assembly Performances

Several musical items were performed at High School Assemblies throughout the year. These included High SchoolC performances and performances by the Symphonic Wind Ensemble.

• Hamusika'im

Our second Hamusika'im Concert was held this year. The standard of performance was excellent endorsing the decision to create this group where students self-nominate and must reach practice targets each week. This practice is recorded by the students and signed by the parents. Books are collected every week by the Music Department, and checked.120 students participated in Hamusika'im in 2018.

AMEB Exams

Well over 140 students sat for exams during November. It was incredibly busy. The results were excellent.

MUSIC FESTIVAL

The festival attracted record crowds on two nights.

Results:

- Ensemble: Akiva
- · Original Song: Herzl
- · Dance: Herzl
- · House Song: Hillel
- 1st overall Herzl

Adjudicators:

- Brett Williams (from The Choir Boys)
- Pete Drummond (Dragon)
- · Dance: Mitch Winter

MUSIC SCHOLARSHIPS 2017/2018

This year, the standard of applicants was very high. Three Music Scholarships were awarded for 2018.

- Year 6 Euphonium/Piano
- Year 6 French Horn/Piano
- Year 7 Piano and Saxophone

STATUS OF THE INSTRUMENTAL PROGRAM

The Instrumental Program has grown to a point where we are having difficulty managing the numbers.

Our decision to restructure the Instrumental Program in 2017 proved to be a very positive step as we move forward. Although some students were disappointed that they did not receive a promotion to the next ensemble, the standard of all groups from Intermediate Band to the Symphonic Wind Ensemble has improved significantly. We are now at the point where the level of commitment, dedication and skill required to achieve a place in our most senior groups will mean that some students will never be promoted to these groups.

So:

Training Band is now predominately Year 3 Intermediate Band is Years 4 and 5

Concert Band - Years 6, 7 and 8 (and those with merit from Years below)

Wind Orchestra - Years 8, 9 and 10 (and those with merit from Years below)

Symphonic Wind Ensemble - Years 10, 11 and 12 (and those with merit from Years below)

There is increasing pressure on the number of teaching rooms available, we do not have enough, and are already teaching in storage areas with little or no ventilation. There is increasing concern regarding the level of moisture in some of our spaces. We have humidifiers permanently on in some spaces, which need to be emptied twice daily.

FIDDLER ON THE ROOF

Fiddler on the Roof was a wonderful "coming together" of community. The show was seen by approximately 5000 people from all parts of our community. It was a highly successful event.

Below is a copy of just one of the reviews.

FIDDLER ON THE ROOF – MORIAH COLLEGE CELEBRATES SEVENTY FIVE YEARS OF COMMUNITY. (THEATRE REVIEW)

POSTED BY LISA THATCHER ON OCTOBER 23, 2018 IN THEATRE

FIDDLER ON THE ROOF

Moriah College, Bondi Images: Nadine Saacks

Fiddler on the Roof is a disarmingly difficult musical to get right. Like the play itself, it has to be the perfect mix of tradition and contemporary flare that creates the right context for a production's individuality. Seemingly simple, the musical has enjoyed reprises as diverse as Broadway to the local High School since it first opened in 1964. Essential to its enduring quality is the musical's ability to adapt phenomenologically to a community. While it's essence (traditions) remain true, like the culture it represents, modern imprints make themselves seen while the musical itself embodies the complex tension it represents. A 'perfect' representation of Fiddler on the Roof is a combination of the production's immersion in a community and the right adherence to certain production values. The dance and song of Fiddler on the Roof can't engage too much polish or it risks corrupting the vibrating soul of the musical's authentic charm. Equally great pride, skill and energetic display are essential to connect deeply with an audience. In this way, Fiddler on the Roof is unique among musicals, as it very properly represents the complexity of the culture it chooses to put on display.

That is not to suggest (of course) that all Jewish people see themselves properly represented in Fiddler on the Roof. But it does mean that done properly Fiddler on the Roof has the ability to transport the audience to a way of life that is represented in its essence.

It is for this reason this current production of Fiddler on the Roof is one of the best you are likely to see on a Sydney stage. Part

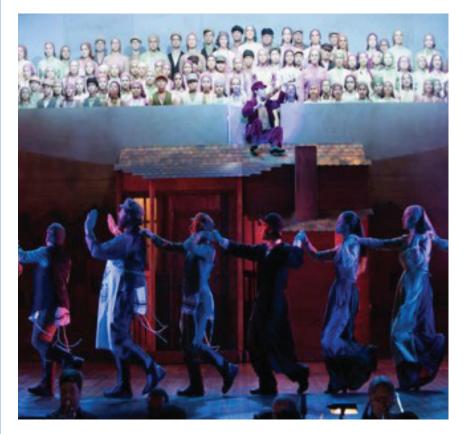


of the Moriah College's seventy fifth anniversary celebrations, the powerhouse strength of the production lies in the flawless balance between 'authentic' and 'professional' essential to any worthy rendition. Almost nothing beats flawless production values but they are always bested by the exuberant energy of individuals performing at their very best. Director Roberta Goot has an intimate understanding of this positing of humanity against excellence, and successfully calls forth a passion in her cast and creatives that moves far beyond the burdensome perfections evoked by strident professionalism. Art is nothing if it is not properly representative and when Moriah College decides to do Fiddler on the Roof, you have the proper makings of great art. Place that opportunity in the hands of an artist like Roberta Goot, and that rare, unrepeatable magic happens.

For this Gen X, middle class WASP-girl and her partner the night was one to remember. A rare opportunity to experience

contemporary Jewish culture from the inside, we felt the joyful exuberance of an intimate united community having a 'Me' moment. Fiddler on the Roof was not only an axis point on a wheel of connectivity and joy for those around us, it was a familiar and warm invitation to my partner and myself to see what this famous musical meant to those for whom it spoke. Fiddler on the Roof is marvelous for its superb musical numbers that exude a timelessness, but to see it reflected on the face of a large, strong Sydney Jewish community was another thing altogether. This comes back to the talent and downright cleverness of Roberta Goot and her enormously high standards. Sure there were missed notes and the occasional forgotten line, but who cares when an auditorium of hundreds is clapping joyfully and clasping hands at their grandmothers performance? Therein lies the true power and passion of this musical.

Of course, what makes such a connection possible is enormously high standards in production values. A combination of professionals







such as Benjamin Brockman (whose superb lighting imprint is all over this production) Simon Greer (with his remarkable history in set design) and support like stage manager Ned Matthews, production manager Danny Lander and rehearsal pianist Shirly Frumar, Roberta Groot and producer Tara Ende build each performance on the shoulders of professionals familiar with amateurs and students. Overwhelmingly evident is Roberta Groot's desire to call forth high standards on behalf of tradition, culture and passion for performance and all the transformative power that goes with those standards. The very glossy program is filled with beautiful stories of families and Moriah alumni performing together as a cohesive unit. In a cast of over one hundred and fifty that is no small thing. It genuinely seems that being in this production of Fiddler on the Roof is as marvelous as watching it, and an action that will forge bonds inside this community for decades to come.

This is an excellent opportunity for those of us outside this vibrant society to experience their culture, their familial love and the great respect for tradition and history the musical represents. There will inevitably be many opportunities to see Fiddler on the Roof in a lifetime, but very few so deeply inside the community the musical celebrates. This production lives up to such a promise and is a marvelous night of theatre for anyone who loves this musical.

MUSIC SCHOLARSHIP

Primary School 2017/2018

This year the standard of applicants was very high. One Music Scholarship was awarded for 2019: Year 9 Flute.

MUSIC CAMP 2018

Music Camp continues to be a highlight of the musical year at Moriah with numbers at the Camp escalating to 450. The annual concert took place on the final evening of the Camp and was well received, with almost 1000 people in attendance.

As our own numbers are growing, we were unable to include all of Mount Sinai's Music students as in years past, so we took only Year 6 students from Mount Sinai.











OUR COMMUNITY

School policies, including Anti-Bullying

OTHER COLLEGE POLICIES

During the course of 2018, College policies were reviewed and minor changes were made to those where required, to ensure compliance and alignment with current procedures.

STUDENT WELFARE

The College believes that to fully engage each student in our learning community and ensure a safe and supportive real and virtual environment for his/her growth and development, we need to cater for students' individual cognitive, behavioural, emotional and social needs. Staff members are committed to developing resourceful, independent learners who are committed to their studies, who are respectful and prepared to take responsibility for their actions.

We educate our students through a philosophy of 'Torah im Derech Eretz' (Avot 2:2) (Torah and civility). We pride ourselves on instilling Jewish values into both our formal and informal programs. Beginning with Tefilla each day, students have an opportunity to reflect and focus on improving their own middot (character traits) in order to become true Moriah menschen who, we hope, will bring pride to their families, their school and their community. Our educational endeavours are based on our five core values: mechuyavut (commitment), achrayut (responsiblity), kavod (respect), yoshra (integrity) and chesed (kindness).

To foster connectedness within the High School, students are placed in either Junior (Years 7–9) or Senior (Years 10–12) House groupings. Heads of House are responsible for the holistic development of all of the students in their House. Each Head of House works with six House Mentor teachers. The Heads of House work collaboratively in planning House activities and providing a rich and engaging experience for all students.

In the Primary School, the class teacher

and Year Coordinators are central to the lives of the students.

The College's Strategic Plan has a clear commitment to providing personalised learning programs. Central to this approach is the development of a detailed knowledge of the strengths and weaknesses of each of our students. The Head of House or Primary School class teacher works with students to establish a culture that values both the individuality and diversity within our community. Staff members have high expectations for all students across all domains of endeavour. Students are challenged, encouraged and supported in their development as autonomous lifelong learners. Behavioural expectations are communicated to students in a clear and positive way, and systems are in place to encourage and monitor students' behaviour.

Quality relationships form an important element of wellbeing. Conflict is a natural part of relationships and students need to be taught means of resolving conflict. Restorative practices underpin our management of challenging behaviours. The College has a whole-of-school approach to behaviour management, which is based on the Jewish concept of *teshuva*. This is based on an optimistic view of human nature that sees the true essence of each person as good. The word '*teshuva*' literally means 'return' and is used to describe the concept of 'repentance'.

ANTI-BULLYING

Bullying is repeated verbal, physical, social or psychological behaviour that is harmful and involves the misuse of power by an individual or group towards one or more persons. Bullying can involve humiliation, exclusion, domination, intimidation, victimisation and all forms of harassment including that based on sex, race, disability, and sexuality. Cyberbullying refers to bullying through information and communication technologies.

Conflict or fights between equals, or single incidents, whilst not defined as bullying, are subject to disciplinary action.

Staff members and students are asked to report all incidents of bullying/apparent bullying that they are either subjected to, or witness. All reports are taken seriously and thoroughly investigated. All complaints are treated confidentially.

Through the House program in the High School, and through Personal Development in the Primary School, the College provides education and training designed to assist students in understanding what constitutes bullying behaviour.

Students are encouraged to respect their fellow students and to take responsibility for their own actions, recognising behaviours that may constitute bullying and intervening in support of others – being an upstander rather than a bystander.

Bullying is regarded as a serious offence and may lead to suspension or expulsion.

The College's duty of care extends to reasonably protecting a student from the foreseeable conduct of other students or strangers and from the student's own conduct.

Reasonable disciplinary action conducted in a reasonable manner does not constitute bullying.

The Anti-Bullying policy and procedures and the Community Code of Conduct is published on eLY.

STUDENT DISCIPLINE

Every effort is made to provide discipline in a consistent, fair and transparent manner to achieve positive outcomes for the student. The College has clearly stated policies and procedures by which students must operate. 'Expectations and Associated Responsibilities' were

published as part of the Community Code of Conduct and were made available to students and parents through the 2018 Information Book and in the College diaries.

The College has a whole-school commitment to restorative practices that place the clear emphasis on the values of building positive social relationships, working and learning in teams, and managing and resolving conflict. While procedural fairness guides the investigation of any issue, our aim is to make those who demonstrate inappropriate behaviour aware of the situation, subsequently repair the harm done, and change their behaviour. Wrong-doers are encouraged to be accountable for their behaviour and take responsibility for their actions by making amends to those affected.

Parents and guardians have a responsibility to support the College in matters of discipline. Heads of House and/or the Coordinators of Junior/Senior Wellbeing contact parents with any serious matter/repeated misbehaviour. Parents are also asked to inform the College of any factors that may be impacting upon their children, resulting in any change in behaviour, or likely to result in any change in behaviour.

In cases where a student consistently does not abide by expectations, the Deputy Heads/Head of School will manage the disciplinary process.

All disciplinary action that may result in suspension or expulsion will follow processes based on procedural fairness and may be escalated to the Head of School and/or the College Principal. Parents will be asked to come into the College to meet with the Head of School and/or the College Principal to discuss any serious disciplinary matter before any determination is made.

The College does not permit or sanction the use of corporal punishment by staff members or by others.

REPORTING COMPLAINTS AND RESOLVING GRIEVANCES

The College aims to treat all complaints seriously. All are to be dealt with quickly, and as fairly and confidentially as is reasonably possible.

All members of the College community are encouraged to speak up if they feel that they are being discriminated against, harassed, vilified or bullied or are otherwise unhappy or uncomfortable in their environment. Students are asked to speak to their

Head of House or Primary School class teacher, and parents are asked to contact the class teacher, Head of Department or Head of House if they have concerns. Staff members are asked to speak to their Head of Department/ Primary School Year Coordinator/ Line Manager if they wish to lodge a complaint.

Either informal or formal resolution pathways may be taken. The person(s) against whom the complaint is brought will be given details of the allegation(s) against him/her and will be given a reasonable opportunity to explain his/her perspective of the situation.

For non-student related grievances, parents can contact the College's administration office to initiate grievance. Similarly, procedural fairness will be applied if parents contact the administration office re non-student related grievances.

During 2018 College policies were reviewed and minor changes were made to those listed below to ensure compliance and alignment with current procedures.







Policies Reviewed in 2018:

Policy	Comments	Access to full text
Accident/Incident Policy	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Behaviour Management Policy	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Debtors Policy	Administrative change to reflect name of new Debtors & Fee Support Committee.	College Intranet (eLY)
Delegations of Authority & Register	Minor review to ensure compliance and alignment with current procedures.	Restricted
Employment Policy	Minor review to ensure compliance and alignment with current procedures.	Staff Intranet (eLY)
Pastoral Care Policy	Administrative change to reflect name of new Debtors & Fee Support Committee.	College Intranet (eLY)
Supervision of Students Before & After Class K-12	Administrative change to reflect name of new Debtors & Fee Support Committee.	College Intranet (eLY)
Staff Policy & Agreement for the Acceptable use of Information and Communication Technology Resources	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)







OUR FUTURE

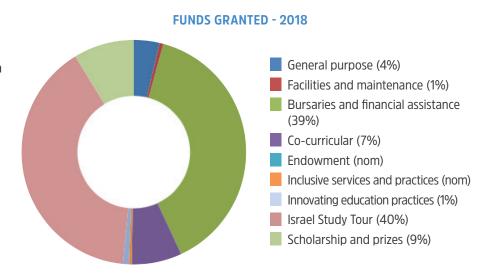
The Moriah Foundation Report

The focus of The Moriah Foundation (the Foundation) is on the sustainability of Moriah College and the affordability of a Moriah education to members of the community. Giving our children an excellent general and Jewish education, and thereby a Jewish moral compass with a strong Jewish identity, is central to the Foundation's beliefs. Connecting our children to their Judaism and to Israel, and teaching them to be advocates for Israel is the key to Jewish continuity - now and into the future.

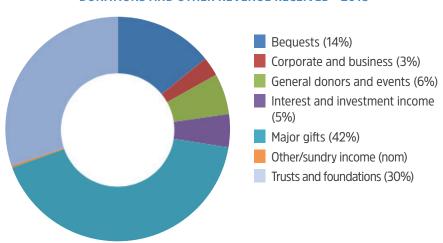
During 2018 the Foundation continued the work of previous generations who established Moriah College and built on their vision by investing our time, skills and capital for our children. Through the generosity of our supporters, the Foundation granted more funds to an increasing number of programs for the benefit of Moriah College students. We are grateful for our supporters' generosity and belief in the work that we are doing.

The Foundation continued to focus on the granting of funds to support:

- means-tested bursaries and financial assistance for students whose families are unable to afford a Moriah education,
- upgrading facilities so they are contemporary learning environments
- implementing in class innovation,
- assisting more Jewish children to participate in the Israel Study Tour (IST),and other global opportunities,
- supporting the Principal's Tzedakah
 Fund to assist children from financially
 disadvantaged families with
 educational expenses,
- staff scholarships to develop and support our teachers,
- continuing to pay off the purchase of the Queens Park land, and
- assisting the College to deliver a more inclusive Moriah family environment for our students, especially those with a learning disability.



DONATIONS AND OTHER REVENUE RECEIVED - 2018



The Foundation continued its strategic partnerships with The Tikvah Fund and the Brownstone Experiential Foundation, both based in New York. These partnerships have enabled the Foundation to provide Moriah College alumni with exceptional global leadership, learning and networking opportunities that leverage off their outstanding Moriah education. In collaboration with Kelly+Partners Scholars, the Foundation continued The Moriah College Scholars in Entrepreneurship.

This ten-year initiative – the first of its kind in Australia – provides scholarships for a select number of Year 11 students

each year to experience Israel, the 'Start Up Nation', like few have ever seen before. Our donors are supporting projects that are innovating Moriah's education and culture; and they are supporting the best of buildings, programs and facilities to ensure that our fine young adults graduate from the College best prepared to achieve personal excellence, to make a positive contribution to society, and that they continue to live rich Jewish lives.

Through the support of the community, the Foundation adopts a range of fundraising programs. The Foundation continues to be heavily reliant on major donors and philanthropic trusts





and foundations that collectively gift 72% of the Foundation's total revenue (2017: 86%). As a result of the prudent management of The Romy Birnbaum Memorial Bursary Endowment Fund and the Foundation's other investments, we are slowly growing our investment income that has remained constant in percentage terms at 5% of total revenue (2017: 5%). During 2018, the Foundation supported the College's 75th anniversary events, including Fiddler on the Roof and managed all sponsorship revenue. As a result, corporate donations and sponsorship more than doubled to 3% of total revenue (2017: 1%). Gifts received from wills, managed on behalf of the College, increased to 14% of total revenue (2017: nominal). The Foundation is very grateful to receive donations from students who shared their Smachot on occasions such as B'nei-mitzvot; alumni and friends of the College on occasions such as weddings, anniversaries, and birthdays; and by members of the Grandparents' Club who, upon renewing their annual membership, also made a donation to the Foundation.

The total revenue received during 2018 was \$2,299,201 (2017: \$1,897,202). We thank all of our donors for their ongoing support of our goal to provide Jewish children with access to more opportunities through a Moriah education.

BURSARIES

2018 marked the fifth year of The Moriah Foundation Bursary Program as we continue to assist as many children as possible to join the Moriah family. Funds raised in 2017 enabled us to welcome four new children who were awarded a bursary to commence their schooling

at Moriah College. A total of 39 children were supported by the Foundation's Bursary Program during 2018. The granting of bursaries to the families of these children who, would otherwise be unable to send their children to Moriah College continues to be one of the most pleasing achievements of the Foundation. Through the extraordinary generosity of our donors, The Moriah Foundation has provided these families with full or partial bursaries for periods ranging from three years to up to thirteen years of each child's Moriah College education.

The Romy Birnbaum Memorial Bursary Endowment Fund, established in 2015 through a major gift from Beverley and Phil Birnbaum, supported three children on bursaries during 2018. During the year a gift in the will of the late John Davis enabled the Foundation to grow the Endowment Fund that will enable the Foundation to award bursaries in 2019, whilst preserving its capital base. The Foundation has continued to attract funds for its bursary program for students commencing in 2019 and it is expected that approximately four additional children will benefit from

A highlight of the year was the celebration of the College's 75th anniversary including the production of Fiddler on the Roof that involved many members of our Moriah family, from grandparents, to alumni, to current and past parents and many students. A groundswell of community support enabled the Foundation to generate corporate and community sponsorship so that Fiddler generated a healthy surplus. The surplus funds have enabled

either a full or partial bursary.

the Foundation to launch a music bursary program to support children who would not be able to participate in the music program without financial assistance.

The College Principal's Tzedakah Fund, established in 2014 with the support of an anonymous donor and supplemented by other donations, continued to cover the ancillary costs for those children in the College who are receiving financial assistance for school fees. The Fund assisted with camp levies, food vouchers for students in need, and other incidentals not covered by school fees.

We extend our warmest gratitude to all donors who have supported our Bursary Program in 2018. A full list of the bursaries awarded can be found in the Foundation's 2018 Annual Review.



The Moriah Foundation, in partnership with Youth to Israel (Y2i), continues to achieve new milestones in the support of the experiential six-week Israel Study Tour. Our shared goal is to provide the opportunity for as many Year 10 students as possible to participate in IST. We are again pleased to report that together, the Foundation and Y2i have removed financial reasons as a barrier to IST participation. Since The Moriah Foundation commenced supporting this program in 2012, the number of students participating has more than doubled.

Through the generosity of the Foundation's donors and Y2i, optional





vouchers were offered to all families. Those families who felt that they could meet the full cost of IST were invited to not take the vouchers. Families who found the remainder of the cost of IST challenging were invited to apply for an additional means-tested subsidy or an interest free loan, both of which were facilitated by The Moriah Foundation. Of the 130 Moriah College students who participated in IST 2018, their families:

- Did not take a Y2i \$5,000 voucher 15% (2017: 13%)
- Did not take a Moriah Foundation \$2,000 voucher
 42% (2017: 25%)
- Accessed means-tested subsidies 10% (2017: 8%)
- Received an interest-free loan 12% (2017: 19%)

The gratitude expressed by a student who had only ever dreamed of going on IST sums up the life changing experience afforded to the Year 10 students.

"As Australian Jews, it is so important that we are representatives of our homeland, and IST provided us with valuable tools in order to be advocates for the country we all love."

- Samantha Naiman, IST participant

SCHOLARS IN ENTREPRENEURSHIP

Launched in 2017 through the philanthropic support of Kelly+Partners Scholars, The Moriah College Scholars in Entrepreneurship is a ten-year initiative which will provide the impetus for the development of inspirational leadership and entrepreneurial skills amongst Year 11 students. In 2018 five Year 11 students were awarded scholarships to gain rich insights on entrepreneurship,

leadership, business and innovation within The State of Israel. The week-long program, developed with the Australia-Israel Chamber of Commerce, embodies a spirit of innovation that sparks opportunities to gain rich insights for creative business and social endeavours and helps to foster closer links between Australia and Israel.

"I had heard about the Israeli start-up ecosystem, but seeing it for myself gave me an insight into [the] extraordinary Start-Up Nation and changed my view of Israel... From the very first to the last meeting we had, I was captivated, intrigued and impressed with what I saw in front of me."

- David Blau, 2018 Scholar

INCLUSION INITIATIVES

Through the financial support of Andrew and Taryn Boyarsky, the Foundation continued funding several initiatives that build a more inclusive Moriah culture and that enhance the delivery of services to children with a disability. During 2018 two educators in our Primary School and Early Learning Centre were awarded professional development scholarships to undertake post-graduate studies in inclusive education. Through formal learning, these teachers have been able to apply practices to their own learning environment and to work with colleagues to ensure that the needs of all students are catered for in the classrooms. These two scholarships supplement the five scholarships already awarded to Primary and High School educators in 2016 and 2017 to complete post-graduate studies in inclusive education.

"From my studies I have developed my skills in assisting students with varying ability. I have learnt how to better cater for my students by presenting more individualized learning and gained invaluable knowledge about students and their abilities"

- Sarah-Eleni Bekiaris, Staff Scholarship recipient, GradCert in Inclusive Education.

The Foundation's donors have also enabled the College to provide children with diagnosed disabilities and their families with additional and practical support including helping families to access other community service agencies and providers, such as speech pathologists, specialist therapists; and assisted families with student transition from home-to-school and/or school-to-further education or work.

OTHER FINANCIAL AND IN-KIND SUPPORT

The ongoing support and counsel provided by Mr Joev Borensztain from Arnold Bloch Leibler and his team in Melbourne and Mr Paul Rubenstein in Sydney is valued by the Foundation Board. During 2018 the Commonwealth Bank continued to provide a range of support including access to professional services. The Foundation thanks Mrs. Yvette Flynn for the ongoing support of her team. The tangible and practical support provided by Mrs Angela Spowart and Mr Andrew Archer from Grant Thornton Australia and their team during 2018 helped the Foundation to meet its statutory audit and compliance requirements.

A growing number of philanthropic trusts and foundations have provided grants to support specific projects and provide general support in 2018. In particular, we thank the Trustees of the Abraham and Hake Rabinovitch Trust. This Trust, established by the College's

founder and his wife, has contributed to sustaining the College for over fifty years and is a shining example of the foresight and enduring legacy of their vision for Moriah and the generations of students that have passed through its gates.

We thank those donors who have been inspired to support various initiatives of the College, including arts and music programs and the Mikolot public speaking competition, by making tax deductible donations via The Moriah Foundation. These gifts help to keep school fees at an affordable level for all parents and provide an opportunity for donors to invest in their passions through tax effective giving.

ALUMNI DEVELOPMENT

In 2018 the Foundation continued to support the Moriah Alumni Jewish Leadership Program that cultivates young Jewish leaders. Thirty Moriah College alumni, studying at university, were selected by application and invitation, to participate in an immersive professional and personal three-week unique education and work placement opportunities in New York. Delivered in partnership with the Brownstone Experiential Foundation and the Forum for Jewish Leadership, each alumnus was matched with a suitable internship in their field of choice in Manhattan. In addition to their day-time internship placements, a fascinating and thoughtprovoking seminar series was delivered by prominent US professionals and communal leaders, facilitating a meaningful level of engagement with Jewry's largest, most diverse and vibrant diaspora community.

"To see practicing Orthodox Jews at the peak of their professions taught me the importance of this integration as well as its ultimate viability"

- Jared Levy, Class of 2017, Scholarship recipient 2018

During 2018 the Foundation facilitated class reunions, engaged with over 5,000 alumni via regular e-newsletters, social media, and through Contact magazine.

Promoting a culture of continual learning, during 2018 alumni shared their work and study experiences with current students through career information sessions targeted towards senior High School students in Years 10, 11 and 12.

In 2018 the Class of 1987 came together to honour the memory of former classmate Tanya Sackville z"l; and dedicated a bench in her honour that sits in the High School playground. Tanya's family were present and spoke of the gratitude that her former classmates had chosen to honour her life in this meaningful way, at Moriah College.

During 2018 many alumni revisited the College in its 75th anniversary year. The College's production of Fiddler on the Roof provided a focal point for many alumni who shared their talents on stage, behind the scenes and at front of house with practical support that ensured the success of the season with seven sell-out performances.

In 2018 a decision was made to wind up the Yedid-Moriah Alumni Association, with its functions now delivered under the guidance of the Foundation Board.

EVENTS

In addition to raising much needed funds, the Foundation provided opportunities for its members to come together throughout the year at a variety of events.

Special events included the annual Private Viewing of the Archibald Prize at the Art Gallery of NSW, that attracted over 160 guests; and a student assembly for Rosh Hashana, held in conjunction with the finals of the Mikolot public speaking competition.

GRANDPARENTS' CLUB

In 2018, our Grandparents' Club continued to grow, with membership exceeding 600 active members. The Grandparents' Club was launched by the Foundation in 2012 and it provides opportunities for this valued group of the Moriah Family to come together to enjoy various speakers, events and interactive opportunities with our students. Grandparent and Special Visitor days were held with various primary school year groups and in all Early Learning Centres during 2018.

Special events for grandparents included:

 An annual morning for members of the Grandparents Club with John Hamey, the College Principal and Rabbi Benji Levy, the Dean of Jewish Life &

- Learning and members of the College Executive.
- Kabbalat Shabbat events at four Early Learning Centre campuses and for students in Years K, 2, 4 & 6;
- two workshops held in conjunction with Apple Bondi Junction; and
- a benefit performance of the play, The Man in the Attic.
- a book reading and discussion with award-winning author, Gregor Collins;
- a special briefing on breakthrough medical research from visiting academics from the Hadassah Hospital in Jerusalem.

ACKNOWLEDGEMENTS

We would like to express our appreciation to the Foundation Board, Mrs Cheryl Bart AO, Mr Jeremy Dunkel, Mr Bruce Fink OAM, Mrs Ariane Fuchs, Mr Giora Friede, Mr Robert Gavshon AM, Mr Stephen Jankelowitz, Mrs Lauren Placks, Ms Loren Blumgart (Board Observer). and Mr John Hamey and Rabbi Benji Levy (ex-officio members) for giving much of their time and energy as Board members. to achieve the ambitions and goals of The Moriah Foundation. In particular, we extend our special thanks and gratitude to Mr Jonathan Gavshon for his significant contribution to the Foundation. Jonathan has stepped down to juggle the demands of his career and growing young family,

We also express our sincere appreciation to Mr Simon Wilkenfeld in his role as the former President of the Yedid-Moriah Alumni Association and Karen Shagrin in her former role as Alumni Development Officer.

We would like to conclude by sincerely thanking all our generous donors and all Foundation members for their support, which allows the College to move forward into the future, providing the financial security, and therefore the sustainability of Moriah College.

Brian Schwartz AM Chairman

Judy Lowy President

Joseph Herschel Foundation Director

ADMISSIONS OFFICE REPORT



ENROLMENTS

'At our core, the essence of everything that makes us Moriah is: Belonging'

This message was at the forefront of our conversations with new families, embodied within all of our marketing strategies and publications and used to guide all undertakings by the Admissions Office throughout 2018.

We continued to raise the profile of the College in line with this strategic vision ensuring there was clarity around: who we really are; what makes us different; what we stand for; and, that together with the community we embraced we were living our values.

Moriah continued to engage in marketing strategies that took the College to the wider community, appearing in magazines that promoted the top schools in NSW and in press releases to raise our profile with potential families, other Independent Schools and teachers who previously would not have been exposed to the wonderful opportunities available at Moriah College.

Tours, open days, information sessions, student and parent induction days were conducted

throughout the school year. Mini Expos continued to be used for all admission activities as well as general school information sessions for current parents. All prospective families were given the opportunity to visit the College prior to acceptance of a place and they were able to interact with students and staff members to gain a better understanding of what it means to be a member of the Moriah community. At each admissions event presentation bags were prepared, and information presented by key College personnel. These proactive and serviced-based enrolment strategies have resulted in increased enrolments across many Year groups.

The 2018 Bursary Campaign supported by the Admissions Office resulted in a total of four bursaries awarded for students to commence their Moriah education in 2019. The Foundation funded three of these and one was funded from the College's Financial Assistance budget. This is in addition to the 41 children supported by bursaries since 2014.

In 2018, The Moriah Academic and Music Scholarship campaigns attracted a similar number of applicants as they did in 2017, both within and external to the College.

The Admissions Office continued to work closely with the IT Department on initiatives commenced in 2015. A single application for admission form, Early Learning to Year 12 was completed in 2016, an interactive

form was developed in 2017 and is able to be submitted via email. Work was still ongoing to realise a complete on-line application process from the form, direct to our database – finalisation of this will be realised by the end of the 2018 academic year.

A copy of the College's Enrolment Policy which was reviewed and amended in November 2016 is available on the College website www.moriah.nsw.edu.au

VICKI FARKAS
Director of Admissions



ARCHIVES AND RECORDS

The purpose of the Archives and Records Office is to maintain and preserve collections of historical records that document the history of the College for posterity and to manage inactive administrative records in compliance with legislative and record keeping standards.

Records management projects

The revised Records Retention and Disposal Authority of the Australian Society of Archivists was released in July 2018. This has impacted the retention of College records as the retention periods for several record types has increased significantly. The renewed retention periods have already been assigned to all College records that are in off-site storage to ensure that destruction dates comply with the new regulations.

Senior staff members have been advised of the new records retention and disposal schedule and the issues of long-term preservation and archiving of digital records is being reviewed together with IT.

Archival projects

Cataloguing the archival collection continued throughout the year and there are now some 75 series listed in our collection.

Digitisation of the College's student

photograph albums going back to 1943 was a key project for this year, with all digitised photos being added to the College's photographic archive database. The project is expected to continue and be completed in 2019.

In collaboration with the Alumni Office, the College Archivist and archives volunteer worked on a project to record the achievements of past students and enter these details into the College database. The project was completed in August 2018 and the database is now updated with the results of the research data. Searches will now reflect the major prizes awarded to all past students from 1970 onwards.

Harold Nagley Moriah Heritage Centre

The Moriah Heritage Centre was established to collect, preserve and display, objects, documents and multimedia related to the history of Moriah College in a format that supports interactive access by students as well as the wider school community. A major display on the history of music at Moriah since 1943 was completed in The Moshe Triguboff Auditorium foyer to coincide with the production of Fiddler on the Roof in October 2018. Assistance was also given to Primary School to mount a display on the history of the Moriah College school uniform.

Moriah Heritage Focus Group

The College Archivist, together with High School Jewish Studies teacher Hilary Kahn, continued the work of the Moreshet: Moriah Heritage Focus Group, which was established in 2016 with the aim of elevating awareness of the school's history across the College. The projects initiated by this group to celebrate the College's 75th Anniversary exceeded expectations with a successful Moriah Foundation celebration at Glenayr Avenue in February 2018, a major 75th anniversary school assembly production and the 75th banner display for Herzl Court.

Members of the group have been collaborating on projects for 2019 including planning for a display of community cultural history through artefacts loaned by community members. It is expected that the first display will be completed in Term 1 of 2019.

MARGARET MILLER
College Archivist

COMMUNICATIONS REPORT



The Communications Department continues to be a resource for the whole College, providing a range of services including the creation of PR and marketing collateral, the production and distribution of publications, media liaison, copywriting, proofreading, photography, videography, the management of digital communications including the website, EDM and social media, and a range of general communications requirements.

Our high-level objectives continue to be to:

- Drive more enrolments
- Attract great staff
- Increase advocacy amongst current parents and alumni

In 2018, Amy Jones joined the Communications Team as a full-time Communications Content Coordinator. This brings the Communications Team to two full-time and one-part time staff members. Amy has assisted us to further expanded our digital reach, ensuring that the Moriah College brand and messaging is pushed out on as many media channels as possible, and to an increasingly wider audience.

With Amy's assistance, we have had the resources to increase our PR and digital communications reach in many ways, including:

- · Producing more videos
- Expanding our social media engagement, particularly on LinkedIn and Instagram
- Seeking opportunities for Moriah articles to be published in industry publications
- Expanding the reach of our media releases
- Refreshing the design and focus of Contact Magazine
- Refreshing the format of the weekly Newsletter
- The launch of our new website

One key objective from our digital communications strategy that was realised in 2018, was the establishment of the Moriah College Blog, which features in our Newsletters, on our website and on our social media. Apart from being an excellent channel for College PR generally, the Blog offers the opportunity for our College leadership and other members of staff, to demonstrate thought-leadership on a variety of topics. The Blog is enjoying constantly increased engagement and readership.

After almost 12 months of planning, design, and implementation work in collaboration with Uberbrand and Elcom Technologies, we were proud to launch the new Moriah College website, in 2018. The new website follows best-practice web design and carries Level AAA conformance to web content accessibility for people with disabilities. Our new website design includes an upgrade to the most

recent version of the Elcom CMS, which allows us to utilise many new modules and features that ultimately offer a much better user experience for visitors. The website is a continuous work in progress. One of our objectives for 2019 and 2020 is to work with all areas of the College to ensure that our website is a true showcase for Moriah College.

A new Newsletter format was introduced in 2018. The College Newsletter was moved from distribution via our synergetic database, to distribution via Mailchimp - a widely used online electronic mail distribution platform. This has allowed us to re-design the Newsletter to make it more user-friendly and appealing, particularly when viewed on a mobile device. Using Mailchimp also allows us to view analytics such as the open rate on the Newsletter, and which sections of the Newsletter have the most 'clicks.' Further, we are integrating our newly designed website pages with the Newsletter, formatting several sections such as the Community Announcements notifications, diary dates sections, PSG information and Careers information as hidden webpages. Further improving the Newsletter user-experience is an objective for 2019 and 2020.

During 2018, we continued to work closely with the Admissions Team, taking on even more of the formal Marketing role. This involves the fulfilment of a range of advertising campaigns such as scholarship opportunities, bursaries and fee support, and open days, including the creation of collateral to support these campaigns.

Natalie Mina joined Moriah College as Director of Engagement, from June 2018 until April 2019. During her time at the College, Natalie assisted the Communications Team to work more strategically and focus more on forward-planning. This has had a positive effect that will guide us through 2019 and beyond, encouraging us to work more cohesively as a team. At the end of 2018, Natalie was instrumental in bringing the Communications and Admissions Teams together in one, purpose-built office space. This was the realisation of a project that had been discussed many times yet was never fulfilled. Bringing these

teams together in recognition of our symbiotic relationship is a very positive step forward with many mutual benefits, and we thank Natalie for her perseverance in this regard.

The Communications Team is looking forward to another exciting and productive year.











OUR FINANCES

Treasurer's Report



2018 was another strong year at Moriah College, with continued focus on providing the facilities and resources that assist our students achieve their potential. 2018 leading into 2019 has again seen the largest increase in enrolments into the College for over a decade. In 2019 we now have half the year levels in both Primary and High School completely full, a clear recognition of the value the community has placed on ensuring the highest quality Jewish and secular education for our children.

31 DECEMBER 2018 RESULTS

This Annual Report incorporates the audited consolidated financial results for the year ended 31 December 2018 for Moriah War Memorial College Association and its Controlled Entities.

For the financial year ended 31 December 2018, the College and its Controlled Entities reported a consolidated deficit of \$1,910m (2017: \$0.365m deficit). From a true operating perspective, the College and the Jewish College achieved a deficit of \$0.757m for the year ended 31 December 2018 (2017: \$0.160m

surplus). This result is achieved on a total revenue base of \$53.03m (2017: \$51,17m).

In 2018 the operating results were impacted by one off costs associated with significant leadership changes at the College and adjustments to annual leave and long service leave provisions. Total bad debts expense for 2018 was \$0.823m (2017: \$0.498m). In order to apply minimal annual fee increases, which have remained at 3.9% for 3 years. The College is very aware of the need to balance fee increases whilst ensure the sustainability of the College.

The College would like to gratefully acknowledge receipt of a \$0.165m distribution from the Abraham and Hake Rabinovitch Trust.

For the year ended 31 December 2018, at both the half-year and the full-year, the College was in compliance with all our banking covenants.

To ensure an ongoing focus on debt reduction, the College Board has established a Strategic Financial Management Plan. As at 31 December 2018, the College would have repaid \$.640m of debt from operations, with a further \$.478m in 2019 and 0.882m by December 2020. Whilst the Board is very cognisant of the importance to reduce this debt burden, debt reduction must be balanced with reinvestment into priorities that provide the highest level of education and facilities that make Moriah College one of the premier schools in Australia.

TRUE TO OUR ETHOS

Moriah College is the cornerstone on which the future of our community

relies. Providing a Jewish education to as many of our children as possible is pivotal to ensuring future generations remain connected to their heritage and in turn are instilled with the obligation to become active members of our community. Affordability of private school fees is a challenge for a significant portion of our community, which is becoming more acute over time. It is therefore incumbent on the College and the community at large to develop programs that provide broad based support to families, which must include middle income families who are often not provided for but represent the largest portion of our community. Such support would also deliver a school that is representative of the true diversity that exists in our community.

The College has invested in a full time resource and developed a comprehensive brochure outlining various support programs. We encourage all those who seek a Moriah education to be proactive and engage with the College regardless of affordability. A larger school, supporting many families, will assist in alleviating pressure on school fees, and ensure the sustainability of these programs over time. In 2018, financial assistance subsidies of school fees amounted to \$2.15m.

The College is thankful to the JCA who increased its total contribution to the College in 2017 to \$1.437m, comprising a core allocation for financial assistance of \$1.011m, Special Needs contribution and a Public Relations and Representation Contribution.

I would also like to note and thank the Foundation and its donors for the significant and ongoing contribution that supports many students who would otherwise fall outside the scope of the general Fee Support program.

QUEENS PARK ELC

2018 marked a major milestone for Moriah College with the culmination of more than two years of hard work and the opening of the new Queens Park Early Learning Centre. Early learning is the gateway through which future Moriah graduates begin their journey and a very important part of the Moriah family. The College now caters for 2 year olds all the way to Year 12, on the one campus.

CAPITAL GRANTS

In January 2016, the \$1.018m Schools Security Programme Funding Agreement between Moriah College and the Commonwealth Government was approved. In 2016, Moriah College received \$0.692m. A further \$50k was received by Moriah College in 2017. The final payment of \$41,609 was received in July 2018 resulting a total Schools Security Programme Funding grant payment of \$891,609 between 2016 and 2018.

LOOKING FORWARD

Further investment in education has been the primary focus over the past 12 months as the Board hired quality educators led by Rabbi Yehoshua Smukler and Lynda Fisher. We hope to further invest in educators and educational tools that will deliver outstanding outcomes for our students.

In 2019, the College welcomed the largest High School cohort in Moriah's history and future enrolments are set

to break that record again in 2020 and 2021. 2019 has also seen the College significantly invest in a formal process for the future redevelopment of the Queens Park Campus, with a view to obtaining approvals as soon as possible.

Technology is playing a larger role in all of our lives, the influence of which is likely to increase. The College is focussed on providing a true personalised and engaged learning experience, investing in the educational tools and platforms that will assist students at every level in achieving their potential. As part of the 2018 Budget process, the Board approved a \$2.2m investment in ICT infrastructure.

The inherent needs to ensure the safety and security of our Jewish day school is a responsibility shared by all. There are significant resources invested in running the PSG program, we encourage all parents to participate in the program and recoup their PSG Levy. Thanks to all those who gave up their time to do their part and represent our shared values.

Moriah College is an amazing school, which we should all be very proud of. Community advocacy and productive participation are essential to drive the Moriah College of the future. You cannot create change by wishing it or through casual conversation. There is much work to be done, and I encourage each and every one to seek ways in which you can make a positive contribution and give back to the institution that gives your family and our community so much.

ACKNOWLEDGMENTS AND THANKS

I would like to thank and acknowledge the tremendous efforts and commitment of my fellow Board members. Carrying the responsibility of delivering on the diverse outcomes that our stakeholders expect is a challenge that is met through dedication and commitment that goes above and beyond.

I would like to thank the College's finance and administration team, led by the College's Chief Operating Officer, Mr Trevor Johnson, for their commitment and tireless efforts throughout the year.

I thank Mrs Daisy Sultana for her outstanding support as Executive Officer to the Board. Her proactivity, diligence and attention to detail are second to none.

I gratefully acknowledge the assistance of Grant Thornton, who continues as the College's Auditors. The level of professionalism and vigilance in carrying out this responsibility is greatly appreciated.

Finally, I wish to thank all the students, parents, staff and many many others for the part they play in the continuation of the Moriah story.

MARC WEININGER Treasurer

MORIAH WAR MEMORIAL COLLEGE ASSOCIATION & ITS CONTROLLED ENTITIES

Consolidated Financial Report for the Year Ended 31 December 2018

CONTENTS

Responsible Entities' Report	79
Auditor's Independence Declaration	
Statement of Profit or Loss and Other Comprehensive Income	85
Statement of Financial Position	86
Statement of Changes in Equity	
Statement of Cash Flows	88
Notes to the Financial Statements	89
Responsible Entities Declaration	110
Independent Auditors' Report	111

RESPONSIBLE ENTITIES' REPORT

Your Responsible Entities' present their report together with the financial statements of the Consolidated entity, being Moriah War Memorial College Association ("the Company") and its controlled entities ("the Group") for the year ended 31 December 2018 and the Independent Audit Report thereon.

This report deals with the terms Responsible Entities' and Directors interchangeably.

Directors

For the purpose of this consolidated report, the term Directors includes the following.

The Directors of the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association in office at any time during or since the end of the year are:

Mr S Jankelowitz (President from 28 May 2018) Mr E Borecki Dr S Morris (Resigned 28 August 2018) Mr M Weininger Mr G Sher (Resigned 28 May 2018)

Mr R Blau Mr O Freedman Ms J Kalowski (Appointed 28 May - Resigned 7 Nov 2018)

Mr S Wilkenfeld Mrs J Lowy Mr G Friede (Term Expired 28 May 2018)

The Trustees of Moriah College Building Fund and the Moriah War Memorial Fund at any time during or since the end of the year are:

Mr R Goot, AM SC, Chair Mr R N Simons, OAM Mr R Gavshon, AM

Mr D Goulburn, OAM Mr G Einfeld, OAM

The members of the Kehillat Moriah Incorporated Committee at any time during or since the end of the year are:

Mr S Jankelowitz (President from 23 May 2018) Mr O Freedman Mr G Sher (Resigned 23 May 2018) Mr E Borecki Dr S Morris (Resigned 28 August 2018) Ms M Sonnabend Mr M Weininger Mr G Friede (Resigned 23 May 2018)

The Directors of the Moriah Foundation Limited at any time during or since the end of the year are:

Mr B Schwartz AM (Chairman)Mr B FinkMr R Gavshon, AMMrs J Lowy (President)Mr G FriedeMr S JankelowitzMr J Dunkel (Treasurer)Mrs A FuchsMrs L Placks

Mrs C Bart, AO Mr J Gavshon

Directors have been in office since the start of the financial year to the date of this report, unless otherwise stated.

Legal structure

The consolidated entity exists under a mixture of legal form as outlined in the table below:

Entity	Membership	Established Under	Contribution if Entity Wound Up
Moriah College Building Fund & Moriah War Memorial Fund	Five (5) Trustees	Trust Deeds	\$Nil
Kehillat Moriah Incorporated	Moriah War Memorial College Association Board of Directors	Associations Incorporation Act 2009 (NSW) ABN: 16 284 221 251	(limited to unpaid membership fees)
Moriah College Foundation Limited	Two members: Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited	Corporations Act 2001 (Cth) ACN: 162 505 722 ABN: 53 670 925 736	\$50 (2017: \$50)
Moriah War Memorial College Association (MWMCA)	1,029 Members (2017: 1,129)	Corporations Act 2001 (Cth) ACN: 000 049 383 ABN: 98 077 604 961	\$10,290 (2017 \$11,290)
The Moriah War Memorial Jewish College Association (MWMJCA)	1,029 Members (2017: 1,129)	Corporations Act 2001 (Cth) ACN: 003 214 560 ABN: 87 003 214 560	\$10,290 (2017 \$11,290)

Principal Activities

The principal activities of the Group during the year were that of conducting a school (primary and secondary) and early years' learning.

Short and Long Term Objectives

The Moriah War Memorial Jewish College Association Ltd provides high quality Jewish educational experiences, from the early childhood centre and Long Day Care to Year 12, across its Early Childhood Centre, three Early Learning Centres, Primary School and High School, for the Jewish community.

The long-term objectives of The Moriah War Memorial Jewish College Association Ltd are based on sustainability and continuity. The College does this by building upon the traditions of the past to meet the expectations and aspirations of its key stakeholders – parents, students, teachers and the broader Jewish Community, through the development and growth of:

- A key partnership between the College and Parents that facilitates children being individually supported to achieve their best.
- Resilient and confident citizens and life-long learners who strive to achieve their personal best and feel secure with their Jewish identity.
- Community confidence that the College represents the values of the Jewish Community and develops future leaders of both the Jewish and broader Australian communities.

Strategy for Achieving Short and Long term Objectives

Moriah College focuses on the following key elements in strategic planning to meet both its short and long term objectives. Moriah College's strategic aims are:

- Embed Jewish traditions, religion, history, ethics, values and culture into every aspect of College life to ensure our students are knowledgeable about Judaism, skilled in its religious practices and engaged members of the Jewish community with a commitment to Jewish continuity.
- 2. Provide a high standard Jewish education that is innovative, inspiring and grounded, helping our students understand the values that spring from Judaism, and the challenges that face the Jewish world.
- Deliver the highest quality learning experiences for our students that are personalised, challenging and engaging, creating within them a desire for lifelong learning and commitment to realising their full potential.
- 4. Provide innovative and contemporary 21st century learning environments that equip students with the ability to meet future challenges as active and responsible global citizens.
- 5. Provide the highest levels of wellbeing for each student with a holistic school experience grounded in Jewish values, preparing them for their next stage of life.

- 6. Attract, develop and retain high calibre staff who are and feel valued, are passionate and committed to the education of our students, and who view Moriah as their preferred place of employment
- 7. Provide challenging co-curricular experiences that promote and build within our students knowledge, team spirit, resilience, independence, self-discipline, responsible decision-making and self-confidence.
- 8. Provide an inclusive and welcoming school culture where all members of the community feel valued and motivated to engage with the College.
- Be recognised as a leading advocate for comprehensive sustainability planning and practices.
- Provide astute College Governance, informed by regular stakeholder feedback, to deliver the future resource and development needs of the College.

To achieve these strategic aims the College's has devised a Strategic Plan with the following structure:

- Foundation Pillar Jewish Life & Learning
- Pillar 1 Personalised, Engaged Learning
- Pillar 2 Student Wellbeing
- Pillar 3 Passionate, Qualified, Caring, High Calibre Staff
- Pillar 4 Co-Curricular Life
- Pillar 5 Community Engagement & Partnerships
- Pillar 6 Sustainability

Measurement of Performance, including Key Performance Indicators

Moriah College has established several internal advisory committees which assist the Board in monitoring achievement of strategic initiatives. One of these committees is the Jewish Life and Learning Committee.

Each year, the Board approves an Annual Plan to achieve strategic initiatives based on advice from the College Executive and its advisory committees.

The College Principal provides a report to each meeting of the Board that is designed around: the Strategic Plan; the Annual Plan; agreed actions designed to achieve the identified strategic initiatives; and key performance indicators set by the Board

Each Committee monitors compliance with strategic initiatives relative to their portfolio and reports to the Board on progress, delays and achievements as appropriate.

Each year, as provided for in the Entity's Constitution, a report is provided to the Annual General Meeting of the Association.

The Entity also provides annual returns to the Australian Charities and Not-for-profits Commission (ACNC) which monitors that the Entity is complying with its Objects.

Operating results

In 2018, the Group made a net loss for the year of \$1,912,934 (2017 loss of \$280,901). The net loss included non-operating revenue of \$23,917 (2017: \$497,425) and the net loss from operating activities was \$1,912,934 (2017 loss: \$364,500).

Review of operations

A detailed review of the operations of the Group is contained in the President's Report and the College Principal's Report, included in the full annual report.

In 2018 the Group undertook a detailed review of leave liabilities as part of its transition to a new HR and Payroll system.

In 2018 the College undertook a detailed review of leave liabilities as part of its transition to a new HR and Payroll system.

Following the migration it was identified that annual leave had not been reported correctly previously as a result management had chosen to correctly reflect the annual leave provision in the 2018 accounts.

The result of the additional annual leave accrual is \$704,380 of additional expense to be recognised in 2016 and \$121,723 in 2017.

The Group has bank loans that are part of a debt funding Facility Agreement with the Commonwealth Bank of Australia. The existing Debt Facility Agreement is considered by the Commonwealth Bank and the Group to be a long term debt facility and this is reflected by the Facility Agreement Terms including a principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. The debt funding facility was due for review by 30 April 2019. The full loan facility has been classified as a current liability to comply with accounting standards (see Note 15).

The new debt funding facility was finalised and executed by all parties on 11 April 2019.

Significant changes in state of affairs

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

After balance date events

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operations of the Group, the results of these operations, or the state of affairs of the Group in future financial years.

Directors' Qualifications

Stephen Jankelowitz

President from 28 May 2018

Qualifications: B Com, CA MAICD Board Member since 2007 Deputy President since May 2016

Honorary Treasurer May 2008 - May 2014

Chartered Accountant and Director

Marc Weininger

Treasurer since May 2016

Qualifications: B.Com, M.Com, CFP Board member since May 2013 Financial Planner / Own Business

Simon Wilkenfeld

Qualifications: BCom (UNSW)

Major: Accounting, Finance and Systems

Board member since May 2011

Managing Director

Gavin Sher (Resigned 23 May 2018)

Qualifications: B.Com, H Dip Acc, CA(SA)

Board member since May 2012 Chief Financial & Operating Officer

Oliver Freedman

Qualifications: BSc (Psych.), Hons and Masters of Applied

Psychology

Board member since May 2010
Vice President May 2013 – May 2014
Honorary Secretary May 2012 – May 2014
Managing Director

Suzanne Morris (Resigned 28 August 2018)

Qualifications: PhD; BSc (Psych.) Hons; BSc (Medicine), UNSW Board Member - May 2008 to 28 August 2018
Assistant Secretary June 2010 - May 2011
Honorary Secretary May 2011 - May 2012
Vice President May 2012 - May 2014
Deputy President May 2014 - May 2016
University Lecturer

Robbie Blau

Deputy President from 28 May 2018

Qualifications: B.Com, LLB (Cum Laude), HDip Tax Law Board member since March 2016 Chief Executive Officer

Miri Sonnabend

(Honorary Secretary since May 2014)

Qualifications: BA (Hons), LLB Board member since May 2012

Assistant Secretary May 2013 - May 2014

Company Secretary

Judy Lowy

Qualifications: BA (UNSW) Board Member since May 2008

Foundation President since its inception (2011)

Company Director

Eric Borecki

Qualifications: B.Com. LLB. (UNSW) Board member since May 2017 Solicitor and Company Director

Joanna Kalowski (Resigned 7 November 2018)

Qualifications: B.A. (Hons) Dip Ed

Board member 28 May 2018 to 7 November 2018

Judicial educator, facilitator & mediator

Giora Friede (Resigned 28 May 2018)

Qualifications: B Econ Sc

Board Member - May 1999 to May 2018 Honorary Secretary 2008 - May 2011 Vice President May 2011- November 2012 President since November 2012 to May 2018

Company Director

Environmental issues

The Company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory of Australia.

Dividends

No dividends have been paid or will be paid. The Memorandum and Articles of Association do not permit any profits to be distributed by way of a dividend.

Meetings of Directors

During the financial year, fourteen (14) meetings of Directors were held. Attendances by each Director during the year were as follows:

Schedule Of Attendanc	es at Board Meetings - During 2018	
Name	Eligible To Attend	Attended
Friede, G (Term Expired 28 May 2018)	7	6
Jankelowitz, S (President from 28 May 2018)	14	11
Weininger, M	14	12
Sonnabend, M	14	13
Wilkenfeld, S	14	12
Blau, R	14	12
Borecki, E	14	13
Freedman, O	14	13
Lowy, J	14	12
Kalowski, J (28 May 2018 to 7 November 2018)	6	2
Morris, S (Resigned 28 August 2018)	9	7
Sher, G (Resigned 28 May 2018)	7	5

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration as required under section 60-40 of the Australian Charities and Not for Profit Commission Act 2012 is set out on page 84 of this financial report and forms part of The Responsible Entities Report.

Signed in accordance with a resolution of the Board of Directors on 30 April 2019

S. JANKELOWITZ

President

M. WEININGER

Treasurer

Dated: 30 April 2019



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Auditor's Independence Declaration

To the Members of Moriah War Memorial College Association

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of Moriah War Memorial College Association for the year ended 31 December 2018, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

Grant Thornton Audit Pty Ltd Chartered Accountants

brank Thornton

A L Spowart

Partner - Audit & Assurance

Longela Spana

Sydney, 30 April 2019

STATEMENT OF PROFIT AND LOSS & OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2018

	Note	2018	2017
			Restated
		\$	\$
Revenue from operating activities	5	53,008,088	50,670,163
Revenue from non-operating activities	5	23,917	497,425
Total revenue		53,032,005	51,167,588
Employee benefit expense (teaching staff)		(23,536,477)	(23,782,610)
Employee benefit expense (non-teaching staff)		(7,533,401)	(5,926,749)
Expenses & materials		(6,405,346)	(5,959,969)
Staff expenses		(3,686,668)	(3,840,736)
Financing costs		(1,753,566)	(1,760,848)
Depreciation expense		(3,580,470)	(3,518,708)
Building & grounds expense		(3,402,007)	(3,067,785)
Preschool rent		(189,888)	(298,543)
Fundraising expenses		(56,314)	(63,253)
Other expenses		(4,800,802)	(3,312,887)
Total expenses		(54,944,939)	(51,532,088)
(Loss) from operating activities		(1,936,851)	(861,925)
Profit from non-operating activities		23,917	497,425
Profit for the year		(1,912,934)	(364,500)
Other comprehensive income		_	83,599
Items that may be reclassified subsequently to profit or loss			05,55
Net unrealised gain on revaluation of long term investments he			
at fair value and net of realised gain on disposal of investment	S		
Total comprehensive income /(Loss) for the year		(1,912,934)	(280,901)

STATEMENT OF FINANCIAL POSITION

As at 31 December 2018

	Note	2018	2017 Restated	1 Jan 2017 Restated
			\$	\$
Current assets				
Cash and cash equivalents	8	861,557	3,097,792	7,803,619
Trade and other receivables	9	1,982,240	1,779,939	2,005,326
Financial assets	10	3,549,477	3,194,616	-
Other current assets	11	247,886	149,673	247,540
Inventory	12	291,557	269,261	-
Total current assets		6,932,717	8,491,281	10,056,485
Non-current assets				
Property, plant and equipment	13	78,985,464	76,519,028	77,981,362
Total non-current assets		78,985,464	76,519,028	77,981,362
Total assets		85,918,181	85,010,309	88,037,847
Current liabilities				
Trade and other payables	14	2,907,988	1,721,292	1,816,148
Financial liabilities	15	32,519,444	453,878	2,661,943
Employee benefits	16	3,742,584	4,389,412	4,131,473
Contractual liabilities	17	1,645,708	1,159,580	1,090,415
Total current liabilities		40,815,724	7,724,162	9,699,979
Non-current liabilities				
Financial liabilities	15	641,726	31,280,728	31,987,749
Employee benefits	16	476,383	497,076	661,653
Contractual liabilities	17	909,773	520,834	420,056
Total non-current liabilities		2,027,882	32,298,638	33,069,458
Total liabilities		42,843,606	40,022,800	42,769,437
Not seeds		42.074.575	44.007.500	AF 060 440
Net assets		43,074,575	44,987,509	45,268,410
Equity				
Bursary endowment reserve	20	1,151,000	1,151,000	1,151,000
Asset revaluation reserve		-	83,599	-
Retained earnings		41,923,575	43,752,910	44,117,410
Total equity		43,074,575	44,987,509	45,268,410

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2018

	Retained Earnings	Asset Revaluation Reserve	Endowment	Total
	\$	\$	\$	\$
Balance at 1 January 2017 (originally reported)	44,821,790	-	1,151,000	45,972,790
Adjustment on error correction	(704,380)	-	-	(704,380)
Balance at 1 January 2017 (restated)	44,117,410	-	1,151,000	45,268,410
Total comprehensive profit (original reported)	(486,223)	83,599	-	(402,624)
Adjustment of error correction	121,723	-	-	121,723
Total comprehensive profit (restated)	(364,500)	83,599	-	(280,901)
Balance at 31 December 2017 (restated)	43,752,910	83,599	1,151,000	44,987,509
Adjustment on Adoption of AASB 9	83,599	(83,599)	-	-
Total comprehensive loss for the year	(1,912,934)	-	-	(1,912,934)
Balance at 31 December 2018	41,923,575	-	1,151,000	43,074,575

STATEMENT OF CASH FLOWS

For the year ended 31 December 2018

	Note	2018 \$	2017 \$
Cash flow from operating activities		,	Ş
Receipts from parents and donations		43,741,827	42,892,083
Government grants received		7,334,805	6,843,919
Interest received		20,534	32,187
Payments to suppliers & employees		(48,662,880)	(46,778,020)
Receipts from JCA		1,535,549	1,436,660
Interest paid		(1,187,752)	(1,195,070)
Net cash provided by operating activities	28	2,782,083	3,231,759
Cash flows from investing activities			
Purchase of property, plant & equipment		(5,253,992)	(2,104,951)
Payments for investments		(400,000)	(3,022,209)
Proceeds from sale of assets		425,606	25,290
Net cash (used in) investing activities		(5,228,386)	(5,101,870)
Cash flow from financing activities			
Finance lease payments		(650,379)	(789,054)
Proceeds from/(Repayment of) borrowings		860,447	(300,000)
Net cash (used in)/provided by financing activities		210,068	(1,089,054)
Net (decrease)/increase in cash and			
cash equivalents held		(2,236,235)	(2,959,165)
Cash and cash equivalents at beginning of financial year		3,097,792	6,056,957
Cash and cash equivalents at end of financial year	8	861,557	3,097,792
Cash and cash equivalents			
General cash balances		(289,443)	1,946,792
Endowment cash balances		1,151,000	1,151,000
Cash and cash equivalents at end of financial year	8	861,557	3,097,792

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2018

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with the Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Australian Charities and Not for Profit Commission Act 2012.

The following entities are included within the consolidated group:

- Moriah War Memorial College Association;
- The Moriah War Memorial Jewish College Association Limited;
- Kehillat Moriah Incorporated;
- Moriah College Building Fund & Moriah War Memorial Fund;
- Moriah College Scholarship Fund;
- Moriah College Building Fund No.2;
- · Moriah College Library; and
- Moriah College Foundation.

The financial report has been prepared in accordance with the significant accounting policies disclosed below, which the directors determined are appropriate to meet the needs of the members. Such accounting policies are consistent with the previous period unless stated otherwise.

The Group is domiciled in New South Wales, Australia. It is a consolidated group not for gain.

Basis of preparation

The financial reports have been prepared on an accruals basis and are based on historical costs, modified where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. All amounts have been presented in Australian dollars which is the Group's functional and presentation currency, unless otherwise stated.

The accounting policies have been consistently applied, unless otherwise stated. The following is a summary of the significant accounting policies adopted in the preparation of the accounts.

Correction to prior period balances

During the period, the Entity identified that leave provisions related to annual leave for the period ending 31 December 2016 and 2017 had omitted eligible employees, this has now been rectified. The effect of the above has been detailed below;

For the year ended 31 December 2016, the understatement of annual leave was \$704,380

For the year ended 31 December 2017, the understatement of annual leave was \$582,657

The profit and loss impact of the adjustments is \$121,723 for 2017. An impact of \$704,380 was adjusted to retained earnings for 2016.

Statement of profit or loss and other comprehensive (extract) 31 December 2017

	Previous Amount	Adjustment	Restated Amount
Total Staff Expenses	\$3,962,459	(\$121,723)	\$3,840,736
Total Expenses	\$51,653,811	(\$121,723)	\$51,532,088
Operating (loss)/surplus for the year	(\$983,648)	\$121,723	(\$861,925)
Total comprehensive for the year	(\$402,624)	\$121,723	(\$280,901)

31 December 2017 31 December 2016

	Previous Amount	Adjustment	Restated Amount	Previous Amount	Adjustment	Restated Amount
Employee Benefits	\$3,806,755	\$582,657	\$4,389,412	\$3,427,093	\$704,380	\$4,131,473
Retained Earnings	\$44,335,567	(\$582,657)	\$43,752,910	\$44,821,790	(\$704,380)	\$44,117,410

NOTE 2: CHANGES IN ACCOUNTING POLICIES

2 New and revised standards that are effective for these financial statements

AASB 9 Financial Instruments

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement.

It makes major changes to the previous guidance on the classification and measurement of financial assets and introduces an 'expected credit loss' model for impairment of financial assets. When adopting AASB 9, the Foundation has applied transitional relief and opted not to restate prior periods. Differences arising from the adoption of AASB 9 in relation to classification, measurement, and impairment are recognised in opening retained earnings as at 1 January 2018.

The adoption of AASB 9 has impacted the following areas:

	1-Jan-18
Asset Revaluation reserve	
Closing Balance under AASB 139 - 31st December 2017	83,599
Adjustment on initial application of AASB 9	(83,599)
Opening Balance under AASB 9 - 1 January 2018	-
Retained earnings	
Closing Balance under AASB 139 - 31st December 2017	44,335,567
Adjustment on initial application of AASB 9	83,599
Opening Balance under AASB 9 - 1 January 2018	44,419,166

Classification and measurement of the Group's financial assets

Listed equity investments - Available for sale financial assets under AASB139 included listed equity investments \$3,194,616 at 31 December 2017. These were reclassified to fair value through profit or loss (FVPL) under AASB9.

\$83,995 was transferred from the available for sale financial assets reserve to retained earnings on 1 January 2018.

AASB 101 Presentation of Financial Statements

The Group is guided by AASB 101 regarding presentation of these financial statements, particularly in relation to the amendment to prior period that is discussed in Note 1 and reflected in the Statement of Financial Position.

• AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

During the period, the Group identified that leave provisions related to annual leave for the period ending 31 December 2017 had been incorrectly accounted. AASB 108 has been applied by the Group to rectify this error.

2 New Accounting Standard issued but not yet effective

- AASB 15: Revenue from Contracts with Customers, as a Not for Profit this standard is effective from the reporting period beginning 1 January 2019, and replaces AASB 118: Revenue, AASB 111: Construction Contracts and some revenue related interpretations. The Entity's assessment is that there will be no material impact from the adoption of AASB 15. Tuition fees are recognised in the year that they are received. However, any prepayments are recognised as a liability and only recognised in the year that the payment is linked to the provision of tuition.
 - Fee support in the form of discounts, allowances and subsidies is only recognised against the fees as they are due.
- AASB 16: Leases, as a Not for Profit this standard is effective from the reporting period beginning 1 January 2019, and replaces accounting requirements applicable to leases in AASB 117: Leases and related interpretations. Where the College is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed as incurred. The College has elected to adopt the exemption for low value assets where appropriate.
 - The College's assessment is that adoption of this standard will result in an increase in lease assets and financial liabilities recognised in the statement of financial position initially which will then stabilise due to new leases replacing expiring leases.
- AASB 1058: *Income of Not-for-Profit Entities*, effective from the reporting period beginning 1 January 2019, clarifies and simplifies the income recognition requirements that apply to NFP entities. Under AASB 1058, the timing of income recognition depends on whether a NFP transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset received by an entity. The Entity is yet to undertake a detailed assessment of the impact of AASB 1058. However based on the Entity's preliminary assessment, the likely impact on the first time adoption will not be material.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES

The significant accounting policies that have been used in preparing these consolidated financial statements are summarised below.

The consolidated financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense.

The measurement bases are more fully described in the accounting policies below.

a. Basis of Consolidation

The Group financial statements consolidate those of the parent company and all of its subsidiaries as of 31 December 2018. The Parent controls a subsidiary if it is exposed, or has rights, to variable returns from its involvement with the subsidiary and has the ability to affect those returns through its power over the subsidiary. All subsidiaries have a reporting date of 31 December.

All transactions and balances between Group companies are eliminated on consolidation, including unrealised gains and losses on transactions between Group companies. Where unrealised losses on intra-group asset sales are reversed on consolidation, the underlying asset is also tested for impairment from a group perspective. Amounts reported in the financial statements of subsidiaries have been adjusted where necessary to ensure consistency with the accounting policies adopted by the Group.

Profit or loss and other comprehensive income of subsidiaries acquired or disposed of during the year are recognised from the effective date of acquisition, or up to the effective date of disposal, as applicable.

Non-controlling interests, presented as part of equity, represent the portion of a subsidiary's profit or loss and net assets that is not held by the Group. The Group attributes total comprehensive income or loss of subsidiaries between the owners of the Parent and the non-controlling interests based on their respective ownership interests.

b. Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts allowed.

Fee income is recognised as revenue when the services are delivered.

Contributions (including donations and government grants) received or receivable are recognised as revenue when the Entity obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

Contributions, (including donations) received or receivable, are recognised as revenue when the College obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Donations collected, including cash and goods for re-sale, are recognised as revenue when the College gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Bequests are recognised when the legacy is received. Revenue from legacies comprising bequests of shares or other property are recognised at fair value, being the market value of the shares or property at the date the College becomes legally entitled to the shares or property.

Government grants are recognised as income on a systematic basis over the periods necessary to match them with the related costs which they are intended to compensate when there is reasonable assurance that the College will comply with the conditions attaching to them and the grants will be received.

All revenue is stated net of the amount of Goods and Services Tax (GST).

c. Property, Plant & Equipment

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

Property

Freehold land and buildings are shown at cost, less subsequent depreciation for buildings and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The cost of fixed assets constructed within the Entity includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

The carrying amount of fixed assets is reviewed annually to ensure it is not in excess of the recoverable amount of those assets. The expected net cash flows have not been discounted to their present values in determining the recoverable amounts.

Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis except for motor vehicles over their useful lives to the Entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. The depreciation rates used for each class of depreciable assets are:

Class of Asset
Buildings & Other Building Costs
Plant and Equipment
Motor Vehicles

Depreciation Rate
2.5% Straight Line
10.0% to 33.3% Straight Line
22.5% Straight Line

d Employee Benefits

Provision is made for the Group's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled wholly within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits using the government bond rate that represents expected payment.

Contributions are made by the Group to an employee Superannuation Fund and are charged as expenses when incurred. The Group has no legal obligation to cover any shortfall in the fund's obligation to provide benefits to employees on retirement.

e. Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash includes cash on hand and in banks, net of outstanding bank overdrafts and deposits held at call with banks.

Bank overdrafts are shown within financial liabilities in current liabilities on the statement of financial position.

f. Short-term Investments

Investments held for resale are stated at the lower of cost or net realisable value.

g. Financial Instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Foundation becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- The entities business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Subsequent measurement financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Entity's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposit that were previously classified as held-to-maturity under AASB 139.

Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below).

Impairment of Financial assets

AASB 9's impairment requirements use more forward looking information to recognize expected credit losses - the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The Entity considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument. In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').
- 'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date. '12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Trade and other receivables

The Entity makes use of a simplified approach in accounting for trade and other receivables records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

Accounting policies applicable to comparative period (31 December 2017)

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- loans and receivables
- financial assets at Fair Value Through Profit or Loss (FVPL)
- Held-To-Maturity (HTM) investments
- Available-For-Sale (AFS) financial assets

All financial assets except for those at FVPL are subject to review for impairment at least at each reporting date to identify whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs or finance income, except for impairment of trade receivables which is presented within other expenses.

AFS financial assets

AFS financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets. The Group's AFS financial assets include listed securities.

The Entity's AFS financial assets include listed securities. All AFS financial assets are measured at fair value. Gains and losses are recognised in other comprehensive income and reported within the AFS reserve within equity, except for impairment losses and foreign exchange differences on monetary assets, which are recognised in profit or loss. When the asset is disposed of or is determined to be impaired the cumulative gain or loss recognised in other comprehensive income is reclassified from the equity reserve to profit or loss and presented as a reclassification adjustment within other comprehensive income. Interest calculated using the effective interest method and dividends are recognised in profit or loss within revenue.

h. Contractual Liabilities

Contractual liabilities are deferred revenues and income being the upfront receipt of fees and deposits from students or unutilised amounts of grants and/or bequests received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within twelve (12) months of receipt of the grant.

Where the amount received is in respect of services to be provided over a period that exceeds twelve (12) months after the reporting date or the conditions will only be satisfied more than twelve (12) months after the reporting date, the liability is discounted and presented as non-current.

i. Goods and Services Tax

Revenues, expenses, assets and liabilities are recognised net of the amount of Goods and Services Tax (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. The net amount of GST recoverable from or payable to the taxation authority is included as a current asset or a current liability in the statement of financial position.

Cash flows are presented in the Statement of Cash Flow on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

j. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

k. Significant management judgement in applying accounting policies

The Directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Entity.

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Control

The assessment of control under AASB10 is subjective and requires judgement. Notwithstanding that there are different Trustees to the Board of Directors, the Directors have assessed that the Company controls the Building Fund trusts because of the objectives of the trust and the cross-guarantees between entities related to the banking facilities.

Impairment

In assessing impairment, management estimates the recoverable amount of each asset or cash generating units based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Allowance for credit losses

Included in accounts receivables at 31 December 2018 are amounts receivable that may not be recoverable. A provision for impairment has been made amounting to \$3,650,551 for 2018 (2017: \$3,217,612).

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

Long Service Leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

I. Inventories

Inventories comprises goods for resale and goods for distribution at no or nominal consideration as part of the Group's charitable activities. Inventories may be purchased or received by way of a donation.

Goods for resale

Inventories of goods for resale are valued at the lower of cost and net realisable value. No value is ascribed to goods for resale that have been donated to the Entity were fair value cannot be reliably determined. Net realisable value is the estimated selling price in the ordinary course of business, less any applicable selling expenses.

Goods held for distribution

Donated goods and goods purchased for nominal consideration held for distribution are initially recognised at their current replacement cost at date of acquisition. Inventories of goods purchased and held for distribution are initially recognised at cost. The cost of bringing each product to its present location and condition is determined on a first-in, first-out basis.

m. Operating Leases

Where the Group is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed as incurred.

NOTE 4: INCOME TAX EXPENSE

The Group is exempt from liability to pay income tax under the provisions of the Income Tax Assessment Act.

NOTE 5: REVENUE AND INCOME

	Note	2018 \$	2017 \$
Operating activities		→	,
Tuition fees charged	5(a)	36,740,311	35,766,978
Compulsory charges	5(a)	3,813,166	3,729,635
Enrolment fees		22,081	29,999
Government grants		7,334,805	6,843,919
Interest received		23,450	32,187
Sundry income		1,382,596	620,920
Jewish Communal Appeal		1,535,549	1,436,660
Donations - recurrent	7	165,076	226,035
Capital appeal income		12,000	179,500
Building fund levy		480	7,128
Foundation dividends		95,860	79,680
Donations to the Foundation	7	1,882,714	1,717,522
Total operating income		53,008,088	50,670,163
Non-operating activities			
Donations	7	23,917	497,425
Total non-operating income		23,917	497,425
(a) Reconciliation of fees charged			
Tuition fees		41,312,268	39,891,106
Compulsory charges		3,813,166	3,729,635
Total gross fees		45,125,434	43,620,741
Less:			
Discounts & allowances		(2,459,883)	(2,301,123)
Subsidies		(2,112,074)	(1,823,005)
Net fees charged		40,553,477	39,496,613

NOTE 6: PROFIT FOR THE YEAR

Profit for the year is stated after (crediting)/charging:

	2018	2017
	\$	\$
Loss/(Gain) on sale of motor vehicles	2,024	(18,817)
Depreciation of plant and equipment	3,580,470	3,518,708
Interest paid or payable	992,199	1,020,624

NOTE 7: DONATIONS

	2018 \$	2017 \$
Donations		·
Donations to the Foundation	1,882,714	1,717,522
The Trust Company – Abraham Rabinovitch Trust	91,076	136,835
H. and A. Rabinovitch - donation	74,000	64,000
Moriah Parents and Friends Association	23,917	497,425
Other	-	25,200
	2,071,707	2,440,982

NOTE 8: CASH AND CASH EQUIVALENTS

	2018	2017
	\$	\$
Cash on hand	7,630	8,230
Cash at bank	704,666	1,885,844
Short term deposits	149,261	1,203,718
	861,557	3,097,792
Bank overdrafts; secured (See note 13)	(1,200,447)	-
	(338,890)	3,097,792

NOTE 9: TRADE AND OTHER RECEIVABLES

	2018	2017
	\$	\$
Current		
Outstanding fees	4,745,532	4,203,282
Less: Allowance for credit losses	(3,650,551)	(3,217,612)
	1,094,981	985,670
Other debtors	543,204	569,641
GST recoverable	344,055	224,628
	1,982,240	1,779,939

All fees receivable are short term. The carrying amount of fees receivables is considered a reasonable approximation of fair value. All fees receivable have been reviewed for indicators of impairment. A provision for impairment is recognised when there is objective evidence that an individual receivable is impaired. These amounts have been included in the other expenses item.

NOTE 9: TRADE AND OTHER RECEIVABLES (CONT)

Movement in the provision for impairment of receivables is as follows:

	Opening Balance 1/1/18	Charge for the Year	Amounts Written Off	Closing Balance 31/12/18
Current trade receivables	3,217,612	601,407	(168,468)	3,650,551
Total	3,217,612	601,407	(168,468)	3,650,551

	Opening Balance	Charge for the Year	Amounts Written Off	Closing Balance
	1/1/17			31/12/17
Current trade receivables	2,394,989	822,623	-	3,217,612
Total	2,394,989	822,623	-	3,217,612

The ages of financial assets not impaired are as follows:

	2018	2017
	\$	\$
Trade debtors amounts within terms		
Current or not more than 1 term	878,694	828,458
Trade debtors – past due but not impaired		
More than 2 terms but not more than 3 terms	86,287	17,825
More than 3 terms but not more than 4 terms	-	239
More than 4 terms	130,000	139,148
	1,094,981	985,670

NOTE 10: FINANCIAL ASSETS AND LIABILITIES

Note 3 provides a description of each category of financial assets and financial liabilities and the related accounting policies. The carrying amounts of financial assets and financial liabilities in each category are as follows:

	Amortised Cost	Assets at fair value through profit and loss (FVPL)	Total
	2018	2018	2018
	\$	\$	\$
Financial Assets			
Current			
Cash and cash equivalents	861,557	-	861,557
Trade and other receivables	1,982,240	-	1,982,240
Financial assets	-	3,549,477	3,549,477
Total financial assets	2,843,797	3,549,477	6,393,274
Financial Liabilities			
Current			
Trade and other payables	2,907,988	-	2,907,988
Financial liabilities	32,519,444	-	32,519,444
Contractual liabilities	1,645,708	-	1,645,708
Total current financial liabilities	37,073,140	-	3 7,073,140

NOTE 10: FINANCIAL ASSETS AND LIABILITIES (CONT)

	Amortised Cost	Assets at fair value through profit and loss (FVPL)	Total
	2018	2018	2018
	\$	\$	\$
Non-current			
Financial liabilities	641,726	-	641,726
Contractual liabilities	909,773	-	909,773
Total non-current financial liabilities	1,551,499	-	1,551,499

The financial instrument classification in the prior period are in accordance with AASB139 as follows:

	Amortised Cost	Assets at fair value through profit and loss (FVPL)	Total
	2017	2017	2017
	\$	\$	\$
Financial Assets			
Current			
Cash and cash equivalents	-	3,097,792	3,097,792
Trade and other receivables	-	1,779,939	1,779,939
Financial assets	3,549,477	-	3,549,477
Total financial assets	3,549,477	4,877,731	8,427,208
Financial Liabilities			
Current			
Trade and other payables	-	1,721,292	1,721,292
Financial liabilities	-	453,878	453,878
Contractual liabilities	-	520,834	520,834
Total current financial liabilities	-	2,696,004	2,696,004
Non-current			
Financial liabilities	-	31,280,728	31,280,728
Contractual liabilities	-	520,834	520,834
Total non-current financial liabilities	-	31,801,562	31,801,562

As at 31 December 2018, financial assets included \$1,552,560 (2017: \$1,151,000) restricted cash in relation to The Romy Birnbaum Memorial Bursary Endowment Fund. Total amount of restricted funds were in cash and cash equivalents. Refer to Note 20. See Note 3(g) for a description of the accounting policies for financial instruments. Information relating to fair values is presented in the related notes.

NOTE 11: OTHER ASSETS

	2018	2017
	\$	\$
Prepayments	247,886	149,673
	247,886	149,673

NOTE 12: INVENTORY

	2018	2017
	\$	\$
Inventory (at cost)	291,557	269,261
	291,557	269,261

NOTE 13: PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land and buildings		
Land		
At cost	27,427,142	27,427,142
Buildings		
At cost	82,598,596	78,939,740
Less: accumulated depreciation	(35,397,743)	(33,891,735)
	47,200,853	45,048,005
Total land and buildings	74,627,995	72,475,147
Plant and equipment (including furniture & fittings)		
At cost	25,977,061	24,527,989
Less: accumulated depreciation	(22,012,925)	(20,811,343)
Total Plant and equipment	3,964,136	3,716,646
Motor vehicles		
At cost	1,304,066	1,054,585
Less: accumulated depreciation	(910,733)	(727,350)
Total motor vehicles	393,333	327,235
Total property, plant and equipment	78,985,464	76,519,028

	Land	Buildings	Plant and Equipment	Motor vehicles	Total
a. Movements in Carrying Amounts	\$	\$	\$	\$	\$
Balance at 1 January 2017	27,427,142	45,673,468	4,482,098	398,654	77,981,362
Additions	-	601,334	1,463,099	40,134	2,104,567
Disposals	-	-	-	(48,193)	(48,193)
Depreciation expense	-	(1,226,797)	(2,228,551)	(63,360)	(3,518,708)
Balance at 31 December 2017	27,427,142	45,048,005	3,716,646	327,235	76,519,028
Additions	-	3,806,434	2,460,121	203,933	6,470,488
Disposals	-	-	(398,795)	(24,787)	(423,582)
Transfers	-	146,804	(215,313)	68,509	-
Depreciation expense	-	(1,800,390)	(1,598,523)	(181,557)	(3,580,470)
Balance at 31 December 2018	27,427,142	47,200,853	3,964,136	393,333	78,985,464

There is a capital commitment contracted for at balance date, but not provided for, of \$748,238 in 2018 (2017: \$1,841,000).

NOTE 14: TRADE AND OTHER PAYABLES

	2018 \$	2017 \$
Current		
GST payable	8,498	-
Trade Creditors	698,141	344,324
Sundry payables	608,680	568,065
Accrued expenses	1,592,669	808,903
	2,907,988	1,721,292

NOTE 15: FINANCIAL LIABILITIES

	2018	2017
	\$	\$
Current		
Bank overdraft	1,200,447	-
Bank loans	30,760,000	-
Hire purchase loans	558,997	453,878
	32,519,444	453,878
Non-current		
Bank loans	-	31,100,000
Hire purchase loans	641,726	180,728
	641,726	31,280,728

The Group has borrowings that are part of a debt funding Facility Agreement with the Commonwealth Bank of Australia (see Note 22). The existing debt Facility Agreement is considered by the Commonwealth Bank and the College to be a long term debt facility and this is reflected in the facility agreement terms including principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. The debt funding facility was subject to review by 30 April 2019. To comply with Accounting Standards, the full loan facility has been classified as current borrowings. The Directors note that the Group is in full compliance with the facility agreement and has been since inception. Subsequent to balance date, the Debt Facility was finalised and executed by all parties on 11 April 2019. This results in the full amount of borrowings (\$30.76m) reverting to a non-current liability at that time with \$6m being due for repayment on 1 January 2021.

The Trustees of the Moriah College Building Fund have provided a mortgage of lease and a fixed and floating charge in favour of the Commonwealth Bank of Australia (Refer Note 22).

The Moriah War Memorial College Association has provided unlimited guarantees and indemnities to the Commonwealth Bank of Australia in relation to the debts of The Moriah College Building Fund (Refer Note 22).

The Moriah War Memorial Jewish College Association Limited has provided unlimited guarantees and indemnities to the Commonwealth Bank of Australia in relation to the debts of the Moriah War Memorial College Association (Refer Note 22).

NOTE 16: EMPLOYEE BENEFITS

	2018	31-Dec-17 Restated	1-Jan-17 Restated
	\$	\$	\$
Current			
Employee benefits - Annual Leave	642,569	809,273	914,849
Employee benefits - Long Service Leave	3,100,015	3,580,139	3,216,624
Employee entitlements - Current	3,742,584	4,389,412	4,131,473
Non-Current			
Employee benefits - Long Service Leave	476,383	497,076	661,653
Employee entitlements - Non-Current	476,383	497,076	497,076

NOTE 17: CONTRACTUAL LIABILITIES

	2018	2017
	\$	\$
Current		
Deferred revenue	1,645,708	1,159,580
Current	1,645,708	1,159,580
Non-Current		
Deferred revenue	909,773	520,834
Non Current	909,773	520,834

NOTE 18: MEMBERS FUNDS

The Group exists under a mixture of legal form with varying obligations in the event of winding up of the entity as outlined in the table below:

Entity	Membership	Established Under	Contribution if Entity Wound Up
Moriah College Building Fund & Moriah War Memorial Fund	Five (5) Trustees	Trust Deeds	\$Nil
Kehillat Moriah Incorporated	Moriah War Memorial College Association Board of Directors	Associations Incorporation Act 2009 (NSW) ABN: 16 284 221 251	(limited to unpaid membership fees)
Moriah College Foundation Limited	Two members: Moriah War Memorial College Association and the The Moriah War Memorial Jewish College Association Limited	Corporations Act 2001 (Cth) ACN: 162 505 722 ABN: 53 670 925 736	\$50 (2017: \$50)
Moriah War Memorial College Association (MWMCA)	1,029 Members (2017: 1,129)	Corporations Act 2001 (Cth) ACN: 000 049 383 ABN: 98 077 604 961	\$11,290 (2017 \$11,290)
The Moriah War Memorial Jewish College Association (MWMJCA)	1,029 Members (2017: 1,129)	Corporations Act 2001 (Cth) ACN: 003 214 560 ABN: 87 003 214 560	\$11,290 (2017 \$11,290)

NOTE 19: AUDITORS' REMUNERATION

	2018 \$	2017 \$
Remuneration of the auditor of the Company for:		
- Auditing the financial report	123,649	116,746
- Review of leave balances as part of HR/Payroll system implementation	114,864	-
- FBT Advice	1,955	5,705
- Acquittal of Grant Funds	3,900	3,872
	244,368	126,323

NOTE 20: ENDOWMENT FUND RESERVE

Endowment funds are those funds received from donors which are restricted and remain unexpended. Investment income earned on such funds are to be used for student bursaries at the discretion of the Board.

NOTE 21: CAPITAL EXPENDITURE COMMITMENTS

The Group has capital commitments for at balance date, but not provided for, of \$748,238 in 2018 (2017: \$1,841,000).

NOTE 22: FINANCIAL INSTRUMENT

a. Financial Risk Management Policies

The Group's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases. When managing capital, Moriah's objective is to ensure that the organisation continues as a going concern as well as to maintain optimal benefits for stakeholders. Moriah aims to maintain a capital structure that ensures the lowest cost of capital available to the organisation.

The main purpose of non-derivative financial instruments is to raise finance for the Group's operations.

The Group does not have any derivative instruments at 31 December 2018. Refer Note 10 for a summary of Group's financial liabilities by category.

i Treasury Risk Management

A Finance and Audit Committee consisting of members of the Board of Directors meet on a regular basis to analyse currency and interest rate exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The committee's overall risk management strategy seeks to assist the Group in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

The Finance and Audit Committee operates under policies approved by the board of directors. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The Finance and Audit Committee oversees how management monitors compliance with the Group's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the Group.

ii Financial Risk Exposures and Management

The main risks the Group is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

iii Interest rate risk

Interest rate risk is the risk that the value of the financial instruments will fluctuate due to changes in market interest rates. The Group's exposure to interest rate risks and the effective interest rates of financial assets and liabilities at the balance sheet date are as follows:

	Floating Interest Rates	Non-Interest Bearing	Total	Weighted Effective Interest
	2018	2018	2018	2018
	\$	\$	\$	%
Financial Assets				
Cash	853,927	7,630	861,557	0.05
Receivables	-	1,982,240	1,982,240	<u>-</u>
Total Financial Assets	853,927	1,989,870	2,843,797	
Financial Liabilities				
Accounts Payable	-	2,907,988	2,907,988	-
Borrowings	33,161,170	-	33,161,170	4.6
Total Financial Liabilities	33,161,170	2,907,988	36,069,158	

	Floating Interest Rates	Non-Interest Bearing	Total	Weighted Effective Interest
	2017	2017	2017	2017
	\$	\$	\$	%
Financial Assets				
Cash	3,089,562	8,230	3,097,792	2.6
Receivables	-	1,779,939	1,779,939	-
Total Financial Assets	3,089,562	1,788,169	4,877,731	
Financial Liabilities				
Accounts Payable	-	1,721,292	1,721,292	-
Borrowings	31,734,606	-	31,734,606	4.76
Total Financial Liabilities	31,734,606	1,721,292	33,455,898	

iv Foreign currency risk

Most of the Group's transactions are carried out in Australian Dollars. Exposures to currency exchange rates arise from a small amount of the Group's overseas purchases, which are primarily denominated in US-Dollars and Euro. These funds are only held in the short term and therefore the impact is considered immaterial. At 31 December 2018, the amounts totalled \$347,919 (2017: \$470,398).

To mitigate the Group's exposure to foreign currency risk, the consolidated group maintains Australian bank accounts denominated in both US-Dollars and Euro.

Foreign currency denominated financial assets and liabilities, translated into Australian Dollars at the closing rate.

v Liquidity risk

The Group manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

vi Credit risk

Credit risk is the risk of financial loss arising from another party to a contract or financial obligation. The Group's maximum exposure to credit risk is represented by the carrying amounts of the financial assets included in the balance sheet net of any provisions for doubtful accounts.

	Banks	Other	Total
	2018	2018	2018
	\$	\$	\$
Financial Assets			
Cash	853,927	7,630	861,557
Receivables	-	1,982,240	1,982,240
Financial assets	3,549,477	-	3,549,477
Total Financial Assets	4,403,404	1,989,870	6,393,274

	Banks	Other	Total
	2017	2017	2017
	\$	\$	\$
Financial Assets			
Cash	3,089,562	8,230	3,097,792
Receivables	-	1,779,939	1,779,939
Financial assets	3,194,616	-	3,194,616
Total Financial Assets	6,284,178	1,788,169	8,072,347

There is no material amount of collateral held as security at 31 December 2018 or as at 31 December 2017.

Credit risk is reviewed regularly by the Finance and Audit Committee. It arises from exposures to customers as well as through deposits with financial institutions.

The Group is exposed to a high degree of credit risk exposure from trade receivables. Trade receivables as at 31 December 2018 are \$1,094,981 (2017: \$985,670).

vii Price risk

The Group is not exposed to any price risk.

b. Financial Liabilities Maturity Analysis

The tables below reflect the undiscounted contractual settlement terms for financial instruments of a fixed period of maturity, as well as management's expectations of the settlement period for all other financial instruments. As such, the amounts may not reconcile to the balance sheet.

2018	Current Interest rate %	Current	t Non-current		
		\$	\$	\$	\$
		Not later than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
Bank overdraft	8.6	1,200,447	-		
Bank loans	3.6	-	30,760,000	-	-
Trade payables	Nil	2,907,988	-	-	-
Hire purchase loans	5.75	48,608	101,800	408,589	641,726
Total		4,157,043	30,861,800	408,589	641,726

2017					
	Current Interest rate %	Current	Non-current		nt
		\$	\$	\$	\$
		Not later than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
Bank loans	3.6	-	-	-	31,100,000
Trade payables	Nil	1,721,292	-	-	-
Hire purchase loans	5.75	48,608	101,800	303,470	180,728
Total		1,769,900	101,800	303,470	31,280,728

c. Net Fair Values

For other assets and other liabilities the net fair value approximates their carrying value.

Aggregate net fair values and carrying amounts of financial assets and financial liabilities at balance date.

	2018		2017		
	Carrying Amount	Net fair Value	Carrying Amount	Net Fair Value	
	\$	\$	\$	\$	
Financial assets					
Loans and receivables	1,982,240	1,982,240	1,779,939	1,779,939	
Financial assets	3,549,477	3,549,477	3,194,616	3,194,616	
Total	5,531,717	5,531,717	4,974,555	4,974,555	
Financial liabilities					
Bank overdraft	1,200,447	1,200,447	-	-	
Bank loan secured	-	-	31,100,000	31,100,000	
Trade and other payables	2,907,988	2,907,988	1,721,292	1,721,292	
Hire Purchase Loans	1,200,723	1,200,723	634,606	634,606	
Total	5,309,158	5,309,158	33,455,898	33,455,898	

NOTE 23: FAIR VALUE MEASUREMENT

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three (3) levels of a fair value hierarchy. The three (3) levels are defined based on the observability of significant inputs to the measurement, as follows:

- Level 1: guoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- Level 3: unobservable inputs for the asset or liability

The entity did not have any financial liabilities held at fair value for 31 December 2018 or 31 December 2017. The following table shows the levels within the hierarchy of financial assets measured at fair value on a recurring basis at 31 December 2018 and 31 December 2017:

	Level 1	Level 2	Level 3	Level 4
	\$	\$	\$	\$
31 Dec 2018				
Assets				
Managed investment portfolio	3,549,477	-	-	3,549,477
Net fair value	3,549,477	-	-	3,549,477
31 Dec 2017				
Assets				
Managed investment portfolio	3,194,616	-	-	3,194,616
Net fair value	3,194,616	-	-	3,194,616

There were no transfers between Level 1, Level 2 or Level 3 in 2018 or 2017.

NOTE 24: CONTINGENT LIABILITIES

The Group is liable by virtue of existing cross guarantees for the debts incurred by the Moriah College Building Fund, the Moriah War Memorial Fund, the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited, which are secured through registered mortgages over various College properties. Effective 20 December 2017, an undertaking was given to increase the Equipment Leasing from \$1.5m to \$3.0m. The actual facility amendment agreement was finalised in January 2018. The amount of the debts covered by these cross guarantees are:

- Market Rate Loan Facility of \$31,100,000 (\$11.974m fixed & \$18.736m variable);
- Overdraft facility of up to \$2,500,000 (only \$1,000,000 from March to November);
- Equipment Financing Facility of up to \$3,000,000; and
- Corporate Charge Card Facility of up to \$100,000.

The Moriah College Building Fund, the Moriah War Memorial Fund, the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited has provided unlimited guarantees and indemnities to Commonwealth Bank of Australia on 17 February 2014 (see Note 15).

Moriah College received Block Grant Authority (BGA) P21 BER Funding from the Association of Independent Schools New South Wales Block Grant Authority in the amount of \$2.7m over the 3 years of the grant with the final entitlement being received in 2011. Under the P21 funding conditions there is a possibility that the Australian Government may require repayment of a portion of the grant if Moriah College were to close within 20 years of the grant being given. Moriah College does not expect that it will be required to repay any of the P21 BER grant as it expects to continue operating in the foreseeable future. At balance date, the calculated contingent liability relating to the BGA P21 grant has been calculated as \$1.755m.

NOTE 25: LEASE COMMITMENTS

Moriah War Memorial College Association's lease commitments with Sir Moses Montefiore Jewish Home for use of the land occupied by the then John I Einfeld AM Preschool Campus in Randwick ended in April 2018 when the lease expired and the College vacated the site. The College subsequently leased space at Kehillat Kadimah on Old South Head Road until our new Early Learning Campus on the Group's Queens Park site became available.

The College has in place a lease on premises beneficially owned by The Trustees of the Mount Zion Kindergarten, currently operating as the Simons-Redelman Early Childhood Centre at Rose Bay. The Lease is for a period of a further one year from 31 December 2018, with extended term options available, if exercised. Rent increases are set at CPI under the lease terms. The rent and outgoings on the premises is approximately \$100,000 per annum.

	1 Year	2-5 Years	5+ Years	TOTAL
Operating Leases - CBA	357,472	269,283	-	626,755
Total	357,472	269,283	-	626,755

NOTE 25a: FINANCE LEASE

The Group has finance lease commitments for equipment and vehicles as follows:

a. Finance lease commitments	2018 \$	2017 \$
Payable – minimum lease payments:		
• not later than twelve (12) months	558,997	519,446
• between twelve (12) months and five (5) years	641,726	206,836
	(00.557)	04.575
Less future finance charges	(92,557)	91,676
Present value of minimum lease payments	1,108,166	634,606

NOTE 26: RELATED PARTY DISCLOSURES

The Directors of Moriah War Memorial College Association during the financial year were:

Mr S Jankelowitz (President from 28 May 2018) Mr E Borecki Dr S Morris (Resigned 28 August 2018) Mr M Weininger Ms M Sonnabend Mr G Sher (Resigned 28 May 2018) Mr R Blau Mr O Freedman

Ms J Kalowski (Appointed 28 May - Resigned 7 Nov 2018)

Mr S Wilkenfeld Mrs J Lowy Mr G Friede (Term Expired 28 May 2018)

The following related party transactions occurred during the financial year.

Fees (and other revenue) were received by the Group from the Directors of the Group under normal terms and conditions. In 2018, no Directors (2017: no Directors) have received or become entitled to receive a benefit, by reason of a contract made by the Group or a Related Corporation with the Directors or with a firm of which they are a member or a director, or with a Group in which they have a substantial financial interest undertaken in the normal course of business at or less than competitive rates.

There are no family members of Directors of the Company who are employed by the College in the ordinary course of its activities.

The following remuneration has been paid in aggregate to the key management personnel of the Group during the year.

Key Management Personnel Remuneration (Short-Term Benefits)

Total	Short-term benefits	Short-term benefits	Superannuation	Non-cash benefit	Salary	
\$	\$	\$	\$	\$	\$	
1,846,840	28,238	130,376	123,767	261,641	1,302,818	2018
1,992,370	30,940	145,823	133,438	277,423	1,404,746	2017

Non-cash benefit relates to motor vehicles provided to key management personnel.

NOTE 27: CONTROLLED ENTITIES

The consolidated financial statements incorporate the assets, liabilities and results of the following entities in accordance with the accounting policy described in Note 1.

Entity	2018	2017
The Moriah War Memorial Jewish College Association Limited	100%	100%
Kehillat Moriah Incorporated	100%	100%
Moriah College Building Fund & Moriah War Memorial Fund	100%	100%
Moriah College Foundation Limited	100%	100%

NOTE 28: CASH FLOW INFORMATION

Reconciliation of Cash Flow from Operations with Profit after Income Tax	2018	2017
	\$	\$
(Loss) after income tax	(1,912,934)	(402,624)
Non-cash flows in profit		
Depreciation	3,580,470	3,518,708
Reinvested dividends	(95,860)	(79,680)
Reinvested interest income	(2,916)	(9,128)
Loss/(gain) on investments	143,915	(83,599)
Donation of uniforms	-	(269,261)
(Loss) on disposal of assets	(2,024)	(18,817)
Leased assets	-	(37,266)
Changes in assets and liabilities		
Decrease in receivables	(202,301)	225,387
Increase/(decrease) in payables	1,186,696	(94,856)
Decrease in employee entitlements	(667,521)	215,085
(Increase)/decrease in other assets	(98,213)	97,867
(Increase) in inventories	(22,296)	-
Increase in other liabilities	875,067	169,943
Net cash flow from operations	2,782,083	3,231,759

Non-cash transactions relating to the acquisition of property, plant and equipment by means of finance leases of \$1,615,291 and disposals of property, plant, and equipment obtained by finance leases of \$398,795 have not been disclosed the above note.

NOTE 29: EVENTS AFTER THE BALANCE SHEET DATE

The existing Debt Facility Agreement with the Commonwealth Bank was signed in April 2019. The facility was extended for a further 5 years to April 2024. Principal repayments of \$6m are due every 5 years with the first principal repayment due on 1 January 2021.

NOTE 30: CAPITAL MANAGEMENT

Management controls the capital of the entity to ensure that adequate cash flows are generated to fund operations. The Finance and Audit Committee ensures that the overall risk management strategy is in line with this objective.

The Finance and Audit Committee operates under policies approved by the Board of Directors. Risk management policies are approved and reviewed by the Board on a regular basis.

The entity's capital consists of financial liabilities, supported by financial assets. Management effectively manages the entity's capital by assessing the entity's financial risks and responding to changes in these risks and in the market. There have been no changes to the strategy adopted by management to control the capital of the entity since the previous year.

NOTE 31: CONSOLIDATED GROUP DETAILS

The registered office and principal place of business of the consolidated group is:

The Moriah War Memorial College Association
The Henry Roth Administration Building
3 Queens Park Road
BONDI JUNCTION NSW 2022

RESPONSIBLE ENTITIES' DECLARATION

The Responsible Entities' of the consolidated group declare that:

- 1. The financial statements and notes, as set out on pages 85 to 109, are in accordance with the Australian Charities and Not for Profit Commission Act 2012:
 - a comply with Accounting Standards and the Australia Charities and Not for-Profit Commission Act 2012; and
 - b give a true and fair view of the financial position as at 31 December 2017 and of the performance for the year ended on that date of the Group; and
- 2. In the Responsible Entities' opinion there are reasonable grounds to believe that the Group will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a joint resolution of the Boards of Directors of the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association and is signed for and on behalf of the Directors by:

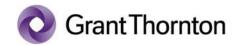
S. JANKELOWITZ

President

M. WEININGER

Treasurer

Dated: 30 April 2019



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Independent Auditor's Report

To the Members of Moriah War Memorial College Association and its controlled entities

Report on the audit of the financial report

Opinion

We have audited the financial report of Moriah War Memorial College Association (the Association) and its controlled entities (the Group), which comprises the consolidated statement of financial position as at 31 December 2018, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Responsible Entities' declaration.

In our opinion, the financial report of the Group has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a giving a true and fair view of the Group's financial position as at 31 December 2018 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards 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 Group in accordance with 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 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.

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Other information

The Responsible Entities are responsible for the other information. The other information comprises the information included in the Group's Responsible Entities' report for the year ended 31 December 2018, 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, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Responsible Entities for the financial report

The Responsible Entities of the Group Association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the Responsible Entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Responsible Entities are responsible for assessing the Group'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 Directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so

The Responsible Entities are responsible for overseeing the Group's financial reporting process.

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and
 perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to
 provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for
 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the
 override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate
 in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal
 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Responsible Entities.



- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial report. We are responsible for the direction, supervision, and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance 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.

Grant Thornton Audit Pty Ltd Chartered Accountants

Longela Spanard

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A L Spowart
Partner – Audit & Assurance

Sydney, 30 April 2019

MORIAH WAR MEMORIAL COLLEGE ASSOCIATION

Financial report for the year ended 31 December 2018 ACN 000 049 383 ABN 98 077 604 961

CONTENTS

Responsible Entities' Report	115
Auditor's Independence Declaration	119
Statement of Profit or Loss and Other Comprehensive Income	121
Statement of Financial Position	122
Statement of Changes in Equity	123
Statement of Cash Flows	124
Notes to the Financial Statements	125
Directors' Declaration	144
Independent Auditors' Report	145

RESPONSIBLE ENTITIES' REPORT

Your Responsible Entities' present their report on the Company for the financial year ended 31 December 2017. This report deals with the term Responsible Entities' and Directors interchangeably.

Directors

The names of the Directors in office at any time during or since the end of the year are:

Mr S Jankelowitz (President from 28 May 2018) Mr E Borecki Dr S Morris (Resigned 28 August 2018) Mr M Weininger Ms M Sonnabend Mr G Sher (Resigned 28 May 2018)

Mr R Blau Mr O Freedman Ms J Kalowski (Appointed 28 May - Resigned 7 Nov 2018)

Mr S Wilkenfeld Mrs J Lowy Mr G Friede (Term Expired 28 May 2018)

Legal structure

The Entity is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the Entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the Entity. At 31 December 2018, the collective liability of members was \$10,290 (2017: \$11,290).

Principal Activities

The principal activities of the Entity during the year were that of conducting a school (primary and secondary) and early years' learning.

Short and Long Term Objectives

The Moriah War Memorial Jewish College Association Ltd provides high quality Jewish educational experiences, from the early childhood centre and Long Day Care to Year 12, across its Early Childhood Centre, three Early Learning Centres, Primary School and High School, for the Jewish community.

The long-term objectives of The Moriah War Memorial Jewish College Association Ltd are based on sustainability and continuity. The College does this by building upon the traditions of the past to meet the expectations and aspirations of its key stakeholders – parents, students, teachers and the broader Jewish Community, through the development and growth of:

- A key partnership between the College and Parents that facilitates children being individually supported to achieve their best.
- Resilient and confident citizens and life-long learners who strive to achieve their personal best and feel secure with their Jewish identity.
- Community confidence that the College represents the values of the Jewish Community and develops future leaders of both the Jewish and broader Australian communities.

Strategy for Achieving Short and Long term Objectives

Moriah College focuses on the following key elements in strategic planning to meet both its short and long term objectives. Moriah College's strategic aims are:

- Embed Jewish traditions, religion, history, ethics, values and culture into every aspect of College life to ensure our students
 are knowledgeable about Judaism, skilled in its religious practices and engaged members of the Jewish community with a
 commitment to Jewish continuity.
- 2. Provide a high standard Jewish education that is innovative, inspiring and grounded, helping our students understand the values that spring from Judaism, and the challenges that face the Jewish world.
- 3. Deliver the highest quality learning experiences for our students that are personalised, challenging and engaging, creating within them a desire for lifelong learning and commitment to realising their full potential.
- 4. Provide innovative and contemporary 21st century learning environments that equip students with the ability to meet future challenges as active and responsible global citizens.

- 5. Provide the highest levels of wellbeing for each student with a holistic school experience grounded in Jewish values, preparing them for their next stage of life.
- Attract, develop and retain high calibre staff who are and feel valued, are passionate and committed to the education of our students, and who view Moriah as their preferred place of employment
- 7. Provide challenging co-curricular experiences that promote and build within our students knowledge, team spirit, resilience, independence, self-discipline, responsible decision-making and self-confidence.
- 8. Provide an inclusive and welcoming school culture where all members of the community feel valued and motivated to engage with the College.
- 9. Be recognised as a leading advocate for comprehensive sustainability planning and practices.
- 10. Provide astute College Governance, informed by regular stakeholder feedback, to deliver the future resource and development needs of the College.

To achieve these strategic aims the College's has devised a Strategic Plan with the following structure:

- Foundation Pillar Jewish Life & Learning
- Pillar 1 Personalised, Engaged Learning
- Pillar 2 Student Wellbeing
- Pillar 3 Passionate, Qualified, Caring, High Calibre Staff
- Pillar 4 Co-Curricular Life
- Pillar 5 Community Engagement & Partnerships
- Pillar 6 Sustainability

Measurement of Performance, including Key Performance Indicators

Moriah College has established several internal advisory committees which assist the Board in monitoring achievement of strategic initiatives. One of these committees is the Jewish Life and Learning Committee.

Each year, the Board approves an Annual Plan to achieve strategic initiatives based on advice from the College Executive and its advisory committees.

The College Principal provides a report to each meeting of the Board that is designed around: the Strategic Plan; the Annual Plan; agreed actions designed to achieve the identified strategic initiatives; and key performance indicators set by the Board.

Each Committee monitors compliance with strategic initiatives relative to their portfolio and reports to the Board on progress, delays and achievements as appropriate.

Each year, as provided for in the Entity's Constitution, a report is provided to the Annual General Meeting of the Association.

The Entity also provides annual returns to the Australian Charities and Not-for-profits Commission (ACNC) which

monitors that the Entity is complying with its Objects.

Operating results

In 2018, the Entity made a net loss for the year of \$757,048 (2017 profit of: \$160,338). The net loss included non-operating revenue of \$23,917 (2017: \$497,425) and the net loss from operating activities was \$780,965 (2017 loss: \$337,087).

Review of operations

A detailed review of the operations of the College is contained in the President's Report and the College Principal's Report, included in the full annual report.

In 2018 the Entity undertook a detailed review of leave liabilities as part of its transition to a new HR and Payroll system.

During the period, the Entity identified that leave entitlements related to annual leave, for the period ending 31 December 2017 and 31 December 2016 omitted certain eligible employees. The effect of the above has been detailed below.

The result of the additional annual leave accrual is \$704,380 of additional expense to be recognised in 2016 and \$121,723 in 2017.

The Entity provides a cross guarantee on loans to the Moriah College Building Fund that are part of a debt funding Facility Agreement with the Commonwealth Bank of Australia.

The existing Debt Facility Agreement is considered by the Commonwealth Bank and the College to be a long term debt facility and this is reflected by the Facility Agreement Terms including a principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. The debt funding facility was due for review by 30 April 2019. The full loan facility has been classified as a current liability to comply with accounting standards (see Note 14).

The new debt funding facility was finalised and executed by all parties on 11 April 2019.

Significant changes in state of affairs

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

After balance date events

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operations of the Entity, the results of these operations, or the state of affairs of the Entity in future financial years.

Directors' Qualifications

Stephen Jankelowitz

President from 28 May 2018

Qualifications: B Com, CA MAICD Board Member since 2007 Deputy President since May 2016

Honorary Treasurer May 2008 - May 2014

Chartered Accountant and Director

Marc Weininger

Treasurer since May 2016

Qualifications: B.Com, M.Com, CFP Board member since May 2013 Financial Planner / Own Business

Simon Wilkenfeld

Qualifications: BCom (UNSW)

Major: Accounting, Finance and Systems

Board member since May 2011

Managing Director

Gavin Sher (Resigned 23 May 2018)

Qualifications: B.Com, H Dip Acc, CA(SA)

Board member since May 2012 Chief Financial & Operating Officer

Oliver Freedman

Qualifications: BSc (Psych.), Hons and Masters of Applied

Psychology

Board member since May 2010 Vice President May 2013 – May 2014 Honorary Secretary May 2012 – May 2014

Managing Director

Suzanne Morris (Resigned 28 August 2018)

Qualifications: PhD; BSc (Psych.) Hons; BSc (Medicine), UNSW Board Member - May 2008 to 28 August 2018
Assistant Secretary June 2010 - May 2011
Honorary Secretary May 2011 - May 2012
Vice President May 2012 - May 2014
Deputy President May 2014 - May 2016
University Lecturer

Robbie Blau

Deputy President from 28 May 2018

Qualifications: B.Com, LLB (Cum Laude), HDip Tax Law

Board member since March 2016

Chief Executive Officer

Miri Sonnabend

(Honorary Secretary since May 2014)

Qualifications: BA (Hons), LLB Board member since May 2012

Assistant Secretary May 2013 - May 2014

Company Secretary

Judy Lowy

Qualifications: BA (UNSW)
Board Member since May 2008

Foundation President since its inception (2011)

Company Director

Eric Borecki

Qualifications: B.Com. LLB. (UNSW) Board member since May 2017 Solicitor and Company Director

Joanna Kalowski (Resigned 7 November 2018)

Qualifications: B.A. (Hons) Dip Ed

Board member 28 May 2018 to 7 November 2018

Judicial educator, facilitator & mediator

Giora Friede (Resigned 28 May 2018)

Qualifications: B Econ Sc

Board Member - May 1999 to May 2018 Honorary Secretary 2008 - May 2011 Vice President May 2011- November 2012 President since November 2012 to May 2018

Company Director

Meetings of Directors

During the financial year, fourteen (14) meetings of Directors were held. Attendances by each Director during the year were as follows:

Schedule Of Attendances a	nt Board Meetings – During 2018	
Name	Eligible To Attend	Attended
Friede, G (Term Expired 28 May 2018)	7	6
Jankelowitz, S (President from 28 May 2018)	14	11
Weininger, M	14	12
Sonnabend, M	14	13
Wilkenfeld, S	14	12
Blau, R	14	12
Borecki, E	14	13
Freedman, O	14	13
Lowy, J	14	12
Kalowski, J (28 May 2018 to 7 November 2018)	6	2
Morris, S (Resigned 28 August 2018)	9	7
Sher, G (Resigned 28 May 2018)	7	5

Environmental issues

The Company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory of Australia.

Dividends

No dividends have been paid or will be paid. The Memorandum and Articles of Association do not permit any profits to be distributed by way of a dividend.

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration as required under section 60-40 of the Australian Charities and Not for Profit Commission Act 2012 is set out on page 120 of this financial report and forms part of The Responsible Entities Report.

Signed in accordance with a resolution of the Board of Directors on 30 April 2019

S. JANKELOWITZ

President

M. WEININGER

Treasurer

Dated: 30 April 2019



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Auditor's Independence Declaration

To the Members of Moriah War Memorial College Association

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of Moriah War Memorial College Association for the year ended 31 December 2018, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

Grant Thornton Audit Pty Ltd Chartered Accountants

brank Thornton

A L Spowart

Partner - Audit & Assurance

Longela Spana

Sydney, 30 April 2019

STATEMENT OF PROFIT AND LOSS & OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2018

	Note	2018	2017
		\$	\$
Revenue from operating activities	5	42,450,975	40,703,431
Revenue from non-operating activities	5	23,917	497,425
Total revenue		42,474,892	41,200,856
Employee benefit expense (teaching staff)		(19,677,274)	(19,401,608)
Employee benefit expense (non-teaching staff)		(5,020,393)	(4,529,438)
Expenses & materials		(4,472,060)	(4,156,446)
Staff expenses		(3,476,544)	(3,623,594)
Financing Costs		(236,115)	(177,451)
Depreciation expense		(2,197,277)	(2,156,326)
Building & grounds expense		(4,164,629)	(3,994,041)
Preschool rent		(189,888)	(298,543)
Other expenses		(3,794,871)	(2,703,071)
Moriah contribution to Kehillat Moriah Incorporated		(2,889)	-
Total expenses		(43,231,940)	(41,040,518)
(Loss) from operating activities		(780,965)	(337,087)
Profit from non-operating activities		23,917	497,425
(Loss)/Profit for the year		(757,048)	160,338
Other comprehensive income		-	-
Total comprehensive (loss)/income for the year		(757,048)	160,338

STATEMENT OF FINANCIAL POSITION

As at 31 December 2018

	Note	2018 \$	2017 Restated \$	1 Jan 2017 Restated \$
Current assets				
Cash and cash equivalents	8	540,157	2,366,805	1,289,454
Trade and other receivables	9	3,561,326	2,499,439	4,063,204
Other current assets	11	247,884	149,673	247,536
Inventory	12	291,557	269,261	-
Total current assets		4,640,924	5,285,178	5,600,194
Non-current assets				
Trade and other receivables	9	9,792,382	10,098,549	12,159,009
Property, plant and equipment	13	15,833,940	11,984,311	12,084,266
Total non-current assets		25,626,322	22,082,860	24,243,275
Total assets		30,267,246	27,368,038	29,843,469
Current liabilities				
Trade and other payables	14	4,658,921	3,196,416	3,339,783
Financial liabilities	15	1,759,444	453,878	2,661,942
Employee benefits	16	3,286,237	3,493,511	3,437,385
Contractual liabilities	17	1,143,138	825,100	739,945
Total current liabilities		10,847,740	7,968,905	10,179,055
Non-current liabilities				
Financial liabilities	15	641,728	180,728	587,749
Employee benefits	16	403,696	382,275	400,873
Contractual liabilities	17	295,000	_	
Total non-current liabilities		1,340,424	563,003	988,622
Total liabilities		12,188,164	8,531,908	11,167,677
Net assets		18,079,082	18,836,130	18,675,792
Equity				
Retained earnings		18,079,082	18,836,130	18,675,792
Total equity		18,079,082	18,836,130	18,675,792

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2018

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2017 (originally reported)	19,380,172	19,380,172
Adjustment on error correction	(704,380)	(704,380)
Balance at 1 January 2017 (restated)	18,675,792	18,675,792
Total comprehensive profit (originally reported)	38,615	38,615
Adjustment of error correction	121,723	121,723
Total comprehensive profit (restated)	160,338	160,338
Restated Balance at 31 December 2017	18,836,130	18,836,130
Total comprehensive (loss)	(757,048)	(757,048)
Balance at 31 December 2018	18,079,082	18,079,082

STATEMENT OF CASH FLOWS

For the year ended 31 December 2018

	Note	2018 \$	2017 \$
Cash flow from operating activities		,	.
Receipts from parents and donations		33,163,417	31,665,456
Government grants received		7,334,805	6,843,919
Interest received	5	6,140	14,500
Payments to suppliers & employees		(38,557,617)	(36,622,942)
Donations from Moriah Foundation		2,031,951	1,515,163
Finance costs		(155,757)	(149,232)
Interest paid		(80,358)	(28,219)
Net cash provided by operating activities	25	3,742,581	3,238,645
Cash flows from investing activities			
Purchase of property, plant & equipment		(5,253,992)	(2,104,951)
Proceeds from sale of assets		425,606	25,290
Loans from related parties		(1,290,913)	2,454,083
Net cash provided by/(used in) investing activities		(6,119,299)	374,422
Cash flow from financing activities			
Finance lease payments		(650,377)	(789,054)
Proceeds from/(Repayment of) borrowings		1,200,447	-
Net cash (used in)/provided by financing activities		550,070	(789,054)
Net increase/(decrease) in cash and			
cash equivalents held		(1,826,648)	2,824,013
Cash and cash equivalents at beginning of financial year		2,366,805	(457,208)
Cash and cash equivalents at end of financial year	8	540,157	2,366,805

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2018

NOTE 1: GENERAL INFORMATION AND STATEMENT OF COMPLIANCE

The financial report is a general purpose financial report that has been prepared in accordance with the Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Australian Charities and Not for Profit Commission Act 2012. A statement of compliance with the International Financial Reporting Standards (IFRS) as issued by The International Accounting Standards Boards (IASB) cannot be made due to the College applying not-for-profit specific requirements contained in The Australian Accounting Standards.

The Association is domiciled in New South Wales, Australia. The Association is a not-for-profit entity limited by guarantee.

Basis of preparation

The Association has elected not to prepare consolidated financial statements, the exemption from consolidation has been used and instead the association has prepared separate financial statements.

The consolidated accounts are prepared under Moriah War Memorial College Association and its controlled entities and is a general purpose financial report that has been prepared in accordance with the Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Australian Charities and Not for Profit Commission Act 2012. A statement of compliance with the International Financial Reporting Standards (IFRS) as issued by The International Accounting Standards Boards (IASB) cannot be made due to the Group applying not-for-profit specific requirements contained in The Australian Accounting Standards.

The following entities are included within the consolidated group as 100% controlled;

- Moriah War Memorial College Association;
- The Moriah War Memorial Jewish College Association Limited;
- Kehillat Moriah Incorporated;
- Moriah College Building Fund & Moriah War Memorial Fund;
- Moriah College Scholarship Fund;
- Moriah College Building Fund No.2;
- · Moriah College Library; and
- Moriah College Foundation.

The consolidated financial statements can be obtained from the principle place of business.

The registered office and principal place of business of the Consolidated Group is:

The Moriah War Memorial College Association The Henry Roth Administration Building 3 Queens Park Road BONDI JUNCTION NSW 2022

The financial report has been prepared on an accruals basis and is based on historical costs, modified where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. All amounts have been presented in Australian dollars which is the Entity's functional and presentation currency, unless otherwise stated.

The accounting policies have been consistently applied, unless otherwise stated. The following is a summary of the significant accounting policies adopted in the preparation of the accounts.

The financial statements for the year ended 31 December 2018 were approved and authorised for issue by the Board of Directors on 30 April 2019.

Correction to prior period balances

During the period, the Entity identified that leave provisions related to annual leave for the period ending 31 December 2016 and 2017 had omitted eligible employees. The effect of the above has been detailed below;

This error has been rectified by restating each of the affected financial statement line items for the prior period as follows:

Statement of profit or loss and other comprehensive (extract) 31 December 2017

	Previous Amount	Adjustment	Restated Amount
Total Staff Expenses	\$3,745,317	(\$121,723)	\$3,623,594
Total Expenses	\$41,162,241	(\$121,723)	\$41,040,518
Operating (loss)/surplus for the year	(\$458,810)	\$121,723	(\$337,087)
Total comprehensive for the year	\$38,615	\$121,723	\$160,338

31 December 2017

31 December 2016

	Previous Amount	Adjustment	Restated Amount	Previous Amount	Adjustment	Restated Amount
Annual leave provision	\$165,933	\$447,306	\$613,239	\$161,920	\$511,419	\$673,339
Payable from Related Party	\$1,720,665	(\$29,351)	\$1,691,314	\$1,796,331	\$29,947	\$1,826,278
Receivable from Related Party	\$989,431	(\$164,702)	\$824,729	\$2,317,240	\$163,014	\$2,480,254
Retained Earnings	\$19,418,787	(\$582,657)	\$18,836,130	\$19,380,172	(\$704,380)	\$18,675,792

NOTE 2: CHANGES IN ACCOUNTING POLICIES

2 New and revised standards that are effective for these financial statements

AASB 9 Financial Instruments

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement.

It makes major changes to the previous guidance on the classification and measurement of financial assets and introduces an 'expected credit loss' model for impairment of financial assets. When adopting AASB 9, the Entity has applied transitional relief and opted not to restate prior periods. Differences arising from the adoption of AASB 9 in relation to classification, measurement, and impairment are recognised in opening retained earnings as at 1 January 2018.

AASB 101 Presentation of Financial Statements

The Entity is guided by AASB 101 regarding presentation of these financial statements, particularly in relation to the amendment to prior period that is discussed in Note1 and reflected in the Statement of Financial Position.

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

During the period, the Entity identified that leave provisions related to annual leave for the period ending 31 December 2017 had been incorrectly accounted. AASB 108 has been applied by the Entity to rectify this error.

2 New Accounting Standard issued but not yet effective

- AASB 15: Revenue from Contracts with Customers, as a Not for Profit this standard is effective from the reporting period
 beginning 1 January 2019, and replaces AASB 118: Revenue, AASB 111: Construction Contracts and some revenue related
 interpretations. The Entity's assessment is that there will be no material impact from the adoption of AASB 15. Tuition fees are
 recognised in the year that they are received. However, any prepayments are recognised as a liability and only recognised in
 the year that the payment is linked to the provision of tuition.
 - Fee support in the form of discounts, allowances and subsidies is only recognised against the fees as they are due.
- AASB 16: Leases, as a Not for Profit this standard is effective from the reporting period beginning 1 January 2019, and replaces accounting requirements applicable to leases in AASB 117: Leases and related interpretations. Where the Entity is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed as incurred. The Entity has elected to adopt the exemption for low value assets where appropriate.
 - The Entity's assessment is that adoption of this standard will result in an increase in lease assets and financial liabilities recognised in the statement of financial position initially which will then stabilise due to new leases replacing expiring leases.
- AASB 1058: *Income of Not-for-Profit Entities*, effective from the reporting period beginning 1 January 2019, clarifies and simplifies the income recognition requirements that apply to NFP entities. Under AASB 1058, the timing of income recognition depends on whether a NFP transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset received by an entity. The Entity is yet to undertake a detailed assessment of the impact of AASB 1058

NOTE 3: SUMMARY OF ACCOUNTING POLICIES

The significant accounting policies that have been used in the preparation of these financial statements are summarised below. These financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. Measurement basis is more fully described in the accounting policies below.

a. Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts allowed

Fee income is recognised as revenue when the services are delivered.

Contributions (including donations and government grants) received or receivable are recognised as revenue when the Entity obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

Contributions, (including donations) received or receivable, are recognised as revenue when the College obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Donations collected, including cash and goods for re-sale, are recognised as revenue when the College gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Bequests are recognised when the legacy is received. Revenue from legacies comprising bequests of shares or other property are recognised at fair value, being the market value of the shares or property at the date the College becomes legally entitled to the shares or property.

Government grants are recognised as income on a systematic basis over the periods necessary to match them with the related costs which they are intended to compensate when there is reasonable assurance that the College will comply with the conditions attaching to them and the grants will be received.

All revenue is stated net of the amount of Goods and Services Tax (GST).

b. Property, Plant & Equipment

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

Property

Freehold land and buildings are shown at cost, less subsequent depreciation for buildings and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The cost of fixed assets constructed within the Entity includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

The carrying amount of fixed assets is reviewed annually to ensure it is not in excess of the recoverable amount of those assets. The expected net cash flows have not been discounted to their present values in determining the recoverable amounts.

Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis except for motor vehicles over their useful lives to the Entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. The depreciation rates used for each class of depreciable assets are:

Class of Asset

Buildings & Other Building Costs Plant and Equipment Motor Vehicles WIP **Depreciation Rate**

2.5% Straight Line 10.0% to 33.3% Straight Line 22.5% Straight Line Not applicable

c. Employee Benefits

Provision is made for the Entity's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled wholly within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits using the government bond rate that represents expected payment.

Contributions are made by the Entity to an employee Superannuation Fund and are charged as expenses when incurred. The Entity has no legal obligation to cover any shortfall in the fund's obligation to provide benefits to employees on retirement.

d. Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash includes cash on hand and in banks, net of outstanding bank overdrafts and deposits held at call with banks.

Bank overdrafts are shown within financial liabilities in current liabilities on the statement of financial position.

e. Financial Instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Entity becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below. Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- The entities business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Subsequent measurement financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Entity's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposit that were previously classified as held-to-maturity under AASB 139.

Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below).

Impairment of Financial assets

AASB 9's impairment requirements use more forward looking information to recognize expected credit losses - the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The Entity considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument. In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').
- 'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date. '12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Trade and other receivables

The Entity makes use of a simplified approach in accounting for trade and other receivables records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

Accounting policies applicable to comparative period (31 December 2017)

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- · loans and receivables
- financial assets at Fair Value Through Profit or Loss (FVPL)
- Held-To-Maturity (HTM) investments
- Available-For-Sale (AFS) financial assets

All financial assets except for those at FVPL are subject to review for impairment at least at each reporting date to identify

whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs or finance income, except for impairment of trade receivables which is presented within other expenses.

AFS financial assets

AFS financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets. The Group's AFS financial assets include listed securities.

The Entity's AFS financial assets include listed securities. All AFS financial assets are measured at fair value. Gains and losses are recognised in other comprehensive income and reported within the AFS reserve within equity, except for impairment losses and foreign exchange differences on monetary assets, which are recognised in profit or loss. When the asset is disposed of or is determined to be impaired the cumulative gain or loss recognised in other comprehensive income is reclassified from the equity reserve to profit or loss and presented as a reclassification adjustment within other comprehensive income. Interest calculated using the effective interest method and dividends are recognised in profit or loss within revenue.

f. Contractual Liabilities

Contractual liabilities are deferred revenues and income being the upfront receipt of fees and deposits from students or unutilised amounts of grants and/or bequests received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within twelve (12) months of receipt of the grant.

Where the amount received is in respect of services to be provided over a period that exceeds twelve (12) months after the reporting date or the conditions will only be satisfied more than twelve (12) months after the reporting date, the liability is discounted and presented as non-current.

g. Goods and Services Tax

Revenues, expenses, assets and liabilities are recognised net of the amount of Goods and Services Tax (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. The net amount of GST recoverable from or payable to the taxation authority is included as a current asset or a current liability in the statement of financial position.

Cash flows are presented in the Statement of Cash Flow on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

h. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

i. Significant management judgement in applying accounting policies

The Directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Entity.

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Impairment

In assessing impairment, management estimates the recoverable amount of each asset or cash generating units based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Allowance for credit losses

Included in accounts receivables at 31 December 2018 are amounts receivable that may not be recoverable. A provision for impairment has been made amounting to \$3,650,551 for 2018 (2017: \$3,217,612).

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

Long Service Leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

j. Inventory

Inventory comprises goods for resale and goods for distribution at no or nominal consideration as part of the Entity's charitable activities. Inventories may be purchased or received by way of a donation.

k. Goods for resale

Inventories of goods for resale are valued at the lower of cost and net realisable value. No value is ascribed to goods for resale that have been donated to the Entity were fair value cannot be reliably determined. Net realisable value is the estimated selling price in the ordinary course of business, less any applicable selling expenses.

I. Goods held for distribution

Donated goods and goods purchased for nominal consideration held for distribution are initially recognised at their current replacement cost at date of acquisition. Inventories of goods purchased and held for distribution are initially recognised at cost. The cost of bringing each product to its present location and condition is determined on a first-in, first-out basis.

m. Operating Leases

Where the Entity is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed as incurred.

NOTE 4: INCOME TAX EXPENSE

The Entity is exempt from liability to pay income tax under the provisions of the Income Tax Assessment Act 1997

NOTE 5: REVENUE AND INCOME

	Note	2018	2017
Operating activities		\$	\$
Tuition fees charged	5(a)	28,634,705	27,574,600
Compulsory charges	5(a)	2,814,608	2,850,090
Enrolment fees		22,081	29,999
Government grants		7,334,805	6,843,919
Interest received		6,140	14,500
Sundry income		1,167,516	501,145
Donations - recurrent	7	91,076	162,035
Contribution from Moriah College Foundation Limited		2,034,840	1,515,163
Contribution from Moriah War Memorial Jewish College Association limited		345,204	1,211,980
Total operating income		42,450,975	40,703,431
Non-operating activities			
Donations - non-recurrent	7	23,917	497,425
Total non-operating income		23,917	497,425

(a) Reconciliation of fees charged		
Tuition fees	31,250,522	29,476,973
Compulsory charges	2,814,608	2,850,090
Total gross fees	34,065,130	32,327,063
Less:		
Discounts & allowances	(2,615,817)	(1,902,373)
Net fees charged	31,449,313	30,424,690

NOTE 6: PROFIT FOR THE YEAR

Profit for the year is stated after (crediting)/charging:

	2018	2017
	\$	\$
(Gain)/loss on sale of motor vehicles	2,024	(18,817)
Depreciation of plant and equipment	2,197,277	2,156,326
Interest paid or payable other than to associated entities	21,890	33,706

NOTE 7: DONATIONS

	2018	2017
	\$	\$
Donations		
The Trust Company – Abraham Rabinovitch Trust	91,076	162,035
Other	23,917	497,425
	114,993	659,460

NOTE 8: CASH AND CASH EQUIVALENTS

	Note	2018	2017
		\$	\$
Cash on hand	8a	7,630	8,230
Cash at bank		383,265	1,369,902
Short term deposits		149,262	988,673
		540,157	2,366,805

NOTE 8A: RECONCILIATION OF CASH

	Note	2018	2017
		\$	\$
Cash on hand	8	7,630	8,230
Cash equivalents		532,527	2,358,575
Bank overdrafts; secured	15	(1,200,447)	-
		(660,290)	2,366,805

NOTE 9: TRADE AND OTHER RECEIVABLES

	2018	31 Dec 2017	1 Jan 2017
		Restated	Restated
	\$	\$	\$
Current			
Outstanding fees	4,745,532	4,203,282	4,203,282
Less: Allowance for credit losses	(3,650,551)	(3,217,612)	(3,217,612)
	1,094,981	985,670	985,670
Other debtors	479,313	505,641	505,641
GST recoverable	303,940	183,399	183,399
Receivable from related parties	1,683,092	989,431	824,729
	3,561,326	2,664,141	2,499,439
Non-current			
Receivable from related parties	9,792,382	10,098,549	10,098,549
	9,792,382	10,098,549	10,098,549

All fees receivable are short term. The carrying amount of fees receivables is considered a reasonable approximation of fair value. All fees receivable have been reviewed for indicators of impairment. A provision for impairment is recognised when there is objective evidence that an individual receivable is impaired. These amounts have been included in the other expenses item. The receivable from related parties is non-interest bearing and relates to Moriah Foundation Limited & Kehillat Moriah Incorporated. The loan to associated entities relates to loans provided to Moriah College Building Fund and Moriah War Memorial Fund. The loans are considered to be long term with no formal terms and conditions and are in substance long term investments.

Reconciliation of allowance for credit losses

	Opening Balance	Charge for the Year	Amounts Written Off	Closing Balance
	1/1/18			31/12/18
Reconciliation of allowance for credit losses	3,217,612	601,407	(168,468)	3,650,551
Total	3,217,612	601,407	(168,468)	3,650,551

	Opening Balance	Charge for the Year	Amounts Written Off	Closing Balance
	1/1/17			31/12/17
Reconciliation of allowance for credit losses	2,394,989	822,623	-	3,217,612
Total	2,394,989	822,623	-	3,217,612

The ages of financial assets not impaired are as follows:

	2018	2017
	\$	\$
Trade debtors amounts within terms		
Current or not more than 1 term	878,694	828,458
Trade debtors – past due but not impaired		
More than 2 terms but not more than 3 terms	86,287	17,825
More than 3 terms but not more than 4 terms	-	239
More than 4 terms	130,000	139,148
	1,094,981	985,670

NOTE 10: FINANCIAL ASSETS AND LIABILITIES

Note 3 provides a description of each category of financial assets and financial liabilities and the related accounting policies. All financial assets and financial liabilities were held at amortised costs for both the years ending 2018 and 2017.

	Amortised Cost 2018	Amortised Cost 2017
Financial assets	\$	\$
Current		
Cash and cash equivalents	540,157	2,366,805
Trade and other receivables	3,561,326	2,499,439
Total financial assets	4,101,483	4,866,244
Non-Current		
Trade and other receivables	9,792,382	10,098,549
Total financial assets	9,792,382	10,098,549
Financial liabilities		
Current		
Trade and other payables	4,658,921	3,196,416
Financial liabilities	1,759,444	453,878
Total financial assets	6,418,365	3,650,294
Non-Current		
	6.44.700	400 700
Financial liabilities	641,728	180,728
Total financial assets	641,728	180,728

NOTE 11: OTHER ASSETS

	2018	2017
	\$	\$
Current		
Prepayments	247,884	149,673
Total	247,884	149,673

NOTE 12: INVENTORY

	2018	2017
	\$	\$
Inventory	291,557	269,261
Total	291,557	269,261

NOTE 13: PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land and buildings		
Land		
At cost	427,142	427,142
Buildings – Shya Redelman Campus, 113-115 Glenayr Avenue, Bondi Beach		
At cost	1,604,147	1,604,147
Less: accumulated depreciation	(638,484)	(598,380)
·	965,663	1,005,767
Other building costs including WIP		
At cost	12,508,288	8,849,433
Less: accumulated depreciation	(2,517,798)	(2,341,912)
	9,990,490	6,507,521
Total land and buildings	11,383,295	7,940,430
Plant and equipment (including		
furniture & fittings)		
At cost	25,739,611	24,290,541
Less: accumulated depreciation	(21,682,299)	(20,573,894)
Total Plant and equipment	4,057,312	3,716,646
Motor vehicles		
At cost	1,304,066	1,039,171
Less: accumulated depreciation	(910,733)	(711,936)
Total motor vehicles	393,333	327,235
	45.000.000	44.00.4.744
Total property, plant and equipment	15,833,940	11,984,311

	Land	Buildings & WIP	Plant and Equipment	Motor vehicles	Total
Movements in Carrying Amounts	\$	\$	\$	\$	\$
Balance at 31 January 2017	427,142	7,255,401	4,003,069	398,654	12,084,266
Additions	-	600,785	1,464,032	40,133	2,104,950
Disposals	-	-	-	(48,579)	(48,579)
Transfer	-	-	-	-	-
Depreciation expense	_	(342,898)	(1,750,455)	(62,973)	(2,156,326)
Balance at 31 December 2017	427,142	7,513,288	3,716,646	327,235	11,984,311
Additions	-	3,806,434	2,460,121	203,933	6,470,488
Disposals	-	-	(398,795)	(24,787)	(423,582)
Transfer	-	146,804	(215,313)	68,509	-
Depreciation expense	_	(417,197)	(1,598,523)	(181,557)	(2,197,277)
Balance at 31 December 2018	427,142	11,049,329	3,964,136	393,333	15,833,940

There is a capital commitment contracted for at balance date, but not provided for of \$748,238 in 2018 (2017: \$1,841,000).

NOTE 14: TRADE AND OTHER PAYABLES

	2018	31 Dec 2017 Restated	1 Jan 2017 Restated
	\$	\$	\$
Current			
Trade creditors	698,141	344,324	344,324
Sundry payables	608,680	532,627	532,627
Accrued expenses	1,210,307	628,151	628,151
Loans from associated entities	2,141,793	1,720,665	1,691,314
Total	4,658,921	3,225,767	3,196,416

NOTE 15: FINANCIAL LIABILITIES

	2018	2017
	\$	\$
Current		
Bank overdraft	1,200,447	-
Hire purchase loans	558,997	453,878
Total	1,759,444	453,878
Non-current		
Hire purchase loans	641,728	180,728
Total	641,728	180,728

The bank overdraft is secured by a registered mortgage over various properties owned by the College.

The Trustees of the Moriah College Building Fund have provided a mortgage of lease and a fixed and floating charge in favour of the Commonwealth Bank of Australia (Refer Note 20).

The Moriah War Memorial College Association has provided unlimited guarantees and indemnities to the Commonwealth Bank of Australia in relation to the debts of The Moriah College Building Fund (Refer Note 20).

The Moriah War Memorial Jewish College Association Limited has provided unlimited guarantees and indemnities to the Commonwealth Bank of Australia in relation to the debts of the Moriah War Memorial College Association (Refer Note 20). As also identified above, the College provides a cross guarantee on loans to the Moriah College Building Fund part as of a debt funding Facility Agreement with the Commonwealth Bank of Australia. This Debt Facility Agreement is considered by the Commonwealth Bank and College to be a long term debt facility which is reflected in the Facility Agreement's principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. However, a Facility Review commencing in February 2019 means that the loan facility be recorded as a Current Liability for the Moriah College Building Fund. The Debt Facility was was finalised and executed by all parties on 11 April 2019 and the \$30.76m in Bank Loans will then revert back to non-current with \$6m due for repayment on 1 January 2021.

NOTE 16: EMPLOYEE BENEFITS

	2018	31 Dec 2017 Restated	1 Jan 2017 Restated
	\$	\$	\$
Current			
Employee benefits - Annual Leave	606,274	165,933	613,239
Employee benefits - Long Service Leave	2,679,963	2,880,272	2,880,272
Total	3,286,237	3,046,205	3,493,511
Non-Current			
Employee benefits - Long Service Leave	403,696	382,275	382,275
Total	403,696	382,275	382,275

NOTE 17: OTHER LIABILITIES

	2018	2017
	\$	\$
Current	1,143,138	825,100
Contractual liabilities		
Total - Current Other Liabilities	1,143,138	825,100
Non Current	295,000	825,100
Contractual liabilities		
Total - Current Other Liabilities	295,000	825,100

NOTE 18: MEMBERS FUNDS

The Entity is limited by guarantee and does not have any share capital. Were the Entity to be wound up, the Articles of Association state that each member is required to contribute a maximum of \$10 towards meeting any outstanding obligations of the Entity. As at 31 December 2018 the number of members was 1,029 (2017: 1,129).

NOTE 19: FINANCIAL INSTRUMENTS

a. Financial Risk Management Policies

The Entity's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases. When managing capital, Moriah's objective is to ensure that the organisation continues as a going concern, as well as to maintain optimal benefits for stakeholders. Moriah aims to maintain a capital structure that ensures the lowest cost of capital available to the organisation.

The main purpose of non-derivative financial instruments is to raise finance for Entity's operations.

The Entity does not have any derivative instruments at 31 December 2018. See Note 15 for a summary of Entity's financial liabilities by category.

i Treasury Risk Management

A Finance and Audit Committee consisting of members of the Board of Directors and management meet on a regular basis to analyse currency and interest rate exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The Committee's overall risk management strategy seeks to assist the Entity in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

The Finance and Audit Committee operates under policies approved by the Board of Directors. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The Finance and Audit Committee oversees how management monitors compliance with the Entity's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the Entity.

ii Financial Risk Exposures and Management

The main risks the Company is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

iii Interest rate risk

Interest rate risk is the risk that the value of the financial instruments will fluctuate due to changes in market interest rates. The Company's exposure to interest rate risks and the effective interest rates of financial assets and liabilities at the balance sheet date are as follows:

	Floating Interest Rates	Non-Interest Bearing	Total	Weighted Effective Interest
	2018	2018	2018	2018
	\$	\$	\$	%
Financial Assets				
Cash	532,527	7,630	540,157	-
Receivables	-	13,353,708	13,353,708	-
Total Financial Assets	532,527	13,361,338	13,893,865	
Financial Liabilities				
Accounts Payable	-	1,306,821	1,306,821	-
Borrowings	2,401,172	2,141,793	4,542,965	6%
Total Financial Liabilities	2,401,172	3,448,614	5,849,786	

	Floating	Non-Interest	Total	Weighted Effective
	Interest Rates	Bearing		Interest
	2017	2017	2017	2017
	\$	\$	\$	%
Financial Assets				
Cash	2,358,575	8,230	2,366,805	-
Receivables	-	12,597,988	12,597,988	-
Total Financial Assets	2,358,575	12,606,218	14,964,793	
Financial Liabilities				
Accounts Payable	-	1,505,102	1,505,102	-
Borrowings	634,606	1,691,314	2,325,920	6%
Total Financial Liabilities	634,606	3,196,416	3,831,022	

iv Foreign currency risk

Most of Entity's transactions are carried out in Australian Dollars. Exposures to currency exchange rates arise from a small amount of the Entity's overseas purchases, which are primarily denominated in US-Dollars and Euro. These funds are only held in the short term and therefore the impact is considered immaterial. At 31 December 2018, the amounts in aggregate were \$347,919 (2017: \$470,398).

To mitigate the Entity's exposure to foreign currency risk, the Entity maintains Australian bank accounts denominated in both US-Dollars and Euro.

Foreign currency denominated financial assets and liabilities, translated into Australian Dollars at the closing rate.

v Liquidity risk

The Entity manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

vi Credit risk

Credit risk is the risk of financial loss arising from another party to a contract or financial obligation. The Entity's maximum exposure to credit risk is represented by the carrying amounts of the financial assets included in the balance sheet net of any provisions for doubtful accounts.

	Banks		Oth	Other		Total	
	2018	2017	2018	2017	2018	2017	
	\$	\$	\$	\$	\$	\$	
Financial Assets							
Cash	532,527	2,358,575	7,630	8,230	540,157	2,366,805	
Receivables	-	-	13,353,708	12,597,988	13,353,708	12,597,988	
Total Financial Assets	532,527	2,358,575	13,361,338	12,606,218	13,893,865	14,964,793	

There is no material amount of collateral held as security at 31 December 2018 or as at 31 December 2017.

Credit risk is reviewed regularly by the Finance and Audit Committee. It arises from exposures to customers as well as through deposits with financial institutions.

The Entity is exposed to a high degree of credit risk exposure from trade receivables. Trade receivables at 31 December 2018 are: \$1,094,981 [2017 \$985,670].

Although debt facility is recognised as current due to a scheduled review of the Facility Agreement in February 2019, the Facility is considered long term debt by the College and the lender. The first principal repayment is not due until 1 January 2021. See additional comments in Note 15.

The new debt funding facility was finalised and executed by all parties on 11 April 2019.

vii Price risk

The Entity is not exposed to any price risk.

b. Financial Liabilities Maturity Analysis

The tables below reflect the undiscounted contractual settlement terms for financial instruments of a fixed period of maturity, as well as management's expectations of the settlement period for all other financial instruments. As such, the amounts may not reconcile to the balance sheet.

2018	Current Interest rate %	Current		Non-curre	nt
		\$	\$	\$	\$
		Not later than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
Trade payables	-	4,658,921	-	-	-
Hire purchase loans	-	157,726	167,207	234,064	641,728
Bank overdraft	5.75	1,200,447	-	-	
Total		4,816,647	167,207	234,064	641,728

2017	Current Interest rate %	Current	Non-current		nt
		\$	\$	\$	\$
		Not later than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
Bank overdraft	-	-	-	-	-
Trade payables	-	3,196,416	-	-	-
Hire purchase loans	5.75	48,608	101,202	303,469	180,728
Total		3,245,024	101,202	303,469	180,728

c. Net Fair Values

For other assets and other liabilities the net fair value approximates their carrying value. Aggregate net fair values and carrying amounts of financial assets and financial liabilities at balance date.

	2018		2017	
	Carrying Amount	Net fair Value	Carrying Amount	Net Fair Value
	\$	\$	\$	\$
Financial assets				
Loans and receivables	13,353,708	13,353,708	12,597,988	12,597,988
Total	13,353,708	13,353,708	12,597,988	12,597,988
Financial liabilities				
Bank loan secured	-	-	-	-
Trade and other payables	3,448,614	3,448,614	3,196,416	3,196,416
Hire Purchase Loans	1,200,725	1,200,725	634,007	634,007
Total	4,649,339	4,649,339	3,830,423	3,830,423

NOTE 20: FAIR VALUE MEASUREMENT

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three (3) levels of a fair value hierarchy. The three (3) levels are defined based on the observability of significant inputs to the measurement, as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- Level 3: unobservable inputs for the asset or liability

The following table shows the levels within the hierarchy of financial assets and liabilities measured at fair value on a recurring basis at 31 December 2018 and 31 December 2017:

	Level 1	Level 2	Level 3	Level 4
	\$	\$	\$	\$
31 Dec 2018				
Assets				
Cash	540,157	-	-	540,157
Receivables	13,353,708	-	-	13,353,708
Net fair value	13,893,865	-	-	13,893,865
31 Dec 2017		,	,	
Assets				
Cash	2,366,805	-	-	2,366,805
Receivables	12,597,988	-	-	12,597,988
Net fair value	14,964,793	-	-	14,964,793
31 Dec 2018				
Liabilities				
Trade and other payables	4,658,921	-	-	4,658,921
Financial liabilities	2,401,172	-	-	2,401,172
Net fair value	7,060,093	-	-	7,060,093
31 Dec 2017				
Liabilities				
Trade and other payables	3,196,416	-	-	3,196,416
Financial liabilities	634,606	-	-	634,606
Net fair value	3,831,022	-	-	3,831,022

There were no transfers between Level 1, Level 2 or Level 3 in 2018 or 2017.

NOTE 21: CONTINGENT LIABILITIES

The Entity is liable by virtue of existing cross guarantees for the debts incurred by the Moriah College Building Fund and the Moriah War Memorial Fund, and the Moriah War Memorial College Association, which are secured through registered mortgages over various College properties. Effective 20 December 2018, an undertaking was given to increase the Equipment Leasing from \$1.5m to \$3.0m which was finalised in January 2018. The amount of the debts covered by these cross guarantees are:

- Market Rate Loan Facility of \$31,100,000 (\$11.974m fixed & \$18.736m variable);
- Overdraft facility of up to \$2,500,000 (\$1,000,000 from March to November);
- Equipment Financing Facility of up to \$3,000,000; and
- Corporate Charge Card Facility of up to \$100,000.

The Moriah War Memorial Jewish College Association Limited has provided unlimited guarantees and indemnities to the Commonwealth Bank of Australia on 17 February 2014 (see Note 15).

The College received Block Grant Authority (BGA) P21 BER Funding from the Association of Independent Schools New South Wales Block Grant Authority in the amount of \$2.7m over the 3 years of the grant with the final entitlement being received in 2011.

Under the P21 funding conditions there is a possibility that the Australian Government may require repayment of a portion of the grant if the College were to close within 20 years of the grant being given. The College does not expect that it will be required to repay any of the P21 BER grant as it expects to continue operating in the foreseeable future.

At balance date, the calculated contingent liability relating to the BGA P21 grant has been calculated as \$1.755m.

NOTE 22: LEASE COMMITMENTS

Moriah War Memorial College Association's lease commitments with Sir Moses Montefiore Jewish Home for use of the land occupied by the then John I Einfeld AM Preschool Campus in Randwick ended in April 2018 when the lease expired and the College vacated the site. The College subsequently leased space at Kehillat Kadimah on Old South Head Road until our new Early Learning Campus on the Entity's Queens Park site became available.

The College has in place a lease on premises beneficially owned by The Trustees of the Mount Zion Kindergarten, currently operating as the Simons-Redelman Early Childhood Centre at Rose Bay. The Lease is for a period of a further one year from 31 December 2018, with extended term options available, if exercised. Rent increases are set at CPI under the lease terms. The rent and outgoings on the premises is approximately \$100,000 per annum.

As reported in 2014, the Trustees of the Moriah College Building Fund finalised the acquisition of freehold property comprising the Moriah College site (incorporating the existing three separate titles of land at York Road and Queens Park Road, Queens Park) from the New South Wales State Property Authority. All commitments to the New South Wales State Property Authority under this arrangement have been finalised.

The Moriah College Building Fund now leases the premises to The Moriah War Memorial College Association.

Lease Commitment schedule

	1 Year	2-5 Years	5 + Years	TOTAL
Operating Leases - CBA	357,472	269,283	-	626,755
Total	357,472	269,283	-	626,755

NOTE 22A: FINANCE LEASE COMMITMENTS

The Entity has finance lease commitments for equipment and vehicles as follows:

	2018	2017
	\$	\$
a Finance lease commitments		
Payable – minimum lease payments:		
• not later than twelve (12) months	558,997	453,878
• between twelve (12) months and five (5) years	641,728	180,728
Less future finance charges	92,557	91,676
Present value of minimum lease payments	1,108,168	542,930

NOTE 23: AUDITORS' REMUNERATION

	2018	2017
	\$	\$
Remuneration of the auditor of the Entity for:		
- Auditing the financial report	83,595	96,746
- Review of leave balances as part of HR/Payroll system implementation	114,864	-
- FBT Advice	1,955	5,705
- Acquittal of Grant Funds	3,900	3,872
	204,314	106,323

NOTE 24: RELATED PARTY DISCLOSURES

The Directors of Moriah War Memorial College Association during the financial year were:

Mr S Jankelowitz (President from 28 May 2018) Mr E Borecki Dr S Morris (Resigned 28 August 2018) Mr M Weininger Ms M Sonnabend Mr G Sher (Resigned 28 May 2018)

Mr R Blau Mr O Freedman Ms J Kalowski (Appointed 28 May - Resigned 7 Nov 2018)

Mr S Wilkenfeld Mrs J Lowy Mr G Friede (Term Expired 28 May 2018)

The following related party transactions occurred during the financial year.

Fees (and other revenue) were received by the Entity from the Directors of the Entity under normal terms and conditions. In 2018, no Directors (2017: no Directors) have received or become entitled to receive a benefit, by reason of a contract made by the Entity or a Related Corporation with the Directors or with a firm of which they are a member or a Director, or with a Entity in which they have a substantial financial interest undertaken in the normal course of business at or less than competitive rates.

There are no family members of Directors of the Entity who are employed by the College in the ordinary course of its activities.

During the normal course of business, loans are made to and from Moriah War Memorial Jewish College Association Limited.

These loans are free of interest and payable on demand. As at 31 December 2018, the amount payable on this loan was \$2,141,793 (2017: \$1,691,314).

As at 31 December 2018, the loan receivable from Kehillat Moriah Incorporated was \$280,912 (2017: nil) In 2018 an interest free loan of \$9,792,382 (2017: \$10,098,549) has been provided to the Moriah College Building Fund. These funds have been provided to the Building Fund to meet its financial obligations from prior years' construction of the new Primary School on the Queens Park Campus. This loan is being repaid in a manner agreed between the entities.

During 2018, a management fee of \$345,204 (2017: \$1,211,980) was received from The Moriah War Memorial Jewish College Association Limited. This fee has been calculated on the basis of an agreed formula between the entities.

During 2018, a management fee income is \$2,889 (2017: nil) was received from Kehillat Moriah Incorporated This fee has been calculated on the basis of an agreed formula between the entities.

In 2018, a total of \$2,034,840 (2017: \$1,515,163) of grants were received from the Foundation during the year.

The following remuneration has been paid in aggregate to the key management personnel of the Entity during the year.

Key Management Personnel Remuneration (Short-Term Benefits)

	Salary	Non-cash benefit	Superannuation	Short-term benefits	Long-term benefits	Total
	\$	\$	\$		\$	\$
2018	1,012,075	25,952	96,147	95,292	21,937	1,251,403
2017	1,091,450	25,952	105,016	105,637	23,984	1,352,039

Non-cash benefit relates to motor vehicles provided to key management personnel.

NOTE 25: CASH FLOW INFORMATION

Reconciliation of Cash Flow from Operations with Profit/(Loss) after Income Tax	2018	2017
	\$	\$
(Loss)/Profit after income tax	(757,048)	38,615
Non-cash flows in profit		
Depreciation	2,197,277	2,156,326
Income received from Moriah War Memorial Jewish College Association Ltd	(345,204)	(1,211,980)
Building Fund rent	1,534,400	2,070,500
(Loss) on sale of motor vehicles	(2,024)	(18,817)
Leased assets	-	(37,261)
Donation of uniforms	-	(269,261)
Changes in assets and liabilities		
(Increase) /Decrease in trade and other debtors	(203,524)	234,268
Increase/(Decrease) in creditors and accruals	1,012,026	(8,404)
(Decrease) / Increase in provisions	(185,853)	101,641
Decrease/(Increase) in other current assets	(22,296)	97,863
(Increase) in inventories	(98,211)	-
Increase in contract liabilities	613,038	85,155
	3,742,581	3,238,645

Non-cash transactions relating to the acquisition of property, plant and equipment by means of finance leases of \$1,615,291 and disposals of property, plant, and equipment obtained by finance leases of \$398,795 have not been disclosed the above note.

NOTE 26: EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operation of the Entity, the results of those operations, or the state of affairs of the Entity in future years.

NOTE 27: CAPITAL MANAGEMENT

Management controls the capital of the entity to ensure that adequate cash flows are generated to fund operations. The Finance and Audit Committee ensures that the overall risk management strategy is in line with this objective.

The Finance and Audit Committee operates under policies approved by the Board of Directors. Risk management policies are approved and reviewed by the Board on a regular basis.

The entity's capital consists of financial liabilities, supported by financial assets. Management effectively manages the entity's capital by assessing the entity's financial risks and responding to changes in these risks and in the market. There have been no changes to the strategy adopted by management to control the capital of the entity since the previous year.

NOTE 28: ENTITY DETAILS

The registered office and principal place of business of the Company is:

Moriah War Memorial College Association The Henry Roth Administration Building 3 Queens Park Road BONDI JUNCTION NSW 2022

DIRECTORS' DECLARATION

The Responsible Entities' of the Entity declare that:

- 1. The financial statements and notes, as set out on pages 121 to 143 are in accordance with the Australian Charities and Not for Profit Commission Act 2012:
 - a comply with Accounting Standards and the Australia Charities and Not for-Profit Commission Act 2012; and
 - b give a true and fair view of the financial position as at 31 December 2018 and of the performance for the year ended on that date of the consolidated group; and
- 2. In the Responsible Entities' opinion there are reasonable grounds to believe that the Entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors on 30 April 2019 and is signed for and on behalf of the Directors by:

S. JANKELOWITZ

President

M. WEININGER

Treasurer

Dated: 30 April 2019



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Independent Auditor's Report

To the Members of Moriah War Memorial College Association

Report on the audit of the financial report

Opinion

We have audited the financial report of Moriah War Memorial College Association (the Association), which comprises the statement of financial position as at 31 December 2018, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Directors' declaration.

In our opinion, the financial report of Moriah War Memorial College Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a giving a true and fair view of the Association's financial position as at 31 December 2018 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards 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 Association in accordance with 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 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.

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Other information

The Directors are responsible for the other information. The other information comprises the information included in the Association's Responsible Entities' report for the year ended 31 December 2018, 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, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the financial report

The Directors of the Association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Association'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 Directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the Association's financial reporting process.

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and
 perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to
 provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for
 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the
 override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate
 in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal
 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.



- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Grant Thornton Audit Pty Ltd Chartered Accountants

Lagela Spanar

Grant Thornton

A L Spowart

Partner - Audit & Assurance

Sydney, 30 April 2019

THE MORIAH WAR MEMORIAL JEWISH COLLEGE ASSOCIATION LIMITED

Financial report for the year ended 31 December 2 018 ACN 003 214 560 ABN 87 003 214 560

CONTENTS

Responsible Entities' report	149
Auditor's Independence Declaration	154
Statement of Profit or Loss and Other Comprehensive Income	156
Statement of Financial Position	157
Statement of Changes in Equity	158
Statement of Cash Flows.	159
Notes to the Financial Statements	160
Responsible Entities' Declaration	171
Independent Auditors' Report	172

RESPONSIBLE ENTITIES' REPORT

Your Responsible Entities' present their report on the Company for the financial year ended 31 December 2018. This report deals with the term Responsible Entities' and Directors interchangeably.

Directors

The names of the Directors in office at any time during or since the end of the year are:

Mr S Jankelowitz (President from 28 May 2018) Mr E Borecki Dr S Morris (Resigned 28 August 2018) Mr M Weininger Ms M Sonnabend Mr G Sher (Resigned 28 May 2018)

Mr R Blau Mr O Freedman Ms J Kalowski (Appointed 28 May - Resigned 7 Nov 2018)

Mr S Wilkenfeld Mrs J Lowy Mr G Friede (Term Expired 28 May 2018)

Legal structure

The entity is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 31 December 2018, the collective liability of members was \$10,290 (2017: \$11,290).

Principal Activities

The principal activities of the Entity during the year were that of conducting a school (primary and secondary) and early years' learning.

Short and Long Term Objectives

The Moriah War Memorial Jewish College Association Ltd provides high quality secular and Jewish educational experiences, from the early childhood centre and Long Day Care to Year 12, across its Early Childhood Centre, three Early Learning Centres, Primary School and High School, for the Jewish community.

The long-term objectives of The Moriah War Memorial Jewish College Association Ltd are based on sustainability and continuity. The College does this by building upon the traditions of the past to meet the expectations and aspirations of its key stakeholders – parents, students, teachers and the broader Jewish Community, through the development and growth of:

- A key partnership between the College and Parents that facilitates children being individually supported to achieve their best.
- Resilient and confident citizens and life-long learners who strive to achieve their personal best and feel secure with their Jewish identity.
- Community confidence that the College represents the values of the Jewish Community and develops future leaders of both the Jewish and broader Australian communities.

Strategy for Achieving Short and Long Term Objectives

Moriah College focuses on the following key elements in strategic planning to meet both its short and long term objectives. Moriah College's strategic aims are:

- 1. Embed Jewish traditions, religion, history, ethics, values and culture into every aspect of College life to ensure our students are knowledgeable about Judaism, skilled in its religious practices and engaged members of the Jewish community with a commitment to Jewish continuity
- 2. Provide a high standard Jewish education that is innovative, inspiring and grounded, helping our students understand the values that spring from Judaism, and the challenges that face the Jewish world.
- 3. Deliver the highest quality learning experiences for our students that are personalised, challenging and engaging, creating within them a desire for lifelong learning and commitment to realising their full potential
- 4. Provide innovative and contemporary 21st century learning environments that equip students with the ability to meet future challenges as active and responsible global citizens

- 5. Provide the highest levels of wellbeing for each student with a holistic school experience grounded in Jewish values, preparing them for their next stage of life
- 6. Attract, develop and retain high calibre staff who are and feel valued, are passionate and committed to the education of our students, and who view Moriah as their preferred place of employment
- 7. Provide challenging co-curricular experiences that promote and build within our students knowledge, team spirit, resilience, independence, self-discipline, responsible decision-making, and self-confidence
- 8. Provide an inclusive and welcoming school culture where all members of the community feel valued and motivated to engage with the College
- 9. Be recognised as a leading advocate for comprehensive sustainability planning and practices
- 10. Provide astute College Governance, informed by regular stakeholder feedback, to deliver the future resource and development needs of the College

To achieve these strategic aims the College's has devised a Strategic Plan with the following structure:

- Foundation Pillar Jewish Life & Learning
- Pillar 1 Personalised, Engaged Learning
- Pillar 2 Student Wellbeing
- Pillar 3 Passionate, Qualified, Caring, High Calibre Staff
- Pillar 4 Co-Curricular Life
- Pillar 5 Community Engagement & Partnerships
- Pillar 6 Sustainability

The Moriah War Memorial Jewish College Association Ltd (Jewish College) has a critical part to play in achieving the strategic plan for Moriah College. In particular, the Jewish College is a primary driver in the achievement of the Foundation Pillar of the Strategic Plan "Jewish Life & Learning".

The key initiatives of the Foundation Pillar in the Moriah College Strategic Plan are:

- 1. Define the qualities expected of an ideal Moriah graduate to inform and underpin Jewish Life & Learning curriculum frameworks and programs;
- 2. Actively seek opportunities to use Jewish Studies, Jewish History, Hebrew and Experiential Jewish Education to inform perspectives, enrich learning, and foster cross-disciplinary and inter-disciplinary approaches to teaching and learning;
- 3. Align Jewish Life & Learning curriculum frameworks and programs with best practice models defined by the Australian Curriculum, NSW Board of Studies, Teaching and Educational Standards (BOSTES) and other internationally recognised Jewish institutions:
- 4. Demonstrate innovative and evidence-based practice in Jewish Studies, Jewish History, Hebrew and Experiential Jewish Education, and integrate ethical reasoning, intercultural understanding, personal and social capability, and the promotion of interfaith dialogue and intercultural understanding:
- 5. Develop whole school approaches of to the teaching of Jewish History, Zionism and Israel studies;
- 6. Enhance and develop the teaching of Holocaust studies, establishing strong links with the Sydney Jewish Museum, The Yad Vashem Museum and other centres of Holocaust education;
- 7. Differentiate the delivery of Experiential Jewish Education and formal curriculum to engage the broadest range of Jewish families in the Modern Orthodox life of the College;
- 8. Provide dynamic and engaging Experiential Jewish Learning that allows students the opportunity to grapple with the existential questions of Judaism, develop a positive self-regard for their Jewish heritage and clarify their Jewish values and commitment;
- 9. Embed Jewish values, cultural practices and the Hebrew language into College's daily life, routines, ceremonies and celebrations:
- 10. Provide a Tefillah program that is meaningful and engaging for our students with clearly defined educational outcomes and measures of success to ensure our students are Siddur literate. The program will also develop and hone the students' ability to consider questions about G-d and His relationship to this world;
- 11. Enhance students' ability to be positive and articulate advocates for the Jewish community and the State of Israel in a variety of contexts, giving them the skills to relate to and move between different cultural groups;
- 12. Continue to build the Israel Study Tour as an important Jewish Life & Learning experience for students;
- 13. Establish Kehillat Moriah as a vibrant Centre for Jewish learning, advocacy and engagement for the Moriah family and broader community; and

14. Continue to provide meaningful and engaging Jewish milestones such as sedarim, siddur presentations, Bar and Bat Mitzvah programs, that affirm the significance of these special rites of passage in the lives of our students as they develop towards adulthood.

Measurement of Performance, including Key Performance Indicators

Moriah College has established several internal advisory committees which assist the Board in monitoring achievement of strategic initiatives. One of these committees is the Jewish Life and Learning Committee.

Each year, the Board approves an Annual Plan to achieve strategic initiatives based on advice from the College Executive and its advisory committees.

The College Principal provides a report to each meeting of the Board that is designed around: the Strategic Plan; the Annual Plan; agreed actions designed to achieve the identified strategic initiatives; and key performance indicators set by the Board.

Each Committee monitors compliance with strategic initiatives relative to their portfolio and reports to the Board on progress, delays and achievements as appropriate.

Each year, as provided for in the Entity's Constitution, a report is provided to the Annual General Meeting of the Association. The Entity also provides annual returns to the Australian Charities and Not-for-profits Commission (ACNC) which monitors that the Entity is complying with its Objects.

Operating results

The Entity made a net profit for the year 2018 of \$Nil (2017 profit: \$Nil).

Review of operations

A detailed review of the operations of the College is contained in the President's Report and the College Principal's Report, included in the full annual report.

In 2018 the College undertook a detailed review of leave liabilities as part of its transition to a new HR and Payroll system. During the period, the Association identified that leave entitlements related to annual leave for the period ending 31 December 2017 and 31 December 2016 omitted certain eligible employees. The effect of the above has been detailed below:

For the year ended 31 December 2017, the overstatement of the leave accrual was \$29,351.

There was a corresponding overstatement in trade and other receivables of \$29,351.

There was no impact on comprehensive income for the year.

For the year ended 31 December 2016, the understatement of the leave accrual was \$29,947.

There was a corresponding understatement in trade and other receivables of \$29,947.

There was no impact on comprehensive income for the year.

The remaining balance sheet accounts are not affected by the above corrections. This error has been rectified by restating each of the affected financial statement line items for the prior period.

The College provides a cross guarantee on loans to the Moriah College Building Fund that are part of a debt funding Facility Agreement with the Commonwealth Bank of Australia.

The existing Debt Facility Agreement is considered by the Commonwealth Bank and the College to be a long term debt facility and this is reflected by the Facility Agreement Terms including a principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. The debt funding facility was due for review by 30 April 2019. The full loan facility has been classified as a current liability to comply with accounting standards (see Note 15).

The new debt funding facility was finalised and executed by all parties on 11 April 2019.

Significant changes In state of affairs

There were no significant changes in the state of affairs of the Company that occurred during the year.

After balance date events

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operations of the Entity, the results of these operations, or the state of affairs of the Entity in future financial years.

Directors' Qualifications

Stephen Jankelowitz

President from 28 May 2018

Qualifications: B Com, CA MAICD Board Member since 2007 Deputy President since May 2016

Honorary Treasurer May 2008 – May 2014

Chartered Accountant and Director

Marc Weininger

Treasurer since May 2016

Qualifications: B.Com, M.Com, CFP Board member since May 2013 Financial Planner / Own Business

Simon Wilkenfeld

Qualifications: BCom (UNSW)

Major: Accounting, Finance and Systems

Board member since May 2011

Managing Director

Gavin Sher (Resigned 23 May 2018)

Qualifications: B.Com, H Dip Acc, CA(SA)

Board member since May 2012 Chief Financial & Operating Officer

Oliver Freedman

Qualifications: BSc (Psych.), Hons and Masters of Applied

Psychology

Board member since May 2010 Vice President May 2013 – May 2014 Honorary Secretary May 2012 – May 2014

Managing Director

Suzanne Morris (Resigned 28 August 2018)

Qualifications: PhD; BSc (Psych.) Hons; BSc (Medicine), UNSW Board Member - May 2008 to 28 August 2018
Assistant Secretary June 2010 - May 2011
Honorary Secretary May 2011 - May 2012
Vice President May 2012 - May 2014
Deputy President May 2014 - May 2016
University Lecturer

Robbie Blau

Deputy President from 28 May 2018

Qualifications: B.Com, LLB (Cum Laude), HDip Tax Law

Board member since March 2016

Chief Executive Officer

Miri Sonnabend

(Honorary Secretary since May 2014)

Qualifications: BA (Hons), LLB Board member since May 2012

Assistant Secretary May 2013 - May 2014

Company Secretary

Judy Lowy

Qualifications: BA (UNSW)
Board Member since May 2008

Foundation President since its inception (2011)

Company Director

Eric Borecki

Qualifications: B.Com. LLB. (UNSW) Board member since May 2017 Solicitor and Company Director

Joanna Kalowski (Resigned 7 November 2018)

Qualifications: B.A. (Hons) Dip Ed

Board member 28 May 2018 to 7 November 2018

Judicial educator, facilitator & mediator

Giora Friede (Resigned 28 May 2018)

Qualifications: B Econ Sc

Board Member - May 1999 to May 2018 Honorary Secretary 2008 - May 2011 Vice President May 2011- November 2012 President since November 2012 to May 2018

Company Director

Meetings of Directors

During the financial year, fourteen (14) meetings of Directors were held. Attendances by each Director during the year were as follows:

Schedule Of Attendances	at Board Meetings – During 2018	
Name	Eligible To Attend	Attended
Friede, G (Term Expired 28 May 2018)	7	6
Jankelowitz, S (<i>President from 28 May 2018</i>)	14	11
Weininger, M	14	12
Sonnabend, M	14	13
Wilkenfeld, S	14	12
Blau, R	14	12
Borecki, E	14	13
Freedman, O	14	13
Lowy, J	14	12
Kalowski, J (28 May 2018 to 7 Nov 2018)	6	2
Morris, S (Resigned 28 August 2018)	9	7
Sher, G (Resigned 28 May 2018)	7	5

Environmental issues

The Entity's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory of Australia.

Dividends

No dividends have been paid or will be paid. The Memorandum and Articles of Association do not permit any profits to be distributed by way of a dividend.

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration as required under section 60-40 of the Australian Charities and Not for Profit Commission Act 2012 is set out on page 155 of this financial report and forms part of The Responsible Entities Report.

Signed in accordance with a resolution of the Board of Directors on 30 April 2019

S. JANKELOWITZ

President

M. WEININGER

Treasurer

Dated: 30 April 2019



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Auditor's Independence Declaration

To the Members of the Moriah Jewish College Association Limited

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of The Moriah Jewish College Association Limited for the year ended 31 December 2018, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

Grant Thornton Audit Pty Ltd Chartered Accountants

Grant Thornton

A L Spowart

Partner – Audit & Assurance

Sydney, 30 April 2019

Longela Spana

Grant Thornton Audit Pty Ltd ACN 130 913 594 a subsidiary or related entity of Grant Thornton Australia Ltd ABN 41 127 556 389

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STATEMENT OF PROFIT AND LOSS & OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2018

	Note	2018	2017
			Restated
		\$	\$
Fees Charged (net of discounts and subsidies)	5	9,104,164	9,071,922
Sundry Income	5	87,036	86,813
JCA Contribution	5	1,535,549	1,436,660
Total Revenue		10,726,749	10,595,395
Employee benefit expense (teaching staff)		(3,970,183)	(4,445,708)
Employee benefit expense (non-teaching staff)		(2,513,007)	(1,397,311)
Expenses & materials		(1,878,413)	(1,759,189)
Staff expenses		(72,126)	(206,733)
Financial costs		(39,174)	(35,937)
Contribution to Moriah War Memorial College Association		(345,204)	(1,211,980)
Building & grounds expense		(1,139,163)	(1,137,429)
Other expenses		(769,479)	(401,108)
Total expenses		(10,726,749)	(10,595,395)
Profit for the year		-	
Other comprehensive income:		-	-
Total comprehensive income for the year		-	-

STATEMENT OF FINANCIAL POSITION

As at 31 December 2018

	Note	2018	2018 Restated	2017
		\$	Restated \$	Restated \$
Current assets		7	,	₹.
Cash and cash equivalents	8	19,290	119,167	206,538
Trade and other receivables	9	2,177,645	1,730,257	1,840,936
Total current assets		2,196,935	1,849,424	2,047,474
Total assets		2,196,935	1,849,424	2,047,474
Current liabilities				
Trade and other payables	11	256,632	95,497	161,103
Loans from associated entities	11	1,453,610	950,551	1,152,329
Employee entitlements	12	415,040	711,436	497,120
Total current liabilities		2,125,282	1,757,484	1,810,552
Non-current liabilities				
Employee entitlements	12	71,653	91,940	236,922
Total non-current liabilities		71,653	91,940	236,922
Total liabilities		2,196,935	1,849,424	2,047,474
Net assets		-	-	
Equity				
Retained earnings		-	-	-
Total equity		-	-	-

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2018

	Retained Earnings \$
Balance at 1 January 2018	-
Total comprehensive income	-
Balance at 31 December 2018	-
Balance at 1 January 2017	-
Total comprehensive income	-
Balance at 31 December 2017	-

STATEMENT OF CASH FLOWS

For the year ended 31 December 2018

	Note	2018	2017
		\$	\$
Cash flow from operating activities			
Receipts from parents and donations		9,107,255	9,047,637
Receipts from JCA	5	1,535,549	1,436,660
Interest received	5	2,631	6,214
Interest paid		(39,174)	(35,937)
Other income		84,405	80,599
Payments to suppliers and employees		(10,790,543)	(9,205,047)
Net cash provided by operating activities	18	(99,877)	1,330,126
Cash flows from investing activities			
Purchase of property, plant & equipment		-	-
Proceeds from sale of assets		-	_
Net cash (used in) investing activities			
Cash flow from financing activities			
Loans to related parties		-	(1,417,497)
Net cash provided by financing activities			(1,417,497)
Net increase/(decrease) in cash and cash equivalents held		(99,877)	(87,371)
Cash and cash equivalents at beginning of financial year		(99,877)	206,538
Cash and cash equivalents at end of financial year	8	19,107	119,167

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2018

NOTE 1: GENERAL INFORMATION AND STATEMENT OF COMPLIANCE

The financial report is a general purpose financial report that has been prepared in accordance with the Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Australian Charities and Not for Profit Commission Act 2012. A statement of compliance with the International Financial Reporting Standards (IFRS) as issued by The International Accounting Standards Boards (IASB) cannot be made due to the College applying not-for-profit specific requirements contained in The Australian Accounting Standards.

The Association is domiciled in New South Wales, Australia. The Association is a not-for-profit entity limited by guarantee.

Basis of Preparation

The financial report complies with Australian Accounting Standards.

The financial report has been prepared on an accruals basis and is based on historical costs, modified where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. All amounts have been presented in Australian dollars which is the Entity's functional and presentation currency, unless otherwise stated.

The accounting policies have been consistently applied, unless otherwise stated. The following is a summary of the significant accounting policies adopted in the preparation of the accounts.

The financial statements for the year ended 31 December 2018 were approved and authorised for issue by the Board of Directors on 30 April 2019.

Correction to prior period balances

During the period, the Association identified that leave entitlements related to annual leave for the period ending 31 December 2017 and 31 December 2016 omitted certain eligible employees. The effects of the above have been detailed below;

For the year ended 31 December 2017, the overstatement of the leave accrual was \$29,351.

There was a corresponding overstatement in trade and other receivables of \$29.351.

There was no impact on comprehensive income for the year.

For the year ended 31 December 2016, the understatement of the leave accrual was \$29,947

There was a corresponding understatement in trade and other receivables of \$29,947.

There was no impact on comprehensive income for the year.

The remaining balance sheet accounts are not affected by the above corrections.

This error has been rectified by restating each of the affected financial statement line items for the prior period as follows:

Statement of financial position (extract)

31 December 2017

31 December 2016

	Previous Amount	Adjustment	Restated Amount	Previous Amount	Adjustment	Restated Amount
Employee entitlements	\$60,684	(\$29,351)	\$31,333	\$48,549	\$29,947	\$78,496
Receivable from related party	\$1,720,665	(\$29,351)	\$1,691,314	\$1,769,331	\$29,947	\$1,799,278

NOTE 2: CHANGES IN ACCOUNTING POLICIES

2 New and revised standards that are effective for these financial statements

AASB 9 Financial Instruments

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement.

It makes major changes to the previous guidance on the classification and measurement of financial assets and introduces an 'expected credit loss' model for impairment of financial assets. When adopting AASB 9, the Entity has applied transitional relief and opted not to restate prior periods. Differences arising from the adoption of AASB 9 in relation to classification, measurement, and impairment are recognised in opening retained earnings as at 1 January 2018.

AASB 101 Presentation of Financial Statements

The Entity is guided by AASB 101 regarding presentation of these financial statements, particularly in relation to the amendment to prior period that is discussed in Note1 and reflected in the Statement of Financial Position.

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

During the period, the Entity identified that leave provisions related to annual leave for the period ending 31 December 2017 had been incorrectly accounted. AASB 108 has been applied by the Entity to rectify this error.

2 New Accounting Standard issued but not yet effective

- AASB 15: Revenue from Contracts with Customers, as a Not for Profit this standard is effective from the reporting period
 beginning 1 January 2019, and replaces AASB 118: Revenue, AASB 111: Construction Contracts and some revenue related
 interpretations. The Entity's assessment is that there will be no material impact from the adoption of AASB 15. Tuition fees are
 recognised in the year that they are received. However, any prepayments are recognised as a liability and only recognised in
 the year that the payment is linked to the provision of tuition.
 - Fee support in the form of discounts, allowances and subsidies is only recognised against the fees as they are due.
- AASB 16: Leases, as a Not for Profit this standard is effective from the reporting period beginning 1 January 2019, and replaces accounting requirements applicable to leases in AASB 117: Leases and related interpretations. Where the Entity is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed as incurred. The Entity has elected to adopt the exemption for low value assets where appropriate.
 - The Entity's assessment is that adoption of this standard will result in an increase in lease assets and financial liabilities recognised in the statement of financial position initially which will then stabilise due to new leases replacing expiring leases.
- AASB 1058: *Income of Not-for-Profit Entities*, effective from the reporting period beginning 1 January 2019, clarifies and simplifies the income recognition requirements that apply to NFP entities. Under AASB 1058, the timing of income recognition depends on whether a NFP transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset received by an entity. The Entity is yet to undertake a detailed assessment of the impact of AASB 1058

NOTE 3: SUMMARY OF ACCOUNTING POLICIES

The significant accounting policies that have been used in the preparation of these financial statements are summarised below. These financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

a. Revenue & contributions

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts allowed.

Fee income is recognised as revenue when the services are delivered.

Contributions (including donations) received or receivable are recognised as revenue when the Entity obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of Goods and Services Tax (GST).

b. Employee benefits

Provision is made for the Entity's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled wholly within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits using the government bond rate that represents expected payment.

Contributions are made by the Company to an employee Superannuation Fund and are charged as expenses when incurred. The Company has no legal obligation to cover any shortfall in the fund's obligation to provide benefits to employees on retirement.

c. Cash and cash equivalents

For the purposes of the statement of cash flows, cash includes cash on hand and in banks, net of outstanding bank overdrafts and deposits held at call with banks.

Bank overdrafts are shown within financial liabilities in current liabilities on the statement of financial position.

d. Financial Instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Entity becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- The entities business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Subsequent measurement financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Entity's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposit that were previously classified as held-to-maturity under AASB 139.

Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below).

Impairment of Financial assets

AASB 9's impairment requirements use more forward looking information to recognize expected credit losses - the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The Entity considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date. '12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Trade and other receivables

The Entity makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

Accounting policies applicable to comparative period (31 December 2017)

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- loans and receivables
- financial assets at Fair Value Through Profit or Loss (FVPL)
- Held-To-Maturity (HTM) investments
- Available-For-Sale (AFS) financial assets

All financial assets except for those at FVPL are subject to review for impairment at least at each reporting date to identify whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs or finance income, except for impairment of trade receivables which is presented within other expenses.

AFS financial assets

AFS financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets. The Group's AFS financial assets include listed securities.

The Entity's AFS financial assets include listed securities. All AFS financial assets are measured at fair value. Gains and losses are recognised in other comprehensive income and reported within the AFS reserve within equity, except for impairment losses and foreign exchange differences on monetary assets, which are recognised in profit or loss. When the asset is disposed of or is determined to be impaired the cumulative gain or loss recognised in other comprehensive income is reclassified from the equity reserve to profit or loss and presented as a reclassification adjustment within other comprehensive income. Interest calculated using the effective interest method and dividends are recognised in profit or loss within revenue.

e. Goods and services tax

Revenues, expenses, assets and liabilities are recognised net of the amount of Goods and Services Tax (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. The net amount of GST

recoverable from or payable to the taxation authority is included as a current asset or a current liability in the statement of financial position.

Cash flows are presented in the Statement of Cash Flow on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

f. Provisions

Provisions are recognised when the Entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

g. Borrowing costs

All other borrowing costs are recognised in income in the period in which they are incurred.

h. Comparative figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

i. Going concern

The Directors of the Entity have prepared the financial statements on a going concern basis notwithstanding the net assets of the Entity being nil. The Entity, as required, receives short-term support from Moriah War Memorial College Association to cover any shortfall in operating expenditure over revenue received.

j. Significant management judgement in applying accounting policies

The Directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

Estimation Uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Impairment

In assessing impairment, management estimates the recoverable amount of each asset or cash generating units based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Provision for impairment of receivables

Included in accounts receivables at 31 December 2018 are amounts that may not be recoverable. A provision for impairment has been made amounting to \$Nil for 2018 (2017: \$Nil).

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

The financial statements for the year ended 31 December 2018 were approved and authorised for issue by the Board of Directors on 30 April 2019.

NOTE 4: INCOME TAX EXPENSE

The Entity is exempt from liability to pay income tax under the provisions of the Income Tax Assessment Act 1997.

NOTE 5: REVENUE AND INCOME

	2018	2017
	\$	\$
Tuition fees	10,061,746	10,414,133
Compulsory charges	998,558	879,545
Total gross fees	11,060,304	11,293,678
Less:		
Discount & allowances	(454,066)	(398,751)
Subsidies	(1,502,074)	(1,823,005)
Net fees charged	9,104,164	9,071,922
Contribution from JCA	1,535,549	1,436,660
Other income	84,405	80,599
Interest income	2,631	6,214
Total non-operating income	1,622,584	1,523,473

NOTE 6: REMUNERATION OF DIRECTORS

No remuneration was paid to any of the Directors.

NOTE 7: AUDITOR'S REMUNERATION

	2018	2017
	\$	\$
Remuneration of the auditor of the Entity for:		
- auditing the financial report	20,000	10,000
	20,000	10,000

NOTE 8: CASH AND CASH EQUIVALENTS

	2018	2017
	\$	\$
Cash at bank	19,290	119,167
	19,290	119,167

NOTE 9: TRADE AND OTHER RECEIVABLES

	2018	31 Dec 2017 Restated	1 Jan 2017
	\$	\$	\$
GST recoverable	35,852	38,943	38,943
Receivable from related parties	2,141,793	1,720,665	1,691,314
	2,177,645	1,759,608	1,730,257

No tuition fees are receivable as at 31 December 2018. All receivables are at call. The carrying amount of receivables is considered a reasonable approximation of fair value. No impairment of accounts receivable was required as at 31 December 2018 (2017: \$Nil).

NOTE 10: FINANCIAL ASSETS AND LIABILITIES

Note 3 provides a description of each category of financial assets and financial liabilities and the related accounting policies. All financial assets and financial liabilities were held at amortised costs for both the years ending 2018 and 2017.

	Amortised Cost	Total	Amortised Cost	Total
	2018	2018	2017	2017
	\$	\$	\$	\$
Financial assets				
Current				
Cash and cash equivalents	19,290	19,290	119,167	119,167
Trade and other receivables	2,177,645	2,177,645	1,759,608	1,759,608
Total financial assets	2,196,935	2,196,935	1,878,775	1,878,775
Financial liabilities				
Current				
Trade and other payables	1,710,242	1,710,242	1,046,048	1,046,048
Total financial assets	1,710,242	1,710,242	1,046,048	1,046,048

NOTE 11: TRADE AND OTHER PAYABLES

	2018	2017
	\$	\$
Current		
Sundry payables and accrued expenses	256,632	95,497
Loans from associated entities	1,453,610	950,551
	1,710,242	1,046,048

NOTE 12: EMPLOYEE BENEFITS

	2018	31 Dec 2017 Restated	1 Jan 2017 Restated
	\$	\$	\$
Current			
Employee benefits	415,040	740,787	711,436
	415,040	740,787	711,436
Non-Current			
Employee benefits	71,653	91,940	91,940
	71,653	91,940	91,940
Total Provisions	488,693	832,727	832,727

NOTE 13: DIVIDENDS

No dividends have been paid or will be paid during the period (2017: nil)

NOTE 14: MEMBERS FUNDS

The Entity is limited by guarantee and does not have any share capital. Were the Entity to be wound up, the Articles of Association state that each member is required to contribute a maximum of \$10 towards meeting any outstanding obligations of the Entity. As at 31 December 2018 the number of members was 1,029 (2017: 1,129).

NOTE 15: CONTINGENT LIABILITIES

The Entity is liable by virtue of existing cross guarantees for the debts incurred by the Moriah College Building Fund and the Moriah War Memorial Fund, and the Moriah War Memorial College Association, which are secured through registered mortgages over various College properties. Effective 20 December 2017, an undertaking was given to increase the Equipment Leasing from \$1.5m to \$3.0m which was finalised in January 2018. The amount of the debts covered by these cross guarantees are:

- Market Rate Loan Facility of \$31,100,000 (\$11.974m fixed & \$18.736m variable);
- Overdraft facility of up to \$2,500,000 (\$1,000,000 from March to November);
- Equipment Financing Facility of up to \$3,000,000; and
- Corporate Charge Card Facility of up to \$100,000.

The Moriah War Memorial Jewish College Association Limited has provided unlimited guarantees and indemnities to the Commonwealth Bank of Australia on 17 February 2014.

As identified above, the College provides a cross guarantee on loans to the Moriah College Building Fund part as of a debt funding Facility Agreement with the Commonwealth Bank of Australia. This Debt Facility Agreement is considered by the Commonwealth Bank and College to be a long term debt facility and this is reflected in the Facility Agreement's principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. However, a Facility Review commencing in February 2019 means that the loan facility must be recorded as a Current Liability for the Moriah College Building Fund. The Debt Facility was finalised and executed by all parties on 11 April 2019 and the \$30.76m in Bank Loans will then revert back to non-current with \$6m due for repayment on 1 January 2021.

NOTE 16: EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operation of the Entity, the results of those operations, or the state of affairs of the Entity in future years.

NOTE 17: CAPITAL MANAGEMENT

Management controls the capital of the entity to ensure that adequate cash flows are generated to fund operations. The Finance and Audit Committee ensures that the overall risk management strategy is in line with this objective.

The Finance and Audit Committee operates under policies approved by the Board of Directors. Risk management policies are approved and reviewed by the Board on a regular basis.

The Entity's capital consists of financial liabilities, supported by financial assets. Management effectively manages the Entity's capital by assessing the Entity's financial risks and responding to changes in these risks and in the market. There have been no changes to the strategy adopted by management to control the capital of the entity since the previous year.

NOTE 18: RELATED PARTY DISCLOSURES

The Directors of Moriah War Memorial College Association during the financial year were:

Mr S Jankelowitz (President from 28 May 2018) Mr E Borecki Dr S Morris (Resigned 28 August 2018) Mr M Weininger Ms M Sonnabend Mr G Sher (Resigned 28 May 2018)

Mr R Blau Mr O Freedman Ms J Kalowski (Appointed 28 May - Resigned 7 Nov 2018)

Mr S Wilkenfeld Mrs J Lowy Mr G Friede (Term Expired 28 May 2018)

The following related party transactions occurred during the financial year.

Fees (and other revenue) were received by the Entity from the Directors of the Entity under normal terms and conditions.

There are family members of Directors of the Entity who are employed by the College in the ordinary course of its activities.

In 2018, no Directors (2017: no Directors) have received or become entitled to receive a benefit, by reason of a contract made by the Entity or a Related Corporation with the Directors or with a firm of which they are a member or a Director, or with a Entity in which they have a substantial financial interest undertaken in the normal course of business at or less than competitive rates.

As at 31 December 2018, there was a loan receivable from Moriah War Memorial College Association amounting to \$2,141,793 [2017 [2017: \$1,691,314]. There is also a payable balance to Kehillat Moriah Incorporated for \$1,453,610 [2017: \$950,551] This year we have paid an amount to the Moriah War Memorial College Association of \$345,204 [2017: \$1,211,980].

This fee has been calculated on the basis of an agreed upon formula between the entities. During 2018, a management fee of \$1,435,610 [2017: \$1,047,684] has been paid by The Moriah War Memorial JewishCollege Association Limited to the Kehillat Moriah Incorporated, for services rendered during the year. This fee has been calculated on the basis of an agreed formula between the entities.

During 2018, a management fee of \$1,435,610 (2017;\$1,047,684) has been paid by The Moriah War Memorial Jewish College Association Ltd to the Kehillat Moriah Incorporated, for services rendered during the year. This fee has been calculated on the basis of an agreed formula between the entities.

The following remuneration has been paid in aggregate to the key management personnel of the Entity during the year.

Key Management Personnel Remuneration

	Salary	Non-cash benefit	Superannuation	Short-term benefits	Long-term benefits	Total
	\$	\$	\$	\$	\$	\$
2018	229,393	4,500	21,792	17,645	4,971	278,301
2017	248,070	4,774	23,819	19,666	5,542	301,871

Non-cash benefit relates to motor vehicles provided to key management personnel.

NOTE 19: CASH FLOW INFORMATION

Reconciliation of Cash Flow from Operations with Profit/(Loss) after Income Tax	2018	2017
Trong (2000) diter meenie rax	\$	\$
Profit after income tax	-	-
Non-cash flows in operating profit		
Payments/receipts from Associated Entities	(75,924)	1,291,385
Changes in assets and liabilities		
Decrease/(increase) in receivables	160,946	(24,285)
Increase/(decrease) in payables	161,135	(65,606)
Increase/(decrease) in provisions	(346,034)	128,632
	(99,877)	1,330,126

NOTE 20: FINANCIAL INSTRUMENT

a. Financial Risk Management Policies

The Entity's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases. When managing capital, Moriah's objective is to ensure that the organisation continues as a going concern, as well as to maintain optimal benefits for stakeholders. Moriah aims to maintain a capital structure that ensures the lowest cost of capital available to the organisation. The main purpose of non-derivative financial instruments is to raise finance for Entity's operations.

The Entity does not have any derivative instruments at 31 December 2018.

i Treasury Risk Management

A Finance and Audit Committee consisting of members of the Board of Directors and management meet on a regular basis to analyse currency and interest rate exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The Committee's overall risk management strategy seeks to assist the Entity in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

The Finance and Audit Committee operates under policies approved by the Board of Directors. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The Finance and Audit Committee oversees how management monitors compliance with the Entity's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the Entity.

ii Financial Risk Exposures and Management

The main risks the Entity is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

iii Interest rate risk

Interest rate risk is the risk that the value of the financial instruments will fluctuate due to changes in market interest rates. The Entity's exposure to interest rate risks and the effective interest rates of financial assets and liabilities at the balance sheet date are as follows:

	Floating Interest Rates	Non-Interest Bearing	Total	Weighted Effective Interest
	2018	2018	2018	2018
	\$	\$	\$	%
Financial Assets				
Cash	19,290	-	19,290	5%
Receivables	-	2,177,645	2,177,645	
Total Financial Assets	19,290	2,177,645	2,196,935	
Financial Liabilities				
Accounts Payable	-	1,710,242	1,710,242	-
Total Financial Liabilities	-	1,710,242	1,710,242	-

	Floating Interest Rates	Non-Interest Bearing	Total	Weighted Effective Interest
	2017	2017	2017	2017
	\$	\$	\$	%
Financial Assets				
Cash	119,167	-	119,167	5%
Receivables	-	1,759,608	1,759,608	-
Total Financial Assets	119,167	1,759,608	1,878,775	-
Financial Liabilities				
Accounts Payable	-	1,046,048	1,046,048	
Total Financial Liabilities	-	1,046,048	1,046,048	-

iv Foreign currency risk

The Entity is not exposed to any foreign currency risk.

v Liquidity risk

The Entity manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

vi Credit risk

Credit risk is the risk of financial loss arising from another party to a contract or financial obligation. The Entity's maximum exposure to credit risk is represented by the carrying amounts of the financial assets included in the balance sheet net of any provisions for doubtful accounts.

	Banks		Othe	Other		Total	
	2018	2017	2018	2017	2018	2017	
	\$	\$	\$	\$	\$	\$	
Financial Assets							
Cash	19,290	119,167	-	-	19,290	119,167	
Receivables	-	-	2,177,645	1,759,608	2,177,645	1,759,608	
Total Financial Assets	19,290	119,167	2,177,645	1,759,608	2,196,935	1,878,775	

There is no material amount of collateral held as security at 31 December 2018 or as at 31 December 2017.

Credit risk is reviewed regularly by the Finance and Audit Committee. It arises from exposures to customers as well as through deposits with financial institutions.

vii Price risk

The Entity is not exposed to any price risk.

b. Financial Liabilities Maturity Analysis

The tables below reflect the undiscounted contractual settlement terms for financial instruments of a fixed period of maturity, as well as management's expectations of the settlement period for all other financial instruments. As such, the amounts may not reconcile to the balance sheet.

2018	Current Interest rate %	Current	Non-current		ent
		\$	\$	\$	\$
		Not later than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
Trade payables	-	256,632	-	-	-
Sundry payables	-	1,453,610	-	-	_
Total	-	1,710,242	-	-	-

2017	Current Interest rate %	Current		Non-curre	ent
		\$	\$	\$	\$
		Not later than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
Trade payables	-	95,497	-	-	-
Sundry payables	-	950,551	-	-	
Total	-	1,046,048	-	-	-

c. Net Fair Values

For other assets and other liabilities the net fair value approximates their carrying value. Aggregate net fair values and carrying amounts of financial assets and financial liabilities at balance date.

	2018		2017		
	Carrying Amount	Net fair Value	Carrying Amount	Net fair Value	
	\$	\$	\$	\$	
Financial assets					
Loans and receivables	2,177,645	2,177,645	1,759,608	1,759,608	
Total	2,177,645	2,177,645	1,759,608	1,759,608	
Financial liabilities					
Trade and other payables	256,632	256,632	95,497	95,497	
Sundry payables	1,453,610	1,453,610	950,551	950,551	
Total	1,710,242	1,710,242	1,046,048	1,046,048	

NOTE 21: ENTITY DETAILS

The registered office and principal place of business of the Company is:

The Moriah War Memorial Jewish College Association Limited
The Henry Roth Administration Building
3 Queens Park Road
BONDI JUNCTION NSW 2022

RESPONSIBLE ENTITIES' DECLARATION

The Responsible Entities' of the Company declare that:

- 1. The financial statements and notes, as set out on pages 156 to 170, are in accordance with the Australian Charities and Not for Profit Commission Act 2012:
 - a comply with Accounting Standards and the Australia Charities and Not for-Profit Commission Act 2012; and
 - b give a true and fair view of the financial position as at 31 December 2017 and of the performance for the year ended on that date of the Company; and
- 2. In the Responsible Entities' opinion there are reasonable grounds to believe that the Entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Responsible Entities and is signed for and on behalf of the Directors by:

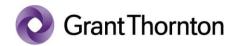
S. JANKELOWITZ

President

M. WEININGER

Treasurer

Dated: 30 April 2019



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Independent Auditor's Report

To the Members of the Moriah War Memorial Jewish College Association Limited

Report on the audit of the financial report

Opinion

We have audited the financial report of The Moriah War Memorial Jewish College Association Limited (the Association), which comprises the statement of financial position as at 31 December 2018, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Directors' declaration.

In our opinion, the financial report of The Moriah War Memorial Jewish College Association Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a giving a true and fair view of the Association's financial position as at 31 December 2018 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards 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 Association in accordance with 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 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.

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Other information

The Directors are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 31 December 2018, 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, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the financial report

The Directors of the Association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Association'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 Directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the Association's financial reporting process.

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and
 perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to
 provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for
 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the
 override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate
 in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal
 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.



- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Grant Thornton Audit Pty Ltd

Grant Thornton

Chartered Accountants

Longela Spanar

A L Spowart

Partner - Audit & Assurance

Sydney, 30 April 2019

MORIAH COLLEGE BUILDING FUND & MORIAH WAR MEMORIAL FUND TRUSTEE

Financial report for the year ended 31 December 2018

CONTENTS

Statement of profit and loss and other comprehensive income	176
Statement of financial position	177
Auditor's Independence Declaration	178
Notes to the financial statements	179
Trustees' declaration	183
Independent Auditors' Report	184

STATEMENT OF PROFIT AND LOSS & OTHER COMPREHENSIVE INCOME

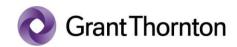
For the year ended 31 December 2018

	2018	2017
	\$	\$
Revenue from operating activities	-	-
Total revenue	-	-
Operating expenses	-	-
Total expenses	-	-
Profit for the year	-	-
Other comprehensive income	-	-
Total comprehensive income for the year	_	-

STATEMENT OF FINANCIAL POSITION

As at 31 December 2018

	2018	2017
	\$	\$
Current assets		
Cash and cash equivalents	-	-
Trade and other receivables	-	
Total current assets	-	
Total non-current assets	-	-
Total assets	-	-
Total current liabilities	-	-
Total non-current liabilities	-	
Total liabilities	-	-
Net assets	-	
Equity		
Issued Capital	-	
Total equity	-	



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Auditor's Independence Declaration

To the Trustees of Moriah College Building Fund and Moriah War Memorial Fund

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Moriah College Building Fund and Moriah War Memorial Fund for the year ended 31 December 2018, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

Grant Thornton Audit Pty Ltd Chartered Accountants

brank Thornton

A L Spowart

Partner - Audit & Assurance

Longela Spanart

Sydney, 6 May 2019

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2018

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared for use by the Trustees. The Trustees have determined that it is not a reporting entity.

The Trust Funds are domiciled in Australia.

Basis of preparation

The financial report of trust funds has been prepared in accordance with the following Australian Accounting Standards:

AASB 101: Presentation of Financial Statements

AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 110: Events after the Balance Sheet Date

AASB 1031: Materiality

AASB 1054: Australian Additional Disclosures AASB 1058: Income of Not-for-Profit Entities

NOTE 2: TRUST LIABILITIES AND RIGHT OF INDEMNITY

The Trustees act solely as trustee of the trusts and liabilities have been incurred on behalf of that trust in the Trustees capacity as trustee.

Liabilities incurred on behalf of the trust are not recognised in the financial report when it is not probable that the trustee will have to meet any of those trust liabilities from its own resources. When it is probable that the Trustees will have to meet some trust liabilities a liability for the Deficiency in Trust Right of Indemnity is brought to account. Details of the trust liabilities, the offsetting right of indemnity and any deficiency in the right of indemnity are disclosed by way of note to the financial statements.

Liabilities of the Trustees for Moriah College Building Fund and Moriah War Memorial Fund not recorded in the financial statements of the Trustees were:

	Note	2018	2017
Current liabilities		\$	\$
Financial liabilities	4	30,760,000	-
Other liabilities	5	98,502	108,186
Total current liabilities		30,858,502	108,186
Non-current liabilities			
Financial liabilities	4	-	31,100,000
Payables	5	9,792,382	10,098,549
Total non-current liabilities		9,792,382	41,198,549
Total liabilities		40,650,884	41,306,735
Rights of indemnity for liabilities incurred on behalf of the Trustees for Moriah College Building Fund and Moriah War Memorial Fund not recorded in the financial statements of the Trustees were:		40,650,884	41,306,735

The Moriah College Building Fund has borrowings that are part of a debt funding Facility Agreement with the Commonwealth Bank of Australia. The existing debt Facility Agreement is considered by the Commonwealth Bank and the College to be a long term debt facility and this is reflected in the facility agreement terms including principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. The debt funding facility was subject to review, commencing in February 2019. To comply with Accounting Standards, the full loan facility has been classified as current borrowings. The Directors note that the Group is in full compliance with the facility agreement and has been since inception. Subsequent to balance date, the new debt funding facility was finalised and executed by all parties on 11 April 2019. This results in the full amount of borrowings (\$30.76m) reverting to a non-current liability with \$6m being due for repayment on 1 January 2021.

The assets of the trust, which lie behind the right of indemnity, are not directly available to meet any liabilities of the Trustees acting in its own right. The assets of the trust were sufficient to discharge all liabilities of the trust at 31 December 2018 and 31 December 2017.

NOTE 3: CAPITAL AND LEASING COMMITMENTS

As reported in 2014, the Trustees of the Moriah College Building Fund finalised the acquisition of freehold property comprising the Moriah College site (incorporating the existing three separate titles of land at York Road and Queens Park Road, Queens Park) from the New South Wales State Property Authority. All commitments under this arrangement have been finalised.

The Building Fund now leases the premises to a related entity (Moriah War Memorial College Association).

NOTE 4: FINANCIAL LIABILITIES

	2018	2017
Current	\$	\$
Loan 15297181	1,974,000	-
Loan 15323394	5,000,000	-
Loan 15323343	10,000,000	-
Loan 15297149	8,786,000	-
Loan 15323386	5,000,000	-
Total	30,760,000	_

Non Current	\$	\$
Loan 15297181	-	1,974,000
Loan 15323394	-	5,000,000
Loan 15323343	-	10,000,000
Loan 15297149	-	9,126,000
Loan 15323386	-	5,000,000
Total	-	31,100,000

Loans and bank overdraft are secured by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

The Moriah College Building Fund has borrowings that are part of a debt funding Facility Agreement with the Commonwealth Bank of Australia. The existing debt Facility Agreement is considered by the Commonwealth Bank and the College to be a long term debt facility and this is reflected in the facility agreement terms including principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. The debt funding facility is subject to review, commencing in February 2019. To comply with Accounting Standards, the full loan facility has been classified as current borrowings. The Directors note that the Group is in full compliance with the facility agreement and has been since inception. Subsequent to balance date, the debt facility review was finalised and executed by all parties on 11 April 2019. The facility was extended for a further 5 years to April 2024. Principal repayments of \$6m are due every 5 years with the first principal repayment due on 1 January 2021.

NOTE 5: PAYABLES AND OTHER LIABILITIES

	2018	2017
	\$	\$
Current		
Accruals and other	98,502	108,186
Total	98,502	108,186
Non-current		
Loan from associated entity	9,792,382	10,098,549
Total	9,792,382	10,098,549

NOTE 6: EVENTS AFTER THE BALANCE SHEET DATE

The existing Debt Facility Agreement with the Commonwealth Bank was signed in April 2019. The facility was extended for a further 5 years to 30 April 2024. Principal repayments of \$6m are due every 5 years with the first principal repayment due on 1 January 2021.

NOTE 7: RELATED PARTY TRANSACTIONS

The Fund's related parties include related entities and the Trustees of Moriah College Building Fund being:

Mr R Goot AM SC, Chair

Mr R N Simons, OAM

Mr R Gavshon, AM

Mr D Goulburn, OAM

Mr G Einfeld, OAM

The following related party transactions occurred during the financial year:

As at 31 December 2018 an interest free loan of \$9,792,382 (2017: \$10,098,549) has been provided by the Moriah War Memorial College Association. These funds have been provided to the Building Fund to meet its financial obligations from prior years' construction of the Primary School on the Queens Park Campus. These funds also allow the Trust Funds to continue to meet their continuing financial obligations.

During 2018, \$306,167 of the interest free loan has been repaid to the Moriah War Memorial College Association.

NOTE 8: AUDITOR'S REMUNERATION

	2018	2017
	\$	\$
Remuneration of the auditor of the Trust for:		
- auditing the financial report	10,055	10,000
Total	10,055	10,000

NOTE 9: CAPITAL MANAGEMENT

Management controls the capital of the Trust to ensure that adequate cash flows are generated to fund operations. The Trustee ensures that the overall risk management strategy is in line with this objective.

Risk management policies are approved and reviewed by the Trustees on a regular basis.

The Trust's capital consists of financial liabilities, supported by financial assets. Management effectively manages the Trust's capital by assessing the Trust's financial risks and responding to changes in these risks and in the market. There have been no changes to the strategy adopted by management to control the capital of the Trust since the previous year.

NOTE 10: CONTINGENT LIABILITIES

Cross guarantees exist for the debts incurred by the Moriah College Building Fund and related entities: the Moriah War Memorial Fund, the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited. These debts are secured through registered mortgages over various College properties. Effective 31 December 2018, the amount of the debts covered by these cross guarantees are:

- Market Rate Loan Facility of \$31,100,000 (\$11.974m fixed & \$18.736m variable);
- Overdraft facility of up to \$2,500,000 (\$1,000,000 from March to November);
- Equipment Financing Facility of up to \$3,000,000; and
- Corporate Charge Card Facility of up to \$100,000.

The Moriah College Building Fund, the Moriah War Memorial Fund, the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited has provided unlimited guarantees and indemnities to Commonwealth Bank of Australia on 17 February 2014.

NOTE 11: TRUST DETAILS

The registered office of the Trust is:

Trustees of The Moriah College Building Fund and Moriah War Memorial Fund C/- Moriah College
The Henry Roth Administration Building
3 Queens Park Road
BONDI JUNCTION NSW 2022

TRUSTEES' DECLARATION

The Trustees declare that the Trustees are not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Trustees declare that:

- 1. The financial statements and notes, as set out on pages 176 to 182 present fairly the trust's financial position as at 31 December 2018 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- 2. In the Trustees' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Trustees on 6 May 2019.

ROBERT GOOT AM SC

Trustee

Dated 6 May 2019



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Independent Auditor's Report

To the Trustees of Moriah College Building Fund and Moriah War Memorial Fund

Report on the audit of the financial report

Opinion

We have audited the accompanying financial report of Moriah College Building Fund and Moriah War Memorial Fund Trustee (the Funds), which comprises the statement of financial position as at 31 December 2018, and the statement of profit or loss and other comprehensive income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Trustees' declaration.

In our opinion, the financial report of Trustees of Moriah College Building Fund and Moriah War Memorial Fund has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a giving a true and fair view of the Funds' financial position as at 31 December 2018 and of its financial performance for the year then ended; and
- b 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 Funds in accordance with 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 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 audit 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 purposes of fulfilling the Funds' 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.

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Responsibilities of the Trustees for the financial report

The Trustees of the Funds 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 Trustees' responsibility also includes such internal control as the Trustees determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Trustees are responsible for assessing the Funds' 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 Trustees either intend to liquidate the Funds or to cease operations, or have no realistic alternative but to do so.

The Trustees are responsible for overseeing the Funds' financial reporting process.

Auditor's responsibilities for the audit of the financial report

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

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

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



We communicate with those charged with governance 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.

Grant Thornton Audit Pty Ltd

brank Thornton

Chartered Accountants

A L Spowart

Partner - Audit & Assurance

Longela Spanart

Sydney, 6 May 2019

MORIAH COLLEGE BUILDING FUND & MORIAH WAR MEMORIAL FUND

Financial report for the year ended 31 December 2018

CONTENTS

Statement of profit and loss and other comprehensive income	188
Statement of financial position	189
Statement of changes in equity	190
Statement of cash flows	19 ²
Notes to the financial statements	192
Trustees' declaration	20

STATEMENT OF PROFIT AND LOSS & OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2018

	Note	2018	2017
		\$	\$
Revenue from operating activities	3	2,007,152	2,232,600
Total revenue		2,007,152	2,232,600
Audit fees		(10,055)	(10,000)
Bank fees		(552)	(433)
Merchant fees		320	(1,621)
Borrowing expenses		(558,910)	(558,920)
Depreciation expense		(1,383,193)	(1,362,382)
Interest		(905,936)	(979,374)
Total expenses		(2,858,326)	(2,912,730)
(Loss) for the year		(851,174)	(680,130)
Other comprehensive income		-	-
Total comprehensive (loss) for the year		(851,174)	(680,130)

STATEMENT OF FINANCIAL POSITION

As at 31 December 2018

	Notes	2018	2017
		\$	\$
Current assets		•	
Cash and cash equivalents	4	80,679	204,327
Trade and other receivables	5	63,891	64,075
Total current assets		144,570	268,402
Non-current assets			
Property, plant and equipment	6	63,151,524	64,534,717
Total non-current assets		63,151,524	64,534,717
Total assets		63,296,094	64,803,119
Current liabilities			
Financial liabilities	7	30,760,000	_
Trade and other payables	8	98,502	108,186
Total current liabilities		30,858,502	108,186
Non-current liabilities			
Financial liabilities	7	-	31,100,000
Trade and other payables	8	9,792,382	10,098,549
Total non-current liabilities		9,792,382	41,198,549
Total liabilities		40,650,884	41,306,735
Net assets		22,645,210	23,496,384
Equity			
Retained earnings		22,645,210	23,496,384
Total equity		22,645,210	23,496,384

STATEMENT OF CHANGES IN EQUITY

For year ended 31 December 2018

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2018	23,496,384	23,496,384
Total comprehensive loss for the year	(851,174)	(851,174)
Balance at 31 December 2018	22,645,210	22,645,210
Balance at 1 January 2017	24,176,514	24,176,514
Total comprehensive loss for the year	(680,130)	(680,130)
Balance at 31 December 2017	23,496,384	23,496,384

STATEMENT OF CASH FLOWS

For year ended 31 December 2018

	Notes	2018	2017
		\$	\$
Cash flow from operating activities			
Receipts from donations and bequests		88,564	150,567
Occupation fee		1,918,000	2,070,500
Payments in the course of operations		(578,881)	(582,947)
Interest received		772	11,472
Interest paid		(905,936)	(979,374)
Net cash provided by operating activities	13	522,519	670,218
Cash flow from investing activities			
Loans from associated entities		(306,167)	(2,060,460)
Financing activities		(340,000)	(300,000)
Net cash (used in) investing activities		(646,167)	(2,360,460)
Net (decrease) in cash and cash equivalents held		(123,648)	(1,690,242)
Cash and cash equivalents at beginning of financial year		204,327	1,894,569
Cash and cash equivalents at end of financial year	4	80,679	204,327

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2018

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a special purpose financial report prepared to satisfy the requirements of the trust deed to prepare financial statements. The trustees have determined that the trusts are not reporting entities.

The Trust Funds are domiciled in Australia.

Basis of preparation

The financial report of trust funds has been prepared in accordance with the following Australian Accounting Standards:

AASB 101: Presentation of Financial Statements

AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 110: Events after the Balance Sheet Date

AASB 1031: Materiality

AASB 1054: Australian Additional Disclosures
AASB 1058: Income of Not-for-Profit Entities

New and revised standards that are effective for these financial statements

AASB 9 Financial Instruments

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement.

It makes major changes to the previous guidance on the classification and measurement of financial assets and introduces an 'expected credit loss' model for impairment of financial assets.

When adopting AASB 9, the Foundation has applied transitional relief and opted not to restate prior periods. Differences arising from the adoption of AASB 9 in relation to classification, measurement, and impairment are recognised in opening retained earnings as at 1 January 2018.

Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which fair value basis of accounting has been applied.

Significant Accounting Policies

a. Amalgamation

The financial report represents the amalgamation of 3 trust funds being 1951 Trust, 1959 Trust and the 1974 Trust.

The assets and liabilities of all trusts have been included in this financial report.

b. Property, Plant and Equipment

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

Property

Freehold land and buildings are shown at cost, less subsequent depreciation for buildings and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over their useful lives to the trust commencing from the time the asset is held ready for use.

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

Class of fixed assetDepreciation rateBuildings2.5% Straight LinePlant and Equipment20.0% Straight Line

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An assets' carrying amount is written down immediately to its recoverable amount if the assets' carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement.

When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

c. Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the trust funds, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period. Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis.

d. Financial Instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Entity becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- · amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- The entities business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Subsequent measurement financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Entity's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposit that were previously classified as held-to-maturity under AASB 139.

Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below).

Impairment of Financial assets

AASB 9's impairment requirements use more forward looking information to recognize expected credit losses - the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The Entity considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date. '12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Trade and other receivables

The Entity makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

Accounting policies applicable to comparative period (31 December 2017)

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- loans and receivables
- financial assets at Fair Value Through Profit or Loss (FVPL)
- Held-To-Maturity (HTM) investments
- Available-For-Sale (AFS) financial assets

All financial assets except for those at FVPL are subject to review for impairment at least at each reporting date to identify whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to

determine impairment are applied for each category of financial assets, which are described below.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs or finance income, except for impairment of trade receivables which is presented within other expenses.

AFS financial assets

AFS financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets. The Group's AFS financial assets include listed securities.

The Entity's AFS financial assets include listed securities. All AFS financial assets are measured at fair value. Gains and losses are recognised in other comprehensive income and reported within the AFS reserve within equity, except for impairment losses and foreign exchange differences on monetary assets, which are recognised in profit or loss. When the asset is disposed of or is determined to be impaired the cumulative gain or loss recognised in other comprehensive income is reclassified from the equity reserve to profit or loss and presented as a reclassification adjustment within other comprehensive income. Interest calculated using the effective interest method and dividends are recognised in profit or loss within revenue.

e. Financial liabilities

Financial liabilities are recognised when the company becomes a party to the contractual agreements of the instrument. Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities.

Other financial liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

f. Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the Statement of Financial Position.

g. Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts allowed. Contributions (including donations) received or receivable are recognised as revenue when the trust obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Occupation fee is recognised in revenue when the services are delivered.

Government grants are recognised as income on a systematic basis over the periods necessary to match them with the related costs which they are intended to compensate when there is reasonable assurance that the trust will comply with the conditions attaching to them and the grants will be received.

h. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the income statement in the period in which they are incurred.

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 Tax 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 Statement of Cash Flow on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

j. Comparative Figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

k. Estimation Uncertainty

When preparing the financial statements the Trustees undertakes a number of judgements, estimates and assumptions about

recognition and measurement of assets, liabilities, income and expenses. The actual results may differ from the judgements, estimates and assumptions made by the Trustees and will seldom equal the estimated results. Information about significant judgements, estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below.

Key estimates – Impairment. The Trustees assess impairment at each reporting date by evaluating conditions specific to the Funds that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined.

The financial report was authorised for issue on 30 April 2019 by the Trustees.

NOTE 2: INCOME TAX EXPENSE

The income of the Trust funds is exempt from Income Tax, under the provisions of Section 23 of the Income Tax Assessment Act.

NOTE 3: REVENUE AND INCOME

	2018	2017
Operating activities	\$	\$
Occupation fee (from associated entity)	1,918,000	2,070,500
Building fund levy	480	7,128
H. and A. Rabinovitch - donation	74,000	64,000
Capital appeal income	12,000	79,500
Other income	1,900	-
Interest received	772	11,472
Total operating income	2,007,152	2,232,600

NOTE 4: CASH AND CASH EQUIVALENTS

	2018	2017
	\$	\$
Cash at bank	80,679	204,327
	80,679	204,327

NOTE 5: TRADE AND OTHER RECEIVABLES

	2018	2017
	\$	\$
Current		
Other receivables	63,891	64,075
	63,891	64,075

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land at cost	27,000,000	27,000,000
Lot 1, DP 701512, (DOCS) at cost	8,503,829	8,503,829
Less provision for depreciation	(637,239)	(637,239)
	7,866,590	7,866,590
Lot 22, DP 879582 (TAFE) at cost including improvements	3,040,370	3,040,370
Less provision for depreciation	(451,542)	(451,542)
	2,588,828	2,588,828
Lot 1, Primary School Building Costs & Improvements at cost	16,386,887	16,386,887
Less provision for depreciation	(5,698,235)	(5,307,498)
	10,688,652	11,079,389
Rose Bay Campus* (Saunders Family Campus - Dover Rd) at cost	189,839	189,839
Rose Bay, Building Costs and Renovations (Dover Rd)	294,576	294,576
Less Provision for Depreciation	(294,576)	(294,576)
	-	-
Queens Park Campus Improvements High & Middle School at cost	39,254,709	39,254,709
Less Provision for Depreciation	(24,437,094)	(23,444,638)
	14,817,615	15,810,071
Randwick Campus - John I. Einfeld AM Preschool Improvements at cost	815,950	815,950
Less provision for depreciation	(815,950)	(815,950)
	-	-
Total Property	63,151,524	64,534,717
Plant & Equipment (including furniture and fittings) at cost	237,449	237,449
Less: Accumulated Depreciation	(237,449)	(237,449)
Total Plant & Equipment	-	-
Total Property, Plant & Equipment	63,151,524	64,534,717

^{*} The remaining lots at 66-68 Dover Road, Rose Bay have been retained and are being used as the site for Moriah College's preschool - Saunders Family Campus.

NOTE 7: FINANCIAL LIABILITIES

	2018	2017
Current	\$	\$
Loan 15297181	1,974,000	-
Loan 15323394	5,000,000	-
Loan 15323343	10,000,000	-
Loan 15297149	8,786,000	-
Loan 15323386	5,000,000	-
	30,760,000	_

	2018	2017
Non Current	\$	\$
Loan 15297181	-	1,974,000
Loan 15323394	-	5,000,000
Loan 15323343	-	10,000,000
Loan 15297149	-	9,126,000
Loan 15323386	-	5,000,000
	-	31,100,000

Loans and bank overdraft are secured by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

The Moriah College Building Fund has borrowings that are part of a debt funding Facility Agreement with the Commonwealth Bank of Australia. The existing debt Facility Agreement is considered by the Commonwealth Bank and the College to be a long term debt facility and this is reflected in the facility agreement terms including principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. The debt funding facility is subject to review, commencing in February 2019. To comply with Accounting Standards, the full loan facility has been classified as current borrowings. The Directors note that the Group is in full compliance with the facility agreement and has been since inception. Subsequent to balance date, the new debt funding facility was finalised and executed by all parties on 11 April 2019. The facility was extended for a further 5 years to April 2024. Principal repayments of \$6m are due every 5 years with the first principal repayment due on 1 January 2021.

NOTE 8: TRADE AND OTHER LIABILITIES

	2017	2017
	\$	\$
Current		
Accruals	98,502	108,186
	108,186	108,186
Non-current		
Loan from an associated entity	9,792,382	10,098,549
	9,792,382	10,098,549

NOTE 9: AUDITOR'S REMUNERATION

	2018	2017
	\$	\$
Remuneration of the auditor of the Trust for: auditing the financial report	10,055	10,000
	10,055	10,000

NOTE 10: EVENTS AFTER THE BALANCE SHEET DATE

The existing Debt Facility Agreement with the Commonwealth Bank was signed in April 2019. The facility was extended for a further 5 years to April 2024. Principal repayments of \$6m are due every 5 years with the first principal repayment due on 1 January 2021.

NOTE 11: CAPITAL AND LEASING COMMITMENTS

As reported in 2014, the Trustees of the Moriah College Building Fund finalised the acquisition of freehold property comprising the Moriah College site (incorporating the existing three separate titles of land at York Road and Queens Park Rd, Queens Park) from the New South Wales State Property Authority. All commitments under this arrangement have been finalised.

The Building Fund now leases the premises to a related entity.

NOTE 12: RELATED PARTY TRANSACTIONS

The Fund's related parties include related entities and the Trustees of Moriah College Building Fund being:

Mr R Goot, AM SC, Chair

Mr R N Simons, OAM

Mr R Gavshon

Mr D Goulburn, OAM

Mr G Einfeld, OAM

The following related party transactions occurred during the financial year:

As at 31 December 2018, an interest free loan of \$9,792,382 (2017: \$10,098,549) has been provided by the Moriah War Memorial College Association. These funds have been provided to the Building Fund to meet its financial obligations from prior years' construction of the Primary School on the Queens Park Campus. These funds also allow the Trust Funds to continue to meet their continuing financial obligations.

During 2018, \$306,167 of the interest free loan has been repaid to the Moriah War Memorial College Association.

NOTE 13: CASH FLOW INFORMATION

	2018 \$	2017
Reconciliation of cash flow from operations	-	7
Net (loss)	(851,174)	(680,130)
Non-cash flows in profit		
Depreciation	1,383,193	1,362,382
Changes in assets and liabilities		
(Increase) in receivables	184	(61)
(Increase) in payables	-	(11,973)
Increase/(decrease) in payables	(9,684)	-
	522,519	670,218

NOTE 14: CAPITAL MANAGEMENT

Management controls the capital of the entity to ensure that adequate cash flows are generated to fund operations. The Trustees ensure that the overall risk management strategy is in line with this objective.

Risk management policies are approved and reviewed by the Trustees on a regular basis.

The entity's capital consists of financial liabilities, supported by financial assets.

Management effectively manages the entity's capital by assessing the entity's financial risks and responding to changes in these risks and in the market. There have been no changes to the strategy adopted by management to control the capital of the entity since the previous year.

NOTE 15: CONTINGENT LIABILITIES

Cross guarantees exist for the debts incurred by the Moriah College Building Fund and related entities: the Moriah War Memorial Fund, the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited. These debts are secured through registered mortgages over various College properties. Effective 31 December 2018, the amount of the debts covered by these cross guarantees are:

- Market Rate Loan Facility of \$31,100,000 (\$11.974m fixed & \$18.736m variable);
- Overdraft facility of up to \$2,500,000 (\$1,000,000 from March to November);
- Equipment Financing Facility of up to \$3,000,000; and
- Corporate Charge Card Facility of up to \$100,000.

The Moriah College Building Fund, the Moriah War Memorial Fund, the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited has provided unlimited guarantees and indemnities to Commonwealth Bank of Australia on 17 February 2014.

The Moriah College Building Fund has borrowings that are part of a debt funding Facility Agreement with the Commonwealth Bank of Australia.

The existing debt Facility Agreement is considered by the Commonwealth Bank and the College to be a long term debt facility and this is reflected in the facility agreement terms including principal repayment schedule of \$6m every 5 years with the first principal repayment due on 1 January 2021. The debt funding facility was subject to review, commencing in February 2019. To comply with Accounting Standards, the full loan facility has been classified as current borrowings. The Directors note that the Group is in full compliance with the facility agreement and has been since inception. Subsequent to balance date, the debt facility review was finalised and executed by all parties on 11 April 2019

This results in the full amount of borrowings (\$30.76m) reverting to a non-current liability with \$5.36m being due for repayment on 1 January 2021.

NOTE 16: TRUST DETAILS

The registered office of the Trust is:

Trustees of The Moriah College Building Fund and Moriah War Memorial Fund C/- Moriah College
The Henry Roth Administration Building
3 Queens Park Road
BONDI JUNCTION NSW 2022

TRUSTEE'S DECLARATION

The Trustees have determined that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The Trustees declare that:

- 1. the financial statements and notes, as set out on pages 188 to 200, present fairly the trust's financial position as at 31 December 2018 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- 2. in the Trustees' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Trustees on 6 May 2019

ROBERT GOOT AM SC

Trustee

Dated: 6 May 2019