



Moriah College

בית ספר הר המוריה



2019

67th Annual Report and Financial Statements





Moriah College

בית ספר הר המוריה

67TH 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**

QUEENS PARK ROAD, BONDI JUNCTION NSW 2022

ANNUAL GENERAL MEETING
THURSDAY, 15 OCTOBER 2020

TRUSTEES

Mr R Goot AO, 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 AO, 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

Mr D Kramer (*Appointed 26 June 2019*)

Mrs J Lowy

Mrs R Michael (*Appointed 23 May 2019*)

Mr D Sher (*Appointed 26 June 2019*)

Mr S Wilkenfeld

COLLEGE PRINCIPAL

Rabbi Yehoshua Smukler

– Rabbinical ordination | Tech cert (Bar
Ilan) GradDipEd MEd

DEAN OF JEWISH LIFE AND LEARNING (ACTING)

Mr R Grauman - BA GradDipEd MEdlead

COLLEGE VICE PRINCIPAL and DIRECTOR OF MUSIC & CO-CURRICULAR K-12

Mrs Roberta Goot OAM - ATCL; AmusTCL

HEAD OF HIGH SCHOOL

Ms J Hart

BSc DipEd MEdAdmin MACE

HEAD OF PRIMARY SCHOOL

Mrs Lynda Fisher

B Prim Ed Wits University

DIRECTOR OF EARLY LEARNING

Mrs C Milwidsky – AMI Dip Montessori
Preschool

BA Ed & Clinical Psych Post Grad Dip
Counselling

PRESIDENTS PARENTS' & FRIENDS' ASSOCIATION

Mrs Loren Kalish

AUDITOR

Deloitte Touche Tohmatsu

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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, co-educational 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 enrollment 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, Vice Principal, Dean of Jewish Life and Learning and the Chief Financial 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



COVID-19 PANDEMIC – B'YACHAD ON LINE LEARNING

In March 2020, the Board of Directors, with a heavy heart made one of the most difficult decisions it has had to face. The Board resolved to take the pre-emptive action of closing the College for all face-to-face educational services in an orderly fashion, and to fully activate our Moriah B'yachad online learning platforms.

This action was not taken as a result of a known outbreak of the virus within the school community, but rather because of the paramount value of Pikuach Nefesh - preservation and protection of life, which supersedes all other priorities, even if the situation presents only a possible danger. Through this decision the Board hoped to mitigate the spread of the virus throughout our broader school community, and to significantly 'flatten the curve'.

I would like to acknowledge and thank Rabbi Yehoshua Smukler, his College Executive, Heads of Schools and their team for having the vision and courage to carry out such an enormous task under difficult and unforeseen circumstances. I would also

like to acknowledge our extraordinary IT department and teaching staff members, for their incredible dedication and efforts during this difficult time. Indeed, they are excited to embrace and explore new and innovative learning opportunities with your children.

MORIAH COLLEGE'S MASTER PLAN

In June 2019, I was delighted to share with you, that the College had embarked on a master planning process with the New South Wales State Government to address the school's educational needs for the next decade.

The plan focuses on facilitating the visionary, imaginative and adaptable teaching and learning that today's students need, to prepare for tomorrow's world.

With our strong increases in enrolments across many Year groups and especially with High School enrolments at an eight-year high, the proposed design will enable the College to grow sustainably while providing innovative, contemporary teaching and learning environments to meet future needs.

The master plan incorporates the construction of a new building, which will include up to five storeys containing one parking level, one school administration level, and three learning levels. The aim is to maximise spatial resources and leverage more green, open space opportunities for students.

We made the difficult decision to postpone the Capital Appeal for the development of the Masterplan, as our priorities at the moment are two fold - to drive the School Improvement Plan and to support our families to ensure that no child has to withdraw from the College due to the economic ramifications of the Covid-19 pandemic.

NEW COLLEGE PRINCIPAL

Following a comprehensive search, which attracted high-calibre national and international applicants, Rabbi Yehoshua Smukler was appointed as the new Principal of Moriah College, effective Term 3, 2019. Rabbi Smukler understands the critical role that Moriah College has in the Sydney Jewish community and intends to uphold and promote our standing as a school of excellence, delivering a world of opportunities and academic success in a unique Modern Orthodox Zionist Jewish framework. Mrs Roberta Goot OAM and Mrs Donna Delbaere jointly assumed the role of Acting College Principal for Terms 1 and 2 of 2019.

COLLEGE VICE PRINCIPAL APPOINTMENT

In September 2019, Mrs Roberta Goot OAM was appointed to the position of Vice Principal. This followed a rigorous recruitment process, including the position being advertised internally and externally, in accordance with the College's Employment Policy. In addition to her new role, Roberta will remain as Director of Music and

Co-curricular and will be supported by her strong Music Leadership Team, in particular, Pauline Timms and Chris Wallace, who will assume the day to day leadership of the Music Instrumental Department.

FRAUDULENT ACTIVITY

In late October 2019 the Board became aware of a serious fraud, which appeared to have been committed within the College, over a period of time, by its former Financial Controller.

The College retained legal and forensic advisors, Arnold Bloch Leibler and McGrath Nicol and, who have deep personal ties to the school and the community, in respect of the suspected fraud and took steps to mitigate the impact on the College.

While there are limitations on what we can say at this point, as certain matters remain the subject of investigation and potential further legal proceedings. And please understand the limitation on what I can say, is not for a lack of wanting to share and share openly, however we cannot run the risk of prejudicing any action and recovery process against 3rd parties.

As a Board we have collectively spent hundreds of hours in meetings, dealing with the consequences of the fraud, causing many sleepless nights.

2019 IN REVIEW

As I reflect on the 2019 school year, I want to take a moment to celebrate our many achievements and share with you, some of our exciting plans for 2020 and beyond.

- In 2015, the College began implementing a **five year strategic**

plan and made several structural changes. This plan has been executed, our masterplan for new, innovative learning spaces, is taking shape, and we are enthusiastically underway with new, visionary plans to take the College from strength to strength, into the next decade.

At the core of our plan is to ensure that the College meets the same goals that we expect of our students; academic rigour, reflective practice, constantly striving to lift the bar and meet the upper limits of our potential in all areas including academic, co-curricular pursuits, and student learning, development and wellbeing, within a holistic, nurturing Jewish environment.

- **Our Early Learning Centres** is where it all begins. We offer a program that nurtures and supports our youngest students in their most formative years, guiding them to develop strong relationships, positive dispositions to learning, connections to their Jewish identity and preparing them for school. Our new Queens Park Early Learning Centre is now well established, with classes at capacity. Indeed, across the four Early Learning Centres, two of them incorporating Early Childhood classes, we are close to full enrolment, with greater numbers of children seamlessly transitioning into Year K at Moriah Primary School. As a result, we have opened an extra Year K class for 2020.
- Mrs Lynda Fisher, one year into her role as **Head of Primary School**, has empowered our Primary School educators to further enhance the Years K-6 program, creating a child-centric environment focussing

on enabling each child to reach a higher potential.

As a consequence, our children and families have embraced the unique and extraordinary Moriah Primary School product, and we are experiencing strong growth across all Primary School Year levels. We look forward to new and exciting initiatives that will be implemented in 2020.

- In the **High School**, we are celebrating the achievements of the members of the Class of 2019, many of whom performed beyond what they thought would be possible, thanks to their disciplined approach, hard work, and the commitment and support of their educators who stretched them to succeed. Add into the mix the opportunities that we have offered our students to pursue a variety of co-curricular experiences, and we are so proud of the calibre of our graduates who we expect will make important contributions to our community and the world around them in the years to come.

We are looking forward to welcoming a large number of new students into Year 7 and other Year groups, in 2020. Several of our Year groups are at full capacity, with wait lists of families wanting to bring their children to the College.

As part of our strategic planning, we are planning to provide our High School staff with the support they need to propel our students' achievements even higher, by undertaking a wide review of our High School academic offerings, including our rubric systems, the vertical wellbeing system, and of our learning support and extension

offerings. Our retention and recruitment of high performing staff is a top priority as is our commitment to boosting academic rigour along with meaningful and precise feedback and reporting, to ensure every child is nurtured and supported to achieve his or her best.

- The **wellbeing of our teachers** is just as important as the **wellbeing of our children**. We need your help to build relationships based on mutual respect, developing genuine partnerships in which everyone is treated fairly and students are supported.
- Strong academic performance in the 2019 HSC ranked Moriah College first in the State for Classical Hebrew Continuers and Classical Hebrew Extension. An incredible 62.6% of our students achieved a Band 6 result in at least one subject. 81% of the examinations completed by our students were scored with a Band 5 or 6 result with 9 courses achieving 100% of students in Bands 5/6. *(Please refer to the 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 2019, our most successful team was our Senior (Green) Division team, which reached the Grand Final. (Please see page xx of the College Principal's report).
- In Sport, Moriah raised the bar again in 2019, winning 27 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 2019, 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 refer to the College Principal's report for more detail).*

As a College we are always striving to do better and deliver more to our students across ELC, Primary and High School, and we are looking forward to an exciting year ahead.

Thank you again for entrusting us with the privilege of educating your children.

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 / SECURITY

For the period June 2019 through to September 2020 the Facilities & Maintenance team has provided exceptional service to the College both in terms of ongoing maintenance and operational campus support services. The facilities team provides many hours of campus support services, which includes setting up for exams, camps and events, tending to Go With The Flow, amongst its general building and infrastructure and repairs and maintenance services.

During this period the College had

replaced a significant portion of the **external diplomat fencing**, which will enhance the security of the campus. Further, the College had significantly upgrading its **CCTV infrastructure** that will also enhance the efficiency and effectiveness of our security team. Both these projects were funded by the Federal Government's Safer Communities Grant and we take this opportunity to acknowledge and thank the Federal Government for the continued access to this program. The College will be carrying out further works to enhance the physical security assets of the College over the ensuing year. Also, funded by the Federal Government's Safer Communities Grant.

The College continues to make improvements to both the aesthetic and physical amenity of the school within the context of the overall Masterplan. Recent improvements include the **relocation of the Coffee Cart** to the newly renovated canteen now called the "Hub" and the installation of artificial grass in the adjacent Hillel court. Further, we have relandscaped the area surrounding and including **Munich Memorial** to provide better areas for the students to gather outdoors during their breaks.

The current period included the onset of the **COVID-19** global pandemic from March 2020 and the Facilities & Maintenance team were integral in responding to ensuring that the College adapted to the new circumstances with appropriate hygiene and step changes in cleaning protocols.

The Facilities & Maintenance team is led by John Kertesz and we thank him and his team for their efforts during these unprecedented times.

ENROLMENTS

Moriah College, with over 1,650 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 continues to experience very strong enrolment demand.

- Our new Early Learning Centre at Queens Park Campus, it is at full capacity.
- Most senior Year Levels in the Primary School are at full capacity with waiting lists.
- High School enrolments continue to at eight-year highs with over 850 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 to assist those who have been impacted by Covid-19 to ensure that those who need can be supported during this difficult time.

We are also delighted to announce that Lauren Koseff was appointed as the Director of Admissions and Engagement for the College. Lauren is a dedicated and passionate advocate of the school and we look forward

to her influence and impact in the Admissions and Engagement space. We would also like to thank our current Director of Admissions Vicki Farkas for her work over the past few years. Vicki's insights and knowledge have been invaluable, and we are very pleased that she will continue to work with the College.

MORIAH EARLY LEARNING CENTRES

In response to feedback received in 2018, the College expanded the range of booking options in our Early Learning Centres. In 2019, our early learning offerings included a preschool program, a part-time 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 for her 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 Catherine Kaissis and Lindy Kawalsky, the College had 114 Moriah students participating in the Israel Study Tour (IST) program in 2019. Additionally, 25 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.

Moriah staff members who joined us were: Head of Jewish Life & Learning (acting) Ronnen Grauman, Jeff Cohen (Na'aleh), Senior Teacher, Special Projects Officer Hilary Kahn, Avichai Berkovitz, Dee Fittinghoff, Taube Friedman, Belinda Lax, Lee-Ann Morris and David Wolfowicz (Na'aleh).

Our other important supporters are our madrichim, and this year we were joined by Lori Bernstein, Gideon Fine, Eli Grauman, Keren Lax, Yossi Meyer, Saul Oberstein, Rev Ayelet and Dinah Diveroli.

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.

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 2019, 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'

The Parents' & Friends' (P&F) is a vital part of the Moriah Family. The P&F does wonderful work in maintaining grass-roots relationships with our parents. We are grateful to President, Loren Kalish for her leadership in 2019.

The P&F held the following events in 2019:

- Year K 2019 first day welcome coffee morning
- Year K 2019 BBQ
- Hamentashen for all students
- Passover Sedarim
- ELC Staff Appreciation Breakfast
- Judith Locke & Dee O'Connor talks, working with the Primary School
- Mother's Day breakfast and activities, in the Primary School
- ELC Mini Olympic Games
- Michael Carr-Gregg event, working with The Moriah Foundation
- Father's Day mornings in the Primary School
- Primary School Open Morning - morning tea
- Community Closet Second Hand clothing sales in school holidays
- Apples & Honey for Rosh Hashanah
- Wine & Grape Juice Fundraiser for

Rosh Hashanah

- The God of Isaac – fundraiser with Moira Blumenthal Productions & Shalom
- Year K 2020 orientation morning tea
- Year 6 Graduation cocktails prior to their graduation ceremony

In addition to these events, the P&F contacted all new parents to welcome them to our Moriah family. They also organised the volunteer roster for Primary canteen through the year, organize class parents in the Primary school, 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 all new students as well as students in Years 1, 7, 9 and 12, organised a coffee cart at the Primary School Athletics Carnival, and the Year 6 hoodie and 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 AO 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 \$1.383m 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, as well as the two newly appointed Trustees Dr Suzanne Morris and

Shoshana Eisner, 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.

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, Anthony Berman, 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 for their 20, 25, 30 and over 35 years of service; Corrine Abrams, Janice Behrmann, Vicki Farkas, Joanne Hanlan, Rod Krigstein, Phil Manocchio, Chris Wallace, Peter Eagling, Rabbi Aryeh Solomon, Gary Cobbin and Judith Greenberger . 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 2019, the following Board of Directors of the College were elected unopposed

for a two-year term: Eric Borecki, Oliver Freedman, Rina Michael, Marc Weininger and Simon Wilkenfeld.

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: President Stephen Jankelowitz, Robbie Blau, Judy Lowy and Miri Sonnabend.

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 Mr Brian Schwartz AM who was elected as Life Governor for his significant service to the College.

In June 2019 Dan Kramer and Dani Sher were appointed to fill two Board casual vacancies for the remainder of the Term (that is, until May 2020), in accordance with the terms of the Constitution of the Associations.

CONCLUSION

I would like to thank our talented and hardworking Board members for their support and enormous effort during the past year. 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.

Special thanks also, to Robbie Blau, Deputy President, for his ongoing support and friendship throughout the year.

I would like to pay tribute and say thank you to a long standing board member, Ms Miri Sonnabend, who has decided to retire at this year's AGM.

Ms Sonnabend was elected to the Board in May 2012, she has served as the Honorary Secretary since 2014, chaired the Corporate Governance Committee since 2013 and has sat on numerous other Committees, including Enrolment and Education for most of the time she has been on the Board.

As Honorary Secretary for the last 6 years, there are a few people around the table who understand and appreciate what a tough role that is. Anyone who gives any time to the Board as a Director is admirable, 8 years is a significant amount of time. I want to thank Miri for the time she has given to the Board as a Director, for her support of me as President, and I looked forward to her continued involvement with the College.

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.

Moriah has carried a commitment to education over generations, each improving on what came before so that we now offer a wealth of educational and co-curricular opportunities.

We don't know what challenges the next year will present. But in partnership, we'll continue to improve and create an environment where all our students can reach the heights they're capable of.

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*, D. Sher, (Co-opted Teri Esra, Robert Goot AM SC (Life Patron and Trustee), Stephanie Weiner and Dan Barnett (Observer)), Chief Operating Officer, Facilities & Operations Manager and Security Manager

Corporate Governance

M. Sonnabend*, R. Blau, E. Borecki, D. Kramer, (Co-opted Robert Goot AM SC (Life Patrons and Trustee) and Chief Operating Officer

Debtors & Fee Support

M. Weininger*, R. Blau, J. Lowy, Chief Operating Officer, Finance Manager and Fee Support Analyst & Accountant)

Early Learning Centre

M. Weininger*, O. Freedman, R. Michael, M. Sonnabend, Chief Operating Officer, Head of Primary School, Director of Early Learning and Director of Admissions

Enrolment

O. Freedman*, J. Lowy, , M. Sonnabend, Head of High School, Head of Primary School, Director of Early Learning and (Co-opted Terri Solsky)

Finance & Audit

M. Weininger*, R. Blau, R. Michael, D. Sher, S. Wilkenfeld (Co-opted Richard Levine and Dan Barnett (Observer)), Chief Operating Officer and Finance Manager

Government Funding

R. Blau*, D. Kramer, D. Sher, M. Weininger, (Co-opted ACJS Co-Chairs Daniel Goulburn OAM and Justice Stephen Rothman SC, and ACJS Executive Director Len Hain), Chief Operating Officer, Finance Manager, Head of High School and Family Liaison Officer ELC-HS

Jewish Life & Learning

O. Freedman**, J. Lowy**, R. Blau, D. Kramer,(Co-opted Robert Gavshon AM (Life Patron and Trustee), David Taub and Dan Barnett (Observer)), Acting Head of Jewish Life & Learning and College Rabbi

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. Wilkenfeld*, Dani Sher, (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

Survey

O. Freedman*, R. Blau, E. Borecki, M. Sonnabend and College Vice Principal/ Director of Music and Co-Curricular K - 12

2020 Planning & Presentation

S. Jankelowitz**, M. Gutman OBE**, S. Wilkenfeld, (Co-opted Giora Friede (Foundation Board Member), Allen Linz (Foundation Board Member), Teri Esra and Stephanie Weiner), Trustee Representative Robert Goot AM SC 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 and R. Michael

Australian Council of Jewish Schools (ACJS)

R. Blau and M. Weininger

Community Reference Group

R. Michael, S. Wilkenfeld, College Principal and Chief Operating Officer

Jewish Communal Appeal ('JCA') (Fundraising)

J. Lowy and M. Weininger

NSW Jewish Board of Deputies

E. Borecki and M. Sonnabend

Queens Park Precinct

R. Michael, S. Wilkenfeld, College Principal and Chief Operating Officer

Yedid-Moriah Alumni Association (Old Collegians)

R. Michael

OUR SCHOOL

College Principal's Report



'MORIAH OF 2030 AND BEYOND'

2019 was a year of transition for Moriah as we completed our final stages of the 2015-2020 Strategic Plan. During the course of the year we also embarked on an intense Master Planning process spanning the organisational, educational, structural and physical infrastructure of the school as part of our planning for 'Moriah of 2030 and beyond'. There was a significant transition of key leadership roles including Head of Primary School, College Principal, College Vice Principal and Chief Operating Officer to Chief Financial Officer (post 2019), and the consolidation of the newly appointed College President and Vice President roles (assumed roles during 2018).

2018 concluded with farewelling outgoing Principal, John Hamey and we acknowledge his stewardship, leadership, and vision for the school in achieving the strategic milestones that were set together with the school Boards until the conclusion of 2018.

CO-ACTING PRINCIPALS and HEAD OF PRIMARY SCHOOL

As a testament to the strength of the school community, we were able to call upon long-standing Moriah leaders including, the past Head of Primary School, Donna Delbaere together with

our Director of Music and Executive staff Member, Roberta Goot OAM, to be co-Acting Principals for Semester 1, 2019. In addition, we successfully recruited Lynda Fisher (ex-Head of Primary School Carmell College in Perth), who relocated to Sydney to assume the role of Head of Moriah Primary School.

COLLEGE PRINCIPAL

In the latter half of 2019 I assumed the Principalship of the College. I found the College to be well managed and well led, as well as having a robust governance system, which enabled the school to maintain its strong educational outcomes with quality well-being and student development programs and practices. The College was ripe and ready for a new Principal to assume leadership and build upon the strength and stability of the talented leadership team embedded across all areas of the College. On a personal note, returning to Moriah truly did feel like a homecoming as I spent over a decade in my early education career at the College, departing in 2010, and after a decade of Principalship in Melbourne, returning to Moriah was providence coming full circle.

COLLEGE VICE PRINCIPAL

Being cognisant of empowering the operational leadership to assume responsibility for business, operational, community engagement, master planning, fundraising, educational, wellbeing and student development, organisational and strategic portfolios of the College, it was deemed necessary to create an additional executive role,

2IC to the College Principal, the role of College Vice Principal. In early August, the College commenced a rigorous recruitment process for this position. We advertised internally and externally and the selection panel was impressed with the calibre of expressions of interest received, and the range of candidature who applied.

During the recruitment process, it became readily apparent that Roberta possessed all the qualities that we were looking for in a College Vice Principal/2IC, having spent more than three decades at the College, nurturing and mentoring students and staff alike, and leading our highly acclaimed Music Department from its fledging inception to a flagship feature of Moriah's educational offerings. Roberta has grown the Department from one part-time music teacher in the Primary School to a team of classroom music teachers supported by more than 30 peripatetic instrumental tutors. In addition to our classroom music offerings, more than 600 students participate in our Instrumental Program.

Roberta recently coordinated the school's 7th international Band Tour, with students delighting audiences across the USA and Israel. Her 2018 production of Fiddler on the Roof was an extraordinary contribution to Moriah's 75th Anniversary celebrations and during that same year, her exceptional service to Music education was formally recognised with her being awarded an OAM as part of the Australia Day Honours (2018).

Roberta also plays a fundamental and active role in the school community, and is highly regarded as a fair and transparent leader and colleague. It has been my pleasure to partner with her over the past several months as she handed over carriage of the Principalship of the College

The manner in which Roberta steered the 'Moriah ship' together with Donna Delbaere, is a testament to her unwavering support of, and dedication to, the College, its staff, and students. She has transitioned seamlessly into the role of College Vice Principal and I look forward to continuing to work with Roberta, to nurture an innovative and positive culture throughout the College, empowering Moriah to maintain its position in the community as a centre of Jewish educational excellence.

WELLBEING AND BEHAVIOUR MANAGEMENT

During 2019 we revisited and updated our College student, wellbeing and behaviour management systems, to best meet student needs as they emerge into the third decade of the 20th Century. We embarked on a journey of positive wellbeing (a derivative of positive psychology) across our Primary School and empowered the wellbeing hierarchy commencing with Mentors and their daily role and impact on our students across the High School. We also reinforced our junior and senior wellbeing structures, our merit system and transitioned to a horizontal wellbeing leadership structure with Heads of Year as opposed to Heads of House. The wellbeing impact has been significant as the Mentors are now positioned as influential, guiding adults/educators in each of the children's lives. We are finding a much higher level of engagement and satisfaction at the coal-face of students' wellbeing and management, rather than significant volume of upwards managed issues and matters. Merits have vastly increased to recognise positive student engagement and conduct with a vast reduction of demerits for poor behavioural choices or misdemeanours.

ALLEGED FRAUDULENT ACTIVITY

During the first few months of my tenure, I worked to establish strong

bonds of trust across the educational and leadership teams within the College. Unfortunately, in our business sector, we detected a possible pattern of historical fraudulent activity. We notified the President and Deputy President of our Board, and engaged a legal and forensic team, whilst ensuring the College leadership and Directors were able to continue to focus our time and energies on continuing to strategise, lead and drive progress, and promote quality and opportunity throughout the school without having our energies diverted into legal matters. This was a catalyst for us to revisit the College business management and operational structures, resulting in the role of Chief Operating Officer being phased out and the recruitment of a Chief Financial Officer with chartered accountant capabilities. This enabled us to embed a significant upgrade in our audit, financial management, reporting and accounting process and capabilities. We also restructured our finance team to empower the school with the extra expertise and manpower with increased reporting back to the governing body and community in relation to the responsible fiscal management of the College.

SCHOOL IMPROVEMENT PLAN (SIP)

In the latter part of 2019, in conjunction with the College Executive and Directors, we redesigned the College's strategic plan into a School Improvement Plan (SIP) to continue to build on the 2015-2020 College Strategic Plan and to prepare for 'Moriah 2030 and beyond'. The SIP is based on our core values.

Our Essence, Purpose and Vision

Our Essence: The essence of Moriah is "Belonging". Belonging is cultivated through meaningful relationships and a "Culture of Care" throughout the College.

Our Purpose: Our purpose is to make Jewish children proud of who they are and what they can achieve. Connected children who feel a deep sense of 'Belonging' thrive, grow and learn; they achieve their potential.

Our Vision: To enable us to achieve our vision of empowering 'children to achieve personal excellence and make

a positive contribution informed by the richness of their Jewish heritage'.

Our essence, purpose and vision inform all strategies, changes and improvements across the College.

Our strategic priorities are:

Students

To enable each **student** to achieve their potential, academically, socially, emotionally and spiritually.

Staff

To provide our students with inspirational **staff**. This is achieved by nurturing our existing staff, and recruiting inspirational staff.

Community

Enhancing and creating **community** partnerships. This includes deep engagement with our parent body, as well as the broader Jewish community and donor base.

Resources

Effectively manage and enhance our **resources** to meet our current and future needs.

The SIP incorporates:

1. A revision of our High School wellbeing system.
2. A significant volume of changes to enhance academic rigour and outcomes.
3. An HSC improvement plan.
4. Strengthening our leadership and management structures across Primary School, High School and ELC
5. Revise and upgrade our academic assessment and reporting systems.
6. Increase the range of, and participation in, our 30+ extra-curricular offerings.
7. Enhancing our Sport, co-curricular and curricular offerings, including increased Performing Arts (other than Music) and Visual Arts across the Primary School.
8. An expansion of our educational support and leadership, and NCCD management across the campuses.
9. Transitioning our HR department

into a 'People, Culture and Growth' department with new roles and responsibilities to develop and expand the professional capacity of all staff across the College .

10. Redesign, empower and strengthen the Jewish Life & Learning leadership across the College, both formal and experiential.
11. Streamlining our grounds and maintenance management.
12. Expanding our Admissions department into an admissions and community engagement team, providing more comprehensive enrolment and engagement services.
13. Establishing a far reaching alumni engagement program, keeping our alumni engaged with the College and Community.
14. Embedding a deeper partnership with The Moriah Foundation to expand our Financial Assistance program, targeted value add programs and the planning for our upcoming Capital Appeal to enable us to actualise our Master Plan.
15. A revision of our ICT leadership and strategy.
16. A College-wide food provision, canteen catering services redesign.

The SIP also includes numerous other areas.

ENROLMENTS

Our 2018-2019 and 2019- 2020 enrolments remain strong, despite significant school transition, some reputational challenges due to the alleged fraud and the impacts of COVID-19. Our Preschools remain in high demand, as we continue to offer services from 2 years of age, with anticipated increase in our early childhood offerings. Our Primary School enrolments are stable and incremental growth is taking place in our High School.

COVID-19 IMPACTS AND OPPORTUNITY

We commenced 2020 with a rigorous timeline of implementing our SIP. As we commenced Stage 1 of our SIP, COVID-19 interrupted our operations, and our

energies were focused on transitioning the school to our B'yachad on-line/ distance learning platforms. In close consultation with our governing body, we transitioned the school into our on-line learning environment, removing all students from the campus to protect our community from the impacts of the virus and to do our part in flattening the curve. Only days later, the State and eventually the Country decided to follow suit closing all schools and educational institutions to face-to-face learning, other than to cater for 'essential services'. Moriah offered a rich, rigorous, and nurturing on-line program which included extensive daily on-line synchronous contact with teachers, ELC to Year 12, in addition to significant asynchronous teaching and learning offerings.

In a tremendous display of professional and organisational resilience, agility, dedication and creativity, our staff were able to adopt and continue the vast majority of our co and extra-curricular offerings, inclusive of our sport and music program during the COVID time period.

Emphasis was placed on student engagement and wellbeing, and upon surveying the bulk of our High School staff and students, and our Primary School staff, the feedback was that the students were, by and large, highly engaged, going through equivalent volume of work or more than would have been accomplished in face-to-face learning. Some found it challenging to differentiate between work/school/ home life and some students found it challenging to maintain their levels of engagement and motivation. Many reported significant advantages to this mode of learning and generally the College community was exceedingly appreciative of the tremendous volume of planning, foresight and work the College, both the educational and IT team, put into creating a stellar on-line learning platform on such short notice.

The majority of co-curricular was continued in on-line learning forums, and new avenues were created for sport and physical activity whilst team sport was suspended. In a post on-line learning world, now that we

have completed our return face-to-face education, we are committed to retaining the large volume of skills and new learning modalities that benefited so many of our students, staff and families. In a post COVID-19 world we are also revisiting our SIP with a new lens of a blended learning model. Overall, our staff developed a powerful and committed growth mindset and have exponentially increased the culture of becoming learners, exploring, experimenting and pushing the frontiers of education alongside their students.

PARENT, STUDENT, TEACHER SATISFACTION

Satisfaction Survey

Moriah College is committed to listening to the views and expectations from key stakeholders, and commissions annual and bi-annual independent parent and staff satisfaction surveys to provide performance feedback on a wide range of related education topics and service standards. The feedback from these surveys greatly assists the College with its operational planning and determination to continually improve the College's value proposition and educational experience offered to its students.

In 2019 the following satisfaction surveys were conducted.

- Year 12 Parent and Student Review Survey (by MMG)
- Year 9 and 10 Student Wellbeing Surveys
- Year 11 Modern Jewish Studies Survey
- Alumni Brownstone Jewish Leadership Program Participant Survey

The **Year 12 Parent and Student Exit Survey** identified the following satisfaction scores by students for 2019:

Levels of Performance (Key)

Very Low	Low	Moderate	High	Very High
<50%	50% < 60%	60% < 70%	70% < 80%	80% +

Overview of Key Areas Surveyed	Satisfaction Score* (Year 12 Parents) 2019	Satisfaction Score* (Year 12 Parents) 2019
1. Overall Satisfaction	71%	76%
2. Academic Program	65%	71%
3. Information Technology	77%	76%
4. Jewish Life & Learning (average)	70%	63%
5. Student Wellbeing	72%	65%
6. The House System	69%	59%
7. Communication	75%	66%
8. Co-curricular non sport	76%	69%
9. Sports Program	70%	65%
10. Reputation	72%	72%
11. Student Next Stage of Life (Preparation)	66%	75%

* *The Satisfaction Score is an aggregate of the number of respondents who identified they were satisfied or very satisfied with key elements in this area.*

Parents and students were asked to provide open responses to the **most valued aspects** of Moriah College. The most frequently nominated aspects are:

2019 Moriah Year 12 Parents	2019 Moriah Year 12 Students
Jewish education/connection	Friendships
Sense of community/belonging	Jewish identity, values and education
Friendships family has made	Sense of community/belonging
High quality teachers & staff	Connections made
Opportunities provided	Quality of staff
Academic standards & curriculum	Well-rounded education
Supporting, safe & caring environment	Music program, range of opportunities provided
Child's personal development & achievements	Charity, Sports program and Co-curricular programs
Music Program	

The survey overview presents the Year 12 Parent's perspective is that the communication of the College is clear, consistent and effective, the Co-Curricular program (non-sport) is well varied, engaging and of high quality, Student Wellbeing services provide a caring and supportive environment for their children and the Jewish Educational and Sports program are meeting the majority of student's needs.

Parents did feel that there could be moderate improvement in the rigour and range of supports being offered through the academic program with 72% of the parents registering their satisfaction level as very high.

The students tended to be slightly more critical, although not too dissimilar to the pattern of responses from students across the approximate 13,000 Year 12 students surveyed

during 2019, across 115 schools. The students were most satisfied with the academic program and reputation of the school, they were strongly engaged in the non-sport co-curricular, however, they were moderately satisfied with the student wellbeing and sports programs. There seemed to be less satisfaction with the overall Jewish Life offerings, with exactly an equal percentage of students identifying too much emphasis on Jewish Life in the College and an equal number identifying that there is not enough emphasis on the Jewish Life of the College. The overall satisfaction with their schooling is sitting at 76% of students registering a very high satisfaction. This result places Moriah in the high average range of the Year 12 student satisfaction benchmark across the NSW cohorts.

It will be interesting to note the variation of response of the Year 12, 2020 cohort who experience significant changes in leadership and the COVID-19 educational impacts.

COUNTERPOINT CAMPS

The College's Counterpoint Camps updated programming was considered a success in 2019.

The College had a total of 12 **international Madrichim** 10 Israeli and 2 British (5 returning from last year and 7 first time), together with 6 Sherut girls. It also had a pool of 49 **local Madrichim** rotating throughout the various camps.

All the madrichim who participated in the Israel Study Tour (IST) attended Year 10 Counterpoint.

Year 8 Counterpoint included 12 leaders from Year 11 (who were not necessarily the SLC).

The Shabbatot were a highlight for all camps.

ISRAEL STUDY TOUR (IST)

IST 2019 was very successful. 114 students out of a total of 125 students participated. This can be attributed to the quality of the staff and madrichim who accompanied the students, the additional financial support available and emphasis placed on the programming, as well as the more

rigorous student screening process implemented throughout the year which served to remind students that IST is a privilege rather than a right.

The first week in Poland was very intense but it allowed students to authenticate and validate their knowledge of the Holocaust as they walked through the various sites they read about in textbooks and viewed in film clips. It also allows students to appreciate the miracle of Israel as they travelled the length and breadth of the Land, experiencing everything Israel has to offer during the 5 week visit. Minor improvements were incorporated into the program such as spending more time in certain areas reducing the amount of travel and overnight stayovers. Eilat was also removed from the itinerary allowing students to spend more time involved in programs during which they gain an appreciation for the challenges faced by farmers. Students were able to select from the following options: hiking, snorkelling, medical clowning, basic army training, search and rescue and midrashah, all of which proved to be very successful. IST continues to rank as one of the most significant and lifechanging opportunities available to our Year 10 students. A number of follow up activities took place including a reunion as well as various Shabbat activities.

SOCIAL AND EMOTIONAL LEARNING (SEL)

The Moriah College Wellbeing Team is committed to teaching the 'whole child' and to ensuring that evidence-based social and emotional learning (SEL) is an integral part of our students' education. SEL is the process through which students understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions. ACARA refers to these as the 'Personal and Social capabilities'.

Effective SEL requires a strategic, systemic approach that involves the entire school community, i.e. school leaders, teachers, families and community partners, working

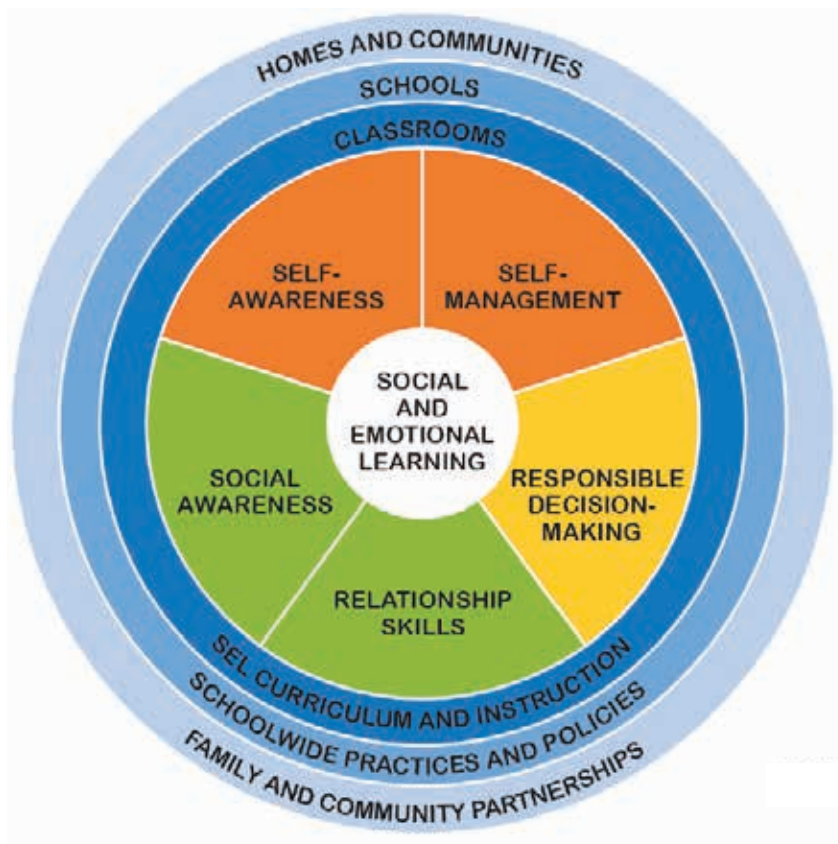
collaboratively to ensure students receive the necessary support. Successful SEL is not a stand-alone or add-on program, and is central to how we as a College Community value and support the social, emotional, and academic development of the students. SEL includes the development of five interrelated competencies: *Self-awareness, Self-management, Social awareness, Relationship skills and Responsible decision-making (See attachment 1: CASEL Wheel)*. Across the College, these competencies are both explicitly taught and embedded in a range of high-quality, evidence-based programs and curricula. Best practice includes the training of relevant teachers in the delivery of these specific programs. Our philosophy is that every teacher is a teacher of wellbeing. Moriah is uniquely placed to be able to integrate our Jewish Ethos, the College Values (*Chesed, Respect, Responsibility, Integrity and Commitment*) and the lessons of Positive Education into our SEL.

PROGRAMS DELIVERED

URSTRONG

In 2019, we introduced the URSTRONG 'Friendology 101' curriculum into the Primary School. Staff were in-serviced at a dedicated Professional Development day. Parents and students had attended URSTRONG workshops in 2018 with URSTRONG founder, Dana Kerford, supported by the P&F Association. 'Friendology 101' is a skills-based program that teaches boys and girls how to put a voice to their feelings, create healthy friendships, and build a solid foundation for future relationships. Along with learning what's normal in a friendship and the difference between healthy and unhealthy friendships, students also learn and practice a proven step-by-step approach for putting out common Friendship Fires™ (conflict-resolution) and how to combat mean-on-purpose behaviour (previously known as bullying). Our goal is to grow a school culture where creating positive relationships is at its heart. 'Friendology 101' provides us the framework to explicitly teach skills, and at the same time gives adults a common language

Attachment 1: CASEL Wheel



so that teachers can help children put out “fires” on the playground and parents can support their children at home. There is no place for mean-on-purpose behaviours in our school culture and the students are taught this explicitly.

MINDFULNESS IN SCHOOLS PROJECT (UK)

2019 was our third year rolling out the UK’s evidence-based ‘The Mindfulness in Schools Project’. Early Mindfulness; Paws b. (pause and breathe) and Dot b. (stop and breathe) were rolled out in Year K, Year 5 and Year 6 by Joanne Jacobson, School Psychologist. Across the College, students are learning to take a moment to stop and breathe. Research suggests that mindfulness can positively impact our students’ wellbeing and mental health, concentration and cognition, self-regulation and social awareness. ‘Mindfulness practice can change the weather in the classroom’. In addition, across the College, students and parents are encouraged to download Mindfulness apps such as Headspace and Smiling Mind and to incorporate

mindfulness into their daily routines, including sport, studying and wellbeing.

PEER SUPPORT AUSTRALIA

This unique student-led program places students at the centre of their learning, and empowers them with practical skills and strategies to positively navigate life and relationships.

Two days of training is held off campus with our Year 6 and Year 10 students respectively, providing them with the necessary skills to facilitate activities with younger students.

Under the supervision of teachers, the newly trained Year 6 peer leaders facilitated sessions from a module with a small group of younger students from Years K-5. The module was called ‘Stronger Together’.

Our Year 10 peer leaders supported the Years 7 and 8 students, engaging in two modules; ‘facing challenges’ and ‘tolerance’. Module activities include skills and strategies for developing connectedness, resilience, sense of self, and sense of possibility. Teachers offer the peer leaders ongoing training and support through regular debriefs.

Peer Support is an opportunity for facilitating leadership skills, SEL and creating caring relationships across Year groups.

CLUBS

Primary School students were given many informal opportunities for SEL. These included lunchtime Social Club for all interested children, Lego Club for children needing a more targeted social skills program, and lunchtime library with a range of books about emotions, friendships and other SEL topics.

CYBERSAFETY

Year 7 students focused on Cybersafety and Digital Citizenship, essential lessons for our early adolescent students transitioning into High School. The online world is becoming integrated into their social world and is fraught with social difficulties and requires Social Emotional Learning. The dangers of sexting and cyberbullying is taught explicitly.

ROCK AND WATER

Year 8 boys participated in the renowned Dutch program Rock and Water, which engages participants with skills for physical-social teaching with a focus on body awareness, emotional awareness and self-awareness. The concepts ‘Rock’ and ‘Water’ are used as a metaphor throughout the program for students to explore and choose different forms of communication (e.g. does the situation require a Rock or Water attitude?). A series of martial arts-based exercises and games are practiced to develop confidence and self-reflection. Students learn to block, hit strike shields, stand strong, negotiate using ‘Rock and Water’ verbal approaches, walk away from a fight, consider alternatives to aggression and develop understanding about who they are, their intuitive feelings and personal direction.

POSITIVE ME

Year 8 girls participated in ‘Positive Me’, a program based on Black Dog’s Bite Back Mental Health Fitness challenge. Students were presented with six weekly challenges to help improve mental fitness, increase happiness, reduce stress and improve friendships and focus.



MATES

The MATES program is a unique opportunity for the training of Year 8 student leaders, providing information and support about special needs, disabilities and peer support training. The aim is to provide students with the ongoing tools and skills to support social inclusion in the school. Moriah College won the inaugural 'School MATES Award' presented to Ms Kaissis (MATES Co-ordinator) and the students by Matt Thistlethwaite, MP.

THE RITE JOURNEY

The Rite Journey is a unique educational program designed to support the development of self-aware, vital, responsible and resilient adolescents. The Rite Journey reinvents the traditional process of a Rite of Passage to assist in transforming the adolescent from dependency to responsibility. The year-long program, delivered in Year 9, fosters connections with positive adult role models, connects students with their strengths and builds self-awareness and transforms school culture by developing

responsibility. Mentor groups are divided into boys' and girls' groups for this program and regular mentor periods provided the obvious setting for the rolling out of the program.

MIDDOT

In 2019, the wellbeing program developed by Mandy Meltz and Mimi Nussbaum at Israel's Legacy Heritage Teacher Institute was implemented. Using the Chaggim (Jewish Festivals) as the foundation, students examined the middot (values) that guide ethical decision-making that confront our youth in their contemporary world as Jewish, Australian and global citizens. Examples include highlighting the values of positive self-identity as seen through the character of Esther in the story of Purim.

POSITIVE EDUCATION

In a new initiative, Year 11 students had the opportunity to study Mindfulness and key principles of Positive Education as an elective subject with School Psychologist, Dee Fittinghoff. The course draws from the

Dot b. mindfulness curriculum and Geelong Grammar's Positive Education curriculum.

MANAGING HSC STRESS

Various opportunities were given to Years 11 and 12 students to learn to manage HSC and academic related stress. In the last term of 2019, the HSC students and their parents attended presentations on HSC Stress management by clinical psychologists from the UTS Kidman Centre.

SCHOOLTV

In 2019 we introduced SchoolTV, a new online resource designed to empower parents with credible information and realistic practical support strategies, featuring Dr Michael Carr-Gregg. This can be accessed by all parents on eLY and via the newsletter. Every month from February to November, a new topic is published, ranging from mental health, cybersafety, healthy body, and positive parenting to current topics such as the impact of COVID-19 on mental health. Parents can access fact sheets, apps, books, websites and videos on each topic. Analytics indicate a substantial uptake by parents with an average of 95 site visits per week in the school term indicating solid consistent views.

PARENT ALLIANCE

As part of our commitment to our students' safety, last year saw the initiation of a **Parent Alliance** that will partner with the College to find solutions and programs to facilitate our students' growth and safety.

SPEAKERS

Parenting expert **Judith Locke**, author of *The Bonsai Child*, addressed staff and parents, respectively, on Resilience, giving them a common language and expectation.

An informative evening was held for Year 10 students and their parents to look at the dangers of **alcohol, drugs and vaping**. The panel of speakers included a police liaison officer, a retired policeman and a 'lived experience' account by a 'survivor' from the Royal North Shore Hospital's P.A.R.T.Y Program.

CIRCLE OF SECURITY

Yuli Dar, School Psychologist, ran the

CIRCLE OF SECURITY, a series of 10 consecutive workshops offered to parents of children in the ELC and Year K. This early intervention program gives parents an opportunity to reflect upon their children's attachment needs and promotes secure attachment. The course was well subscribed and was offered twice.

COMMUNITY ENGAGEMENT

As part of our commitment to engaging with the community, Senior High School students completed the annual **Mission Australia Youth Survey** which gives us feedback about our students' concerns and fuels our future programs. Students from Moriah College ranked friendships (other than family), family relationships, and school or study satisfaction as their three most highly valued items.

A high value was also placed on physical health, mental health and financial security.

Moriah College students' top three issues of personal concern were:

- 1) coping with stress
- 2) school or study problems
- 3) mental health

These were followed by body image and physical health.

A group of Year 8 Moriah students were the first cohort to participate in the **UNSW Black Dog** Future Proofing longitudinal study, which will assess and follow their mental health and wellbeing for the next five years and add to the body of research in this area. Students were provided with a variety of apps which have the potential to impact positively on their mental health. This is the largest longitudinal study of its kind in Australia.

Lastly, Moriah College also participated in a combined schools initiative along with NSW Police force, focusing on safe student partying in the Eastern Suburbs. Rob Weiss, our Head of Wellbeing – Junior High School participated on the panel of presenters at **"After the Bell"**, an evening aimed at parents of students in Years 8-10, to provide information and strategies to keep our youth safe.

Moriah College is committed to the SEL of our students across the College. According to a 2017 meta-analysis from CASEL, the University of Illinois

at Chicago, Loyola University and the University of British Columbia, "up to 18 years later, students exposed to Social Emotional Learning (SEL) in school continue to do better than their peers on a number of indicators: positive social behaviours and attitudes, skills such as empathy and teamwork, and academics."

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 forebearers, 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 The Moriah Foundation President, Judy Lowy, I would like to extend our heartfelt gratitude for her continued and tireless support of the College. Through the work of the Director of the Moriah Foundation, Joseph Herschel and Doron Lazarus, 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, Financial Assistance, Student Scholarship, innovation and other programs.

The Parents' and Friends' Association (P&F) is our behind the scenes 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 President Loren Kalish P&F and Community Relations Support Officer Laurie Abeshouse 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, Dr Liliane Goodman, Dr Suzanne Morris and Mrs Shoshana Eisner 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 and Chief Executive Officer, Alain Hasson, for their continued support of the College through the allocation of funds from their Appeals. The support of the JCA assist with some of our Financial Assistance Program in 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 Leslie Berger, 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.

We extend our thanks to Matthew Meyerson, Head of Security, Shane Weinberg, Security Operations Manager and the whole CSG team for ensuring the continued safety and security of our students, staff and community.

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, National Co-Chairs (NSW), Nechama Bendet, National Co-Chair (VIC), 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 AM, 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 as I assumed the role of College Principal. Roberta Goot OAM, College Vice Principal, Trevor Johnson, Chief Operating Officer, Jan

Hart, Head of High School, Lynda Fisher, Head of Primary School, Cathy Milwidsky, Director of Early Learning & Development, Ronnen Grauman, Head of Jewish Life & Learning (Acting) and Lauren Koseff, Head of People & Culture 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, early childhood educators, school psychologists and nurses, business office and admin team, HR team, media and communications team, admissions team, education support staff, teacher's aides, ICT staff, facilities and maintenance staff, traffic wardens, all staff members involved in the wide range of co-curricular activities including Sport and Music Program, 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"*.

In addition, I wish to once again express my sincere thanks to Roberta Goot OAM and Donna Delbaere for so ably taking on the role as co-Acting Principals for Semester 1, 2019. The College is indeed indebted to them.

Leading and governing a school is a mammoth task and requires team effort. In fact, the old adage, 'It takes a village to raise a child' comes to mind. I would like to single out two members of our 'school village', my EA, Jane Quinn, and the Executive Officer to the Board of Directors, Daisy Sultana. Their behind the scenes dedication to supporting the Board, the leadership team and myself, whilst ensuring we have a smooth and enjoyable user experience for all our children, families, staff and visitors is truly invaluable.

And last, but by no means least, thank you to all our parents and grandparents for your continued support of the College and your children and grandchildren by enabling them to thrive in our warm, vibrant and nurturing learning village that we call, Moriah College.

I commend to you the remainder of the report, which provides a rich overview of life at the College during 2019.

RABBI YEHOShUA SMUKLER
College Principal

OUR SCHOOL

Head of Jewish Life & Learning (Acting)



This year we were fortunate to host a wide variety of talented, well-respected and engaging international **guest speakers**. We had representatives from ZDVO (Zahal Disabled Veterans Organisation) and the ZCNSW (Zionist Council New South Wales), Shlichim from Baltimore, Rabbanit Shani Taragin, Harry Rothenberg, esq., Kfir Damari of Space IL as well as Rabbis Stav, Binny, Aaron and Jonny who inspired our students and the broader community through our Keshet Academy with their wisdom and inspiring personal experiences.

2019 marked the creation of two amazing, experiential programs designed to engage Year 7 students and their parents with **Bar and Bat Mitzvah**-based content. The female students and a female role model of their choice spent the day focussing on social media and body image, led by our team of experiential educators, who were supported by clinical psychologist Rachel Cohen – an ex-student who is acquiring her PhD in Psychology. The structure incorporated both combined and separate programs for participants, as they journeyed through sessions exploring themes such as positive role models, navigating social media and fostering positive body image. The boys participated in a camping trip that

saw students and a male role model of their choice hike for two days and discuss themes and ideas based on the topic of what it means to become a man. Each program emphasised Judaism's role in the coming of age process and drew on key principles that assisted in guiding the students' experiences.

Year 7 boys also had the privilege of experiencing '**The Keshet Tefillin**' workshop where each of the boys learned about the mitzvah of Tefillin and made their very own kosher set of Tefillin. This unique program consisted of a series of lessons held over three weeks in Term 4 and culminated in a morning Siyum (completion) with their parents, in which they were able to don their very own handmade Tefillin. This rewarding experience taught the boys that whilst the physical Tefillin may wear with time, the mitzvah itself is timeless. The Year 7 students, along with their parents, were also invited to participate in a series of early morning Tefilla and learning sessions throughout the year, including a beautiful breakfast in the Succah.

As has become customary, our department has helped punctuate the school year with celebrations around the **Chagim (Jewish festivals)**. We began with a 'Pixar'-themed Purim,

in which students were transported to an imaginary world, enabling them to immerse themselves in the spirit of the festival. Students were able to fulfil all the mitzvot of Purim including listening to the Megillah and enjoying a festive meal at lunch. On Yom Hashoah, students were moved by a formal assembly in which Holocaust survivor George Grojnowski was interviewed about his experiences at a special assembly. A film depicting young Jewish students from the early 1930s singing an early rendition of Hatikvah concluded the emotional ceremony. This Memorial Day was followed by Yom Hazikaron which was marked by a tekes (special ceremony) held on the basketball courts to honour ex-Moriah student Asaf Namer, who was tragically killed serving in the IDF. Yom Ha'atzmaut celebrations followed, with a concert led by an Israeli band who injected a great sense of Israeli spirit into the students. There were also a variety of experiential activities organised throughout the day. Our annual Yom Keshet for staff and Year 12 students, which focuses on Jewish learning and is always held close to Shavuot, was a major success. This year, we created a conference-type event, where each participant was given a personalised lanyard containing the details of his or her pre-chosen session. This

professionalism cultivated around Jewish learning was appreciated and respected by all in attendance.

The Year 10 Hadracha program was another incredible opportunity for current students to engage with inspiring alumni to learn about the values of leadership. Students were able to transform their theory into practice throughout the year by running tochniot (programs) in the Primary School and assisting with the Yom Ha'atzmaut festivities in the High School. This is one of many occasions in which we try to re-engage alumni with current school activity, teaching the students about the power of giving back.

This year, we were proud to continue the tradition of supporting **Zichron Menachem** through a student-led hair drive. Over 80 students and staff members donated their hair to Zichron Menachem, an Israeli charity that supports children with cancer and their families. The day of the hair drive was extremely powerful as the High School students listened to 21-year-old community member Rikki Stern, who shared her personal journey and inspired our students to be more appreciative, more empathetic and more understanding.

We also partnered with the UIA (United Israel Appeal) to offer the **'My Israel' Video competition** that afforded students the opportunity to create and present a one-minute video clip expressing their connection to Israel. The focus of students' work ranged from exploring Israeli history, the role of the IDF, Israel's unique Start-Up culture and the country's famous cultural landscape. Yaron Samuel and Jacob Joshua won the interschool state-wide competition and were awarded \$2500 each towards a trip to Israel.

The Chesed Project continued to thrive throughout the year, encouraging High School students to both educate and involve themselves in external and internal volunteering opportunities. In tribute to its new emphasis on collective volunteering experiences, Year 9 students went to the Northern Territory and volunteered in Arnhem Land to build a vegetable patch for the Indigenous community. The students also met with local elders to learn about the area's history, forging stronger connections with the community. Students were able to appreciate the numerous similarities between the Jewish faith and Aboriginal culture and spirituality.

Moriah College was proud to host the **sixth annual Mikolot: Voices of the Future Public Speaking Competition** in which Year 11 student Chloe Lyons who represented the College, claimed second prize. The judging panel consisted of esteemed guests, Harry Rothenberg, esq. Gabrielle Upton MP and President of the JCA, Stephen Chipkin. The participants engaged the audience with their creative solutions, exploring the greatest challenge that the Australian Jewish community faces in 2019. The audience was impressed with the students' ability to articulate such profound thoughts.

Once again, we are overwhelmingly excited to be sending off 26 eager alumni to New York City to participate in the **Moriah Brownstone Jewish Leadership Program**. Students will intern with a variety of organisations, cultivating professional skills and workplace experience. Participants have also agreed to 'give back' to Moriah by volunteering to support students with specific needs, act as readers/writers, assist our EDJE team on festive days and accompany participants on Duke of Ed and other

excursions.

Additionally, Year 11 students Aiden Blecher and Gidon Goodman participated in the **Tikvah Scholars program at Yale University**, another Jewish learning and leadership opportunity for students to engage in discussion around Jewish thought with like-minded young Jewish students from around the world.

For the third year in a row, we successfully organised the unique **Start Up Moriah program** involving a large group of students from Years 10 and 11. Over three afternoon sessions, we visited Canva, OurCrowd and TankStream Labs to learn about investment, idea generation and the importance of ethical leadership from three experts in the Jewish community. Students absolutely loved the real-world experience and were left feeling inspired as they begin to consider bringing their own ideas into fruition. Additionally, they were taught the importance of involving oneself in the community and the value in having a work-life balance.

The College facilitated exciting **Shabbat Project** activities including a lunchtime challah bake, representation at JCA and Grandma Moses' successful communal attempt to break the Guinness Book of World Records longest challah, and hosting the famous Moshav Band with a Friday school concert and communal Havdallah concert.

Another year of successful **Counterpoint seminars** can be added to the list of achievements, as we once again hosted a team of dynamic madrichim/ot who inspired and educated all students in Years 8 to 12. A highlight was bringing Rabbi David Aaron as scholar in residence to Year 12 Counterpoint.

The students absolutely loved having intimate conversations with the Rabbi, following him to optional sessions throughout his week in Sydney. Additionally, madrichim joined the annual **Moriah Shabbat** held at Central Synagogue, engaging the broader Jewish community in celebrating Shabbat. Finally, we are extremely proud of our increasing student numbers participating in the pre-**IST, Na'aleh program**. Students spend two weeks in Israel immersed in Jewish learning prior to meeting the rest of the cohort in Poland to begin their IST journey.

We were also excited to implement a number of **new initiatives in 2019**. These included organising activities centred around the Jewish calendar for our ELC and Year K students. This provided an opportunity to integrate our ELC students who visited the Primary School in order to participate. Our Year K students were eager to assist and support those a little younger than themselves. In 2019, we made it compulsory for all Year 10 students to attend the annual Yom HaShoah communal event. Students, in their Moriah uniform, sent a very clear message that we as a school community will never forget. Our ELCs combined their annual Father's Day morning with an opportunity for the fathers to put on Tefillin and have a short Tefillah with their children. They were then treated to some light refreshments. This year, Moriah was proud to collaborate with Shalom in its Sukkah by the Sea initiative. Students visited the installations and were given a tour of the various Sukkot, learning about issues including homelessness and the environment. We partnered with 'Kids 4 Tzedakah', an organisation that aims to teach students about the mitzvah of giving to those less fortunate. Tzedakah

boxes were donated to the school and were distributed to all Primary School students. Finally, an anthology of children's stories about specific character traits, written and illustrated by our Year 9 students, was published with support from the Moriah Foundation. This book, titled *Moriah's Marvellous Middot*, was given an official launch and is on sale through the school.

RONNEN GRAUMAN
Head of Jewish Life and Learning
(Acting)

OUR SCHOOL

Director of Early Learning's Report



INTRODUCTION

We welcomed and adjusted to new leadership throughout the year, with the appointment of our new College Principal Rabbi Shua Smukler, new Head of Primary School Lynda Fisher, and our new College Vice Principal Roberta Goot OAM. Earlier in the year, we also worked closely with Co-Acting Principal Donna Delbaere. Working closely with our new leadership team gave us a deeper understanding and demonstration of how our approaches and practices are generated, and we remained steadfast in our commitment to providing the best possible experience across our Early Learning Centres.

2019 was a year of improving and redesigning systems and strategies that better support and articulate our overall daily operations, especially in the areas of fiscal management, alignment of College policies, employment protocols, enhancement of admission and enrolment protocols and our collective efforts to operate as one school – from the beginning of Early Learning through to Year 12 graduation.

We ended the year stronger in our understanding of why we exist, with definitive measures to ensure greater accountability and alignment, with a commitment to transparent and effective protocols, and with the determination to

lead our school (children, educators and families) successfully into 2020.

FOUNDATION PILLAR: TRUE TO OUR JEWISH ETHOS

Using our commitment to our Jewish Ethos as a pathway to enhancing continuity from Early Learning to Primary School

In our efforts to build stronger connections between the Early Learning Centres and the Primary School, enhancing continuity and our provision of a continuous learning experience, we have used the opportunity to extend our children's learning through the development of the **The Kesher Program**. As part of this exciting initiative, we organised meaningful, fun-filled activities using unique opportunities presented in Jewish festivals and Hebrew experiences to build a strong shared sense of belonging and Yiddishkeit for all ELC and Year K children.

Each term, one of the Early Learning Centres was invited to bring the children who were in the year prior to starting school to attend a special Chag (festival) experience hosted by the Kindergarten Jewish Studies educators in the Year K classes with the Year K students.

"The activities were planned based on a variety of multiple intelligences, such as singing, dancing, movement, creative art, partaking festival related foods. The program was planned collaboratively by the Kindergarten Jewish Studies teachers and the ELC Hebrew and Jewish Studies teachers, in consultation with the general teachers and the ELC/Kindergarten coordinators," explained Debbie Conn, Coordinator of Primary School Jewish Studies.

- Term 1: the ELC students from our Prachim and Nitzanim classes at Queens Park Campus were the first group to participate in a Purim experience with Kindergarten students.

- Term 2: the students from the Saunders Family Campus (Dover Road) participated in a Lag B'omer experience.
- Term 3: the students from the Shya Redelman Campus (Glenayr Avenue) joined the Kindergarten classes for a special Rosh Hashanah "Bee Together" experience.
- Term 4: the students from the Mount Zion Kindergarten (Bondi Road) enjoyed a special Chanukah experience "Light and Shine".

Jewish Preschool Association Day of Learning

On Monday, 23 of July Moriah College Early Learning Centres hosted the Jewish Preschool Association's annual Jewish Early Childhood Educators conference at Hamakom, in loving memory of colleague and friend Avril Langbart who passed away suddenly in March 2019. The keynote speaker Brandon Srot presented a two-part workshop: **Leadership in the Early Years** that aimed to support purpose-driven leadership in the workplace. With a mixture of theoretical learning, interpersonal engagement and hands-on experiences, the educators were introduced to solution-finding protocols that endorsed authenticity, vulnerability and deep listening.

Brandon dedicates his professional life to developing human potential and connection with individuals and organisations seeking change and transformation. He is a faculty member of the Masa Leadership Centre in Israel and is the Chief Facilitation Officer of the LaunchPad Australia Retreat. Brandon is a Senior Fellow of the Schusterman Fellowship, a graduate of the Nachum Goldman Fellowship, and recipient of the inaugural Jewish Changemaker Award. He is also a certified practitioner of The Leadership Circle. Brandon wrote to the participants after the workshop:

"I am deeply passionate about this work



and about empowering people at all levels to exercise purposeful leadership, especially in our Jewish community... I am in awe of the incredible work you all do and left today's workshop inspired for our collective future, knowing that our children are in such fantastic hands. With a full, warm and grateful heart, Brandon"

Working in partnership with Shalom Baby and PJ Library

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 over the course of 2019.

- In March, our Early Learning Centres hosted a morning with Mandy Sacher, founder of Wholesome Child, to present a cooking demonstration as she provided important information to families around introducing young children to healthy eating.
- In July, we hosted a musical morning for parents and babies presented by Julie Sekers at Hamakom.
- In August, Shalom Baby promoted Jewish Book week across our Centres, providing a range of new books

by PJ Library and offering reading experiences for young children across our Early Learning Centres.

- In November, as part of the Shabbat Project, Shalom Baby brought out singer and songwriter Rebecca Schoffer from New York to provide a range of experiences for children, their educators and their families:
 - o The **Educators Workshop** allowed all Jewish Early Childhood Educators from across Sydney to enjoy a two-hour interactive experience: "When we Play, we pray" hosted at Hamakom.
 - o A personal **Preschool Concert** for all our Early Learning Centre children also took place at Hamakom and offered our Centres a unique experience to come together in one place for a fun-filled interactive morning full of song.
 - o **Shababa Baby** was hosted at Hamakom later that week, where children aged between 0 and three were invited to attend a morning of music and song.

All of these events were a very uplifting and special start to The Shabbat Project weekend.

Grandparents Shabbat Project Kabbalat Shabbat

In support of the 2019 Shabbat Project, the ELCs hosted a morning Kabbalat Shabbat for grandparents and special friends. As part of the morning program, grandparents were invited to make challah with their grandchildren that they then took home to bake and serve for Shabbat dinner that evening. The Kabbalat Shabbat brought many families together in a meaningful and memorable way.

Farewell Kabbalat Shabbat for Mardy Einfeld and her family

The Prachim, Nitzanim and Nevatim children at the Queens Park Campus welcomed Mardy Einfeld and some of her extended family members to join in a Kabbalat Shabbat at the Queens Park Early Learning Centre, as a way to farewell her before she moved to Melbourne where she was reunited with her children. The morning was an opportunity to thank the Einfeld family again for their tremendous support and for their continued interest and advocacy of the Early Learning program at Moriah College.

PERSONALISED, ENGAGED LEARNING
Nurturing curiosity in children and

educators

Nurturing curiosity in our children is one of the most important ways we can help a child become a lifelong learner, for curiosity is the desire to learn – an eagerness to come to know the world and, for each child, his or her place in it – to explore, discover and work things out. Curiosity is an internal driver that encourages and motivates and propels a child to continue to grow and develop.

Professor Carla Rinaldi, President of both Reggio Children and Malaguzzi Centre Foundation explains: *“Little children - for the ways in which we have encountered them - are the first great researchers. If we are capable of listening to them, children can give us back our pleasure in wonder, in marvelling, in doubt. Children can convey the joy of search and research which belongs not only to children, but to women, to men, to humankind; it belongs to life.”*

Throughout 2019, we committed to this shared understanding of providing learning opportunities for our children across our classrooms and Centres. Every term, the educators from the different Centres came together in meaningful, collaborative discussion to drill deeper into the ages and stages of children and their desire to learn and grow. Our educators embraced these opportunities to launch new experiences for the children. We understood that when educators are involved, as a community of learners themselves, and they find inspiration, commonality and purpose together, then their capacity to teach is intensified and made even more rewarding.

The development of open, transparent and shared communication platforms enabled the educators to stay connected throughout the year, and to prepare and plan for ongoing and sustained learning. In addition to this, the opportunity for educators to visit one another in their respective Centres and classrooms opened up new ways of seeing and being together.

The success of these collaborative discussions has allowed educators to return to reviewing their own pedagogy and practice – and in doing so, raise our standards and quality of teaching and learning for each child.

STUDENT WELLBEING

Student wellbeing remains central to our purpose and what informs the WHY of what we do in the early years. Whilst we have seen an increase in the number of children who present with concerning emotional health, we have ensured our educators are well supported and further trained in attending to each child as is appropriate, responsible and necessary.

Our continued personal and professional development around creating centres of safety and excellence addresses the wellbeing of each child, and preventative work is employed every day to offer children ways to build their resilience, their sense of self and their strategies to better manage their diverse and big feelings and emotions.

Working in partnership with families to enhance student wellbeing

Part of our commitment and approach is working hand in hand with our families, as we know and understand through current research and our many years of combined experience that families are each child's true compass and most influential resource. At the start of the year, we shared with parents how important their role is in contributing to their own child's learning and wellbeing.

The National Literacy Trust affirms that, *“Learning is complex; it begins at birth and continues throughout life. Parents are the first teachers and the role models for their children, and therefore have a strong influence on their learning. Yet, studies continue to show that many parents are not aware of the importance they play in their child's education and have a limited understanding of their role in their children's learning.”* Further to this, Dr Toby Parcel, a Sociology professor, shares that, *“...our studies show that parents need to be aware of how important they are, and invest time in their children - checking homework, attending school events and letting kids know school is important, right from the start.”*

In the world of the under-fives, even though many of our children spend more time at school than at home in any given week, it is not possible to separate a child from his or her family. Each child's wellbeing is embedded in the wellbeing of his or her family. One cannot and must

not separate the two.

In understanding this, we work to support each child, keeping them safe and attended to, and have developed ways to be doing this in partnership with their families.

Carli's Garden

In 2019, children across the College (from ELC to Year 12) came together to dispel myths, to integrate strategies, and to build capacity through knowledge and personal sharing as a way to safeguard their years at school from increasing and pervasive risks to mental health. It is acknowledged that mental health issues are on the rise across Australia, with children as young as three or four years old presenting with symptoms of depression and anxiety.

A listening garden has been created in the courtyard adjacent to the entry of the College, in memory of Carli Freiberg, a past student and educator at the College who died by suicide in December 2018. Carli lived her life reaching out to others who suffered with mental health issues, educating the broader community about what it means to be truly well, and finding ways to raise awareness and safety measures for those who experience periods of mental ill-health.

The Early Learning Centres each made something that could be installed in the listening garden – something that they believed would bring peace and joy, a promoter of reflection and stillness. With their contributions, a space has begun to take shape around a jacaranda tree, in the hope that any student, educator or visitor will come to this place to find comfort. The children understood this important message – a sense of belonging to a loving and thoughtful community is the first step towards ensuring a life of good health and wellbeing.

Later in the year, the College was awarded a small grant from the Waverley Council to install a bench that wraps around the jacaranda tree. This was completed on the anniversary of Carli's death. It is hoped to continue to bring students together, to listen to one another and to lower the risks of mental health.

Alignment with Moriah Primary School record-keeping protocols

In an effort to align with Moriah Primary School and to ensure that all children's records are held on one platform as they journey through the College from Preschool to Year 12, Linda Fisher presented the Primary School's preferred approach to record-keeping, encouraging ELC educators to contribute to each child's personal profile, to document and keep a running narrative of his learning and development. It is hoped that moving into 2020, every child enrolled at the College will have a personal file, with varying degrees of access by educators and Heads of School to ensure that milestones, achievements, challenges and concerns are documented and kept safe.

PASSIONATE, QUALIFIED, CARING, HIGH CALIBRE STAFF

Professional Development Review of 2019

Over the course of 2019, educators enjoyed various opportunities in Professional Learning and Development. 2019 was the first year that the Professional Learning focused on finding ways to best facilitate the development of a rich and diverse planning cycle that is founded in educators' observations of children. Some of the learning was about broad thinking strategies, whilst others offered practical applications. The new or consolidated learning encountered at conferences and workshops was brought back to the Centres to share with colleagues.

These learning opportunities included:

- An Evening with Swedish Professor Gunilla Dahlberg: **Pedagogical documentation as an alternative language of assessment and evaluation.** The lecture framed and paved a new way of understanding pedagogical documentation and inserted new and exciting philosophical and ethical considerations into the act of documenting. Some of the take-away thinking included questions and considerations:
 - o Do we have a culture which allows us to learn to listen to children's thoughts, theories, acts and dreams?
 - o Pedagogy is only generated if one stands in a loving relation with another.

- **The Behaviour Toolkit for Educators: Neuroscience and Yoga.** A practical kit of strategies, exercises and experiences was developed using current research on how children's brains develop and how this presents in terms of behaviour. In the workshop, educators were trained to identify children's stress-related behaviours and support them by connecting their brains and bodies through yoga and mindfulness.
- **Landscapes of Transformation: "Changing education for changing times"** addressed the role of education in precarious times, along with the urgent need for transforming education in the face of a changing world.
- **Unpacking the idea of Project work: Researching alongside children** was a full day's workshop presented by Italian pedagogist Tiziana Filippini – referencing the project works of the Reggio Emilia Preschools and Infant Toddler Centres in NSW, and showcasing the image of the child to be capable, competent and curious.
- **CuriosityWorks: Leading and teaching with curiosity in mind.** Curiosity is as powerful a predictor of student success as IQ, grit, or teacher quality. In this interactive, hands-on session, we encountered ideas to "flip the script" not by driving learning from the "outside-in," but rather, by changing the "inside-out". Also, ways to develop a new understanding of the science of learning was shared - including how curiosity drives learning and memory and how to design learning that taps into the power of curiosity
- **Reinvigorating Planning for Learning: Breathing new life into approaches to the planning cycle, environments for children and staff morale!** Planning time is pivotal to the success of teaching and learning - it is crucial that systems are in place that are effective and support each educator's pedagogical approach as they join to promote the Centre's philosophy. Included in this workshop, educators were able to:
 - o Combine theory with practical elements to develop ideas of how to best support our intentions for children.
 - o Discuss and implement a process of planning, which combines wonder, listening, documenting and reflecting as teams.
 - o Use observation to develop curriculum, drawing on the ideas and interests of children together with what we believe is important for children to know and experience.
 - o Explore and discuss with colleagues the connection between planning and welcoming generative and responsive environments for children and families.

Eco-smart Tool ELC Committee

Under the leadership of our Co-ordinator of Sustainable practices, Nicole Lewis, the Early Learning Centres worked hard throughout 2019 to ensure that we showcase a commitment to sustainable practices across the Early Learning Centres. The ELC Committee (representative of all the Centres) met regularly throughout the year, ensuring that there was evidence of one continuous approach and integration into the daily and weekly programs of awareness and strategies around reducing our carbon footprint and instilling responsible practices for children at school, which we hope they will take home to their families. The Early Learning Centres promote a concerted effort to ensure that children understand responsible actions when it comes to caring for our earth.

JNF Tour of Israel

We are proud that each year at least three of our Early Learning educators commit to travelling to Israel to learn together and come back to Sydney with new ideas and experiences to offer our children and families. This exciting opportunity has become a valuable offer for our educators, in that they feel a part of the College in a deep and meaningful way, and can also enhance our connection and commitment to Israel through everyday experiences in the early years. The educators have reported on this being a highlight of their own personal and professional learning.

RELATIONSHIPS WITH FAMILIES

Queens Park Early Learning Centre



One of the highlights of 2019 was the welcoming of new families to the Queens Park Campus, where their children will be able to spend their entire school life on the same grounds and enjoy the benefits of being a part of the Queens Park Campus. This unique offer provides a seamless school experience for the whole family and will reduce the stress for a child as he transitions out of the Early Learning Centre and into Primary School.

As with all new buildings and play spaces, it became evident that the new Centre required additional shade in the outdoor environment. In close consultation with families, additional shade structures were installed to ensure children were at all times able to play safely outdoors. Further shade will be installed to cover the swing area in the play space at the beginning of 2020. Parents and educators were very active advocates for the Centre and most appreciative that the College took on board their concerns regarding sun-safe play.

Moriah Foundation evenings at QPC ELC

Soon after we welcomed our new College Principal Rabbi Shua Smukler, an evening hosted by the Moriah Foundation, took place in the new Early Learning Centre at Queens Park. The evening was also an opportunity to hear from our new Head of Primary School Lynda Fisher. Both Rabbi Smukler and Mrs Fisher shared their philosophy and vision for teaching and learning in 2019 and beyond. It was an opportunity to showcase the new Centre and to invite Foundation members to wander through the Centre and see where learning begins at Moriah College.

As this was deemed to be a great

success, we invited past parents and old collegians to a special evening during Sukkot, where they could visit the Early Learning Centre at Queens Park before enjoying a presentation in the High School Sukkah. The Early Learning Centre is quickly proving to be a most welcoming and inviting setting on the Queens Park Campus.

Moriah College Parents and Friends' Association supports ELC events

During the year, the Parents and Friends' Association was instrumental in providing support and initiating events for our Early Learning Centre children and families.

Some of these events included:

- 26 of March: Providing a healthy morning tea for the annual Mini Athletics Carnival in Term 1, ready on arrival of families outside the Railea Moss Primary School Assembly Hall.
- 28 November: Providing a generous morning tea for the Year K 2020 children and their parents at the annual Meet the Teacher morning held in the Year K outdoor play space.
- Sunday, 1 December: Organising and hosting an interactive treasure hunt at the Primary School for all Early Learning Centre Families, as a way for families and children to come to familiarise themselves with the Primary School.

At all these events, the P&F displayed a thoughtful and generous spirit, fostering a very nurturing and inclusive atmosphere.

The P&F initiated an exciting tzedakah drive across the College, inclusive of the Early Learning Centres, by creating Rosh Hashana grape juice (wine) bottles featuring labels with artwork that had been designed by different classes. This project further generated a feeling of collaboration and creation, and further connected a child's school and home life.

Thought leaders for parents in 2019

In collaboration with Moriah Primary School and the rest of the College, the Early Learning Centre parents were invited to attend a variety of information talks throughout the course of the year. These important sessions demonstrated our commitment to families to provide current and inspirational thought leaders

to inform and guide parents as they navigated the joys and challenges of parenting children in 2019.

The talks included:

- Dr Judith Locke, an internationally acclaimed clinical psychologist and author of *The Bonsai Child*, addressed the families on Wednesday, 17 March. Her talk - **Helping your child become confident and capable** - provided practical solutions to help children cope with typical life challenges and offered take-home strategies to ensure a more harmonious family life.
- In May, Dr Dee O'Connor, an early childhood expert, presented to parents and educators on **neuroscientifically aligned pedagogies from play to inquiry**. She shared research projects that demonstrate the development of higher order thinking skills and learning through play.
- Dr Michael Carr-Gregg, one of Australia's most well-known and revered child and adolescent psychologists, presented to parents on **Building Resilience and Happiness – The 10 Most Important Things to Tell your Children**. It was a delightful, insightful and relevant evening for parents across ages and stages of development.
- Trailblazer, communicator and innovator Yasmin London is one of Australia's leading experts in the field of **cyber-safety and digital wellbeing**. She shared with families her experience and knowledge gained while working in the NSW Police Force, and provided parents with strategies to navigate this complex and new terrain.
- Throughout the year, the Early Learning families were invited to a number of different presentations, talks and opportunities to think about their child's transition to Primary School. These included:
 - o **It is never too early to think about school** – a practical presentation for new families having to consider their child's readiness to move onto Primary School the following year. School

Psychologist Dr Sharon Greenberg, Speech Pathologist Rebecca Govronsky, Occupational Therapist Rebecca Kildea, Head of Primary School Lynda Fisher and Director of Early Learning Cathy Milwidsky, presented different aspects of school readiness.

- o **Why Moriah Evening** - a smaller more intimate offer to families considering different schools for their child, and why we would like them to consider Moriah College.
- o **Our Recipe for a smooth Transition to Primary School** - presented by various educators and psychologists from Moriah Primary School who spoke about how it is important for a whole family to get ready for the transition to Primary School, not just the child.

COMMUNITY ENGAGEMENT AND PARTNERSHIPS

Assessment and Rating of the Mount Zion Kindergarten

In August, the Mount Zion Kindergarten underwent an Assessment and Rating against the National Quality Standard in accordance with the requirements of the Education and Care Services National Law Act 2010 (National Law) and Education and Care Services National Regulations administered by the Early Childhood Education and Care Directorate and Department of Education, and were awarded with an overall rating of Meeting the National Quality Standard. Included in the rating was the final outcomes achieved in exceeding eight of the 15 National Standards. Whilst a disappointing overall result, the Centre has displayed the outcomes proudly at the front of the Centre to showcase the efforts and commitment of the educators at the Centre and their achievements in the Seven Quality Areas.

In memory of our dear friend and colleague Rose Fekete

It was an honour for the Early Learning Centres to host evening minyan prayers for our dear friend and colleague Rose Fekete who passed away suddenly in

October at Hamakom, Rose Bay. The evening was an opportunity for the community to come together with her family and close friends to share in their heartfelt loss and offer condolences.

The Early Learning Centres will dedicate all future Kabbalat Shabbat experiences at the Montefiore Homes in Randwick and Woollahra in her name – The Rose Fekete Kabbalat Shabbat experiences.

Cathy Milwidsky shares:

Some 15 years ago, when Rose handed me the baton to take over the Moriah and Mount Zion Preschools, she wrapped it in love and encouraged me to hold it close and trust that it would bring me reward and fulfillment if I understood that with the enormous responsibility would come more joy than I could imagine.

Stepping up and into Rose's shoes was both daunting and exciting. I knew that it would take time for me to find my own pace and path, and so, at first, I relied on her guidance and was most grateful for the many signposts she had carefully put in place. Moreover, Rose ensured I was surrounded by a group of educators who were warm and welcoming, steadfast in their commitment to the Preschools and ready to continue to grow and learn together.

When I look back at this time, I realise now that Rose handed me one of her dreams and trusted that I would help to make it a reality. Each day, as Rose did, I have loved my work. Her passion and vision have informed mine. Her leadership set me up for ensuring that our Preschools continue to be the exceptional and wonderful places they have come to be in the hearts and minds of all those lucky enough to be a part of them.

Rose and I shared our very deep belief in the power and importance of the early years, of instilling a joyful love of Yiddishkite into our youngest community members, of celebrating each child and his place in the world. In her loving and thoughtful way, Rose touched and nurtured children and families in our community as if each were her own.

Her exceptional memory for names and faces and memories, I know, will remain a pivotal part of her legacy. Rose was and will always be our role model and

our inspiration. She will not be forgotten and will be remembered always by all of us privileged enough to have been touched by her as a truly remarkable leader, communal member, daughter, sister, mother, grandmother, colleague and friend.

The transferring of the license and thereby closing of the Moriah College Early Childhood Centre Rose Bay

On 1 January 2020, the keys to the Mount Zion Kindergarten Trust-owned Simons Redelman Campus, will be handed to the new providers, Nurture Nest, as Moriah College closes the Early Childhood Centre that has been operating at 559 Old South Head Road for the past nine years. The educators and Operations team have worked collaboratively to ensure that the Centre will be handed back to the owners and new providers in a very well-maintained condition. The transfer of the license and operation of the Centre has been smooth and seamless.

CONCLUSION

In moving out of 2019 and into 2020 – a new decade and a new time – our Early Learning Centres will embrace the commitment of going “Back to Basics”

“We have to take care of the extraordinary, unexpected and playful struggles for life that children are performing. Otherwise the children, and all others involved, will not get the possibility to unfold their power to act.”

Gunilla Dahlberg
Professor Emerita of Education,
Stockholm University, Sweden.

CATHY MILWIDSKY Director of Early Learning & Development

OUR ACHIEVEMENTS & GOALS

PILLAR 1 – PERSONALISED, ENGAGED LEARNING	
2019 Goals and Priorities	
Priorities	Achievements
HIGH SCHOOL	
Implementation of the New HSC & new Assessment requirements	Year 12 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.
National Consistent Collection of Data (NCCD)	Extensive work has been undertaken by staff members across the College to ensure that we document adjustments for individual students with disabilities. All teachers have been involved in planning, implementing and evaluating the impact of adjustments for all students. Significant work has been completed, ensuring that all staff members have access to live data regarding the students in their classes. The NCCD Coordinator has provided invaluable support and advice to Heads of House and staff members across the College who are involved in moderating and reviewing evidence of adjustments. Her time release will continue into 2020.
Signature Programs	The College's involvement in signature programs has continued with five Year 10 students selected to attend the 2019 Technion program, two 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 the 2019 online assessments. Two students still need to complete the literacy components of the testing.
PRIMARY SCHOOL	
<p>Develop consistency and unity across both Jewish Studies education and general Studies education by implementing the following:</p> <p>All staff attend common PD to develop consistent Practice and pedagogy.</p> <p>All staff trained in the use of the Behaviour Management Plan in order to ensure students maintain their Shem Tov and conduct themselves appropriately across all lessons to enable teaching and learning to take place.</p> <p>Mutual respect and understanding developed across the school between Educators by coaching staff to demonstrate respect for one another and extend respect to one another.</p>	<p>Professional Development on Inquiry Pedagogy and Effect Practice in Professional Learning Teams was held across the Primary School. PD to improve student plans and provision for individuals was delivered to all who were presented as equally accountable.</p> <p>Repeated PDs on behaviour management policy culminated in teachers referencing the policy and administering reflection sheets to redirect students to be the best version of themselves. This process has proved to be too convoluted and will be reviewed to a simpler action and consequence system embedded in the restorative justice practice.</p> <p>Jewish Studies staff members were allocated times to plan amongst themselves and to educate all staff once termly on Chaggim in order to ensure that all staff members upheld the mandate to attend and support events to grow the College ethos. Staff coaching sessions have ensured conflicts between departments are resolved speedily to maintain a respectful collaborative environment.</p>
<p>Educators across the Primary School have been guided to understand the impact they have on student learning and that they are required to communicate in ways that adhere to Moriah College protocols.</p>	<p>Educators commenced the year with standardised parent teacher night communication outlines. Educators connected with parents within the first four weeks of Term 1 in order to ensure the "big school" personal touch feeling was honoured.</p> <p>Educators assumed responsibility for explaining all adjustments to learning throughout the year and honoured parents as partners.</p> <p>Educators were coached and supported to complete difficult conversations after observation of modelled practice.</p>

<p>Use Data that is accessible and recorded in a standardised manner to inform teaching and learning by:</p> <p>Recording both anecdotal records and data of student performance on a centralised online platform which is currently Synweb (Synergetic).</p> <p>Establishing an online marks book to record data that underpins official reports.</p> <p>Providing frameworks to capture the data that emerges in order to link the data to teaching and learning.</p> <p>Prescribing that all staff members will reflect the categories of student performance in the data in their programming and planning, which is differentiated and student centric.</p> <p>Implementing consistent tools to analyse student performance and locate the zone of proximal development.</p>	<p>All staff members attended professional development on recording data in Synweb and are recording all noteworthy events and information in the student tab on pastoral care.</p> <p>All staff members have participated in the initial phase of implementing a student marks book on Schoolbox and are ready for 2020 implementation, during which the administrators will set up the prescribed marks book and the educators will enter the data.</p> <p>Staff members used the Brightpath and PAT Reading frameworks to classify students into differentiated reading and writing groups. The ACER maths test also informed groups, but the Essential Assessments tests will screen for differentiated groups in 2020 based on its success in Term 4, 2019.</p> <p>In most instances staff members reflected student needs in their programming and indicated successfully how this matched with differentiated activities and grouping. Performance enhancement was extended to those staff members experiencing challenges in this area.</p> <p>Brightpath, PM Benchmarks, Smart Achiever Spelling, ACER Reading and Maths and to a lesser extent Robert Allwell Assessment have been used effectively by all staff members. Maths Pathways has been removed and Essential Assessments has replaced it.</p>
<p>Grow best practice in effective educators by:</p> <p>Defining expected practice in lessons at Moriah College which include warm up phase to orientate brains and state learning intention.</p> <p>Explicit instruction to teach skills and understandings that are specific to the lesson at hand alongside explaining success criteria, which are co-constructed between students and educators.</p> <p>Investigation phase to apply understandings at each student's ability level. Reflection phase to identify success of teaching and learning.</p>	<p>All educators have received PD and have successfully communicated tuning in practice alongside stating Learning Intentions, which are also displayed in all classrooms.</p>
<p>Review resources at the College to ensure they meet teaching and learning requirements in English and Hebrew literacy, numeracy, socio-emotional learning and inquiry.</p>	<p>The literacy storeroom has been reconfigured using the levelled reader guide and is linked to PM Reading. Readers have been stocked accordingly and higher quality readers are going home with children.</p> <p>Accelerated Reader has been implemented into the library to provide for high level readers.</p> <p>Maths Pathway has been removed as a resource and has been replaced by Essential Assessments. Mathletics is under review. All years are currently using Matific and best practice strategies to meet student needs. Maths programming and sequences have been finalised by Taryn Black.</p> <p>Smart Achievers spelling has informed the Spelling program and levelled books have been purchased via the spelling levy.</p> <p>Brightpath has been purchased to guide writing improvement as this has proved to be highly successful.</p>
<p>Communication has been improved so that staff have a weekly documented briefing with increasingly more clarified lines of reporting and information sharing.</p>	<p>Members of the Primary Executive and Leadership Team continued to clarify their role statements and shared these with staff to ensure that reporting lines and lines of communication occur effectively. This has served to improve the lines of communication and the movement of information and vision from leadership to big teams of educators and then back from the teams to leadership. Restrictions on flooding emails with accidental reply all responses and untimely overcommunication of messages and information is avoided.</p> <p>The challenge of targeted and streamlined processes in the Administration team of the Primary School remains a challenge into 2020 and would benefit from a realignment.</p>

PILLAR 2 – STUDENT WELLBEING	
2019 Goals and Priorities	
Priorities	Achievements
HIGH SCHOOL	
Student Life Programs	<p>Student Life programs continue to provide students with extended wellbeing sessions in lieu of assemblies three times each term. A number of different guest speakers have presented to our students throughout the year. Peer Support programs have again been run for Years 7 and 8 students by specially trained Year 10 students, and our Year 9 students have very much enjoyed their Rite Journey program.</p> <p>An outstanding parent and student information evening was held at the beginning of Term 4 dealing with alcohol and drugs. All found the presentations to be engaging.</p>
Appointment of Heads of Junior and Senior Wellbeing	The Junior and Senior Wellbeing Coordinator positions have been converted to team leader roles. Two additional Heads of House have been appointed in order to free the respective Heads of Junior / Senior Wellbeing to provide advice and support to the wellbeing staff.
Service Learning – the Chesed Project	<p>In 2019, we introduced an online system to document service-learning hours. Students independently log their hours and reflect on their volunteering experiences. The move online has helped establish the awards system for the Chesed Project, providing students with recognition for Community Service.</p> <p>Significant numbers of students received Honours and Higher Honours Certificates for doubling or tripling the number of hours required by the College. College Colours have also been introduced for Chesed to recognise students who have consistently gone above and beyond in this area.</p> <p>A new initiative that launched in 2019 was the Northern Territory Chesed Project program, whereby Year 9 students travelled to the NT to volunteer in Arnhem Land and build a vegetable patch for the Aboriginal community. The success of this program has launched a unique bond with the Northern Territory community, and we look forward to many more ear group Chesed Project programs being established.</p>
Wellbeing Framework	<p>The new wellbeing framework has been implemented to guide the development of our wellbeing programs. 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.</p> <p>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.</p>
Revised Behaviour Management Procedures	<p>Significant changes were introduced to the consequences for poor behaviour across the High School. Persistent misbehaviour led to an escalation pathway that led to afternoon and Sunday detentions.</p> <p>A parallel Merit system based on recognition of students demonstrating exemplary behaviour that is consistent with the College’s values was introduced.</p> <p>Again, students who have received significant numbers of Merits were recognized at the final Prize Giving Ceremony for the year.</p>
Revised Model for Student Leadership	<p>The new Student Leadership Council structure was refined for 2019-2020 with all 16 representatives coming together for combined meetings more regularly.</p> <p>Formal project-based roles were again 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.</p> <p>The whole team was instrumental in gaining accreditation for our inaugural TEDx-Youth event at the College. The evening was an outstanding success with all present inspired by an incredible range of speakers who presented on Mind, Spirit and Voice.</p>
PRIMARY SCHOOL	
Students participate in the restorative justice type model of behaviour management alongside the Friendology program.	<p>Students have demonstrated an improved understanding that they are capable of managing ‘friendship fires’ and ‘mean on purpose’ behaviour. They take increased responsibility for themselves and have a particularly high level of awareness of negative behaviours and what they should be doing instead of them.</p> <p>The Visible Wellbeing Program of Lea Waters is about to be introduced as the best overarching culture to carry the numerous wellbeing practices and pedagogies at the College.</p>

<p>Student voice and student need has been encouraged in the Primary School throughout 2019 by providing opportunities for students to share their thoughts and develop capacity to adjust to challenges.</p>	<p>The Transitions program has been successfully introduced into the Primary School so that students transition from year to year with a sense of control and wellbeing when they enter a new year with a new set of teachers and peers. This extends to allowing them time and strategies to manage changing contexts during the year.</p> <p>Student voice has been increased, with students hosting many assemblies and sharing their work and areas of interest. The arts have been showcased more extensively with dance as the complement to high level music programs at the College.</p> <p>The Mindfulness program is now in its consolidation phase in the upper Primary School and is ready for the implementation of the Smiling Mind program to run across year groups in 2020 as standard practice.</p>
<p>Cyber safety has been a big priority over 2019 and Yasmin London has guided students on how to keep safe online and how to impact others positively during the multiple interactions they have on this platform.</p>	<p>Teacher, student and parent education in online safety and etiquette has impacted students positively, with them understanding consequences for poor choices made online or poor choices made due to distractions online during their school day.</p> <p>Students indicate a higher level of awareness about the impact of their actions online and what comprises illegal behaviour</p>
<p>PILLAR 3 – PASSIONATE, QUALIFIED, CARING, HIGH CALIBRE STAFF</p>	
<p>2019 Goals and Priorities</p>	
<p>Priorities</p>	<p>Achievements</p>
<p>HIGH SCHOOL</p>	
<p>Improving the effectiveness of our pedagogy</p>	<p>Professional Learning was redesigned to be more clearly aligned to the teaching and learning needs of the High School. Staff members have once again attended a variety of curriculum based external PD as well as conferences regarding pedagogical research and strategies. However, we have also prioritised creating internal professional learning opportunities such as Moriah staff-led workshops that colleagues opted to attend, as well as inviting external agencies to come to Moriah and deliver PD to a larger group of teachers, such as Heads of Departments. This method is more cost-effective and allowed the PD to be tailored to the context of Moriah College.</p> <p>Examples of this include the AIS attending Moriah to work with our High School Heads of Department on how to conduct lesson observations, as well as Aspect Outreach, a division of Autism Spectrum Australia, delivering a workshop to numerous staff members about how to support students with autism.</p>
<p>Educator Impact</p>	<p>The Educator Impact 360o tool was again used across the College to provide feedback to our teaching staff. This approach to professional learning has been reviewed and a new in-house model will be introduced for 2020.</p>
<p>Teacher Mentors</p>	<p>Our teacher mentors again provided support to teachers who were new to the College and also to those applying for accreditation.</p> <p>Instructional Coaches have been appointed for 2020 to assist with furthering the implementation of particular pedagogical strategies.</p>
<p>PRIMARY SCHOOL</p>	
<p>High level performers in each year level have been identified to facilitate excellent practice and the implementation of the school vision via the following practice:</p> <p>Staff participate once a week in Professional Learning Team (PLT) meetings in which data in different learning areas is interrogated and programming and planning for the week takes place in response to student information and the best pedagogy and practice identified at the PLT.</p> <p>PLTs occur according to specific protocols which govern behaviour at the meeting, encouraging active contribution and participation and responsible, professional execution of roles assigned to team participants.</p>	<p>Data has been recorded effectively on centralised platforms and teachers are accountable for presenting and interrogating this at PLT meetings.</p> <p>Staff members have a shared understanding of how PLT meetings must happen after being educated by Andrea Hillbrick and completing targeted discussion and planning sessions for six months on the new model. All meetings have been well documented which reveals timely and regular attendance at meetings, generally good interaction, collaboration, and insightful best practice. A growth mindset is evident across staff members.</p>

<p>Educator Impact has been used as the staff performance appraisal tool throughout 2019 with specific adjustments made to the program so that educators are encouraged to identify a goal for improvement after being observed by their peers and significant others.</p>	<p>Educators all identified a goal for improvement and were professional and responsible in their personal pursuit to administer and improve their performance throughout 2019. This process has appeared limited in the depth and relevance to educators and the AIS model has been identified as preferable to observing educators and coaching and facilitating improved performance. This model is currently being refined by the College executive for implementation in 2020.</p>
<p>The management of casual staff has been a challenge for the Deputy Head of Administration and solutions to assist with this have been investigated throughout 2019.</p>	<p>Staff replacement with casuals has been managed by a team of five over the year. Whilst this has reduced the pressure on the Deputy Head of Administration it has proved to be problematic as casuals are hired where they weren't entirely necessary due to fragmented management.</p>

PILLAR 4 – COMMUNITY ENGAGEMENTS & PARTNERSHIPS

2019 Goals and Priorities

Priorities	Achievements
<p>Yom Ha'Meyasdim Assembly</p>	<p>In February 2019, we continued with the new tradition of pausing for a Yom Ha'Meyasdim (Founders Day) Assembly. Students from across the College and College Alumni again contributed to make this a very meaningful event.</p>
<p>Parent Alliance</p>	<p>In 2019, significant numbers of parents volunteered to join an alliance of parents who are determined to work collaboratively to help support each other in keeping our children safe at parties and out of school hours events. At the first meeting, the key issues for each year group were identified. The College Psychologists will continue to work with this group in 2020 to assist with relevant training and support.</p>
<p>Fundraising</p>	<p>High School students raised unprecedented levels of funding for a number of different charities – both local and international. In 2019, Moriah topped the tables for school fundraising for Movember, earning over \$25000 for this charity. The Pink Breakfast, at which funds are raised for Breast Cancer programs, again raised significant funds. During the year, several initiatives also focused on the Rural Fire Service, the plight of farmers affected by drought (Fiver for a Farmer), Premature Babies, Save a Child's Heart, the JNF, WIZO, MDA, Batyr and BeyondFive.</p>

PILLAR 5 – SUSTAINABILITY

2019 Goals and Priorities

Priorities	Achievements
<p>Eastern Suburbs Banksia Scrub (ESBS) – remnant vegetation of great environmental significance.</p>	<p>It has been five years since the College was granted a Scientific License to work in and utilise the ESBS for educational purposes and we have seen a marked reduction in weeds as well as encouraging improvements in the number of native species growing and thriving. The ESBS continues to serve as a resource that is embedded in Moriah's Science programs (Years 7-12), as well as across multiple curriculum areas allowing for whole school engagement. Stakeholder relationships have continued during 2019 through quarterly meetings with Centennial Parklands (CP) and Waverley Council (WC) as have fortnightly visits from the bush regenerator who has been working with us for a number of years. The final stakeholder meeting of the year focused on ensuring a collaborative approach to College security specifically regarding the ESBS as well as potential impacts of the Master Plan on the ESBS. The ESBS site is integral to our studies of Aboriginal culture, bush foods and medicines, and classes are brought through the site during National Reconciliation and NAIDOC week to enable the opportunity to closely connect to and appreciate the natural, cultural and historical value of the site. Local Aboriginal experts partner with us to ensure the respectful and appropriate integration of the information. The Reconciliation Action Committee are looking at ways to develop an ongoing relationship with La Perouse Public School from both an ESBS and Community Service/leadership opportunity. A native beehive has been donated and is set to be introduced in December as part of the B&B Highway project. This is an exciting addition that is expected to enhance the site and support the ESBS wildlife corridor that our patch lies within. At the start of the year, due to extreme winds, many trees and branches had fallen. This offered the opportunity for clearing of the site and greater access to the slope of the site. Erosion controls have been put in place. The regeneration work has progressed with approximately 60% of the site having been cleared by student volunteers. Work is ongoing in managing the growth of weeds and native seedlings which have sprouted, with some having become established fauna of the site. In 2020, an ecological assessment by students will quantify the improvement of the site by comparison to the 2018 ecological assessment.</p>

MAJOR INITIATIVES IN LEARNING & INNOVATION IN 2019

HIGH SCHOOL

Teaching and learning framework

The Moriah College Teaching and Learning Framework emerged from numerous discussions with staff on how to improve best practice and implement key strategies that aim to improve differentiation in the classroom. The framework acts as a fully interactive document that is connected to eLY with support documents, presentation downloads, videos, scaffolds, and strategies that supports teaching and learning in the College and builds a culture of learning that encourages higher order thinking. The purpose of this interactive framework is to build consistency in our classrooms and encourage more effective teacher practice.

Wellbeing

In 2019, Heads of Junior and Senior Wellbeing were appointed to lead the team of Junior and Senior Heads of House. Their brief was to support the development of age appropriate wellbeing initiatives and also to bring a more consistent approach to interventions for students across different Houses.

The roll out of a program for students in Year 10 and their parents was very well received. This event was made mandatory for all students and many parents found the practical and very frank discussions to be of great benefit. Three guest speakers were introduced on the evening with the courageous young man who opened the evening providing an incredibly powerful rationale for why we all needed to be there to support our young people in making good choices. The young man had become a paraplegic following a suicide attempt, which had resulted from depression exacerbated by drug dependency. His presentation was followed by a very pragmatic talk by an ex police liaison officer who gave specific details of the drug culture of the Eastern Suburbs and a speaker from ySafe concluded with vital information

regarding young people's digital footprint.

The evening prompted the introduction of a new Parent Alliance (groups of volunteer parents from each year level who are committed to banding together to enhance 'safe partying' amongst our students) along with randomised drug testing for students at the College, introduced as a key deterrent to drug taking.

Policy Development

During the year, all policies and procedures for the College were reviewed and refined. Of particular importance was the introduction of 'plain English' statements for students, staff members and parents with regard to our Anti-Bullying stance. These documents became the focus for ongoing discussions with students throughout the year.

To ensure that these documents were socialised effectively, a series of 'briefings' were given to staff members to ensure that all were cognisant of their responsibilities and compliance reminders were presented to staff members with regard to child protection and mandatory reporting.

Signature Programs

2019 saw our student leaders gain official registration for a TEDx Youth event to be held at the College. As a culmination to this group of students' leadership year, this was an outstanding accomplishment and the evening proved to be a wonderful success with inspirational speakers presenting on their theme of Mind, Spirit and Voice. It is hoped that this will now become a formalised annual event.

Moriah College's 'signature' programs continued to go from strength to strength in 2019 with students in Year 9 enjoying their creative, interdisciplinary STEAM week, Year 10 Commerce students collaborating to produce outstanding Moriahpreneur presentations and Year 11 students demonstrating their individual

initiative in proposing innovative entrepreneurship ideas for their Scholars in Entrepreneurship program. Added to this were wonderful opportunities for individuals and small groups to participate in the Technion Summer School and the Tikvah Institute program in New York, while a large group of Alumni were able to join the prestigious Brownstone program which was also held in New York over our Summer break.

PRIMARY SCHOOL

Professional Learning Teams

Professional learning team meetings are run by the facilitator commonly known as the Team Leader each week to ensure each student receives a consistent, developmentally and pedagogically appropriate education that is differentiated to meet student needs across the curriculum. It was trialled in Semester 2, 2019 and has proved to be successful. The Team Leader is given a role description of duties and is responsible, via the Head of Teaching and Learning and the Head of Differentiation and Innovation, to the Head of Primary School. This provokes rigorous discussion and collaboration to refine pedagogy and practice whilst meeting the requirements of the Primary School Vision, which is always initially delivered by the Head of Primary School.

Class Formation

The class grouping process has been refined to build the safety and resilience of students and provide improved transitions and a more stress-reduced baseline from which students commence learning at the start of the year. The classes are formulated and disseminated two to three weeks before the end of term and are accompanied by parent education on resilience with support in a targeted transition and resilience education program. This is also intended to assist with the rollovers of student data and timetables.

Friendology U R Strong Program

This program was officially implemented at the start of 2019. The pre and post test data revealed three key aspects:

1. Students and staff alike have embraced the language and specialised vocabulary of the Friendology program and are better equipped to analyse and solve conflicts amongst friendship groups. There is evidence that the program has assisted students in feeling more empowered when dealing with friendships.
2. Students communicate a better understanding of what constitutes bullying and what it looks like using well-defined terminology.
3. Students communicate a reduced need for teachers and parents to solve their problems for them as they know strategies to use to analyse and solve them.

Staff Culture

The Primary School staff members have completed a number of workshops in order to clarify and deepen their understanding of performance expectations of a staff member at Moriah College Primary School. The staff culture outline forms the basis of staff performance enhancement and review. Meetings at a whole staff, learning team and individual review level are governed by a set routine of how to share staff responses and different perspectives in order to achieve best practice for our students, sustain individual staff member wellbeing and grow team synergy. Communication has been sustained in weekly briefings which are always documented so staff are able to reference expectations, pathways and school vision expectations for each week.

The staffroom has been reconfigured and set up as a learning hub and strategic planning centre with evidence of the following:

1. Student data to show performance patterns covering each wall.
2. Double Prowise boards to ensure whole staff participation and attention during workshops and discussion.
3. Whole year target boards to pace deadlines such as reporting, student reviews, performances and events,

PD and a whole school assessment schedule.

4. Staff accountability schedules for uploading items such as student evidence on Brightpath and NCCD reviews.

Reporting and Data Collation

The Primary School has trialled a digital platform for personal recording of student performance.

Student pastoral care recording is automatic on the Synweb platform. Each student's profile is available at the fingertips of all educators with restricted access to sensitive data.

Semester reports have been standardised using a very prescriptive, accountable process of addressing achievement expectations, editing and proofing. A more targeted feedback protocol has also been implemented. This serves to ensure a Moriah Primary School standard of reporting.

The data records captured in 2019 provided educators with an insight into the discrepancies between student performance and potential, particularly in reading. They are well positioned to implement strategies to improve student performance across the Primary School in all areas of literacy and in mathematics. The iTalam program is producing dynamic data to stream children appropriately.

Target Programs

Implementation of target programs to improve literacy performance across the grades has been completed. These programs are specifically:

- Spelling using the Smart Achievers program;
- Writing using the Brightpath Assessment program which is linked to targeted teaching and learning approaches; and
- Reading – a refined use of the PM Benchmarking program to identify student levels and associated activities.

The ACER platform has also been revised in its use to inform best practice in targeted teaching by identifying groups of student performance within each year level.

Maths Pathway has been suspended and targeted maths teaching is being conducted using Essential Assessments

and ACER and a compilation of teaching and learning strategies.

ICT 2019

The IT department continued to support the College in order to improve learning outcomes and create operational efficiencies. We made significant strides in providing our teaching staff with the ability to better capture and report on student related data including NCCD, Merit/Demerit, Community Service hours and Pastoral Notes, as well as analytics related to AAS and Naplan testing. We also completed a three-year Audio Visual (AV) upgrade program replacing all antiquated devices across the Primary School and High School. Our High School classrooms are now equipped with wireless AV access, as are most College meeting rooms.

Our High School student laptop program 'Keep Your Own Device' was completed at the end of 2019 where all High School students were provided with a College-managed device, which they can keep, in Year 7 and will receive a new device in Year 10. We refreshed and updated our iPads in the Primary School, where we now provide students in Years K-4 with access to a tablet.

We implemented a tool for our High School teachers that helps support them when managing and controlling student behaviour on laptops in their classrooms. Our College printer fleet was replaced in Term 4 and we rolled out a more efficient process for teachers to submit printing to our College Print Room. We upgraded our internet speed and improved the performance of our network, rolling out additional fibre optic cabling throughout the campus. We introduced a new scanning solution for our teachers to scan and upload multiple students' work to help support assessment marking/ review in our teaching and learning software. Our Learning Management and School Portal, eLY, had several upgrades over the year, which provided additional rubric reporting functionality. We rolled out our initial Digital Signage in the High School and will continue with this rollout in 2020. We upgraded the Audio-Visual infrastructure in the Drama Space and upgraded all devices in the Music classrooms.

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 2019

A total of 134 students completed HSC examinations in 2019.

- Two students were Year 11 students who undertook accelerated patterns of study in Dance; and
- Three students completed Life Skills courses
 - o one of these students completed one HSC examination in Standard Mathematics course
 - o two of these students completed a VET Curriculum Framework Course (Equivalent to 1.5% of the candidature).

No students elected to undertake a Pathways program of study. All of our 2019 Year 12 students received a Higher School Certificate.

Seven 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 11 students achieving top band performances in all bar one course.

Several students were listed as Top Achievers in their courses.

High School 2019 Major Achievements – State Rankings

- 1st , 2nd, 3rd, 4th and 5th in Classical Hebrew Continuers
- 9th in the State in Economics
- 11th in the State in Personal Development, Health and Physical Education

Nominations for Major Works

Four students' Music Compositions were nominated for **ENCORE**, with one student selected to perform at ENCORE. Seven students' Visual Arts major works were nominated, with two of those students' works being selected for inclusion in exhibitions around the State. Five students' major works were nominated in Design and Technology for **SHAPE 2019**.

Two students have been awarded prestigious scholarships: one was awarded the Macquarie University Leaders and Achievers Scholarship; and the other was awarded the Mathematics and Statistics Faculty Advanced Mathematics Scholarship to study a double degree in Mathematics and Computer Science at the University of NSW.

Nominations for **ONSTAGE**: Two students' Individual Performances were nominated for this prestigious event.

COMPARATIVE DATA 2015-2019

Subject	Moriah % Band 6 / Band E4	NSW % Band 6 / Band E4	Moriah % Bands 5 & 6 / Bands E3 and E4	NSW % Bands 5 & 6 / Bands E3 and E4
Ancient History 2019	0	9	67	35
Ancient History 2018	25	10	100	36
Ancient History 2017	25	9	75	36
Ancient History 2016	31	8	69	31
Ancient History 2015	31	8	69	33
Biology 2019	5	7	74	31
Biology 2018	0	11	78	37
Biology 2017	38	12	69	39
Biology 2016	7	9	64	35
Biology 2015	0	6	38	28
Business Studies 2019	35	9	82	33
Business Studies 2018	33	8	86	37
Business Studies 2017	42	8	81	36
Business Studies 2016	38	9	74	34
Business Studies 2015	47	8	89	36
Chemistry 2019	27	16	88	46
Chemistry 2018	15	9	65	42
Chemistry 2017	6	9	69	43
Chemistry 2016	8	10	67	41
Chemistry 2015	25	11	67	41
Classical Hebrew Continuers 2019	91	67	91	87
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 Continuers 2015	31	39	63	74
Classical Hebrew Extension 2019	100	82	100	100
Classical Hebrew Extension 2018	86	90	100	100
Classical Hebrew Extension 2017	57	62	100	92
Classical Hebrew Extension 2016	83	74	100	100
Classical Hebrew Extension 2015	58	73	100	100
Design and Technology 2019	20	14	85	47
Design and Technology 2018	19	12	75	47
Design and Technology 2017	7	11	87	43
Design and Technology 2016	15	13	38	41
Design and Technology 2015	13	12	88	36
Drama 2019	25	15	75	44
Drama 2018	50	14	67	42
Drama 2017	62	13	85	42
Drama 2016	50	14	93	43
Drama 2015	67	14	100	42
Economics 2019	64	15	100	52
Economics 2018	53	13	93	46
Economics 2017	63	14	89	49
Economics 2016	53	14	89	45
Economics 2015	52	11	100	46

English (Advanced) 2019	30	13	97	62
English (Advanced) 2018	47	14	96	63
English (Advanced) 2017	60	15	98	64
English (Advanced) 2016	45	15	93	62
English (Advanced) 2015	57	15	90	58
English (Standard) 2019	0	1	53	12
English (Standard) 2018	9	1	69	15
English (Standard) 2017	11	1	70	16
English (Standard) 2016	4	1	35	13
English (Standard) 2015	5	0	50	8
English Extension 1 2019	50	34	100	94
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 1 2015	60	35	96	94
English Extension 2 2019	60	26	80	80
English Extension 2 2018	11	17	89	71
English Extension 2 2017	40	21	100	77
English Extension 2 2016	40	18	100	79
English Extension 2 2015	77	26	100	83
Food Technology 2019	n/a	n/a	n/a	n/a
Food Technology 2018	0	10	78	32
Food Technology 2017	0	8	50	30
Food Technology 2016	0	7	60	29
Food Technology 2015	0	8	63	29
Geography 2019	19	10	81	43
Geography 2018	8	8	62	43
History Extension 2019	20		100	
History Extension 2018	50	24	100	79
History Extension 2017	33	22	100	79
History Extension 2016	0	22	100	81
History Extension 2015	29	22	100	78
Information Processes & Technology 2019	20	11	80	35
Information Processes & Technology 2018	30	7	70	37
Information Processes & Technology 2017	33	7	100	30
Information Processes & Technology 2016	No Moriah candidates completed this course.			
Information Processes & Technology 2015	38	7	88	33
Legal Studies 2019	33	13	78	41
Legal Studies 2018	33	12	81	44
Legal Studies 2017	58	13	89	44
Legal Studies 2016	48	12	89	42
Legal Studies 2015	34	11	94	41
Mathematics 2019	32	24	65	49
Mathematics 2018	16	21	58	52
Mathematics 2017	28	23	75	53
Mathematics 2016	45	23	84	53
Mathematics 2015	32	20	78	52

Mathematics Extension 1 2019	40	39	92	80
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 1 2015	55	34	93	84
Mathematics Extension 2 2019	22	36	89	86
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 Extension 2 2015	26	36	91	86
Mathematics Standard 2019	18	5	53	24
Mathematics General 2018	24	7	73	27
Mathematics General 2017	25	7	75	25
Mathematics General 2016	8	5	58	26
Mathematics General 2015	20	6	60	26
Modern Hebrew Continuers 2019	50	62	90	92
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 Hebrew Continuers 2015	56	51	88	92
Modern History 2019	21	10	72	39
Modern History 2018	13	10	87	42
Modern History 2017	26	9	47	39
Modern History 2016	24	9	90	41
Modern History 2015	35	11	87	44
Music 1 2019	60	22	100	66
Music 1 2018	67	21	100	65
Music 1 2017	71	20	100	65
Music 1 2016	22	18	100	63
Music 1 2015	50	17	100	62
Music 2 2019	100	41	100	91
Music 2 2018	33	42	100	91
Music 2 2017	100	37	100	89
Music 2 2016	0	34	100	90
Music 2 2015	50	37	100	88
Music Extension 2019	100	66	100	98
Music Extension 2018	50	67	100	96
Music Extension 2017	100	63	100	95
Music Extension 2016	No Moriah candidates completed this course.			
Music Extension 2015	100	56	100	93
Personal Development, Health and Physical Education 2019	19	6	69	31
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

Personal Development, Health and Physical Education 2015	17	9	63	71
Physics 2019	33	12	67	37
Physics 2018	12	10	35	34
Physics 2017	36	11	71	34
Physics 2016	12	8	41	30
Physics 2015	33	8	67	29
Science Extension 2019	17	7	100	68
Society and Culture 2019	0	12	80	44
Society and Culture 2018	50	13	90	47
Society and Culture 2017	No Moriah candidates completed this course.			
Society and Culture 2016	0	14	77	48
Society and Culture 2015	29	12	86	47
Software Design and Development 2019	43	15	86	44
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
Software Design and Development 2015	60	8	87	31
Spanish Beginners 2019	80	18	100	36
Spanish Beginners 2018 (Open High School)	No Moriah candidates completed this course.			
Spanish Beginners 2017 (Open High School)	25	13	100	48
Studies of Religion I 2019	27	11	93	46
Studies of Religion I 2018	22	9	72	37
Studies of Religion I 2017	73	15	93	50
Studies of Religion I 2016	57	13	86	50
Studies of Religion I 2015	No Moriah candidates completed this course.			
Studies of Religion II 2019	10	7	74	37
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
Studies of Religion II 2015	4	6	86	40
Visual Arts 2019	56	16	94	47
Visual Arts 2018	25	12	100	53
Visual Arts 2017	39	13	86	55
Visual Arts 2016	35	14	95	54
Visual Arts 2015	39	13	100	54
Dance 2019	0	13	100	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 candidates completed this course.			
Russian Continuers 2017 (Open High School)	100	62	100	95

Congratulations are extended to the students and teachers of Spanish Beginners, Business Studies, Software Design & Development, Economics, Information Processes & Technology, Legal Studies, Modern History, Music 1, Standard English, Personal Development, Health and Physical Education, Physics and Chemistry 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.

2019 HSC POST SCHOOL DESTINATIONS

98% of our ATAR eligible students received a Main Round offer to Tertiary education providers offering Bachelor courses. (Note: 32 students completed life skills courses and two further students were Year 11 accelerants). See the 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, Mathematics and Science
- 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 2020. Some outstanding. Five students achieved a Distinction in the Australian Mathematics Competition.

ICAS COMPETITION RESULTS

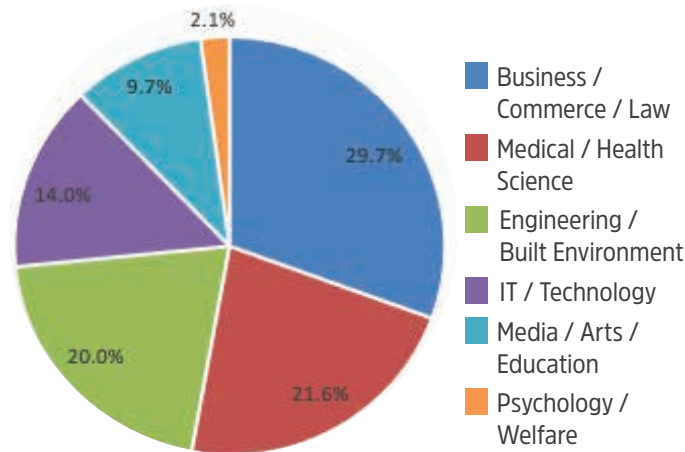
Moriah performed strongly in the English, Maths and Science competitions, with one student achieving High Distinction in the top 1% of participants; 28 students achieving Distinction in the next 10% of participants, and 84 students achieving Credit in the next 25% of participants. An outstanding result 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	11 students	10 students	12 students
Distinction	5 students	4 students	3 students
High Distinction	0 student	0 students	1 student
Total Participation:	36 students	49 students	38 students
ENGLISH	Year 4	Year 5	Year 6
Credit	9 students	13 students	12 students
Distinction	4 students	5 students	2 students
High Distinction	0 students	0 students	0 students
Total Participation:	39 students	46 students	37 students
SCIENCE	Year 4	Year 5	Year 6
Credit	6 students	10 students	1 student
Distinction	1 student	4 students	0 students
High Distinction	0 students	0 students	0 students
Total Participation:	30 students	42 students	21 students

Summary by Course:

Business/Commerce/Law – 29.7%,
 Medical/Health Science – 21.6%,
 Engineering/Built Environment – 20%, IT/Technology – 14%,
 Media/Arts/Education – 9.7%, Psychology/Welfare 2.1%

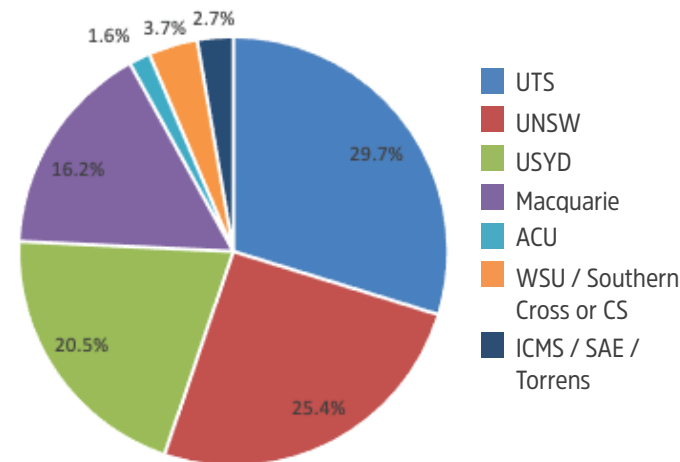
COURSES



Summary by University:

UTS – 29.7%, UNSW – 25.4%, USYD – 20.5%,
 Macquarie – 16.21%, ACU - 1.6%, WSU/Southern Cross and CS – 3.7%, ICMS/SAE/Torrens – 2.7%

UNIVERSITY



RECORD OF SCHOOL ACHIEVEMENT (ROSA)

One Year 10 student was issued with a Record of School Achievement.

NAPLAN: YEARS 7 & 9, 2019

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 proofreading 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

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

In responding to the Years 7 and 9 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 ways that are contextually relevant.

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

NAPLAN: YEARS 3 & 5, 2019

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, 88% of students achieved above National Minimum Standard in Reading. Twenty per cent of students achieved Bands 8-10, a remarkable achievement. Eighty-eight per cent of students achieved above National Minimum Standard in Mathematics. Twelve per cent of students achieved Bands 8-10. In Writing, 80% of students achieved in the top two bands.

In Year 5, 99% of students achieved above National Minimum Standard in Reading. Thirty-two per cent of students achieved Bands 8-10, a remarkable achievement. One hundred per cent of students achieved above National Minimum Standard in Mathematics. Twenty-two per cent of students achieved Bands 8-10. In Writing, 57% of students achieved in the top two bands.

The Teaching and Learning Team analysed the data and will focus on the following areas in 2020:

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 2020, teachers will be supported by the Leadership Team and external consultants 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 continue to use the Accelerated Reader program in partnership with the College library to increase the volume of reading students do. Our priority in 2020 is to develop consistency around a literacy block.

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 2020, we aim to adopt a more rigorous approach to spelling that involves students actively constructing their own knowledge of spelling patterns. After trialling some well-researched spelling programs in 2019, we have decided to use the program Smart Achievers across the Primary School in 2020.

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. 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. In 2019, we introduced the program, Brightpath. This writing program allows teachers to moderate students work on a Writing ruler, indicating specific skills for students to set as goals. We will continue to use the program in 2020. 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.

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 2019 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 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 2019, 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

For the first time, Years 11 and 12 students received formal feedback at the end of each term. Importantly, Year 11 parents can now see their child's relative performance in Term 4, the first term of the HSC courses. These changes are consistent with our commitment to improve the quality and quantity of feedback to parents about their child's academic performance.

Both Year 11 and Year 12 students receive a full report at the end of Term 3.

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 Term 1, 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 Years 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 has 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 1 January 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. In addition to staff providing PD a representative from the AIS visited the school to provide PD and updated information for those teachers working towards both Proficient and Experienced Teacher accreditation.

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.

The College has provided relevant and cutting edge presenters to ensure that the process for teachers to maintain their accreditation in NSW is simplified. 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

Claire Morrissey 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.

In addition, the staff were addressed on maintaining professional boundaries.

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, PE staff and others who attend camps or overseas excursions were required to complete senior first aid training.

ANAPHYLAXIS TRAINING

High School

All High School staff members received training as part of our annual updates for staff on Anaphylaxis (in both February and August). All High School staff members also completed a CPR course in July and a number of staff members completed a formal First Aid qualification in June.

Primary School

Moriah Primary School staff members participated in an in-service training program, run by ASCIA, on the management of anaphylactic reactions and putting safe and standard practices in place to ensure the safe handling of emergency situations. The course provided a consistent approach to prevention, recognition and emergency treatment. A segment of the course included the development of Action Plans for Anaphylaxis. The course provided an opportunity for the Primary

School to review current practices in place and ensure that all staff members were aware of their responsibilities.

LEADERSHIP DEVELOPMENT

High School

In 2019-2020, the High School Leadership Team further refined the structure of the formal student leadership program in the High School. The Student Leadership Council (College Captains, Vice Captains and House Captains) was expanded to include all positions that had been Co-curricular Council portfolios (Sport/ Communications/ Student Representative Council/ Performing Arts/ Debating and Public Speaking) and the Entrepreneurship Captain was replaced by a second Communications Captain, given the scale of the responsibilities that were involved.

Students who were not in the formal SLC continued to enjoy 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.

Captains of individual sports also stepped into much more high-profile roles, with these senior students giving of their time to support junior students and the growth of their sport within the College.

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

Primary School

All leaders in the Primary School who have a responsibility as a line manager joined High School leaders and participated in a half-day in-service program on Effective Classroom Observation. The focus was on constructive critical feedback in order to improve classroom management and instructional strategies and techniques.

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.

LEGO SERIOUS PLAY

A number of staff in leadership positions participated in a session on Lego Serious Play as part of a Heads of Jewish Educational Institutes (HJEI) Meeting. Lego Serious Play is a facilitation methodology where the goal is to improve creative thinking and communication. It was an opportunity for the staff to interact and share ideas with leaders from other Jewish Day Schools. We will be incorporating this program into our end of year PD where staff will work together with a focus on building effective and collaborative teams. The program will create opportunities for team members to

assess their responsiveness to change, and build on their strengths to make a positive contribution to their team and to Moriah by developing an awareness of self and an awareness of other team members. Underpinning the day will be Moriah Primary School's vision for 2020 and how effective teams can contribute to that vision.

JNF TOUR TO ISRAEL

In January 2019, twenty-two 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 the experiences they will have access to on this program. Throughout the tour, participants met interesting personalities who shared their personal stories.

As an example, many of the Primary School teachers were interested in integrating aspects of Israel into their own teaching. Some teachers have brought back initiatives focusing on the environment and have worked together with High School members of staff, members of the maintenance team, and the JNF representative to incorporate changes into our current practices regarding waste management.

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:

1. 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.

Staff members attended the Mini-COGE Advanced course to upskill and ensure relevant and cutting-edge knowledge of data and practices in this field.

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 EI 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.

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 pre-tests. 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 2019 K-6

With a focus on improved student achievement, staff members have participated in professional learning to develop skills in tracking data. The focus has been on building capacity to gather, analyse, interpret and use the data to support improved learning outcomes. During 2019, a number of highly regarded professionals worked with both staff members and parents to grow capacity.

• **Effective professional learning team practice for all, explained via the context of reading and comprehension - Andrea Hillbrick**

Andrea Hillbrick has a depth of understanding of contemporary educational methods. Her focus is to improve educational outcomes for students and job satisfaction for teachers by converting cutting-edge educational theory into practical teaching techniques and resources and using these to build excellence in education.

• **Smart Achievers**

This is a school-based sequential spelling program that supplies support for struggling students through to extending more capable writers. The program is based on research and aligns with the Australian National Curriculum.

• **Benchmarking with Carmel Small**

Carmel Small is a consultant who

is aware of emerging school needs and priorities for quality teaching and learning in a range of school settings. She shared a wealth of knowledge about assessment for learning processes in relation to the use of explicit literary strategies and classroom data to inform practice.

- **IPSHA PDHPE** - Implementing the new NSW PDHPE Curriculum.
- **Neuroscientifically aligned pedagogies from play to inquiry by Dr Dee O'Connor**

Dr Dee O'Connor is an Associate Professor of Education at The University of Notre Dame in Western Australia. Dr O'Connor's research relates to holistic early learning and development, the play to inquiry continuum and the development of higher order thinking skills, particularly critical and creative thinking. She provided in-service training for staff members and the parent body of both the Primary School and ELC.

• **Bright Path**

This program is based on research at the University of Western Australia. Software is used to record the results of assessments and report a range of formative and summative information for teachers. This provides an informed basis for developing teaching programs that target the needs of individual students.

WELLBEING

• **UR Strong**

UR Strong is a whole school strategy designed and implemented by Dana Kerford, that empowers kids with friendship skills while providing the adults in their lives, both parents and teachers, with a common language to support them. It enhances the social emotional wellbeing of children through friendship skills. In 2018 Moriah Primary School embraced this program and Dana provided an in-service program for all of the Primary School students and also met with the parent body to share the program. At the start of 2019, Dana educated all of the Primary School teaching staff and a decision was made to scale the program throughout the Primary School by making a scheduled time when the program would be rolled out and taught across the grades. There is

an eight-week curriculum program that teachers worked through with their students and the School counsellors ran workshops for the parent body. These were well-attended and the language of friendship is now well established in the Primary School.

• The Bonsai Child Judith Locke

Judith Locke is the author of “The Bonsai Child” and she specialises in parent and child wellbeing. She spoke at two sessions. She met the Primary School staff members in the afternoon and unpacked why modern parenting

is limiting children’s potential and looked at practical strategies to turn it around. In the evening, she ran a workshop for parents where she discussed how parents are putting more time and effort into raising their children than ever before but children’s self-esteem, resilience and wellbeing don’t appear to be improving. She shared the data showing a link between high effort parenting and poorer outcomes for children. She offered practical advice and realistic strategies that can help.

• Cyber Bullying

Yasmin London is the Executive Director of ySafe and one of Australia’s leading experts in the field of cyber safety and digital wellbeing. Her mission is to equip people with the skills and knowledge to ensure technology enhances their modern-day lives, rather than detracts from it. Yasmin worked across the School, educating students, teachers and parents.

PROFESSIONAL LEARNING 2019 (K-12) CURRICULUM

PROFESSIONAL LEARNING ACTIVITY	Participating staff
Abbotsleigh Teacher Librarians Conference	Selection of Primary School Staff
ABE Lab Tech Masterclass	Selected Science Staff
Additive Manufacturing	Selected D&T Staff
AIS History Extension Symposium	Selected History Staff
AIS Languages Conference	Selection of Primary School Staff
AIS Leadership Course: Conducting Classroom Observations	HSLT, HOD
AIS Music Conference	Selected Music Staff
AIS SCOUT Training (NAPLAN)	High School Leadership & HODs
AISNSW Igniting Learning Lab	Selection of Primary School Staff
ASLA Conference – Leading Learning	Selection of Primary School Staff
Assessment Design – Glen Pearsall	Selected High School Staff
Assessment Design Workshop	All High School Staff
Assessment Evolution Conference	Selected High School Staff
Assessment for and of Learning	Selected History Staff
Assessment HQ	Selected History Staff
Autism Spectrum	HSLT, HOD, HOH, EST
Behaviour for Learning Strategies – Glen Pearsall	Selected High School Staff
Bridging the Gap: Years 7-10 Science	Selected Science Staff
Building and Developing Assessment Capable Visible Learners	Deputy Head of High School
Certificate IV in Tesol (Online)	Selection of Primary School Staff
Coaching Conversations & Motivating Underachievers – Glen Pearsall	HODs and Assistant HODs
Crooked Science	Science Faculty
Digital Technologies Curriculum with the BBX Micro	Selected D&T Staff
Diverse Learners Conference	Selected Education Support Staff
Education Perfect Innovate and Collaborate Conference	Selected English Staff
EduTech Conference	Selection of Primary School Staff
Effective professional learning team practice for all explained via the context of Reading & Comprehension: Andrea Hillbrick	All Primary School Staff
ELC Economics Conference	Selected English Staff
Embedding Formative Assessments	High School Staff – Sign Up
Embedding Formative Assessments	Selected English Staff
Enrolling & Supporting Students with Diverse Needs: Executive Masterclass	Selection of Primary School Staff
Exploring Growth Mindset	Selected English & Science Staff

Extension 1: Literary Mindscapes	Selected English Staff
From Data to Differentiation	High School Staff – Sign UP
Green Screen across the curriculum	Selection of Primary School Staff
GTA Annual Conference	Selected English Staff
Harnessing Diverse Thinking	Selected Science Staff
Hawker Brownlow Thinking & Learning Conference	Selection of Primary School Staff
Hebrew Professional Learning Day	Hebrew Faculty
Higher Order Thinking Skills	High School Staff – Sign Up
How to use Data: 'Know Thy Student' & Introduction to new NCCD profile tool	All High School Staff
HSC Maths Extension 2	Selected Maths Staff
ICENSW 2019 Workshop	Selected Computing Staff
Ignite the Spark, Fuel the Fire: Collaborating for Differentiation	Selection of Primary School Staff
Improving the Outcomes of Students with hearing loss in mainstream classrooms	Selection of Primary School Staff
Infinity and Beyond	Selected Science Staff
Inquisitive about visible thinking and differentiation	Selection of Primary School Staff
Into English PDH – Emily Bosco	English Faculty
Introductory Robotics Workshop	Selected Library Staff
IPSHA Join Deputies Conference	Selection of Primary School Staff
IPSHA PDHPE Umbrella Group – Implementing the new NSW PDHPE Curriculum	Selection of Primary School Staff
Issues in Global and Australian Economies	Selected English Staff
iTaLAM Workshop	All Primary School JS & Ivrit Staff
Languages Conference	Selected Hebrew Staff
Legal Aid for Commerce Teachers	Selected English Staff
Lego Serious Play for HJEI	Selection of Primary School Staff
Mathematics Task Design for Engagement & Mathematical Thinking	Selection of Primary School Staff
Mini-COGE Course	Selected Science Staff
Mini-COGE Advanced Course	Selection of Primary School Staff
Modern Hebrew & Russian K-10 syllabus meetings	Selection of Primary School Staff
NCCD – Information for new staff & refresher	High School Staff – Sign Up
NCCD Network meetings	Selected Education Support Staff
NCCD Workshop	Selected High School ES Staff
NESA Enterprise Computing and Software Engineering	Selected Computing Staff
NESA Integrated Computing	Selected Computing Staff
Neuroscientifically aligned pedagogies from play to inquiry: Dee O'Connor	All Primary School Staff
New Stage 6 Syllabus Content	Selected Maths Staff
NSW PDHPE Syllabus	Selected PDHPE Staff
Online? Just fine!	High School Staff – Sign Up
ORFF NSW Conference	Selection of Primary School Staff
PD4Maths Year 11 Standard	Selected Maths Staff
Physics – Preparing for the 2019 HSC Exam	Selected Science Staff
Planning & Programming: NSW Syllabus for the Australian Curriculum English K-6	Selection of Primary School Staff
PM Benchmarking: Carmel Small	All Primary School Staff
Preparing for the 2019 HSC Science Extension Exam	Selected Science Staff
Promoting Flexible Thinking in ASD students	Selection of Primary School Staff
Research Conference	Selected Science Staff
Shipped/STEAM	Selected D&T Staff

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Smart Achievers	All Primary School Staff
SOR Conference	Selected JST Staff
STANSW Physics Teacher Symposium	Selected Science Staff
STANSW Science Extension	Selected Science Staff
STEM Programming Day	Selected Science Staff
Students at the Centre of Learning Symposium	Selected Science Staff
Students with Diverse Learning Needs	All High School Staff
Supporting Students with Autism Spectrum Disorder in the Classroom	High School Staff – Sign Up
T.S.Eliot: A Critical Study	Selected English Staff
Teach Tech Conference	Selected D&T Staff
Technology Mandatory & Material Technologies	Selected D&T Staff
The higher order thinking scaffolding toolkit	Selection of Primary School Staff
The What and the How	Selected Maths Staff
Time to plan in accordance with DATA	All High School Staff
UNSW Geric Collaboration for Differentiation	Selection of Primary School Staff
Working Together – Multi-tiered systems of support for student success	Selection of Primary School Staff

STUDENT WELLBEING

PROFESSIONAL LEARNING ACTIVITY	Participating staff
AIS Wellbeing Conference – Shine the Light on Wellbeing	High School Head of House
BATYR Presentation	High School Wellbeing Team - HOH
Cyber safety & Digital Wellbeing – Yasmin London	All High School Staff
Enhancing the Links	Selected ES Staff
E-safety Conference	Director of Wellbeing & Safeguarding
How to teach students about Digital Citizenship	All High School Staff
IPSHA Meeting: Student wellbeing, positive education and mindfulness	Selection of Primary School Staff
Making Wellbeing Practical	High School Staff – Sign Up
Management of Actual and Potential Aggression (MAPA) Training	Selection of Primary School Staff
Mindfulness Program for Children (5-7 years)	Selection of Primary School Staff
Positive Schools	HOH
Positive Schools Conference	Selection of Primary School School Staff
Technology and the Mental Health of Young People	High School Staff – Sign Up
The AIS Student Services Conference – Working Together	Selected ES Staff
The Bonsai Child: Judith Locke	All Primary School Staff
The Mental Health and Wellbeing of Young People	Selected High School Mentors
UR Strong/ Friendology	All Primary School Staff
Wellbeing Framework & Priorities Chesed Program	All High School Staff
White Ribbon – Breaking the Silence	Selected Head of House

STAFF WELLBEING

PROFESSIONAL LEARNING ACTIVITY	Participating staff
Mental Health First Aid – Laura Kampel	All High School Staff

COMPLIANCE & ACCREDITATION

PROFESSIONAL LEARNING ACTIVITY	Participating staff
2019 School Disability Law	Selected ES Staff
AIS Inservice re: Effective Classroom Observation	Selection of Primary School Staff
AIS Registration Preparation Course	Selection of Primary School Staff
Anaphylaxis Training	All High School & Primary School Staff
Child Protection: Claire Morrissey	All Primary School Staff
CPR Training	High School Staff (including Administration staff)
Educator Impact for Teachers	All High School Staff and Selection of Primary School Staff
Experienced Teacher PD	Selected Primary School and High School Staff
First Aid Certificate	Selection of Primary School Staff
IPSHA Proficient Teacher Accreditation	Selection of Primary School Staff
Law Conference	Head of High School
NAPLAN Online Training	Selection of Primary School Staff
NCCD Application and Evidence	Selection of Primary School Staff
NCCD Term 2 Network Meeting: Evidence and Moderation	Selection of Primary School Staff
Obligations in Identifying and Responding to Children and Young People at Risk – Clare Morrissey	All High School Staff
Orientation to Maintenance of Accreditation	Selected High School Staff
Provide CPR & Advanced Resuscitation	Selection of Primary School Staff
School Law NSW	Director of Wellbeing & Safeguarding
Security Briefing: CSG Representative	All High School Staff (including Administration staff)
Senior First Aid Training	Selected College Staff
Supervising Teachers Progressing to Proficient Teacher	Selection of Primary School Staff
Working Towards Proficient Teacher	Selected Primary School & High School Staff

OTHER

PROFESSIONAL LEARNING ACTIVITY	Participating staff
AIS Educational Leaders Conference	Deputy Head of High School
An Introduction to Coaching	High School Staff – Sign Up
Careers Information Days (several)	High School Careers Adviser
EDVAL Training	Selected Admin Staff
Hands on eLY – online submissions, polls, differentiation etc.	High School Staff – Sign Up
Introduction to Leadership Coaching	Selected High School Staff
Oliver v5 User Conference	Selection of Primary School Staff
Staff Professional Learning Day: Yom Kesher	All Primary School Staff
The CBCA Short List Conference	Selection of Primary School Staff

OUR STAFF

People & Culture



YEAR IN REVIEW

With a renewed focus on nurturing, developing and empowering our staff, the Human Resources team continues to prioritise a people-centric approach for all staff members, further aligning individual strengths, passion areas and inspirations to College needs to ultimately create a more engaged workforce. This targeted approach has enabled the Human Resources team to partner with relevant Heads of School and executive leaders to provide continued support, guidance, nurture and care to all who access our services.

Throughout the year, the Human Resources team has remained committed to its core mission - that is, to continue to build transparent, high-trust relationships with leaders and staff alike. To this end, the Human Resources team prioritised several key strategic initiatives to further enhance and develop dedicated and committed staff members who are purpose-driven, resourceful and committed to positively impacting on students in their care.

KEY INITIATIVES IN 2019

Some of our key initiatives included:

- Reviewing and realigning our workforce composition, taking a deep dive into our current organisational structures, allocation of teaching and human resources, and evaluating all roles and responsibilities. This

realignment plan will serve as a precursor for planning a pathway towards a School Improvement Plan, which will ultimately steer the College towards a desired state by the year 2030. This ongoing project has begun to revolutionise the way in which the College accesses HR data and reporting, further informing our decision-making processes.

- Continued commitment to attracting and retaining outstanding and passionate staff through targeted leadership development opportunities and pathways and, where practicable, promoting talented internal staff members to leadership positions. In particular:
 - o The College recruited Assistant Heads of Department to further support our Heads of Department in High School faculties such as English, Mathematics, Social Science, History and Applied Science.
 - o Teachers with an interest in the wellbeing space were encouraged to express interest in taking up positions as Heads of House and House Mentors to further enhance the wellbeing of students in their care.
 - o The College introduced Teacher Mentors to all new teachers working towards Proficient or Experienced Teacher Accreditation, as well as to experienced teachers that are new

to Moriah. Formal mentoring has provided all new teachers with the opportunity to receive targeted and ongoing feedback from experienced Moriah educators, which has assisted new staff members to navigate the Moriah landscape and define for them what success looks like in the Moriah context.

- o Our 'Leadership in Life' Program which formally commenced in 2018 has enabled aspiring leaders to further develop their leadership skills and abilities, resulting in three of the 11 staff members on the program being promoted to middle leadership positions during 2019.
- o Recruiting outstanding Jewish leaders and educators further enhanced the College's human resource capabilities, with the new recruits bringing fresh new ideas and energy to their teams. In particular, successful recruits included our newly appointed Jewish Studies Director (Primary School) and several outstanding experiential Jewish educators, in addition to inspirational teachers and administrators who have chosen Moriah as their preferred place of employment.
- o Welcoming 31 new members of staff to the College at the start of the 2019 academic year, with an additional 20 members of staff being recruited throughout the year

(replacing staff on extended leave and parental leave, as well as staff seeking new career opportunities). In addition, the College welcomed two new practicum placement teachers, both of whom are graduates of the College, into our workforce.

- o Two former students from our Learning Support Centre were also embraced and recruited to join our Education Support faculty as young adults seeking their first experiences in the working world. This sense of connection and inclusivity further enhanced the College's core essence of 'belonging'.
- Revitalising our New Staff Induction Program with the introduction of short, sharp and engaging video presentations by various members of staff, both teaching and administrative, to showcase our diversity and share with new staff members our expectations around Staff Code of Conduct, Jewish ethos

and our overall sense of belonging that we hope to share with all staff members.

- Streamlining Professional Development budgets and expenditure across the College has been successfully achieved through partnering with Heads of School around Teaching & Learning needs and learning outcomes for staff members. In addition, the College has begun to explore an internal learning and development model for professional learning, thereby reducing our Professional Development spend, and enabling more staff members (and at times, community stakeholders) to enjoy new learning opportunities. The idea of creating a vibrant learning hub or 'Centre of Excellence' was set in motion during 2019 and we aim to further develop this idea into a more formalised framework in the 2020 academic year.
- Successfully implementing the Human Resources/Payroll Management

system, ConnX, which entailed the migration of all staff services towards an Employee Self-Serve Portal, further streamlining administrative and transactional processes.

Our goal for the 2020 academic year is to continue partnering with leaders to develop a more resilient, agile and engaged workforce across the organisation.



OUR STAFF MEMBERS

Workforce composition

Moriah College employs a staff compliment of 349 (Early Learning – Year 12). This increased from 319 staff in 2018. Breakdown of staff is as follows:

WORKFORCE COMPOSITION	
Support & Operational Staff (ELC-12)*	142
Teachers High School	118
Teachers Primary School	59
Teachers ELCs	14
Total Teaching Staff	191
Kehillah Staff	9
Executive Staff	7
Total Staff for 2019	349

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

I would like to thank Fiona Martinez, HR Officer, Nicole Quince, HR Consultant and Marlene Hinson, Payroll Officer for their continued support, dedication and commitment to our team in 2019.

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	95.81%
Year 1	96.93%
Year 2	96.33%
Year 3	96.17%
Year 4	94.44%
Year 5	94.20%
Year 6	95.44%
Year 7	93.84%
Year 8	93.62%
Year 9	92.82%
Year 10	91.56%
Year 11	94.65%
Year 12	95.76%
Overall	94.45%

MANAGEMENT OF NON-ATTENDANCE HIGH SCHOOL

Student attendance is recorded on synergetic in every lesson by the teachers. It is correlated by the Student Services Officer who then alerts the Head of House who checks for anomalies. If absence is deemed a problem, the parents and students concerned are called for a meeting with the HOH – often this is referred to the School Psychologist and Wellbeing team. If and when students' absences approach 30 days in the last 100 days, the Heads of House alert the parents, a FACS report is generated.

PRIMARY SCHOOL

Class teachers will notify the Primary School Receptionist of any absences by 9:00am each day. The receptionist will email parents/guardians who have not contacted the School to confirm the

child is away. The parent or guardian is asked to either call or email explaining their child's absence, and the School follows up where 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 97.35% with one student leaving for overseas, three leaving for another school and three 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 2019)

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 1447 students with a close ratio of boys to girls; 740 boys

and 707 girls.

Including the Moriah College Early Learning Centres, the College's total enrolment for 2019 was 1635.

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

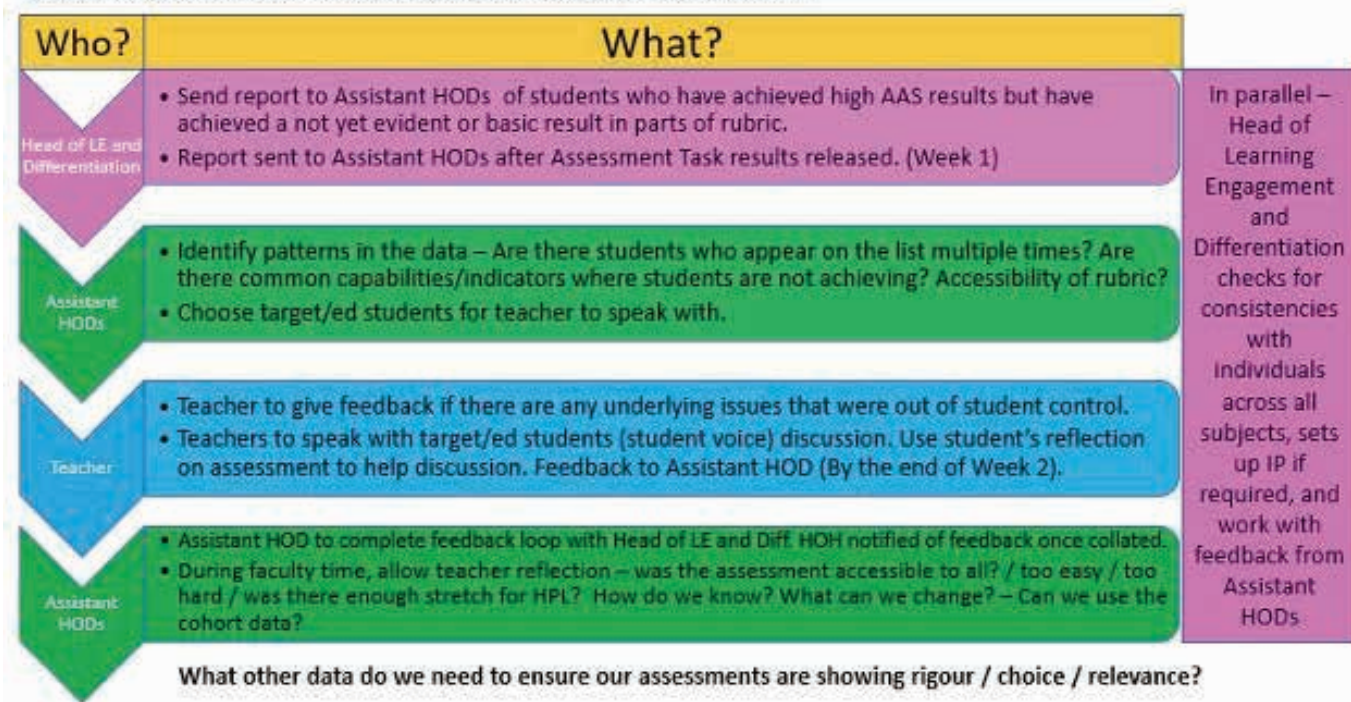
DIFFERENTIATED LEARNING AND ENRICHMENT OPPORTUNITIES FOR HIGH POTENTIAL LEARNERS

HIGH SCHOOL

With the appointment of a Head of Differentiated Learning and Engagement and Assistant Heads of Department in key faculty areas, the more traditional model of provision for 'Gifted and Talented' students shifted to working to enhance both performance and engagement of all High Potential Learners.

In particular in 2019, the focus moved to firstly identifying underachieving or disengaged students who were then provided with personalised coaching to empower them to reflect on their academic efficacy and address areas of underperformance or lack of engagement. This often resulted in closely monitoring the student, working with him/her to ensure a positive mindset, good work habits, the development of strategies for self-advocacy, independent study habits, organisation skills and appropriate goal setting. Parents of these students were most appreciative of the timely intervention.

IDENTIFICATION PROCESS – UNDERACHEIVERS – Reflection of assessment



RIGOUR, CHOICE AND RELEVANCE:

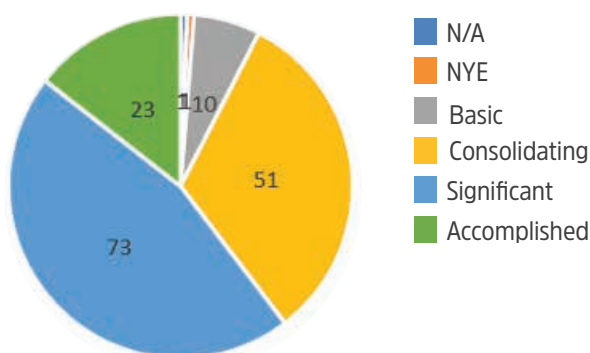
During 2019, the rigour of student assessments across Years 7-10 was also a key area of focus. Professional Development has been provided for the Assistant Heads of Departments and/or Heads of Departments to develop engaging assessments that encourage higher order thinking. The evolution of the rubrics used to describe student performance has meant that the common capabilities are now integrated into all assessment tasks enabling better tracking of each student's skills.

Classroom teachers have also been supported throughout the year with guidance around using the common capabilities in the assessments, ensuring that rigour, choice and relevance

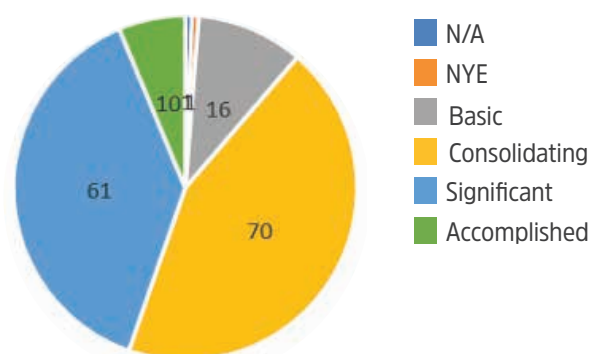
is consistently applied to assessments and class tasks, using strategies to ensure they are differentiated appropriately. Individualised Professional Development has also been provided to staff members on ways to use assessment data (from internal assessment results and external standardised testing) that helped to shape differentiation in individual classrooms.

The Head of Learning Engagement and Differentiation also analysed cohort data tracking the development of the capabilities that were assessed that term. This data was used by the Assistant Heads of Departments or the Heads of Department to shape assessment design when reflecting and designing upcoming tasks.

Evaluation	
Descriptor	Number of students
N/A	1
NYE	1
Basic	10
Consolidating	51
Significant	73
Accomplished	23



Literacy	
Descriptor	Number of students
N/A	1
NYE	1
Basic	16
Consolidating	70
Significant	61
Accomplished	10



Teachers' programs have also been analysed to ensure that students had the opportunity to engage consistently with classwork, with discussions around pedagogy providing opportunities to encourage rigour in the classroom. These discussions lead to the development of a High School Teaching and Learning Framework that is to be implemented in 2020.

Student Voice

Several high achieving students were randomly selected throughout the year to further evaluate the assessment procedures at Moriah College, which provided valuable feedback with regards to assessments run throughout the High School. This feedback was shared with staff on a regular basis, either through recordings at staff meetings or individual feedback to teachers where necessary.

Enrichment opportunities

2019 was a very successful year for Moriah Collage with non-subject-specific selected Enrichment Opportunities.

- The da Vinci Decathlon was a success with two teams placing 14th and 10th overall in NSW and some excellent results in individual subject areas for all the teams.
- The Gifted and Talented Academy conferences provided a group of selected Year 10 students with the opportunity to attend a day at Ascham College.
- AI for Good (Microsoft) ran for the first time in 2019.
- The Quest competition by BRAINways Education was another highly successful program offered to students in Years 7-10. A team of our Year 9 students won the international Finals.

In addition to these, many enrichment opportunities that are subject-specific have been offered in different faculties and have supported the High Potential Learners' needs for intellectual challenges.

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 pre-test of the topic. For English, students are grouped based on their ability and challenged appropriately. 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:** In Year 3, students are grouped based on their ability within the class and in 2019 each teacher had an extra staff member to support differentiation. Mathematics streaming begins in Year 4 and students are placed into a class with like-minded learners who are being challenged every day.
- **Years 5 and 6:** In Year 5 and Year 6 there is an academically selected class, based on the students' performances 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 learners 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
Primary School Debating
HICES Gifted & Talented Camp
UNSW ICAS

INITIATIVES PROMOTING RESPECT AND RESPONSIBILITY

The College promotes each student's involvement in a variety of initiatives that promote respect and responsibility. These two core School values sit at the core of the behaviour we aim to illicit from the students.

The College's behaviour Policy and Community Code of Conduct focuses on these two core values coupled with the values of commitment, integrity and kindness. These School values underpin the Wellbeing programs, the Leadership programs, and the Chesed Project. They are explicitly taught and discussed with the students.

The **Chesed Project** is an opportunity for the students to volunteer and give back. There are four branches – Tikkun Olam, Tzeddakah, Chesed and Manhigut – to guide the students and to connect their volunteering with a Jewish value, reminding the students that the world is built on kindness.

In 2019, we introduced a **Merit** system for students who demonstrate good behaviour, punctuality, reliability, positivity, consideration, and are supportive of their peers.

Students are awarded merits for demonstrating respect, exhibiting responsibility, displaying integrity, showing commitment and expressing kindness.

Wellbeing Programs

In the senior years

The senior students participated in a new wellbeing program – the program was designed to pursue the College ethos of imparting knowledge and love of and commitment to Jewish practice, belief and text. By participating in this program, students learnt to identify the core School values of respect, commitment, integrity and responsibility and how they are underpinned by the attribute of chesed.

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. In fulfilment of G-d's prophecy to our patriarch Abraham, "I will bless you and make your name great" (Genesis 12:2),

students will be taught and encouraged to perpetuate this collective identity of 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.

In alignment with the ideal Moriah graduate, the program aims to make Judaism relevant and meaningful to the students' lives. Students should become cognisant of the two categories of Mitzvot: Bein Adam Le'Makom, commandments between man and G-d, and Bein Adam Le'chavro, commandments between man and his fellow, in order to realise their responsibility to fulfill G-d's vision for the Jewish people, "You shall be holy, for I am holy." (Leviticus 11:44)

Through an examination of the Jewish festivals the timeless ethical dilemmas that have confronted the Jewish people throughout history have been addressed. In response to contemporary concerns, students have engaged with the school values, developing a range of skills that enables them to celebrate diversity through social interaction and positive relationships. Students have been challenged to consider how they establish meaning and purpose in their lives, guided by Torah and its values.

The program is guided by the school values, found within the school ethos, as well as ACARA's social and emotional competencies (self and social awareness and management), and utilizes the PERMA model (Positive Emotions, Relationships, Meaning, Achievement), which are the five elements of Dr. Martin Seligman's theory to achieving positive wellbeing.

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 eSafety 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 from 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

Student Leadership is central to Moriah College. Our aim is to give our students the opportunity to discover the leadership qualities within themselves, work as teams, develop their potential as leaders and most importantly, to energise others and make a difference in the College and the wider community.

In the senior years, the students can

be leaders in many different avenues. They can nominate themselves for the **SLC** which is comprised of 16 students - 4 School Captains, 4 House Captains, 2 Performing Arts Captains, 2 Sports Captains, 2 Communications Captains and PR Captains, 1 SRC Captain, 1 Debating and Public Speaking Captain.

The school also provides numerous **project-based** leadership opportunities for the students such as; The Pink Breakfast, Purim, Year 7 Orientation Camp, Wellbeing Committee, White Ribbon Committee, Year 12 Jumper Committee and National Reconciliation Week Committee. To be on these committees a student does not need to stand in elections, but can rather nominate themselves to work with the team of their choice.

In addition, there is a **Hadracha Program** for students in Year 10. This involved approximately 70 students who learned leadership skills around planning, writing and implementing teaching programs. These were run with the Years 7 and 8 students in what was known as the Peer Support program.

In Year 9, students are encouraged to become members of the **SRC** which is managed by the Year 12 SRC Captain. Each semester, eight students (two from each house) are elected to give Student Voice to the students of the Junior High School.

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 teachers, counsellors and members of the executive team, 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 'Stronger Together'. From Term 2 to Term 4, eight sessions took place

on a fortnightly basis. In addition to having our Year 6 students in Leadership roles, we also facilitated, encouraged and developed the Year 5 students as leaders in their roles as Buddies to the Year K students. During the sessions, the Year 6 Peer Support Leaders planned and implemented a range of engaging activities with multi-aged groups of 10 or 11 students. Building on this leadership program, our Year 6 student leaders were provided with the opportunity to act as ambassadors for the Primary School by taking on positions of responsibility.

- **Charity**

Students of Moriah Primary School continued to perform the Mitzvah of Tzedakah. They gave generously to the various charities we supported, raising a total of \$16,479 in 2019.

The annual JCA fundraisers (Skip-a-thon, Endurance Challenge and Fun Run) were a resounding success. A total of \$10,362 was raised for JCA.

Other charities that were supported included: JNF Make a Wish Israel, Westmead Hospital Bandage Bear Day, Pyjama Foundation for Foster Care, Sydney Children's Hospital Gift Donation, Movember, Friendship Circle, Fiver for the Fires, WIZO and Jeans for Genes. In addition, there were many other student initiated charity events where the students at Moriah approached a member of the Charity team and held raffles, competitions and collections for charities of their choosing. Students were not always asked to contribute financially but were also encouraged to give time, donate goods that would benefit others, gifts that were unopened and would bring joy to a child in hospital and generally show kindness towards others less fortunate than themselves.

- **Student Voice Report**

2019 was an exciting year for the Student Voice Representatives in the Primary School. The student leaders were voted in by their peers in the class.

The year started with the Student

Voice organising lunchtime activities for all of the students. The student representatives organised and ran the activities. It was a wonderful initiative at the start of the year and a warm welcome for the new students that had joined the Moriah Family.

A decision was made to raise money to purchase extra seating for the playground. They ran a guessing competition and with the money raised were able to purchase a new bench for the Year 5 play area.

They also ran a competition to collect bottle tops to donate to an organisation that makes them into prosthetic limbs. The response to this worthwhile cause was overwhelming.

It has been rewarding to see the students taking on these leaderships roles and dedicating themselves to making improvements not only for their fellow students but also for others outside of their community.

- **Annual Talent Quest**

The annual Talent Quest was run and as always was extremely popular. In 2019, more than 100 students auditioned and 10 finalists were selected. Roberta Goot and Lynda Fisher agreed to be judges for the final performances and they were amazed at the range of talent on offer.

- **Year 5 Buddy Program**

In Term 4 2018, every Year 4 student was buddied with a Year K student for 2019. At the start of the year, their role included welcoming and orientating the Year K students around the school. They spent lunchtimes with their buddies, chatting to them about how they were settling in and fielding any questions or wonderings. As the year progressed, there were many other opportunities for the Year K and Year 5 students to develop their relationships both within and outside 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 student was buddied with their Year 5 Buddy in the same group. Each Year 5 buddy also wrote and created a personalised book of poems for 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 provided regular opportunities for the younger buddies to practise familiar reading with 1-1 assistance. Year 5 and Year K reading buddies met, ate their lunch and enjoyed 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 problem-solving skills, build their confidence and self-esteem and develop leadership skills.

- **Year 6 students**

The opportunity for Year 6 students to be ambassadors and develop their leadership skills was extended. They lead special assemblies and prize giving presentations, took on leadership roles at the K-2 Sports Day, promoted School initiatives to a range of student groups and acted as ushers when parent tours and orientations were held at the College.

- **Lego Club**

The Lego Club is an initiative of Ability Links (an organisation for including children with disabilities in the community) and is run by the Family Liaison Officer. This club continued at lunchtimes once a 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. In 2019, we extended the groups and trained some Primary School teachers to run a parallel group in a different grade. We hope to support these students in extending these learnt skills onto the playground.

- **Boys' Program**

2019 was the second year that the program has been run for the Year 6 boys and the positive effects of the activities were and are readily apparent. We named the program "Courage, Respect and Prudence". Our Year 6 teachers worked together with our school counsellors and members of the Primary Executive to design the program. Every morning, the boys started the day by coming together in the Drama Theatre where the "Circle of Drumming" used music to bring them together as a group and this led into the students doing their Tefillah with energy and commitment. We ran an "Amazing Race" where the students were divided into teams with a male teacher as their coach. At the end of the activities they broke into groups and discussed the role one plays when you are part of a team and what skills and behaviours you need to develop to be a responsible and successful team member. In 2019, we partnered with the "Maccabi All Abilities Education through Experience Program" which is sponsored by the JCA Choice Foundation. The program was launched through our Year 6 Moriah students participating in wheelchair basketball. In addition, our students spent a day working with an educator from Melbourne who focused on building self-confidence and developing healthy masculine behaviours that respect both themselves and others. In addition, they had a speaker on Cyber Safety, participated in a gratitude session, were trained in jiu jitsu and had a session where they spent time assisting our maintenance team in caring for our school environment. The three days concluded with the

fathers being invited in for an early morning learning session with their sons directed by Ronnen Grauman, Acting Head of Jewish Life and Learning.

- **Bat Mitzvah Program**

Our three-day immersive program "Body, Mind and Soul" was run in Term 2. The students were exposed to a range of role models who shared ideas, thoughts and Jewish teachings with them. In addition, they had the opportunity to reflect on their role as a young Jewish woman. The students were also exposed to a range of topics including nutrition, physical exercise and healthy habits and Cyber Safety. They visited both Our Big Kitchen and the Montefiore Home in Randwick, where they interacted with the people who work and live there. At Our Big Kitchen, they made biscuits to be distributed to some of the needy in our community and then visited the Montefiore Home, where they interacted with some of our senior citizens and listened to their stories. We received a letter from the Montefiore complementing the College on the girls, their engagement and positive interaction with the residents. They remarked that they "look forward to continuing their relationship with Moriah and hope that they can be involved in this and other Moriah programs in the future." The program ended on a high with an evening for mothers and daughters. The girls had the opportunity to do some learning and make challot. A highlight of the evening was the participation in "Circle of Drumming" where the music motivated the students to work together as a group to create harmony. The three days concluded with the fathers being invited in for an early morning learning session with their daughters. This was directed by Ronnen Grauman, Acting Head of Jewish Life and Learning.

- **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. Living Historians were invited to the school to share their personal story with the students. From the interviews, students 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 an intensive week. During the Project Heritage Presentation morning, family and community members were invited to celebrate their stories. They viewed a selection of moving performance pieces in the Moshe Triguboff Auditorium followed by an exhibition set up by the Year 6 students and their teachers in the Railea Moss Hall. Key High School members of staff were invited to view the exhibition while the Year 6 students were present so that it could be the start of building a rapport before they transition into High School.

HOUSE REPORT

HIGH SCHOOL

House Activities in 2019 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.

In 2019, the students were involved in the **Drama Festival**. Each Houses' Drama Convenor chose, adapted, produced and directed a play for their respective House. In so doing, they demonstrated and refined their leadership skills and produce excellent performances. The festival provided a platform for the students to demonstrate their talents while fostering cross grade relationships, team building and House 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 Tzedakah. 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 such as The Cancer Council, Starlight and Make a wish Foundation. In addition, the students raised funds to support national campaigns supporting those affected by drought and bushfires.

The **Year 12 Graduation Dinner** saw the Senior Heads of House present 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 2019, four events were held, during

which, House points were calculated.

- The **Swimming Carnival** was held on Wednesday, 27 February 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, Ezra 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 Friday, 10 May at Queens Park. After all points were calculated, Herzl 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 Tuesday, 13 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 **IPSHA Gymnastics Competition** was held on Thursday, 31 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 Hillel..

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 2019, 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

Since 2018, Years 10 and 11 students have competed in the Mock Trial competition. The team is organised by Aston Kwok and Iliya Hammerschlag and is coached by Robert Goot AO SC.

Mock Trial is an inter-school courtroom competition that is conducted by the NSW Law Society and sponsored by the University of Sydney Law School. The competition is a practical means of introducing students to the law in which school teams compete against each other either as prosecution/ plaintiff or as defence. A team consists of six students that role play as barristers, solicitors, witnesses and court officers and/or magistrate clerk. The competition hones a range of knowledge and skills, including the ability to think on your feet, court etiquette, legal operations, legal interpretations and communication skills. Each trial is presided over by a magistrate (a solicitor or barrister that is allocated by the Law Society). This magistrate awards marks to each team based on a range of criteria, such as opening addresses, closing submissions and cross examinations. The team with the highest mark wins the trial. Mock court cases are set independently by

the Law Society and are confined to criminal and civil matters heard in the Local or District Court. Students are also supplied with relevant legal notes, cases and legislation.

In 2019, Moriah College managed to go through three preliminary rounds undefeated (against St Andrew's Cathedral School, Sydney Boys High School and Sydney Girls High School). Moriah also won the first elimination round against Kincoppal School, the second elimination round against Bethlehem College and the third elimination round against St Catherine's School, before narrowly losing to Redlands in the Quarter Final round. This placed the team in the top eight schools out of 164 in the State.

Moriah is looking forward to competing again in 2020.

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.

CHESS

Year 7

A formal Chess Team has been established in Year 7. These students competed in available competitions. They train every week for an hour with a professional Chess coach.

Primary 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 Rookie 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 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 Leagues 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

Moriah entered eight teams in this competition (one more than 2018):

three in the Middle Division Years 7-8; three in the Senior Division Years 9-10; and two 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 Senior (Green) 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 Division:

Chloe Blumberg 3rd equal
Ariella Cappe
Nina Bailison 5th equal
David Leigh

Senior Division:

Asher Freedman 1st
Emma Cass 2nd equal
Jason Hirsch 3rd equal
Zane Simmons

Tali Hamilton

Open Division:

Jade Cohen 3rd
Sara Goldberg

Best Speaker in the Finals Round:

Senior Division: Asher Freedman

• Jewish Inter-School Debating Gala Day

In 2019, Moriah College hosted this all-day competition against Masada, Emanuel and Kesser Torah College. It



was a highly competitive day with 26 Debates held across the day. Moriah entered teams in all divisions and managed to win four out of the five trophies: the B'nai Brith Boys' Trophy and B'nai Brith Girls' Trophy (Years 7 and 8) Carole Fisher Girls (Years 9 and 10) and the Caplan Trophy (Years 11 and 12).

• Inter-House Debating

The Inter-House debating competitions took place in 2019, 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: Hillel

Senior division: Ezra

PRIMARY SCHOOL

During Terms 1-4 of 2019, 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 Masters 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 IPSHA Primary School Debating Tournament and the Debating Gala Day.

YOUNG COMMUNICATORS YEARS K-10

Moriah further extended its compulsory public speaking program for all students in Years K-10 in 2019. 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 works:

- 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 7-10 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 speeches 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.
- Finalists in Years 5 and 6 presented their prepared speeches and, in addition, were expected to prepare an impromptu speech. They received the topic at the same time, prepared for 20 minutes, then all speeches were collected and drawn at random for the students to then present.
- All finalists were judged by the same panel of judges.
- 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 and 10).



SPORT

HIGH SCHOOL

Growth, consolidation and opportunity

- three words that sum up the High School Sports program in 2019. With numbers continuing to swell in all major programs, as well as success in newer programs, the College continues to ensure that students are given the opportunity to succeed holistically through the diverse sporting opportunities on offer.

A snapshot of sports in 2019 included:

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

Sporting snapshot

Moriah achieved **27 championship victories in 2019**. The table below provides an overview of how this was achieved:

Swimming	Football	Basketball	Netball	Skiing	Oz Tag	Rugby	AFL
CDSSA Overall	CDSSA 1st Grade Boys	Sydney Schools Cup Junior Boys' Basketball	TAFE NSW Schools Regional Junior Division	Australian Jewish Interschools High School division	Intermediate Boys' Easts Touch Football	Intermediate 7s Horwitz Shield	Junior JDS Cup
CDSSA Senior division	16A Boys Peninsula Cup	Jewish Schools Junior Girls' Basketball	Year 7 St Catherine's League			1st XV JDS Cup	
CDSSA Intermediate division	14A Boys Peninsula Cup	Jewish Schools Junior Boys' Basketball	Year 8/9 St Catherine's League				
		Junior Girls St Catherine's Basketball League	Junior JDS Cup				
		Intermediate Girls St Catherine's Basketball League	Junior Sydney Schools Cup				
		Senior Girls St Catherine's Basketball League	Intermediate Sydney Schools Cup				
		Junior Boys Easts Basketball League Summer					
		CDSSA Junior Boys					
		14s Boys Basketball Easts League Winter term 2					
		1sts Tri Series Challenge					

MORIAH COLLEGE - 2019 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 (89 students, 3 teams)	Moriah squad - 89	CDSSA Association Championships
	Moriah students selected at association level (CDSSA team) - 24	AICES Regional Championships
	Moriah students selected at regional level (AICES team) - 1	NSWCIS Championships
	Moriah students selected at State Independent level (NSWCIS team) - 1	NSW All Schools Championships
	Moriah students selected at State level (NSW team) - 1	National Championships
Basketball (151 students, 28 teams)	Junior Girls - 33	Sydney Schools Cup League St Catherine's Cup League CDSSA Championships JDS Championships Easts Basketball League
	Junior Boys - 44	Sydney Schools Cup Competition Easts Basketball Competition CDSSA Championships JDS Championships
	Intermediate Girls -17	Sydney Schools Cup League St Catherine's Cup League CDSSA Championships
	Intermediate Boys - 29	Kings Cup Sydney Schools Cup League Easts Basketball League CDSSA Championships
	1st Girls - 11	AICES Schools Cup CDSSA Championships St Catherine's Cup League
	1st Boys - 17	Newington Challenge AICES Schools Cup CDSSA Championships Sydney Schools Shootout Tournament
Cricket (30 students, 2 teams)	Junior Boys - 15	NSW Schools Wiburd Shield Competition 20/20 Cricket Schools Cup
	Opens Boys - 16	NSW Schools Douglas Shield Competition
Cross Country (111 students, 6 teams)	Moriah squad - 11	CDSSA Association Championships
	Moriah students selected at association level (CDSSA team) - 17	AICES Regional Championships
	Moriah students selected at regional level (AICES team) - 1	NSWCIS Championships

Football (108 students, 17 teams)	Girls - 23	National Bill Turner Trophy CDSSA Championships NSW CIS Cup Peninsula Cup League CDSSA Championships
	Junior Boys - 15	Peninsula Cup Competition Eastern Suburbs Summer Football Competition
	Intermediate Boys - 49	National Bill Turner Cup CDSSA Championships
	First XI Boys - 21	NSW CIS Cup St Andrews Cup
Futsal (69 students, 9 squads)	Girls - 22	Sydney Schools Cup NSW All Schools State Championships NSW All Schools Regional Championships
	Boys - 47	Sydney Schools Cup NSW All Schools State Championships NSW All Schools Regional Championships
Netball (91 students, 27 squads)	Junior Girls - 52	TAFE NSW All Schools Cup St Catherine's Cup Competition High Performance League JDS Championships CDSSA Championships Sydney Schools Cup Competition
	Intermediate Girls - 25	TAFE NSW All Schools Cup St Catherine's Cup Competition High Performance League CDSSA Championships Sydney Schools Cup Competition
	Senior Girls - 14	AICES Schools Cup Competition CDSSA Championships St Catherine's Cup Competition
Oz Tag/Touch Football (95 students, 21 squads)	Junior Girls - 15	NSW Schools Beach Championships CDSSA Championships JDS Championships Easts Touch League
	Junior Boys - 19	NSW Schools Beach Championships CDSSA Championships JDS Championships Easts Touch League
	Intermediate Girls - 14	NSW Schools Beach Championships CDSSA Championships Easts Touch League
	Intermediate Boys - 30	NSW Schools Beach Championships CDSSA Championships Easts Touch League
	Senior Girls - 10	NSW Schools Beach Championships CDSSA Championships Easts Touch League
	Senior Boys - 7	NSW Schools Beach Championships CDSSA Championships Easts Touch League

Rugby (76 students, 7 squads)	Junior Boys - 18	David Horwitz Shield Schools Fixtures List
	Intermediate Boys - 18	Peninsula Cup David Horwitz Shield CDSSA 7s
	First XV Boys - 20	Peninsula Cup David Horwitz Shield Inaugural JDS Cup
	Girls - 20	CDSSA Development Gala
Snow Sports (28 students)	Moriah squad	JDS National Championships Maccabi National Championships
Table Tennis (16 students, 3 squads)	Moriah squad - 16	NSW All Schools Cup
	Intraschool participants Girls - 3	Moriah Intraschool Cup
	Intraschool participants Boys - 25	Moriah Intraschool Cup
Tennis (69 students, 4 squads)	Moriah squad - 15	CDSSA Championships
	Intraschool participants Girls - 12	Moriah Intraschool Cup
	Intraschool participants Boys - 41	Moriah Intraschool Cup
	Moriah students selected at Regional level - 2	NSWCIS Championships
	Moriah students selected at NSWICIS level - 1	NSW All Schools Championships
Triathlon (3 students, 1 team)	Moriah squad	NSWCIS Championships NSW All Schools Championships

IN SUMMARY:

- **129 Moriah team squads** across all sports (41% up from 2018)
- **982 student representations** in Moriah squads (up 15% from 2018)
- **126 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 2019 was 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 12 schools. CDSSA competes at AICES Regional level competition). In 2019, Moriah had 126 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 NSWICIS State level competition). In 2019, Moriah had 29 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).
In 2019, Moriah had four students representing NSWCIS in Football, one in Athletics 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. In 2019, four Moriah students competed in Rugby at this level, one in Athletics and one in Tennis.

CAPTAINS OF SPORT

This exciting leadership opportunity was launched to give students the opportunity to lead their chosen sport, with the responsibility of instilling Moriah's core values throughout all students in Years 7-12 who were involved in the program. The 2019 Captains of Sport were as follows:

Sport	
Boys' Basketball	Beck Rosen
Girls' Basketball	Cassie Bobrow
	Danielle Plit
Boys' Football	Ariah Michel
Girls' Football	Isabella Schulz
	Sophie Malek
Netball	Noa-Lee Jankelowitz
	Mia Lazarus

Rugby	Brendan Pilman
Swimming	Erin Zimerman
	Adam Amoils
	Alon Pajor

SPORT OVERVIEW

Growth, consolidation and opportunity are what the program will continue to strive for in 2020. As we continue to build a strong reputation in all sporting communities, from local through to National level, the potential opportunities of where the program will go are limitless. Looking forward to a fantastic 2020!

DUKE OF EDINBURGH AWARD PROGRAM

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

Participants are required to complete four sections at each level: Community Service, Skill, Physical Recreation and Adventurous Journey. At the Gold level only, participants must 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 three-day/two-night canoeing trips.
- Gold participants complete four-day/three-night canoeing trips.

In 2019, we had the following numbers of students actively participating at each level of the Award:

Year	Gold	Silver	Bronze
12	63 students	-	-
11	92 students	-	-
10	-	91 students	-
9	-	-	124 students

- Bronze: 124
- Silver: 91
- Gold: 155

The Year 9 Bronze cohort of 124 is our largest ever single cohort and largest cohort starting the Bronze level.

The Year 11 Gold cohort of 92 is our largest ever cohort starting the Gold level.

Of the 63 Gold Year 12 students who began their Gold Award in 2018, 55 were successful in achieving their Gold Award in 2019, which is our largest successful cohort at the Gold level to date.

2019 marked the 60th anniversary of The Duke of Edinburgh's Award – Australia. Moriah College was invited to attend two events to commemorate this milestone.

On the afternoon of Friday, 13 September, 10 of our successful Gold Awardees from Year 12 represented Moriah College at the National Award Ceremony to receive their Gold Awards from HRH Prince Edward,

Earl of Wessex KG GCVO. This was the largest Award Ceremony ever held outside of the UK.

On the evening of Saturday, 14 September, Year 12 Gold recipients Sarah Miller and Yaron Taub represented Moriah College at a Youth and Leaders Reception at Government House hosted by the Governor of NSW Margaret Joan Beazley AO QC and attended by HRH Prince Edward, Earl of Wessex KG GCVO amongst others. Sarah and Yaron discussed their Awards with His Royal Highness and Her Excellency the Governor, explaining what the Award meant to them and what it had enabled them to achieve.

SPORT PRIMARY SCHOOL

In 2019, Moriah Primary School offered an extensive range of sporting and co-curricular 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 Sport program continued to evolve in 2019. 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 introduction of a boys' Hip Hop Dance Crew was a highlight of the 2019 program. The Hip Hop Dance Crew performed at an Assembly. They are looking to expand into 2020 and continue to showcase the Moriah students' talent.

The evolution of the Moriah Tennis Program was another highlight of the Co-curricular Sport program in 2019. Numbers grew and Moriah developed a strong relationship with Maccabi Tennis Club, which provides the coaches for our program. Students were given the opportunity to partake in the Maccabi Tennis competition on Sunday mornings.

Through the Co-curricular Sport program in 2019, students were able to participate in a wide variety of sports, including AFL, gymnastics, jiu jitsu, swimming, Oztag, basketball, futsal, cricket, dance, netball, athletics, cross country running, 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 (IPSHA). These three associations administer interschool competitions for members. In 2019, Moriah Primary School performed very well and has had a strong representation, both in carnivals and in other sports. We had several children who participated at the State Championships.

These students were:

Daniel Gordon – Soccer

Aaron Roussos – Athletics (100m)

Jedd Lasarow – Athletics (High Jump)

ASISSA Interschool Sport

Each term, Moriah enters into an interschool competition with other local schools on a Thursday afternoon. In 2019, Years 5 and 6 students competed in interschool soccer, touch football, AFL, netball, Tee-ball and cricket. Moriah won the boys' soccer, girls' netball and Tee-ball competitions.

Other Sporting Competitions

In 2019, Moriah Primary School entered teams and individuals into numerous sporting competitions that were organised for Primary School students. These were: AFL, cricket, Oztag, netball, gymnastics, tennis, basketball, soccer and futsal. The performances in these competitions were exceptional, with our cricketers, futsal, outdoor soccer and Oztag players winning their gala days.

After making it through to the State Finals, the girls' futsal team ended up third in the State and the boys' team won the State Championship.

Sporting Challenges & Lunchtime Sport

There were several sporting challenges offered to Moriah Primary School students in 2019. These were:

- Moriah to Manly Swim Challenge: during lunchtime Sport and co-curricular Sport programs, students had to show commitment to swim the same distance as Moriah to Manly.
- 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 the 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 who are experts in their field. Students 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 four-week fundamental movement skill program run by CST SenseBall Multi Skills, a four-week skipping program run by Double Dutch and a weekly tennis program run by Maccabi. On top of this, other sports studied were AFL, volleyball, soccer, European handball and Tee-ball.

Years 5 and 6 Sport Enrichment Program

2019 was the first year of introducing a Sport Enrichment program for Years 5 and 6 students. The aim of the program is to expose the Years 5 and 6 students to the High School Sport program so that they can experience the expertise of specialist High School coaches and participate in some sporting competitions. In 2019, two of these programs were offered to the Years 5 and 6 students – Basketball and Soccer. We are looking to further expand the program in 2020 to introduce Oztag and Netball.

Moving Forward

Moving forward, we are looking to continue to adapt and improve the sporting program. We have identified an area for improvement. We feel as though Years K-2 students could do with some more attention in Sport. We are looking to add a K-2 Tennis session into our co-curricular program as well as a lunchtime Sport skipping program specifically for Years K-2 students.

**SPORTING OVERVIEW
PRIMARY SCHOOL**

SPORT	NUMBER OF CHILDREN	COMPETITION(S)
AFL	All Years 5 & 6 Boys	ASISSA Interschool
	36	Gala Day
Athletics	80	ASISSA
	4	CIS
	All Years 3-6 Students and Selected Year 2 Students	Moriah
Cricket	30	ASISSA Interschool (Boys)
	24	Milo Years 3-6
Cross Country	80	ASISSA
	9	CIS
	All Years 3-6 Students and Selected Year 2 Students	Moriah
Futsal	56	Gala Day
	16	Futsal State Championships
	8	All Stars Game
Gymnastics	18	IPSHA
High Jump	80	Finals
Netball	All Years 5 & 6 Girls	ASISSA (Girls)
	5	ASISSA Netball Trials
	2	CIS
Oztag	All Years 5 & 6 Boys	ASISSA (Boys)
	All Years 5 & 6 Girls	Oztag (Girls)
	20	Oztag Gala Day
Soccer	5	ASISSA Trials
	All Years 5 & 6 Boys	ASISSA Interschool
	2	CIS (Girls)
	8	CIS Boys Gala Day
	24	Gala Day
	2	PSSA (Boys)
Sport Carnival	All Infants	Years K-2
	120	Mini Olympics
Sport Photo	150	Moriah
Swimming Carnival	70	ASISSA
	9	CIS
	All Years 3-6 Students and Selected Year 2 Students	Moriah
Swimming Excursion	32	Red Leaf - Year 4 Survival
	38	Red Leaf Years 5 & 6 Survival
Teeball	Years 5 & 6 Students	ASISSA Interschool
Tennis	5	ASISSA Trials
	2	CIS

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 the students' talents, which continue to improve. We are very proud to be able to say that the program is free for Primary School families as part of their enrolment at Moriah Primary School (with the exception of the Year 5 & 6 Sport Enrichment program).

CO-CURRICULAR MUSIC

HIGH SCHOOL

• Encouraging Musical Excellence in Composition

The Composer in the Classroom program continued in 2019, for its 10th successful year with Dr Peter Marshall working with our students from Years 10-12 to facilitate the development of outstanding High School 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. Three students' works were nominated for ENCORE (Damon Glick, Jonah Sirtes and Sean Goldring).

• 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 School 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 HSC 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.

• HSC ENCORE 2019

Zac Rose was selected to perform in this prestigious concert. Only 24 students from across the State are selected across three courses in the areas of Performance and Composition. Zac will represent Moriah in four concerts at the City Recital Hall on Monday, 16 and Tuesday, 17 March 2020. Zac studied Clarinet with our Head of Instrumental Studies, Chris Wallace.

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 – Years K-2

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

PRIMARY SCHOOL – YEARS 3-6

• Reconciliation Assembly

Years 3-6 students sang at this Assembly accompanied by the Concert Band. They sang three verses of *I am Australian*, one in Hebrew, one in an Aboriginal language taught to them by an Aboriginal elder and the third written by Lior Samuel in Year 6 from the perspective of a young Jewish Australian. Dean Lewkowicz performed with the Band on Djiridu.

• Primary School Choir

In 2019, 60 students rehearsed every Tuesday for the Primary School Choir. They performed at special events at school throughout the year.

• Yom Hazikaron Assembly

The Primary School Choir performed *Ose Shalom* at this Assembly.

• Rosh Hashana Assembly

The whole Primary School sang *Avinu Malkeinu* and *Al Kolele* taught during Music lessons.

• Assembly Performances

Throughout the year, students 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 brilliantly 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. In 2019, our adjudicators were Head of Primary School, Lynda Fisher and Vice College Principal, Roberta Goot OAM.

INSTRUMENTAL PROGRAM YEARS 1-12

Moriah musicians/vocalists continued to make important contributions both inside and outside the College. In 2019, 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 1 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.

• **Hans Kimmel Assembly**

Adam Clennar performed *Peregi Verbunk* by the Jewish composer Leo Weiner on the clarinet at this Assembly..

• **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.

• **Combined Concert with Barker College**

Our Symphonic Wind Ensemble performed in a combined Concert with Barker College in June. In 2020, Barker College will perform in a combined concert with Moriah, at Moriah on 4 June.

• **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 Intermediate 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

Emma Cass represented the College at the Najex Remembrance Day Ceremony. She played the Last Post and Reveille.

• Remembrance Day Assembly

Year 11 student Liat Grossman performed the Last Post and Reveille at this moving Assembly created by the History Department.

• 2019 End of Year Concert

The Instrumental Music Program was showcased at this annual event.

• Year 11 Prize afternoon

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

• Year 7-9 Prize Afternoon

Kira Blecher on alto saxophone and Jacob Koseff on the cello

demonstrated their skills at this event.

• Assembly Performances

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

• Hamusika'im

Our third Hamusika'im Concert was held in 2019. 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. One-hundred-and-twenty students participated in Hamusika'im in 2019, with 36 fulfilling the requirements of the program for the full school year.

• AMEB Exams

More than 120 students sat for exams during November. It was incredibly busy. The results were excellent.

ELCS

• Suzuki Violin Program

2019 was an extremely exciting year for our Preschool children, with the introduction of our Suzuki Strings Program. Eighteen students

commenced lessons midway through Term 3, under the baton of Tracy Lynch.

MUSIC SCHOLARSHIP 2019

In 2019, the standard of applicants was very high. One Music Scholarship was awarded for 2020: Joel Ilisar, Year 8, violin.

MUSIC CAMP 2019

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. The concert concluded with our Symphony Orchestra accompanying all other students singing *I Can Dream Anything* by the Australian composer Paul Jarman. We were very fortunate to have Mr Jarman attend the Camp. All students had a one-hour vocal session each day with Mr Jarman to prepare for this Camp finale item.

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





OUR COMMUNITY

School policies, including Anti-Bullying

OTHER COLLEGE POLICIES

During the course of 2019, College policies were reviewed and changes were made 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 through 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 (responsibility), kavod (respect), yoshra (integrity) and chesed (kindness).

To foster connectedness within the High School, students were placed in either Junior (Years 7-9) or Senior (Years 10-12) House groupings. Heads of House were responsible for the holistic development of all of the students in their House. Each Head of House worked with six House Mentor teachers. The Heads of House worked collaboratively in planning House activities, 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 Heads of House or

Primary School class teachers worked 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 continue to be 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.

Clear 'plain English' statements were released for students in Years K-12, along with statements to assist parents in supporting their children should they have any concerns regarding unkind behaviours or potential bullying behaviours, either as a victim or as a bully.

Staff members have been encouraged

to log all 'negative interactions' on the pastoral profile of students on our school management system. This will allow any patterns to be more readily identified.

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 2019 Information Book.

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. In the High School, demerit reports are sent home as part of a daily digest so that parents are informed of any behavioural matters in a timely manner. Clear 'escalation' pathways were published for students and their parents. The Demerit 'Counts' were reset each term, allowing students the opportunity for a fresh start each term. Complementary Merit reports are also sent home to reinforce positive contribution by students.

Heads of House and/or the Heads 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 a grievance report. Similarly, procedural fairness will be applied if parents contact the administration office re non-student related grievances.

During 2019, College policies were reviewed and changes were made to those listed below to ensure compliance and alignment with current procedures and legislative requirements.

Policies Reviewed in 2019:

Policy	Comments	Access to full text
Accident/Incident Policy	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Anti-Bullying Policy for Years K-2 students	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Anti-Bullying Policy for Years 3-6 students	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Anti-Bullying Policy for Years 7-12 students	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Anti-Bullying Policy – Additional Information for Parents	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Anti-Bullying Policy – Additional Information for Staff	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Anti-Bullying Policy for Years 7-12 students	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Attendance Policy	Significant 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)
Child Protection Policy	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Community Code of Conduct Policy	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Complaints and Grievance Policy (External)	Significant review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Disability Provisions Policy	Minor review to ensure compliance and alignment with current procedures.	Staff Intranet (eLY)
Employment Policy	Significant review to ensure compliance and alignment with current procedures.	Staff Intranet (eLY)
Enrolment Policy	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Excursions, Incursions, Camps, Trips/ Tours and Special Events Policy	Significant review to ensure compliance and alignment with current procedures.	Staff Intranet (eLY)
Pastoral Care Policy	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Premises & Buildings Policy	Full review to ensure compliance and alignment with current procedures.	Staff Intranet (eLY)
Privacy Statement	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Staff Code of Conduct Policy	Minor review to ensure compliance and alignment with current procedures.	Staff Intranet (eLY)

Staff Policy and Agreement for The Acceptable Use of Information and Communication Technology Resources	Minor review to ensure compliance and alignment with current procedures.	Staff Intranet (eLY)
Supervision of Students Before & After Class K-12	Minor review to ensure compliance and alignment with current procedures.	College Intranet (eLY)
Whistleblower Policy	NEW to ensure compliance and alignment with current legislative requirements.	College Website
Whistleblower Policy – Advice to Staff	NEW to ensure compliance and alignment with current legislative requirements.	College Website
Work, Health & Safety Policy	Minor review to ensure compliance and alignment with current procedures.	Staff Intranet (eLY)



OUR FUTURE

The Moriah Foundation Report

The purpose of The Moriah Foundation (the Foundation) is to ensure the long-term financial sustainability of Moriah College, to assist as many children as possible to access a Moriah education and all its offerings, and to ensure that Moriah College remains a leading school of choice, delivering exceptional education and opportunities to all our students.

The Foundation exists thanks to the generosity of donors within the community. It supports our students to access an exceptional Jewish and general education, instilling in them Jewish values and a strong and proud Jewish identity. By connecting children to their Jewish heritage and to Israel, and teaching them to be advocates for Israel and proud and upstanding members of our community, we are working to ensure Jewish continuity.

We are proud to continue the work of previous generations who established Moriah College and to build on their vision by investing our time, skills, and capital for our children and grandchildren.

The ongoing priorities of the Foundation continue to be:

- funding means-tested bursaries and financial assistance for those who cannot afford a Moriah education
- assisting students to participate in the transformational Israel Study Tour (IST) and other global opportunities
- supporting an inclusive College culture for all students, including those with disabilities
- supporting the Principal's Tzedakah Fund to assist children in need with educational expenses
- funding staff scholarships to support our educators
- supporting unique programs for

students and alumni

- nurturing the connection to our grandparents through the Grandparents' Club
- reducing the debt from the purchase of the Queens Park land
- maintaining and upgrading buildings and facilities to ensure contemporary learning environments and
- encouraging gifts in wills

BURSARIES

In 2019, 49 children were supported by the Moriah College Bursary Program, made possible through the generous philanthropic support of our community.

The bursary program provides children from financially disadvantaged backgrounds with access to a Moriah education and a "Moriah life". Donors who support this important program are quite literally transforming lives.

A total of \$1,057,233 in funding was received from our generous bursary donors in 2019, to support our bursary program.

We are delighted that a further 10 children were awarded bursaries at the end 2019, commencing their Moriah College education in January 2020.



The Foundation proudly supports Moriah College's Israel Study Tour (IST), the capstone Year 10 program, ensuring that all students can participate in this inspirational



opportunity to experience Poland and Israel.

In 2019, 114 students went on IST, being more than 90% of the Year 10 cohort. It is an experience that forges a deep and long-lasting sense of Jewish identity in all those who participate in this immersive program. The program is instrumental in strengthening the future of our Jewish community. The results of the Gen17 study revealed an organised Israel Study Tour as the number one factor in combatting assimilation. It consolidates and brings to life much of what the students have learned about the Holocaust and Israel throughout their school career.

The Moriah Foundation provided vouchers, financial assistance and extended payment plans to families who otherwise would not have been able to send their children on the program.

In providing support to families, the Foundation and our donors, in partnership with Youth 2 Israel (Y2i),

have removed financial reasons as a barrier for students to participate in this inspirational experience.

SCHOLARS IN ENTREPRENEURSHIP

The Foundation is constantly exploring ways to remain innovative and to create exceptional opportunities for our students. Since 2017, and through the generous philanthropic support of Kelly+Partners, The Moriah College Scholars in Entrepreneurship program has inspired our students to solve world problems, to innovate and be entrepreneurial. The program culminates in a one-week trip to Israel for our successful scholars.

This 10-year initiative provides scholarships for a select number of Year 11 students with outstanding entrepreneurial ideas to experience the ingenuity of the 'Start-up Nation' firsthand. The program is a gateway into the commercial and start-up sector, providing students with an incomparable opportunity.

In 2019, 12 students were shortlisted as finalists and presented their concepts to an expert panel. Five Moriah Scholars were selected to participate in the program.

Kelly+Partners, together with our other donors and corporate partners, are supporting innovative projects to ensure that our graduates are best prepared to achieve personal excellence in the fast-changing world, and to contribute positively to society and to the Jewish community

INCLUSION INITIATIVES

Through the philanthropic support of Andrew and Taryn Boyarsky, since 2015 the Foundation has funded scholarships for six educators from our Early Learning Centres, Primary School and High School to complete post-graduate studies in inclusive

studies. This initiative supports Moriah's commitment to inclusive educational practices and settings by providing professional development opportunities for teachers who do not possess any formal qualifications in this area. In providing these scholarship opportunities for our staff members, the Foundation is assisting in the development of peer-to-peer best practice for fostering a school-wide culture of inclusion so that all students can access and actively participate in the curriculum, making adjustments on a needs basis.

POSITIVE EDUCATION SCHOLARSHIPS

A staff scholarship program was initiated in 2018 called Leadership in Life, developed by the College in partnership with Potentiallife Australia.

Eleven existing or emerging leaders within the College faculty were awarded scholarships to participate in the 10-month-long program. Participants reported a range of benefits and behavioural changes, including greater productivity and efficacy at work, improved optimism, and a greater ability to manage stress. Importantly, they developed a greater understanding of and ability to harness individual strengths as well as



the strengths of others.

The program developed a strengths-based school culture for teaching staff that positively impacts on our students and broader school community.

OTHER FINANCIAL AND IN-KIND SUPPORT

The ongoing support and counsel provided by Mr Joey Borensztajn from Arnold Bloch Leibler and his team in Melbourne and Mr Paul Rubenstein in Sydney is valued by the Foundation Board. The Commonwealth Bank of Australia 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.

A growing number of philanthropic trusts and foundations provided



grants to support specific projects and general support in 2019.

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 Foundation. These gifts provide an opportunity for donors to invest in their passions through tax effective giving.

ALUMNI NETWORK

Another outstanding Moriah experience initiated by the Foundation is the Moriah Alumni Jewish Leadership Program, which is an immersive professional and personal overseas three-week experience. By application and review, in 2019, 26 alumni were selected to participate in the program delivered in New York City in partnership with the Forum for Jewish Leadership and The Brownstone Experiential Foundation.

Through internship placements and access to Jewish industry and communal leaders, participants are exposed to a meaningful and balanced Jewish lifestyle with an emphasis on success in the professional, communal and personal arenas. Brownstone combines day-time work placements in leading industries in the chosen field of interest of each participant, and after-work and Shabbat experiences focused on advanced Jewish learning and leadership.

The Moriah Foundation is proud to



have procured and facilitated the Moriah Brownstone Jewish Leadership Program for our alumni.

It reflects our commitment to providing exceptional opportunities to our Moriah Family, during school years, and beyond, to enable our alumni to flourish and thrive, and to build their capacity to make a valuable contribution to the community.

This remarkable program empowers our alumni with the skills, strategies and determination to grow - personally, professionally and communally.

MORIAH FOUNDATION CIRCLE

In September 2019, we launched The Moriah Foundation Circle where parents were invited to come together to support the work of the Foundation at an entry level that takes into account their commitment to paying their current school fees.

The Moriah Foundation Circle enables parents, through combined donations, to provide more funding for children from financially disadvantaged backgrounds to attend Moriah College,



and help fund many of the exceptional opportunities available to all our students, staff and alumni. Importantly, The Moriah Foundation Circle also provides a platform for members who have many shared interests, values and goals, to come together and participate in meaningful events throughout the year.

We are delighted that more than 80 parents joined our Moriah Circle at the launch.

EVENTS

The Foundation held many events over the year that allowed members to come together, including the annual private viewing of the Archibald Prize at the Art Gallery of NSW for Foundation members and members of our Grandparents' Club, our Foundation members cocktail party with guest of honour Prime Minister Scott Morrison, and a dinner held at the Lowy Institute where a panel of experts provided an analysis of Israel's election results.

In August, our Foundation members were invited to meet our new College Principal, Rabbi Yehoshua Smukler, and Head of Primary School, Lynda Fisher, in the magnificent new Queens Park Early Learning Centre. The gathering provided our valued members with an opportunity to speak to our new leaders in an intimate setting and



understand their vision for taking the College forward. Similar events were held for grandparents, alumni and past parents to provide all Foundation constituents with the opportunity to meet and greet our new educational leadership.

A dedication ceremony was held where The Kessler family, who are a part of the broader Moriah family, donated pianos to the College music program.

David Smorgon OAM was the guest speaker at an intergenerational event held at the Commonwealth Bank of Australia for our Foundation and Foundation Circle members. David gave insights and advice on maintaining harmonious families and creating appropriate succession plans for all families, regardless of wealth.

Foundation and Foundation Circle members were also invited to join David Neustein, a former student of the College and an architect, for a personal tour of Succah by the Sea. David kindly donated his succah model to the College, which now sits outside the College Vice Principal's office.

Our alumni were generously hosted at the Randwick RITZ Cinemas for a preview of the movie, *Brittany Runs a Marathon* by Executive Producer Richard Weinberg and a former student and current parent of the College. Following the screening, there was a Q&A with Richard and our Foundation Director, Doron Lazarus, which was thoroughly enjoyed by the 160 people in attendance.

A special mezuzot dedication ceremony took place at the College in December to honour the memory of two former students, Jono Rev (Z'L) and Benny Glattstein (Z'L), who unfortunately prematurely passed away and did not make it to their 20-year school reunion. In the spirit of giving and on the 20th anniversary of the class of '99's graduation, the year-group funded the dedication in honour of their memories.

As part of a student giving project, the Moriah College Basketball team

raised funds to obtain a new basketball shooting machine. The unveiling of the new machine was attended by more than 100 parents and students, many of whom are involved in the highly successful Moriah basketball program.

The *Moriah's Marvelous Middot* book launch was a huge success. Year 9 students wrote and illustrated a children's story book about Jewish values. The book was dedicated to the 1.5 million children who lost their lives in the Holocaust. The launch was attended by more than 100 grandparents, parents and students. The book was published with funds raised by the Foundation and distributed via PJ Library to hundreds of homes throughout Sydney.

The Moriah Foundation and Kelly+Partners held a beautiful dinner for the Year 11 winners of the Scholars in Entrepreneurship program and their parents at the InterContinental Sydney Double Bay to celebrate the Scholars of 2019. The keynote address was given by Dave Sharma MP, with stakeholders from Kelly+Partners and the Moriah College leadership team in attendance.

GRANDPARENTS' CLUB

Our Grandparents' Club has continued to grow and flourish with many well-attended events throughout the year, including a morning tea and tour of our new Early Learning Centre and an opportunity to meet our new College Principal, Rabbi Yehoshua Smukler in the Moriah College Succah with more than 120 people in attendance. There was also a benefit performance of the well-received play *The God of Isaac* in addition to several other engaging events over the year.

ACKNOWLEDGEMENTS

2019 saw a change of leadership for the Foundation, with the commencement of new Foundation Director Doron Lazarus. Doron is a proud Moriah parent of three children who has witnessed the significant opportunities that Moriah provides and

the significant impact it has on the lives of Jewish children and their families, including his own.

In welcoming Doron, we say a heartfelt thanks and farewell to past Foundation Director Joseph Herschel, who served with dedication and commitment for five years, and to outgoing Chairman Brian Schwartz AM, who stepped down after leading us with distinction for our first eight years. We are thrilled and honoured that Brian has accepted the inaugural Foundation Life Governorship position and appreciate his continued guidance.

We would like to express our appreciation to the Foundation Board, Mrs Cheryl Bart AO (Honorary Secretary), Mr Jeremy Dunkel (Honorary Treasurer), Mr Bruce Fink OAM, Mrs Ariane Fuchs, Mr Giora Friede, Mr Robert Gavshon AM, Mr Stephen Jankelowitz (College President), Mrs Lauren Placks, and Ms Loren Blumgart (Board Observer). Ariane stepped down from the Board in 2019 and Loren completed her observership role, and we thank them for their dedicated work. We are delighted that Daniel Sekers joined The Moriah Foundation Board. Daniel is a Moriah alum and a current parent. An accomplished entrepreneur and company director, he brings a wealth of experience in events, marketing and technology.

We would like to conclude by sincerely thanking all of our generous donors and all Foundation members for their support, which allows the College to continue to move forward sustainably, securely and in a position of strength.

If you would like more information about The Moriah Foundation please contact us on 9375 1712 or foundation@moriah.nsw.edu.au

With my warmest wishes

Judy Lowy
Foundation President

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 2019.

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, both online and hard copy - 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 2019 Bursary Campaign supported by the Admissions Office resulted in a total of ten bursaries awarded for students to commence their Moriah education in 2020. This is in addition to the 49 children supported by bursaries in 2019.

In 2019, The Moriah Academic and Music Scholarship campaigns attracted a similar number of applicants as they did in 2018, 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. Our goal is to have a complete online

application process - from the form direct to our database and our IT department will continue to work on achieving this in 2020.

A copy of the College's Enrolment Policy which was reviewed and amended in May 2019 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 College has moved its off-site records storage to a new service provider. This has involved the physical transfer of boxes from one location to another and the meticulous checking of spreadsheets and databases to ensure that all the boxes have been transferred and that the new locations and barcodes have been noted.

The College has engaged an outside consultant to conduct a review of recordkeeping processes within the College. This should be completed in early 2020.

Archival projects

Cataloguing the archival collection has continued throughout the year and there are now some 80 series listed in our collection.

Digitisation of the College's student photograph albums going back to 1943 has been a key focus over the last few years. The project is now complete and all albums from

1943-2006 have been scanned. This includes the Public Relations photographs and the Student Class photographs.

Planning for the digitisation of past audio and film footage has started in 2018. It is expected that this project will start mid-2020.

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.

Work continues with cataloguing museum objects into the Museum database eHive. A number of new donations have been gratefully accepted into the collection.

Many research questions have been answered throughout the year from both internal and external inquirers.

Moriah Heritage Focus Group

The Archivist has been working closely with Jewish Studies staff members to prepare for a major display in March 2020, whereby treasured artefacts belonging to members of the College community will be showcased in the Auditorium foyer.

MARGARET MILLER
College Archivist

COMMUNICATIONS REPORT



The Communications Department continues to support 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 student image use permissions, 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

Beginning the year in our new, purpose-built office space, shared with the Admissions Team, was a positive step forward and a recognition of the symbiotic relationship between our departments.

It made it much easier for us to work closely with Admissions, building on our formal Marketing role, and fulfilling

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.

Being together in a shared space also made it easier to work with Admissions on a range of communications initiatives for future families including information about the school prior to and during the enrolment process, and ensuring that new families coming to the College in 2020 were communicated with effectively at the end of 2019.

For the first time, at the end of 2019, new families to the school were given an eLY login prior to their child's commencement at the school. A special area was created on eLY for these future families.

This meant that:

- All relevant information was uploaded to an online platform, which could be easily updated when required.
- Parents had an easy, user-friendly way to access communication and were already familiar with eLY when their children commenced at school.
- There was far less pressure on IT and Communications resources at the beginning of the 2020 school year.

The many key projects during the year included:

- Working with new College Principal, Rabbi Smukler and new Head of Primary School, Lynda Fisher, to build their profiles with stakeholders. This included posting images and articles on our social media, publishing articles in our Newsletters and on our Blog, sending images to the AJN and SJR, and posting weekly Parsha-thought videos in our Newsletter and

on social media – this is ongoing.

- Continued expansion of our social media engagement.
- Fine-tuning communication for parents via eLY and the College Newsletter to ensure accuracy, timeliness and relevance.
- Continuous update of the College website.
- Seeking more opportunities for articles and news about the College to be published in wider publications – for example Jan Hart's blog article to warn parents about Vaping and drug use among adolescents that was reproduced several times and led to media interest, and an article written by team member Amy Jones for 'It's Your Day' magazine about alumni volunteer fire-fighter Joshua Todes.
- Two Contact Magazines – Winter (published in August 2019) and Summer (published in January 2020).
- 2019 College Yearbook (to be distributed at the end of Term 1, 2020).
- New brochures to use for prospective families and new parents, focusing on specific areas of the school e.g. Jewish Life, Curriculum, Sport etc.
- New aerial photos of the College.
- Bi-annual College-wide photo shoot – in 2019 we also conducted a College-wide video shoot at the same time. These updated our 'bank' of images to use for marketing purposes.
- Working with College Executive to disseminate information about new policies and guidelines.
- Assisting with communication and

marketing material for The Moriah Foundation and with communication regarding the Master Plan and Development Application.

Our plans for 2020 include a parent survey about College communications to ensure that we are meeting their needs. We are also working with IT to find a more efficient way to send bulk email. The College website is always a work in process, and we are planning to produce several showcase videos for the College.

We are looking forward to an exciting year ahead and to heralding the many initiatives, successes and achievements of the Moriah Family to the world.

YVETTE SHER

Media & Communications Manager

OUR FINANCES

Treasurer's Report



Whilst 2019 was another strong year at Moriah College, with continued focus on providing the facilities and resources that assist our students in achieving their potential, it was not without its challenges. In 2019 leading into 2020 there was increase in enrolments into the College. In 2020, we have half of 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. Looking to 2021, our Year 7 cohort at 164 students (with a significant waiting list) will be the largest Year 7 intake in the College's history. The High School numbers will also be at a new record for the College.

31 DECEMBER 2019 RESULTS

This Annual Report incorporates the audited consolidated financial results for the year ended 31 December 2019 for Moriah War Memorial College Association and its Controlled Entities.

For the financial year ended 31 December 2019, the College and its Controlled Entities reported a consolidated deficit of \$1.327m (2018: \$2.531m deficit (restated)). From a

true operating perspective, the College and the Jewish College incurred a deficit of \$416K for the year ended 31 December 2019 (2018: \$1.637m deficit (restated)). This result is achieved on a consolidated total revenue base of \$56.02m (2018: \$54.32m (restated)).

In 2019 the College discovered a significant fraud that was perpetrated over many years. The College took immediate protection measures and began a significant forensic process to investigate the origins, perpetrators and methodologies employed. Since that time, all finance policies and procedures have been revisited, a new finance team has been rebuilt, new auditors appointed and the legal process to recovery has begun. The College expects to recover a significant portion of the misappropriated funds through these processes and will continue to update the community accordingly. The operating results were impacted by the one-off costs associated with the investigation into the fraud, as well as the lodgement of the State Significant Development Application.

The College is very aware of the need to balance fee increases and affordability, whilst ensuring the sustainability of the College. Accordingly, a fee increase of 3.9% was levied, the annual increase has remained constant for four years.

For the year ended 31 December 2019, at both the half-year and the full-year, the College was in compliance with all our banking covenants.

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. Such support would deliver a school that is representative of the true diversity that exists in our community.

The College is thankful to the JCA for making a contribution to the College in 2019 of \$1.383m, as well as donations received from the Abraham & Hake Rabinovitch Trust and the Moriah P&F.

I would also like to 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.

CAPITAL GRANTS

In November 2019, the Commonwealth Government granted \$1.350m of funding to Moriah College under the Safer Communities Fund Round Four initiative. This grant funds security infrastructure and engagement activities to protect students at risk of attack, harassment or violence stemming from racial or religious intolerance. Examples of such activities include safety education; lighting, fencing and alarm systems installation; and hiring and training of security guards. The grant covers the period 20 November 2019 to 31 March 2021. Moriah College received \$1.072m of this grant in December 2019. It is expected that the remaining funding will be received towards the end of

2020 (\$264K) with a final receipt of \$14K, expected mid-2021.

LOOKING FORWARD

The successful implementation and integration of the e-learning platform during COVID and beyond, has been made possible by the investment in the ICT infrastructure of the College. The opportunity to deliver education through a greater diversity of mediums is truly exciting. The College is determined to continue our significant investment in ICT, to deliver the best outcomes for our students in the years ahead.

The College, like all organisations, has been impacted by COVID. Throughout this period, the College has focussed on delivering a seamless educational offering, and at the same time engaging with and assisting families. A significant portion of our school community has had a material loss, and the College is determined to support those families to ensure that no students are left behind. To this end, we would like to thank the JCA for the \$1m emergency funding allocated to the College to support these families.

The College is fortunate to have somebody with Gavin Sher's significant experience and unmatched commitment as our new Chief Financial Officer. Under Gavin's leadership, the College is rebuilding the Finance team, focussing on risk management, process rigour and efficient operation. As part of this process, the College has appointed Deloitte Touche Tohmatsu as its independent audit firm.

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 everyone to seek ways to 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 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 Deloitte Touche Tohmatsu, the College's new audit firm. 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 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 2019

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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 2019 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 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)	Mr E Borecki	Mrs R Michael (Appointed 23 May 2019)
Mr M Weininger (Treasurer)	Ms M Sonnabend	Mr D Kramer (Appointed 26 June 2019)
Mr R Blau	Mr O Freedman	Mr D Sher (Appointed 26 June 2019)
Mr S Wilkenfeld	Mrs J Lowy	

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 Directors of the Kehillat Moriah Incorporated at any time during or since the end of the year are:

Mr S Jankelowitz (President)	Mr O Freedman	Mrs J Lowy
Mr R Blau	Mr E Borecki	
Ms M Sonnabend	Mr M Weininger	

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

Mr B Schwartz AM (Chairman) (Retired)	Mr B Fink	Mr S Jankelowitz
Mrs J Lowy (President)	Mr G Friede	Mrs L Placks
Mr J Dunkel (Treasurer)	Mrs A Fuchs (Retired)	Mr D Sekers (Appointed August 2019)
Mrs C Bart, AO	Mr J Gavshon AM	

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
Moriah College Building Fund & Moriah War Memorial Fund	Five (5) Trustees	Trust Deeds
Kehillat Moriah Incorporated	Moriah War Memorial College Association Board of Directors	Associations Incorporation Act 2009 (NSW) ABN: 16 284 221 251
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
Moriah War Memorial College Association (MWMCA)	804 Members (2018: 1,029)	Corporations Act 2001 (Cth) ACN: 000 049 383 ABN: 98 077 604 961
The Moriah War Memorial Jewish College Association (MWMJCAJ)	804 Members (2018: 1,029)	Corporations Act 2001 (Cth) ACN: 003 214 560 ABN: 87 003 214 560

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:

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

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 Company's Constitution, a report is provided to the Annual General Meeting of the Association.

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

Operating results

In 2019, the Group made a net loss for the year of \$1,326,583 (2018 loss of \$2,531,249 Restated). The net loss included

non-operating revenue of \$27,915 (2018: \$23,917) and the net loss from operating activities was \$1,354,498 (2018 loss: \$2,555,166 Restated).

The Group generated operating cash inflows in the year of \$4,720,872 (2018: \$2,782,083), and net cash inflows of \$1,373,580 (2018 outflow: \$3,436,682).

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.

i) Impact of alleged misappropriation of funds

During the year ending 31 December 2019 management identified that there had been a misappropriation of College funds in years including 2018. The College sought legal advice in relation to the misappropriation and the matter was the subject of civil proceedings in the Supreme Court of NSW that have now concluded, and is the subject of criminal proceedings that are ongoing. Management have identified the financial impact of the misappropriation on the 31 December 2018 year end balance sheet and 2018 income statement and have restated the comparative period financial statements accordingly.

The impact on the comparative period of these matters is to have increased the loss for the 2018 year by \$880,344 decreased property, plant and equipment by \$419,914, to decrease trade receivables by \$655,597, to increase trade payables by \$77,607, to increase contractual liabilities by \$853,853 and to debit opening retained earnings as at 1 January 2018 by \$1,126,627.

ii) Impact of change of accounting for Donations Income

During the year management performed a review of the method of accounting for donations income in the Moriah College Foundation.

It was determined that the donations were non reciprocal in nature and in accordance with AASB 1004 should have been recognised in the income statement on receipt, rather than being deferred on the balance sheet until paid out to the College. The impact of this restatement is to reduce deferred income at 31 December 2018 by \$1,117,343, to increase donations income by \$262,029 and credit opening retained earnings at 1 January 2018 by \$855,314.

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

On 30 January 2020, the spread of novel coronavirus ("COVID-19") was declared a Public Health Emergency of International Concern by the World Health Organisation ("WHO"). Subsequently, on 11 March 2020, WHO characterised COVID-19 as a worldwide pandemic. As this declaration was made after the reporting period, the entity

believes it constitutes a "Non-Adjusting Subsequent Event" as defined in AASB 110 Events after the Reporting Period.

Subsequent to the end of the financial year, the Group has been impacted by the emergence of the Covid-19 pandemic. This pandemic has also impacted the entire educational sector and Australian economy in general. The College moved to online e-learning during the first few months of Covid-19, and have since resumed normal classroom teaching. The College's commitment to IT integration was pivotal in the highly successful implementation of e-learning. Staff have been fully engaged, and the use of technology as a tool within the education offering at the College has been further entrenched. Families within our community have been impacted to different degrees and the College has been encouraging all those that need support to contact the College. The College, together with the Moriah Foundation, has been proactive in taking steps to ensure that appropriate resources are available as to minimize any disruptions to the operations of the College for the remainder of 2020 and 2021. As the pandemic continues to evolve, the full impact of Covid-19 is unknown and has therefore not been accounted for in this report.

From November 2019 and throughout 2020, the College engaged legal and forensic accounting advisors in relation to the fraudulent misappropriation of funds from the College. The initial investigations of the forensic accountants led to the identification in November 2019 of misappropriated funds totaling \$3,965,892, which were misappropriated between 6 August 2015 and 11 March 2019. In February 2020, the forensic accountants identified an additional \$3,406,789 of funds which were misappropriated between 28 January 2004 and 22 March 2019. The impact on the comparative period of these matters, as discussed in note 30, was to reduce opening retained earnings at 1 January 2018 by \$1,126,627 and to increase the loss in the 2018 year by \$880,344. In the year ending 2019 an amount of \$212,065 was recognised as an expense in the income statement. The remaining amount of \$5,153,646 was non adjusting in these financial statements.

Except as stated above, there has not been any other matter or circumstance occurring subsequent to the end of the year that has significantly affected, or may significantly affect, the operations of Moriah War Memorial College Association and its controlled entities, the results of those operations or the state of affairs of Moriah War Memorial College Association and its controlled entities in future financial years.

Directors' Qualifications

Stephen Jankelowitz

President from 28 May 2018

Qualifications: B Com, CA MAICD Board Member since 2007
Deputy President - May 2016 to May 2018
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: B.Com (UNSW)
Major: Accounting, Finance and Systems
Board member since May 2011
Managing Director

Eric Borecki

Qualifications: B.Com. LLB. (UNSW)
Board member since May 2017
Solicitor and Company Director

Rina Michael

Qualifications: MSc, MBA
Board member since 23 May 2019
Managing Director

Dani Sher

Qualifications: CA, MAcc, MBA, BA
Board member since 26 June 2019
Co-founder and Managing Director

Meetings of Directors

During the financial year, twelve (12) meetings of Directors were held. Attendances by each Director during the year were as follows:

Schedule Of Attendances at Board Meetings During 2019		
Name	Eligible To Attend	Attended
Jankelowitz, S	12	10
Blau, R	12	12
Weininger, M	12	12
Sonnabend, M	12	12
Borecki, E	12	10
Freedman, O	12	12
Kramer, D (Appointed 26 June 2019)	8	7
Lowy, J	12	12
Michael, R (Appointed 23 May 2019)	9	9
Sher, D (Appointed 26 June 2019)	8	7
Wilkenfeld, S	12	10

Environmental issues

The Group'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..

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

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

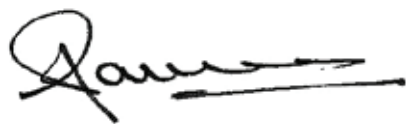
Dan Kramer

Qualifications: BA (Economics), LLB, HDip Company Law Board member since 26 June 2019
Partner

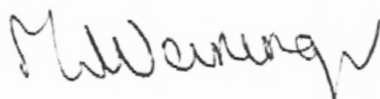
AUDITOR'S INDEPENDENCE DECLARATION

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 98 of this financial report and forms part of The Responsible Entities' Report.

Signed in accordance with a resolution of the Board of Directors on 24 September 2020.



S. JANKELOWITZ
President



M. WEINGER
Treasurer

Dated: 24 September 2020

The Board of Directors
Moriah War Memorial College Association
Queens Park Rd
QUEENS PARK NSW 2022

24 September 2020

Moriah War Memorial College Association

Dear Board Members,

In accordance with Subdivision 60-C of the *Australian Charities and Not-for profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the directors of Moriah War Memorial College Association.

As lead audit partner for the audit of the financial statements of Moriah War Memorial College Association for the financial year ended 31 December 2019, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Australian Charities and Not-for profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely



DELOITTE TOUCHE TOHMATSU



Gaile Timperley
Partner
Chartered Accountants

STATEMENT OF PROFIT AND LOSS & OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2019

	Note	2019 \$	2018 Restated \$
Revenue from operating activities	5	55,991,905	54,296,288
Revenue from non-operating activities	5	27,915	23,917
Total revenue		56,019,820	54,320,205
Employee benefit expense		(36,766,777)	(34,717,780)
Expenses & materials		(6,861,898)	(7,101,851)
Financing costs		(1,594,981)	(1,753,566)
Depreciation expense		(3,318,235)	(3,580,471)
Building & grounds expense		(3,540,079)	(3,457,007)
Preschool rent		(85,207)	(189,888)
Fundraising expenses		(64,626)	(56,314)
Loss on interest rate swap	20	(870,162)	-
Unrecoverable amounts		(212,065)	(1,185,590)
Other expenses		(4,032,373)	(4,808,987)
Total expenses		(57,346,403)	(56,851,454)
Loss from operating activities		(1,354,498)	(2,555,166)
Profit from non-operating activities		27,915	23,917
Loss for the year		(1,326,583)	(2,531,249)
Other comprehensive income		-	-
Total comprehensive loss for the year		(1,326,583)	(2,531,249)

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION

As at 31 December 2019

	Note	2019	2018 Restated \$
Current assets			
Cash and cash equivalents	8	3,154,457	861,557
Trade and other receivables	9	982,265	1,326,643
Financial assets	24	4,033,315	3,549,477
Other current assets	11	122,512	247,884
Inventory	12	-	291,557
Total current assets		8,292,549	6,277,118
Non-current assets			
Property, plant and equipment	13	76,952,347	78,565,550
Right of use assets	14	605,263	-
Total non-current assets		77,557,610	78,565,550
Total assets		85,850,159	84,842,668
Current liabilities			
Trade and other payables	15	3,384,847	2,985,595
Lease liabilities	17	458,028	558,997
Financial liabilities	16	2,119,767	31,960,447
Employee benefits	18	3,967,638	3,742,584
Contractual liabilities	19	2,403,297	1,383,197
Total current liabilities		12,333,577	40,630,820
Non-current liabilities			
Lease liabilities	17	183,698	641,726
Financial liabilities	16	30,282,000	-
Employee benefits	18	482,259	476,383
Contractual liabilities	19	840,101	908,794
Derivative financial liabilities	20	870,162	-
Total non-current liabilities		32,658,220	2,026,903
Total liabilities		44,991,797	42,657,723
Net assets		40,858,362	42,184,945
Equity			
Bursary endowment reserve	22	1,151,000	1,151,000
Retained earnings		39,707,362	41,033,945
Total equity		40,858,362	42,184,945

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2019

	Note	Retained Earnings \$	Asset Revaluation Reserve \$	Endowment \$	Total \$
Balance at 1 January 2018 (originally reported)		43,752,910	83,599	1,151,000	44,987,509
Adjustment on Adoption of AASB 9		83,599	(83,599)	-	-
Adjustment of error correction	30	(271,315)	-	-	(271,315)
Balance at 1 January 2018 (Restated)		43,565,194	-	1,151,000	44,716,194
Total comprehensive loss for the year		(1,912,934)	-	-	(1,912,934)
Adjustment of error correction	30	(618,315)	-	-	(618,315)
Total comprehensive loss (Restated)		(2,531,249)	-	-	(2,531,249)
Balance at 31 December 2018 (Restated)		41,033,945	-	1,151,000	42,184,945
Balance at 1 January 2019		41,033,945	-	1,151,000	42,184,945
Total comprehensive loss for the year		(1,326,583)	-	-	(1,326,583)
Balance at 31 December 2019		39,707,362	-	1,151,000	40,858,362

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

For the year ended 31 December 2019

	Note	2019 \$	2018 \$
Cash flow from operating activities			
Receipts from parents and donations		47,868,100	43,741,827
Government grants received		7,576,136	7,334,805
Interest received		3,936	20,534
Payments to suppliers & employees		(50,515,914)	(48,097,066)
Receipts from JCA		1,383,595	1,535,549
Interest paid		(1,594,981)	(1,753,566)
Net cash provided by operating activities		4,720,872	2,782,083
Cash flows from investing activities			
Purchase of property, plant & equipment		(2,310,295)	(5,253,992)
Payments for investments		-	(400,000)
Proceeds from sale of assets		-	425,606
Net cash used in investing activities		(2,310,295)	(5,228,386)
Cash flow from financing activities			
Lease payments		(558,997)	(650,379)
Payments for borrowings		(478,000)	(340,000)
Net cash used in financing activities		(1,036,997)	(990,379)
Net increase/(decrease) in cash and cash equivalents held			
		1,373,580	(3,436,682)
Cash and cash equivalents at beginning of financial year		(338,890)	3,097,792
Cash and cash equivalents at end of financial year	8	1,034,690	(338,890)
Cash and cash equivalents			
General cash balances		2,003,457	(289,443)
Bank overdrafts		(2,119,767)	(1,200,447)
Endowment cash balances		1,151,000	1,151,000
Cash and cash equivalents at end of financial year, net	8	1,034,690	(338,890)

These financial statements should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

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 - Reduced Disclosure Requirements, 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 - Reduced Disclosure Requirements.

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. The consolidated Group is a not-for-profit Group for the purposes of preparing the financial statements.

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.

NOTE 2: CHANGES IN ACCOUNTING POLICIES

2.1 New and revised standards that are effective for these financial statements

The company has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for an accounting period that begins on or after 1 January 2019.

New and revised Standards and amendments thereof and Interpretations effective for the current year that are relevant to the entity include:

AASB 1058 - Income of Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers

In the current year, the Group has applied AASB 1058 *Income of Not-for-Profit Entities* and AASB 15 Revenue from Contracts with Customers which are effective for an annual period that begin on or after 1 January 2019.

The Group has applied AASB 1058 and AASB 15 in accordance with the modified retrospective (cumulative catch up) method where the comparative figures are not restated. Instead, the Group has recognised the cumulative effect of initially applying AASB 1058 and AASB 15 for the first time for the year ending 31 December 2019 against retained earnings as at 1 January 2019. The Group has also elected to apply AASB 1058 and AASB 15 retrospectively only to contracts and transactions that are not completed contracts as at 1 January 2019.

AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. The new income recognition requirements shift the focus from a reciprocal/non-reciprocal basis to a basis of

assessment that considers the enforceability of a contract and the specificity of performance obligations.

The core principle of the new income recognition requirements in AASB 1058 is when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately.

An example of a 'related amount' in AASB 15 and in cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, income is recognised when (or as) the performance obligations are satisfied under AASB 15, as opposed to immediate income recognition under AASB 1058.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer. AASB 15 introduces a 5-step approach to revenue recognition, which is more prescriptive than AASB 118.

- Step 1: Identify the contract(s) with a customer.
- Step 2: Identify the performance obligations in the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the customer.

The adoption of these standards has resulted in no material changes to the financial statements.

AASB 16 - Leases

In the current year, the Group has applied AASB 16 Leases, which is effective for annual periods that begin on or after 1 January 2019.

AASB 16 introduces new or amended requirements with respect to lease accounting. It introduces significant changes to lessee accounting by removing the distinction between operating and finance lease and requiring the recognition of a right-of-use asset and a lease liability at commencement for all leases, except for short-term leases and leases of low value assets. In contrast to lessee accounting, the requirements for lessor accounting have remained largely unchanged. The impact of the adoption of AASB 16 is described below.

Impact of the new definition of a lease

The Group has made use of the practical expedient available on transition to AASB 16 not to reassess whether a contract is or contains a lease. Accordingly, the definition of a lease in accordance with AASB 117 Leases and Interpretation 4 -Determining whether an Arrangement contains a Lease, will continue to be applied to those contracts entered or modified before 1 January 2019.

The change in definition of a lease mainly relates to the concept of control. AASB 16 determines whether a contract contains a lease on the basis of whether the customer has the right to control the use of an identified asset for a period of time in exchange for consideration. This is in contrast to the focus on 'risks and rewards' in AASB 117 and Interpretation 4.

The Group applies the definition of a lease and related guidance set out in AASB 16 to all contracts entered into or changed on or after 1 January 2019.

Former operating leases

AASB 16 changes how the Group accounts for leases previously classified as operating leases under AASB 117, which were off balance sheet.

Applying AASB 16, for all leases (except as noted below), the Group:

1. Recognises right-of-use assets and lease liabilities in the statement of financial position, initially measured at the present value of the future lease payments.
2. Recognises depreciation of right-of-use assets and interest on lease liabilities in profit or loss.
3. Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within financing activities) in the statement of cash flows.

Lease incentives (e.g. rent-free period) are recognised as part of the measurement of the right-of-use assets and lease liabilities whereas under AASB 117 they resulted in the recognition of a lease incentive, amortised as a reduction of rental expenses generally on a straight-line basis.

Under AASB 16, right-of-use assets are tested for impairment in accordance with AASB 136 Impairment of Assets.

For short-term leases (lease term of 12 months or less) and leases of low-value assets (which includes tablets and personal computers, small items of office furniture and telephones), the Group has opted to recognise a lease expense on a straight-line basis as permitted by AASB 16. This expense is presented within 'other expenses' in profit or loss.

Former finance leases

For leases that were classified as finance leases applying AASB 117, the carrying amount of the leased assets and obligations under finance leases measured applying AASB 117 immediately before the date of initial application is reclassified to right-of-use assets and lease liabilities respectively without any adjustments, except in cases where the Group has elected to apply the low-value lease recognition exemption.

The right-of-use asset and the lease liability are accounted for applying AASB 16 from 1 January 2019.

On transition, for leases previously accounted for as operating leases with a remaining lease term of less than 12 months and for leases of low value assets the Group has applied the optional exemptions to not recognize the right of use assets but to account for the lease expense on a straight line basis over the remaining lease term.

The adoption of this standard did not result in any other operating leases being required to be recognized on the balance sheet at transition date.

Assets with a written down value of \$1,181,711 in relation to previously recognised finance leases were transferred to a right of use asset.

	Note	AASB 117 1/01/2019 \$	Adjustments \$	AASB16 1/01/2019 \$
Statement of financial position				
Plant and equipment - cost		11,424,507	(1,688,949)	9,735,558
Plant and equipment - accumulated depreciation		(7,275,005)	639,987	(6,635,018)
Motor vehicle - cost		934,075	(269,100)	664,975
Motor vehicle - accumulated depreciation		(629,650)	136,351	(493,299)
		4,453,928	(1,181,711)	3,272,217
<hr/>				
Tangible asset - right of use asset	14	-	1,181,711	1,181,711

2.2 New Accounting Standard issued but not yet effective

At the date of authorisation of the financial statements, the Company has not applied the following new and revised Australian Accounting Standards, Interpretations and amendments that have been issued but are not yet effective:

Standard/amendment	Effective for annual reporting periods beginning on or after
<i>AASB 2019-4 Amendments to Australian Accounting Standards - Disclosure in Special Purpose Financial Statements of Not-for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements</i>	1 January 2020

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 2019. 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 from tuition fees, subject levies and other receipts from parents are recognised upon delivery of the service or goods.

When the Group receives government grants, donations and bequests that are in the scope of AASB 1058 (being a transaction where the consideration paid to acquire an asset is significantly less than fair value principally to enable the company to further its objectives), it performs an assessment to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied. In all other cases the transaction is accounted for under AASB 1058 where the income is recognised upon receipt.

Dividend revenue is recognised when the right to receive a dividend has been established. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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.

Where an item of property, plant and equipment is acquired for no nominal consideration, the item is recorded at acquisition date at its fair value which becomes its deemed cost. Each class is carried at cost less 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.

At each reporting date, the directors review a number of factors affecting property, plant and equipment, including their carrying values, to determine if these assets, grouped into cash generating units, may be impaired. If an impairment indicator exists, the recoverable amount of the asset being the higher of the assets "fair value less costs to sell" and "value in use" is compared to the carrying value. Any excess of the assets carrying value over its recoverable amount is expensed in the profit or loss as an impairment expense.

As the future economic benefits of the Group's assets are not primarily dependent on their ability to generate net cash flows, and if deprived of the asset, the Group would replace the assets remaining future economic benefits, "value in use" is determined as the depreciated replacement cost of the asset rather than by using discounted future cash flows.

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 Group 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	Depreciation Rate
Buildings & Other Building Costs	2.5% Straight Line
Plant and Equipment	10.0% to 33.3% Straight Line
Motor Vehicles	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 wholly settled 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 any 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 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

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

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 deposits.

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.

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 accounted for in accordance with the revenue recognition policy above.

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 Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

j. Leased assets

The Group assesses whether a contract is or contains a lease, at inception of the contract. The Group recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Group recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed. The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Group uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise :

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date
- The amount expected to be payable by the lessee under residual value guarantees
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the statement of financial position. The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Group expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in statement of financial position.

The Group applies AASB 136 Impairment of Assets to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the 'Property, plant and equipment' policy.

k. Comparative Figures

When required by Accounting Standards, comparative amounts have been adjusted to conform to changes in presentation for the current financial year. Where the Group has made a retrospective restatement of items in the financial statements a note setting out the impact as at the beginning of the earliest comparative period has been disclosed.

l. 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 2019 are amounts receivable that may not be recoverable. A provision for impairment has been made amounting to \$5,605,308 for 2019 (2018: \$4,194,785, Restated)

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.

m. Derivatives

The Group has entered into a derivative financial instrument to manage its exposure to interest rate risk, specifically an interest rate swap. The derivative is designed as a cash flow hedge.

Derivatives are initially recognised at fair value at the date the derivative contract is entered into and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gain or loss is recognised in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedge relationship.

At the inception of a hedge, where the group has not documented the relationship between the hedging instrument and the hedged item the fair value of the swap is recorded in the income statement. Fluctuations in the hedge overtime are also recorded in the income statement.

Alternatively at the inception of the hedge relationship, the Group documents the relationship between the hedging instrument and the hedged item, along with its risk management objectives and its strategy for undertaking various hedge transactions. In this scenario, at the inception of the hedge and on an ongoing basis, the Group documents whether the hedging instrument is effective in offsetting changes in fair values or cash flows of the hedged item attributable to the hedged risk, which is when the hedging relationships meet all of the following hedge effectiveness requirements:

- there is an economic relationship between the hedged item and the hedging instrument;
- the effect of credit risk does not dominate the value changes that result from that economic relationship; and
- the hedge ratio of the hedging relationship is the same as that resulting from the quantity of the hedged item that the Group actually hedges and the quantity of the hedging instrument that the Group actually uses to hedge that quantity of hedged item.

A derivative with a positive fair value is recognised as a financial asset whereas a derivative with a negative fair value is recognised as a financial liability. Derivatives are not offset in the financial statements unless the Group has both legal right and intention to offset.

A derivative is presented as a non-current asset or a non-current liability if the remaining maturity of the instrument is more than 12 months and it is not expected to be realised or settled within 12 months. Other derivatives are presented as current assets or current liabilities.

If a hedging relationship ceases to meet the hedge effectiveness requirement relating to the hedge ratio but the risk management objective for that designated hedging relationship remains the same, the Group adjusts the hedge ratio of the hedging relationship (i.e. rebalances the hedge) so that it meets the qualifying criteria again.

The Group designates the full change in the fair value of a forward contract (i.e. including the forward elements) as the hedging instrument for all of its hedging relationships involving forward contracts.

The Group designates only the intrinsic value of option contracts as a hedged item, i.e. excluding the time value of the option. The changes in the fair value of the aligned time value of the option are recognised in other comprehensive income and accumulated in the cost of hedging reserve. If the hedged item is transaction related, the time value is reclassified to profit or loss when the hedged item affects profit or loss. If the hedged item is time period related, then the amount accumulated in the cost of hedging reserve is reclassified to profit or loss on a rational basis -the Group applies straight line amortisation. Those reclassified amounts are recognised in profit or loss in the same line as the hedged item. If the hedged item is a non financial item, then the amount accumulated in the cost of hedging reserve is removed directly from equity and included in the initial carrying amount of the recognised non financial item. Furthermore, if the Group expects that some or all of the loss accumulated in cost of hedging reserve will not be recovered in the future, that amount is immediately reclassified to profit or loss.

The effective portion of changes in the fair value of derivatives and other qualifying hedging instruments that are designated and qualify as cash flow hedges is recognised in other comprehensive income and accumulated under the heading of cash flow hedging reserve, limited to the cumulative change in fair value of the hedged item from inception of the hedge. The gain or loss relating to the ineffective portion is recognised immediately in profit or loss, and is included in the 'other gains and losses' line item.

Amounts previously recognised in other comprehensive income and accumulated in equity are reclassified to profit or loss in the periods when the hedged item affects profit or loss, in the same line as the recognised hedged item. However, when the hedged forecast transaction results in the recognition of a non financial asset or a non financial liability, the gains and losses previously recognised in other comprehensive income and accumulated in equity are removed from equity and included in the initial measurement of the cost of the non financial asset or non financial liability. This transfer does not affect other comprehensive income. Furthermore, if the Group expects that some or all of the loss accumulated in the cash flow hedging reserve will not be recovered in the future, that amount is immediately reclassified to profit or loss.

The Group discontinues hedge accounting only when the hedging relationship (or a part thereof) ceases to meet the qualifying criteria (after rebalancing, if applicable). This includes instances when the hedging instrument expires or is sold, terminated or exercised.

The Group discontinues hedge accounting only when the hedging relationship (or a part thereof) ceases to meet the qualifying criteria (after rebalancing, if applicable). This includes instances when the hedging instrument expires or is sold, terminated or exercised. The discontinuation is accounted for prospectively. Any gain or loss recognised in other comprehensive income and accumulated in cash flow hedge reserve at that time remains in equity and is reclassified to profit or loss when the forecast transaction occurs. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in the cash flow hedge reserve is reclassified immediately to profit or loss.

n. Working capital

The financial report has been prepared on the going concern basis. Although the Consolidated Statement of Financial Position discloses a net current asset deficiency of \$4,041,028 (2018 : \$34,353,702 Restated), the Directors believe that the going concern basis of preparation is appropriate due to the following:

- (i) The current liabilities include deferred revenue of \$1,477,996 (2018: \$484,903 Restated) which will be utilised in the operations of the Group in the following and future years;
- (ii) The current liabilities include \$3,184,439 (2018: \$3,100,015) being the amount of long service leave entitlements, however only a small proportion of this amount is expected to be paid within one year;
- (iii) The Group has an overdraft facility of \$2,500,000 in November to February (reducing to \$1,000,000 in the other months) which is used as part of the College's working capital management.
- (iv) the Group has secured a contribution from the JCA in August 2020 of \$1,000,000, expected to be received in October 2020;
- (v) The Group generated operating cash inflows in the year of \$4,720,872 (2018: \$2,782,083) and expects to generate similar cash inflows in the coming years to support any shortfall in net current liabilities; and
- (vi) The Group is seeking to refinance and extend the term of the loan of \$4,882,000 which is due for repayment in January 2021, however the Directors do not consider this is necessary for the Group to be able to pay their debts as and when they fall due.

NOTE 4: INCOME TAX

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	2019 \$	2018 \$
Operating activities			
Net tuition fees	5(a)	37,800,576	36,759,489
Compulsory charges and levies	5(a)	5,129,431	4,417,383
Government grants		7,576,136	7,334,805
Interest received		3,936	23,450
Sundry income		1,648,029	1,807,453
Jewish Communal Appeal		1,383,595	1,535,549
Donations - recurrent	7	162,682	165,076
Building fund levy and income		40,172	12,480
Foundation dividends		103,031	95,860
Donations received by the Foundation	7	1,755,910	2,144,743
Fair Market Value movement in managed fund		388,407	-
Revenue from operating activities		55,991,905	54,296,288

Non-operating activities

Donations - non-recurrent	7	27,915	23,917
Revenue from non-operating activities		27,915	23,917

(a) Reconciliation of net tuition fees

Tuition fees		43,062,597	41,331,446
Less:			
Discounts & allowances		(1,723,897)	(1,642,598)
Subsidies		(3,538,124)	(2,929,359)
Net tuition fees		37,800,576	36,759,489

NOTE 6: LOSS FOR THE YEAR

Profit for the year is stated after (crediting)/charging:

	2019 \$	2018 \$
Employee expense		
- Salaries and wages	33,556,591	31,667,814
- Superannuation	2,948,149	2,806,252
- Others	262,037	243,716
Depreciation of plant and equipment and lease amortisation	3,318,235	3,580,471
Interest paid or payable	1,594,981	1,753,566

NOTE 7: DONATIONS

	2019	2018
	\$	\$
Donations		
Donations received by the Foundation	1,755,910	2,144,743
Abraham and Hake Rabinovitch Trusts	162,682	165,076
Moriah Parents and Friends Association	27,915	23,917
	1,946,507	2,333,736

NOTE 8: CASH AND CASH EQUIVALENTS

	Note	2019	2018
		\$	\$
Cash on hand		4,954	7,630
Cash at bank		2,517,905	704,666
Short term deposits		631,598	149,261
		3,154,457	861,557
Bank overdrafts; secured	16	(2,119,767)	(1,200,447)
		1,034,690	(338,890)

Included in the above is an amount of \$1,151,000 (2018:\$1,151,000) that is restricted (note 10).

NOTE 9: TRADE AND OTHER RECEIVABLES

	2019	2018
	\$	Restated \$
Current		
Outstanding fees	5,838,324	4,978,224
Loss allowance	(5,605,308)	(4,194,785)
	233,016	783,439
Other debtors	749,249	543,204
	982,265	1,326,643

The average credit period on fees (net) is between 45-50 days.

The loss allowance for trade receivables is at an amount equal to the lifetime expected credit loss.

NOTE 9: TRADE AND OTHER RECEIVABLES (CONT)**Reconciliation of allowance for credit losses**

	Opening Balance 1/1/19	Charge for the Year	Amounts Written Off	Closing Balance 31/12/19
Loss allowance	4,194,785	1,610,523	(200,000)	5,605,308
Total	4,194,785	1,610,523	(200,000)	5,605,308

	Opening Balance 1/1/18	Charge for the Year	Amounts Written Off	Closing Balance 31/12/18
Loss allowance	2,657,612	2,138,580	(601,407)	4,194,785
Total	2,657,612	2,138,580	(601,407)	4,194,785

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:

	Note	Amortised Cost 2019 \$	Assets at fair value through profit and loss (FVPL) 2019 \$	Total 2019 \$
Financial Assets				
Current				
Cash and cash equivalents	8	3,154,457	-	3,154,457
Trade and other receivables	9	982,265	-	982,265
Financial assets	24	-	4,033,315	4,033,315
Total financial assets		4,136,722	4,033,315	8,170,037
Financial Liabilities				
Current				
Trade and other payables	15	3,384,847	-	3,384,847
Financial liabilities	16	2,119,767	-	2,119,767
Contractual liabilities	19	2,403,297	-	2,403,297
Total current financial liabilities		7,907,911	-	7,907,911
Non-current				
Financial liabilities	16	30,282,000	-	30,282,000
Contractual liabilities	19	840,101	-	840,101
Total non-current financial liabilities		31,122,101	-	31,122,101

	Note	Amortised Cost 2018 \$	Assets at fair value through profit and loss (FVPL) 2018 \$	Total 2018 \$
Financial Assets				
Current				
Cash and cash equivalents	8	861,557	-	861,557
Trade and other receivables	9	1,326,643	-	1,326,643
Financial assets	24	-	3,549,477	3,549,477
Total financial assets		2,188,200	3,549,477	5,737,677
Financial Liabilities				
Current				
Trade and other payables	15	2,985,595	-	2,985,595
Financial liabilities	16	31,960,447	-	31,960,447
Contractual liabilities	19	1,383,197	-	1,383,197
Total current financial liabilities		36,329,239	-	36,329,239
Non-current				
Contractual liabilities	19	908,794	-	908,794
Total non-current financial liabilities		908,794	-	908,794

As at 31 December 2019, financial assets included \$1,151,000 (2018:\$1,151,000) restricted cash in relation to The Romy Birnbaum Memorial Bursary Endowment Fund. Total amount of restricted funds were in listed securities.

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

	2019 \$	2018 \$
Prepayments	122,512	247,884
	122,512	247,884

NOTE 12: INVENTORY

	2019 \$	2018 \$
Inventory (at cost)	-	291,557
	-	291,557

In 2019, the College outsourced the operations of its uniform shop to a third party vendor. The inventory on hand was sold to the vendor.

NOTE 13: PROPERTY, PLANT AND EQUIPMENT

	2019 \$	2018 Restated \$
Land and buildings		
Land		
At cost	37,670,659	38,072,399
Buildings		
At cost	69,176,009	69,819,081
Less: accumulated depreciation	(34,340,984)	(33,779,857)
	34,835,025	36,039,224
Total land and buildings	72,505,684	74,111,623
Plant and equipment (including furniture & fittings)		
At cost	11,013,786	11,424,507
Less: accumulated depreciation	(7,547,185)	(7,275,005)
Total Plant and equipment	3,466,601	4,149,502
Motor vehicles		
At cost	762,559	934,075
Less: accumulated depreciation	(525,674)	(629,650)
Total motor vehicles	236,885	304,425
Work In Progress		
At cost	743,177	-
Total property, plant and equipment	76,952,347	78,565,550

	Land \$	Buildings \$	Plant and Equipment \$	Motor vehicles \$	Work In Progress \$	Total \$
a. Movements in Carrying Amounts						
Balance at 1 January 2018 (Restated)	38,072,399	33,886,376	3,902,012	238,329	-	76,099,116
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)	(181,559)	-	(3,580,472)
Balance at 31 December 2018 (Restated)	38,072,399	36,039,224	4,149,502	304,425	-	78,565,550
Additions	-	191,304	1,278,228	97,586	743,177	2,310,295
Transfer	(401,740)	401,740	-	-	-	-
AASB 16 Transfers	-	-	(1,048,962)	(132,749)	-	(1,181,711)
Depreciation expense	-	(1,797,243)	(912,167)	(32,377)	-	(2,741,787)
Balance at 31 December 2019	37,670,659	34,835,025	3,466,601	236,885	743,177	76,952,347

NOTE 14: RIGHT OF USE ASSETS

	2019	2018
	\$	\$
Equipment		
At cost	1,475,471	-
Less: accumulated depreciation	(983,626)	-
	491,845	-
Motor vehicles		
At cost	139,820	-
Less: accumulated depreciation	(26,402)	-
	113,418	-

Movements in Carrying Amounts	Equipment	Motor Vehicles	Total
		\$	\$
AASB 16 Transfers	1,048,962	132,749	1,181,711
Depreciation expense	(557,117)	(19,331)	(576,448)
Balance at 31 December 2019	491,845	113,418	605,263

NOTE 15: TRADE AND OTHER PAYABLES

	2019	2018 Restated
	\$	\$
Current		
GST payable	317,175	12,867
Trade Creditors	189,384	698,141
Sundry payables	1,296,810	626,918
Accrued expenses	1,581,478	1,647,669
	3,384,847	2,985,595

NOTE 16: FINANCIAL LIABILITIES

	2019	2018
	\$	\$
Current		
Bank overdraft	2,119,767	1,200,447
Market rate loans		
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
	2,119,767	31,960,447
Non-current		
Market rate loans		
Loan 15323343	4,882,000	-
Loan 15297181	18,000,000	-
Loan 15297149	7,400,000	-
	30,282,000	-

The Group 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 the principal repayment schedule. Loan 15323343 is due for repayment on 1 January 2021. At 31 December 2019, this loan was drawn down by \$4,882,000 and has been disclosed as non-current.

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.

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.

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.

NOTE 17: LEASE LIABILITIES

	2019	2018
	\$	\$
Analysed as:		
Current	458,028	558,997
Non-current	183,698	641,726
	641,726	1,200,723

NOTE 18: EMPLOYEE BENEFITS

	2019	2018
	\$	\$
Current		
Employee benefits - Annual Leave	783,199	642,569
Employee benefits - Long Service Leave	3,184,439	3,100,015
Employee entitlements - Current	3,967,638	3,742,584
Non-Current		
Employee benefits - Long Service Leave	482,259	476,383
Employee entitlements - Non-Current	482,259	476,383

NOTE 19: CONTRACTUAL LIABILITIES

	2019	2018 Restated
	\$	\$
Current		
Offer acceptance deposits	925,301	898,294
Deferred revenue	1,477,996	484,903
Current	2,403,297	1,383,197
Non-Current		
Deferred revenue	840,101	908,794
Non Current	840,101	908,794

NOTE 20: DERIVATIVE FINANCIAL LIABILITIES

	2019	2018
	\$	\$
Loss on interest rate swap	870,162	-
	870,162	-

An interest rate swap for Loan 15297181 was entered into for the period 30 April 2019 to 30 April 2026. The interest rate swap agreed a fixed interest rate payable of 2% for the 7 year term. The loss on interest rate swap represents the mark-to-market of the swap against market rates at 31 December 2019, therefore it does not represent a cash flow liability.

NOTE 21: 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 (2018: \$50)
Moriah War Memorial College Association (MWMCA)	804 Members (2018: 1,029)	Corporations Act 2001 (Cth) ACN: 000 049 383 ABN: 98 077 604 961	\$8,040 (2018 \$10,290)
The Moriah War Memorial Jewish College Association (MWMJCA)	804 Members (2018: 1,029)	Corporations Act 2001 (Cth) ACN: 003 214 560 ABN: 87 003 214 560	\$8,040 (2018 \$10,290)

NOTE 22: BURSARY ENDOWMENT RESERVE

Endowment funds are those funds received from donors which are restricted and remain unexpended. Investment income earned on such funds is to be used for student bursaries at the discretion of the Board.

NOTE 23: CAPITAL EXPENDITURE COMMITMENTS

The Group has capital commitments for at balance date, but not provided for, of \$478,498 in 2019 (2018: \$748,238).

NOTE 24: FAIR VALUE MEASUREMENT

Financial assets and financial liabilities measured at fair value in the statement of financial position are noted below:

The entity did not have any financial liabilities held at fair value for 31 December 2019 or 31 December 2018. The following table shows the financial assets measured at fair value on a recurring basis at 31 December 2019 and 31 December 2018:

31-Dec-19	Value \$
Assets	
Managed investment portfolio	4,033,315
Net fair value	4,033,315
31-Dec-18	Value \$
Assets	
Managed investment portfolio	3,549,477
Net fair value	3,549,477

NOTE 25: CONTINGENT LIABILITIES

a) Cross guarantee

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. The amount of the debts covered by these cross guarantees as at 31 December 2019 are:

- Market Rate Loan Facility of \$30,282,000 (Note 16);
- Overdraft facility of up to \$2,500,000 (*reducing to \$1,000,000 from March 2020 to November 2020*);
- Equipment Financing Facility of up to \$3,000,000; and
- Corporate Charge Card Facility of up to \$200,000.

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 have provided unlimited guarantees and indemnities to Commonwealth Bank of Australia on 17 February 2014 (see Note 16).

b) BER Funding

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.

c) Misappropriation of funds

In the course of investigating the misappropriation of funds during the year, management have determined that there maybe a net contingent liability in the region of \$0.5m that may become payable. There is uncertainty as to whether this net amount will be payable pending further work and a conclusion in this regard is contingent on a number of factors that are outside the College's control.

NOTE 26: LOW VALUE LEASE COMMITMENTS

At the reporting date, Moriah War Memorial College Association has outstanding commitments for future minimum lease payments under non-cancellable low values leases, which fall due as follows:

Lease Commitment schedule	1 Year	2-5 Years	TOTAL
2019			
Low value leases	429,815	552,841	982,656
Total	429,815	552,841	982,656
2018			
Low value leases	357,472	269,283	626,755
Total	357,472	269,283	626,755

NOTE 27: 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	Mrs R Michael (Appointed 23 May 2019)
Mr M Weinger	Ms M Sonnabend	Mr Dan Kramer (Appointed 26 June 2019)
Mr R Blau	Mr O Freedman	Mr Dani Sher (Appointed 26 June 2019)
Mr S Wilkenfeld	Mrs J Lowy	

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 2019, no Directors (2018: 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.

	2019	2018
Key Management Personnel Remuneration	\$	\$
Remuneration	1,870,218	1,846,840
	1,870,218	1,846,840

Key management comprises of executive management across our Early Learning Centers up to High School, together with Finance, HR, and Operations.

NOTE 28: PARENT ENTITY INFORMATION

The accounting policies of the parent entity which have been applied in determining the financial information shown below are the same as those applied in the consolidated financial statements. Refer to note 3 for a summary of the significant accounting policies relating to the Group.

The individual financial statements of the parent entity show the following aggregate amounts:

Statement of financial position	2019	2018 Restated
	\$	\$
Assets		
Current assets	5,338,675	4,046,641
Non-current assets	26,723,810	25,206,410
Total assets	32,062,484	29,253,051
Liabilities		
Current liabilities	14,974,928	11,226,722
Non-current liabilities	1,431,123	1,954,216
Total liabilities	16,406,051	13,180,938
Equity		
Retained earnings	15,656,433	16,072,113
Total equity	15,656,433	16,072,113
Statement of profit or loss and other comprehensive income		
Revenue	44,101,567	43,900,614
Expenses	(44,517,247)	(45,538,006)
Profit for the year	(415,680)	(1,637,392)
Other comprehensive income	-	-
Total comprehensive income	(415,680)	(1,637,392)

NOTE 29: 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 3.

Entity	2019	2018
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 30: RESTATEMENT

During the year management conducted an investigation to identify the impact of the fraudulent misappropriation of funds from the College on the prior year financial statements and reviewed the accounting for donations income in the Foundation and consolidated financial statements. As a result of these reviews the following restatements were identified :

i) Impact of alleged misappropriation of funds

During the year ending 31 December 2019 management identified that there had been a misappropriation of College funds in years including 2018. The College sought legal advice in relation to the misappropriation and the matter was the subject of civil proceedings in the Supreme Court of NSW that have now concluded, and is the subject of criminal proceedings that are ongoing. Management have identified the financial impact of the misappropriation on the 31 December 2018 year end balance sheet and 2018 income statement and have restated the comparative period financial statements accordingly.

Management have determined that the restatements to the 2018 comparatives and the 2018 opening balances relate predominantly to assets that originated as GST receivables that were not recoverable due to the misappropriation of GST payments that were owing to the College.

In the process of reviewing the comparative period financial records management have identified some other prior period errors that have also been restated. These relate mainly to sundry debtors and accruals that could not be substantiated, the removal of fully depreciated property, plant and equipment and unsupported differences between supporting ledgers and the General Ledger.

The impact on the comparative period of these matters is to have increased the loss for the 2018 year by \$880,344 decreased property, plant and equipment by \$419,914, to decrease trade receivables by \$655,597, to increase trade payables by \$77,607, to increase contractual liabilities by \$853,853 and to debit opening retained earnings as at 1 January 2018 by \$1,126,627.

ii) Impact of change of accounting for Donations Income

During the year management performed a review of the method of accounting for donations income in the Moriah College Foundation.

It was determined that the donations were non reciprocal in nature and in accordance with AASB 1004 should have been recognised in the income statement on receipt, rather than being deferred on the balance sheet until paid out to the College. The impact of this restatement is to reduce deferred income at 31 December 2018 by \$1,117,343, to increase donations income by \$262,029 and credit opening retained earnings at 1 January 2018 by \$855,314.

The impacts of these restatements on the consolidated financial statements are summarised below:

Financial Statement line Items	31/12/2018 As previously reported \$	Restatement \$	31/12/2018 As Restated \$
Statement of profit or loss and other comprehensive income			
Revenue from operating activities	53,008,088	1,288,200	54,296,288
Expenses & materials	(6,405,346)	(696,505)	(7,101,851)
Staff expenses	(34,756,546)	38,766	(34,717,780)
Building & grounds expense	(3,402,007)	(55,000)	(3,457,007)
Other expenses	(4,800,802)	(8,185)	(4,808,987)
Unrecoverable amounts	-	(1,185,590)	(1,185,590)
Total comprehensive income for the year	(1,912,934)	(618,315)	(2,531,249)
Statement of financial position			
Property, plant and equipment	78,985,464	(419,914)	78,565,550
Trade and other receivables	1,982,240	(655,597)	1,326,643
Total Assets	85,918,181	(1,075,513)	84,842,668
Trade and other payables	2,907,988	77,607	2,985,595
Contractual Liabilities	2,555,481	(263,490)	2,291,991
Total Liabilities	42,843,606	(185,883)	42,657,723
Retained Earnings	41,923,575	(889,630)	41,033,945
Net Assets	43,074,575	(889,630)	42,184,945

NOTE 31: EVENTS AFTER THE BALANCE SHEET DATE

On 30 January 2020, the spread of novel coronavirus ("COVID-19") was declared a Public Health Emergency of International Concern by the World Health Organisation ("WHO"). Subsequently, on 11 March 2020, WHO characterised COVID-19 as a worldwide pandemic. As this declaration was made after the reporting period, the entity believes it constitutes a "Non-Adjusting Subsequent Event" as defined in AASB 110 Events after the Reporting Period.

Subsequent to the end of the financial year, the Group has been impacted by the emergence of the Covid-19 pandemic. This pandemic has also impacted the entire educational sector and Australian economy in general. The College moved to online e-learning during the first few months of Covid-19, and have since resumed normal classroom teaching. The College's commitment to IT integration was pivotal in the highly successful implementation of e-learning. Staff have been fully engaged, and the use of technology as a tool within the education offering at the College has been further entrenched. Families within our community have been impacted to different degrees and the College has been encouraging all those that need support to reach out. The College, together with the Moriah Foundation, has been proactive in taking steps to ensure that appropriate resources are available as to minimize any disruptions to the operations of the College for the remainder of 2020 and 2021. As the pandemic continues to evolve, the full impact of Covid-19 is unknown and has therefore not been accounted for in this report.

From November 2019 and throughout 2020, the College engaged legal and forensic accounting advisors in relation to the fraudulent misappropriation of funds from the College. The initial investigations of the forensic accountants led to the identification in November 2019 of misappropriated funds totalling \$3,965,892, which were misappropriated between 6 August 2015 and 11 March 2019. In February 2020, the forensic accountants identified an additional \$3,406,789 of funds which were misappropriated between 28 January 2004 and 22 March 2019. The impact on the comparative period of these matters, as discussed in note 30, was to reduce opening retained earnings at 1 January 2018 by \$1,126,627 and to increase the loss in the 2018 year by \$880,344. In the year ending 2019 an amount of \$212,065 was recognised as an expense in the income statement. The remaining amount of \$5,153,646 was non adjusting in these financial statements.

Except as stated above, there has not been any other matter or circumstance occurring subsequent to the end of the year that has significantly affected, or may significantly affect, the operations of Moriah War Memorial College Association and its controlled entities, the results of those operations or the state of affairs of Moriah War Memorial College Association and its controlled entities in future financial years.

NOTE 32: 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 33: CONSOLIDATED GROUP DETAILS

The registered office and principal place of business of the consolidated group is:

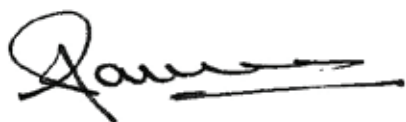
The Moriah War Memorial College Association
The Henry Roth Administration Building
3 Queens Park Road
BONDI JUNCTION NSW 2022

RESPONSIBLE ENTITIES' DECLARATION

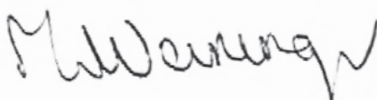
The Responsible Entities' of the Group declare that:

1. The financial statements and notes, as set out on pages 99 to 123, 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 2019 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: 24 September 2020

Independent Auditor's Report to the Members of Moriah War Memorial College Association and its controlled entities

Opinion

We have audited the financial report of Moriah War Memorial College Association (the "Association") and its subsidiaries (the "Group") which comprises the consolidated statement of financial position as at 31 December 2019, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the 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 as set out on pages 8 to 29.

In our opinion, the accompanying financial report of the Moriah War Memorial College Association is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:

- (i) giving a true and fair view of the Group's financial position as at 31 December 2019 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Regime 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 auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The 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 2019 but does not include the financial report and our auditor's report thereon.

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

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



Responsibilities of the Responsible Entities for the Financial Report

The Responsible Entities of the Group are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the ACNC Act and for such internal control as Responsible Entities determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Responsible Entities are responsible for assessing the ability of the Group 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 has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 audit 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's 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.

A handwritten signature in black ink that reads "Deloitte Touche Tohmatsu".

DELOITTE TOUCHE TOHMATSU

A handwritten signature in black ink that reads "Gaile Timperley".

Gaile Timperley
Partner

Chartered Accountants
Sydney, 24 September 2020

MORIAH WAR MEMORIAL COLLEGE ASSOCIATION

Financial report for the year ended 31 December 2019

ACN 000 049 383

ABN 98 077 604 961

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RESPONSIBLE ENTITIES' REPORT

Your Responsible Entities' present their report on the Company for the financial year ended 31 December 2019.

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)	Mr E Borecki	Mrs R Michael (Appointed 23 May 2019)
Mr M Weininger	Ms M Sonnabend	Mr D Kramer (Appointed 26 June 2019)
Mr R Blau	Mr O Freedman	Mr D Sher (Appointed 26 June 2019)
Mr S Wilkenfeld	Mrs J Lowy	

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

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 2019, the collective liability of members was \$8,040 (2018: \$10,290).

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 College Association 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 College Association 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

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 objectives.

Operating results

In 2019, the Entity made a net loss for the year of \$415,680 (2018 loss of: \$1,637,392 Restated). The net loss included non-operating revenue of \$27,915 (2018: \$23,917) and the net loss from operating activities was \$443,595 (2018 loss: \$1,661,309 Restated).

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. Refer to Note 25 which provides details of the 2018 restatement.

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

On 30 January 2020, the spread of novel coronavirus ("COVID-19") was declared a Public Health Emergency of International Concern by the World Health Organisation ("WHO"). Subsequently, on 11 March 2020, WHO characterised COVID-19 as a worldwide pandemic. As this declaration was made after the reporting period, the entity believes it constitutes a "Non-Adjusting Subsequent Event" as defined in AASB 110 Events after the Reporting Period.

Subsequent to the end of the financial year, the Group has been impacted by the emergence of the Covid-19 pandemic. This pandemic has also impacted the entire educational sector and Australian economy in general. The College moved to online e-learning during the first few months of Covid-19, and have since resumed normal classroom teaching. The College's commitment to IT integration was pivotal in the highly successful implementation of e-learning. Staff have been fully engaged, and the use of technology as a tool within the education offering at the College has been further entrenched. Families within our community have been impacted to different degrees and the College has been encouraging all those that need support to contact the College. The College, together with the Moriah Foundation, has been proactive in taking steps to ensure that appropriate resources are available as to minimize any disruptions to the operations of the College for the remainder of 2020 and 2021. As the pandemic continues to evolve, the full impact of Covid-19 is unknown and has therefore not been accounted for in this report.

Refer to Note 26 which describes Events after the Balance Sheet date relating to the restatement.

Except as stated above, there has not been any other matter or circumstance occurring subsequent to the end of the year that has significantly affected, or may significantly affect, the operations of Moriah War Memorial College Association and its controlled entities, the results of those operations or the state of affairs of Moriah War Memorial College Association and its controlled entities in future financial years.

Directors' Qualifications

Stephen Jankelowitz

President from 28 May 2018

Qualifications: B Com, CA MAICD Board Member since 2007
Deputy President - May 2016 to May 2018
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: B.Com (UNSW)
Major: Accounting, Finance and Systems
Board member since May 2011
Managing Director

Eric Borecki

Qualifications: B.Com. LLB. (UNSW)
Board member since May 2017
Solicitor and Company Director

Rina Michael

Qualifications: MSc, MBA
Board member since 23 May 2019
Managing Director

Dani Sher

Qualifications: CA, MAcc, MBA, BA
Board member since 26 June 2019
Co-founder and Managing Director

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

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

Dan Kramer

Qualifications: BA (Economics), LLB, HDip Company Law Board member since 26 June 2019
Partner

Meetings of Directors

During the financial year, twelve (12) meetings of Directors were held. Attendances by each Director during the year were as follows:

Schedule Of Attendances at Board Meetings - During 2019		
Name	Eligible To Attend	Attended
Jankelowitz, S	12	10
Blau, R	12	12
Weininger, M	12	12
Sonnabend, M	12	12
Borecki, E	12	10
Freedman, O	12	12
Kramer, D (Appointed 26 June 2019)	8	7
Lowy, J	12	12
Michael, R (Appointed 23 May 2019)	9	9
Sher, D (Appointed 26 June 2019)	8	7
Wilkenfeld, S	12	10

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.

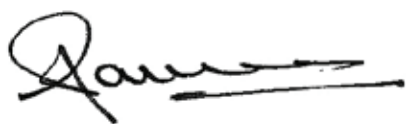
Dividends

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.

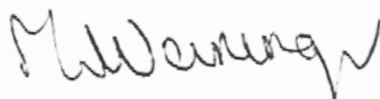
AUDITOR'S INDEPENDENCE DECLARATION

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 134 of this financial report and forms part of The Responsible Entities Report.

Signed in accordance with a resolution of the Board of Directors on 9 October 2020:



S. JANKELOWITZ
President



M. WEININGER
Treasurer

Dated: 9 October 2020



Deloitte Touche Tohmatsu
ABN 74 490 121 060

Grosvenor Place
225 George St
Sydney NSW 2000
Australia

Tel: +61 3 9322 7000
www.deloitte.com.au

The Board of Directors
Moriah War Memorial College Association
Queens Park Rd
QUEENS PARK NSW 2022

9 October 2020

Moriah War Memorial College Association

Dear Board Members,

In accordance with Subdivision 60-C of the *Australian Charities and Not-for profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the directors of Moriah War Memorial College Association.

As lead audit partner for the audit of the financial statements of Moriah War Memorial College Association for the financial year ended 31 December 2019, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Australian Charities and Not-for profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely

DELOITTE TOUCHE TOHMATSU

Gaile Timperley
Partner
Chartered Accountants

STATEMENT OF PROFIT AND LOSS & OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2019

	Note	2019 \$	2018 \$
Revenue from operating activities	5	44,073,652	43,493,097
Revenue from non-operating activities	5	27,915	23,917
Total revenue		44,101,567	43,517,014
Employee benefit expense		(29,190,160)	(28,213,606)
Expenses & materials		(5,174,688)	(5,180,072)
Financing Costs		(258,935)	(242,579)
Depreciation expense		(2,010,820)	(2,197,277)
Building & grounds expense		(4,238,041)	(4,208,629)
Preschool rent		(85,207)	(189,888)
Unrecoverable amounts		(66,986)	(1,126,460)
Other expenses		(3,492,410)	(3,795,895)
Total expenses		(44,517,247)	(45,154,406)
Loss from operating activities		(443,595)	(1,661,309)
Profit from non-operating activities		27,915	23,917
(Loss)/Profit for the year		(415,680)	(1,637,392)
Other comprehensive income		-	-
Total comprehensive loss for the year		(415,680)	(1,637,392)

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION

As at 31 December 2019

	Note	2019 \$	2018 Restated \$
Current assets			
Cash and cash equivalents	8	1,187,536	540,157
Trade and other receivables	9	2,896,120	1,564,864
Other current assets	11	122,512	247,884
Inventory	12	-	291,557
Total current assets		4,206,168	2,644,462
Non-current assets			
Trade and other receivables	9	10,093,858	9,792,382
Property, plant and equipment	13	14,658,281	15,414,027
Right of use assets	14	605,263	-
Total non-current assets		25,357,402	25,206,409
Total assets		29,563,570	27,850,871
Current liabilities			
Trade and other payables	15	4,041,730	3,391,740
Lease liabilities	16	458,028	558,997
Financial liabilities	17	2,119,767	1,200,447
Employee benefits	18	3,453,191	3,290,160
Contractual liabilities	19	2,403,297	1,383,197
Total current liabilities		12,476,013	9,824,541
Non-current liabilities			
Financial liabilities	16	183,698	641,726
Employee benefits	18	407,324	403,696
Contractual liabilities	19	840,101	908,794
Total non-current liabilities		1,431,123	1,954,216
Total liabilities		13,907,136	11,778,757
Net assets		15,656,434	16,072,114
Equity			
Retained earnings		15,656,434	16,072,114
Total equity		15,656,434	16,072,114

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2019

	Note	Retained Earnings \$	Total \$
Balance at 1 January 2018 (Originally reported)		18,836,130	18,836,130
Adjustment of error correction	25	(1,126,624)	(1,126,624)
Balance at 1 January 2018 (Restated)		17,709,506	17,709,506
Total comprehensive loss for the year		(757,048)	(757,048)
Adjustment of error correction	25	(880,344)	(880,344)
Total comprehensive loss (restated)		(1,637,392)	(1,637,392)
Balance at 31 December 2018 (Restated)		16,072,114	16,072,114
Balance at 1 January 2019		16,072,114	16,072,114
Total comprehensive loss for the year		(415,680)	(415,680)
Balance at 31 December 2019		15,656,434	15,656,434

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

For the year ended 31 December 2019

	Note	2019 \$	2018 \$
Cash flow from operating activities			
Receipts from parents and donations		36,310,504	33,163,417
Government grants received		7,576,136	7,334,805
Interest received		2,594	6,140
Payments to suppliers & employees		(39,883,244)	(38,557,617)
Contributions from Moriah Foundation		1,517,261	2,031,951
Interest paid		(258,935)	(236,115)
Net cash provided by operating activities		5,264,316	3,742,581
Cash flows from investing activities			
Purchase of property, plant & equipment		(1,860,337)	(5,253,992)
Proceeds from sale of assets		-	425,606
Loans to related parties		(3,116,923)	(1,290,913)
Net cash used in investing activities		(4,977,260)	(6,119,299)
Cash flow from financing activities			
Finance lease payments		(558,997)	(650,377)
Net cash used in financing activities		(558,997)	(650,377)
Net increase/(decrease) in cash and cash equivalents held			
		(271,941)	(3,027,095)
Cash and cash equivalents at beginning of financial year		(660,290)	2,366,805
Cash and cash equivalents at end of financial year	8	(932,231)	(660,290)
Cash and cash equivalents			
General cash balances		1,187,536	540,157
Bank overdrafts		(2,119,767)	(1,200,447)
Cash and cash equivalents at end of financial year, net	8	(932,231)	(660,290)

These financial statements should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

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 - Reduced Disclosure Requirements, 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 - Reduced Disclosure Requirements.

The Association is domiciled in New South Wales, Australia. The Association is a not-for-profit entity limited by guarantee.

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

Basis of preparation

This financial report does not include the consolidated financial statements of the entities controlled by Moriah War Memorial College Association as the exemption from consolidation has been utilised. A separate financial report has been prepared for Moriah War Memorial Association and its controlled entities. A copy of this report can be obtained from the principal place of business.

The consolidated financial statements can be obtained from the principle place of business.

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.

NOTE 2: CHANGES IN ACCOUNTING POLICIES

2.1 New and revised standards that are effective for these financial statements

The Association has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for an accounting period that begins on or after 1 January 2019. New and revised Standards and amendments thereof and Interpretations effective for the current year that are relevant to the entity include:

AASB 1058 - Income of Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers

In the current year, the Association has applied AASB 1058 *Income of Not-for-Profit Entities* and AASB 15 Revenue from Contracts with Customers which are effective for an annual period that begin on or after 1 January 2019.

The Association has applied AASB 1058 and AASB 15 in accordance with the modified retrospective (cumulative catch up) method where the comparative figures are not restated. Instead, the Association has recognised the cumulative effect of initially applying AASB 1058 and AASB 15 for the first time for the year ending 31 December 2019 against retained earnings as at 1 January 2019. The Association has also elected to apply AASB 1058 and AASB 15 retrospectively only to contracts and transactions that are not completed contracts as at 1 January 2019.

AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. The new income recognition requirements shift the focus from a reciprocal/non-reciprocal basis to a basis of assessment that considers the enforceability of a contract and the specificity of performance obligations.

The core principle of the new income recognition requirements in AASB 1058 is when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately.

An example of a 'related amount' in AASB 15 and in cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, income is recognised when (or as) the performance obligations are satisfied under AASB 15, as opposed to immediate income recognition under AASB 1058.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer. AASB 15 introduces a 5-step approach to revenue recognition, which is more prescriptive than AASB 118.

- Step 1: Identify the contract(s) with a customer.
- Step 2: Identify the performance obligations in the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the customer.

The adoption of these standards has resulted in no material changes to the financial statements.

AASB 16 - Leases

In the current year, the Association has applied AASB 16 Leases, which is effective for annual periods that begin on or after 1 January 2019.

AASB 16 introduces new or amended requirements with respect to lease accounting. It introduces significant changes to lessee accounting by removing the distinction between operating and finance lease and requiring the recognition of a right-of-use asset and a lease liability at commencement for all leases, except for short-term leases and leases of low value assets. In contrast to lessee accounting, the requirements for lessor accounting have remained largely unchanged. The impact of the adoption of AASB 16 is described below.

Impact of the new definition of a lease

The Association has made use of the practical expedient available on transition to AASB 16 not to reassess whether a contract is or contains a lease. Accordingly, the definition of a lease in accordance with AASB 117 Leases and Interpretation 4 -Determining whether an Arrangement contains a Lease, will continue to be applied to those contracts entered or modified before 1 January 2019.

The change in definition of a lease mainly relates to the concept of control. AASB 16 determines whether a contract contains a lease on the basis of whether the customer has the right to control the use of an identified asset for a period of time in exchange for consideration. This is in contrast to the focus on 'risks and rewards' in AASB 117 and Interpretation 4.

The Association applies the definition of a lease and related guidance set out in AASB 16 to all contracts entered into or changed on or after 1 January 2019.

Former operating leases

AASB 16 changes how the Association accounts for leases previously classified as operating leases under AASB 117, which were off balance sheet.

Applying AASB 16, for all leases (except as noted below), the Association:

1. Recognises right-of-use assets and lease liabilities in the statement of financial position, initially measured at the present value of the future lease payments.
2. Recognises depreciation of right-of-use assets and interest on lease liabilities in profit or loss.
3. Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within financing activities) in the statement of cash flows.

Lease incentives (e.g. rent-free period) are recognised as part of the measurement of the right-of-use assets and lease liabilities whereas under AASB 117 they resulted in the recognition of a lease incentive, amortised as a reduction of rental expenses generally on a straight-line basis.

Under AASB 16, right-of-use assets are tested for impairment in accordance with AASB 136 Impairment of Assets.

For short-term leases (lease term of 12 months or less) and leases of low-value assets (which includes tablets and personal computers, small items of office furniture and telephones), the Association has opted to recognise a lease expense on a straight-line basis as permitted by AASB 16. This expense is presented within 'other expenses' in profit or loss.

Former finance leases

For leases that were classified as finance leases applying AASB 117, the carrying amount of the leased assets and obligations under finance leases measured applying AASB 117 immediately before the date of initial application is reclassified to right-of-use assets and lease liabilities respectively without any adjustments, except in cases where the Association has elected to apply the low-value lease recognition exemption.

The right-of-use asset and the lease liability are accounted for applying AASB 16 from 1 January 2019.

On transition, for leases previously accounted for as operating leases with a remaining lease term of less than 12 months and for leases of low value assets the Association has applied the optional exemptions to not recognize the right of use assets but to account for the lease expense on a straight line basis over the remaining lease term.

The adoption of this standard did not result in any other operating leases being required to be recognized on the balance sheet at transition date.

Assets with a written down value of \$1,181,711 in relation to previously recognised finance leases were transferred to a right of use asset.

	Note	AASB 117 1/01/2019 \$	Adjustments \$	AASB16 1/01/2019 \$
Statement of financial position				
Plant and equipment - cost		11,187,058	(1,688,949)	9,498,109
Plant and equipment - accumulated depreciation		(6,235,052)	639,987	(5,595,065)
Motor vehicle - cost		934,075	(269,100)	664,975
Motor vehicle - accumulated depreciation		(629,650)	136,351	(493,299)
		5,256,431	(1,181,711)	4,074,720
Tangible asset - right of use asset	14	-	1,181,711	1,181,711

2.2 New Accounting Standard issued but not yet effective

At the date of authorisation of the financial statements, the Association has not applied the following new and revised Australian Accounting Standards, Interpretations and amendments that have been issued but are not yet effective:

Standard/amendment	Effective for annual reporting periods beginning on or after
<i>AASB 2019-4 Amendments to Australian Accounting Standards - Disclosure in Special Purpose Financial Statements of Not-for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements</i>	1 January 2020

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 from tuition fees, subject levies and other receipts from parents are recognised upon delivery of the service or goods.

When the Association receives government grants, donations and bequests that are in the scope of AASB 1058 (being a transaction where the consideration paid to acquire an asset is significantly less than fair value principally to enable the association to further its objectives), it performs an assessment to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied. In all other cases the transaction is accounted for under MSB 1058 where the income is recognised upon receipt.

Dividend revenue is recognised when the right to receive a dividend has been established. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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.

Where an item of property, plant and equipment is acquired for no nominal consideration, the item is recorded at acquisition date at its fair value which becomes its deemed cost. Each class is carried at cost less 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 Association 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 Association 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.

At each reporting date, the directors review a number of factors affecting property, plant and equipment, including their carrying values, to determine if these assets, grouped into cash generating units, may be impaired. If an impairment indicator exists, the recoverable amount of the asset being the higher of the assets "fair value less costs to sell" and "value in use" is compared to the carrying value. Any excess of the assets carrying value over its recoverable amount is expensed in the profit or loss as an impairment expense.

As the future economic benefits of the Group's assets are not primarily dependent on their ability to generate net cash flows, and if deprived of the asset, the Group would replace the assets remaining future economic benefits, "value in use" is determined as the depreciated replacement cost of the asset rather than by using discounted future cash flows.

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 Association 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	Depreciation Rate
Buildings & Other Building Costs	2.5% Straight Line
Plant and Equipment	10.0% to 33.3% Straight Line
Motor Vehicles	22.5% Straight Line
WIP	Not applicable

c. Employee Benefits

Provision is made for the Association'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 Association 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 Association 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

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 Association's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposits.

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 Association 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 Association 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 Association uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

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 accounted for in accordance with the revenue recognition policy above.

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. Leased assets

The Association assesses whether a contract is or contains a lease, at inception of the contract. The Association recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Association recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed. The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Association uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date
- The amount expected to be payable by the lessee under residual value guarantees
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in statement of financial position. The right to use assets have a useful life of 2 to 6 years.

The Association applies AASB 136 Impairment of Assets to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the 'Property, plant and equipment' policy.

i. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year. Where the Association has made a retrospective restatement of items in the financial statements a note setting out the impact as at the beginning of the earliest comparative period has been disclosed.

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.

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 2019 are amounts receivable that may not be recoverable. A provision for impairment has been made amounting to \$5,605,308 for 2019 (2018: \$4,194,785).

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.

k. Working capital

The financial report has been prepared on the going concern basis. Although the Statement of Financial Position discloses a net current asset deficiency of \$8,269,845 (2018: \$7,180,079 Restated), the Directors believe that the going concern basis of preparation is appropriate due to the following:

- (i) The current liabilities include deferred revenue of \$1,477,996 (2018: \$484,903 Restated) which will be utilised in the operations of the Association in the following and future years;
- (ii) The current liabilities include \$2,728,842 (2018: \$2,679,963) being the amount of long service leave entitlements, however only a small proportion of this amount is expected to be paid within one year;
- (iii) The Association has an overdraft facility of \$2,500,000 in November to February (reducing to \$1,000,000 in the other months) which is used as part of the College's working capital management.
- (iv) the College has received a letter of financial support from the Moriah College Foundation for at least 12 months from the date of signing the financial statements; and
- (v) The Association generated operating cash inflows in the year of \$5,264,316 (2018: \$3,742,581) and expects to generate similar cash inflows in the coming years to support any shortfall in net current liabilities.

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	2019 \$	2018 \$
Operating activities			
Net tuition fees	5(a)	28,866,545	28,653,883
Compulsory charges		3,978,496	3,350,563
Enrolment fees		23,999	22,081
Government grants		7,576,136	7,334,805
Interest received		2,594	6,140
Sundry income		1,985,339	1,999,709
Donations - recurrent	7	123,282	91,076
Contribution from Moriah College Foundation Limited		1,517,261	2,034,840
Total operating income		44,073,652	43,493,097
Non-operating activities			
Donations - non-recurrent	7	27,915	23,917
Total non-operating income		27,915	23,917
(a) Reconciliation of net tuition fees			
Tuition fees		32,316,674	31,269,701
Less:			
Discounts & allowances		(1,224,385)	(1,188,532)
Subsidies		(2,225,744)	(1,427,286)
Net fees charged		28,866,545	28,653,883

NOTE 6: PROFIT FOR THE YEAR

Loss for the year is stated after (crediting)/charging:

	2019 \$	2018 \$
Employee expense		
- Salaries and wages	26,430,092	25,585,343
- Superannuation	2,523,613	2,409,312
- Others	236,455	218,951
Depreciation of plant and equipment and lease amortisation	2,010,820	2,197,277
Interest paid or payable	258,935	242,579

NOTE 7: DONATIONS

	2019	2018
	\$	\$
Donations		
Abraham and Hake Rabinovitch Trusts	123,282	91,076
Moriah Parents and Friends Association	27,915	23,917
	151,197	114,993

NOTE 8: CASH AND CASH EQUIVALENTS

	Note	2019	2018
		\$	\$
Cash on hand		4,954	7,630
Cash at bank		1,182,582	383,265
Short term deposits		-	149,262
		1,187,536	540,157
Bank overdrafts; secured	17	(2,119,767)	(1,200,447)
		(932,231)	(660,290)

NOTE 9: TRADE AND OTHER RECEIVABLES

	2019	2018
	\$	Restated \$
Current		
Outstanding fees	5,838,323	4,978,224
Less: Allowance for credit losses	(5,605,308)	(4,194,785)
	233,015	783,439
Other debtors	697,416	479,313
GST recoverable	-	21,200
Receivable from related parties	1,965,689	280,912
	2,896,120	1,564,864
Non-current		
Receivable from related parties	10,093,858	9,792,382
	10,093,858	9,792,382

The average credit period on fees (net) is between 45-50 days. The loss allowance for trade receivables is at an amount equal to the lifetime expected credit loss.

The current receivable from related parties is non-interest bearing and relates to contributions from Moriah Foundation Limited.

The non-current loan to associated entities relates to loans provided to Moriah College Building Fund and Moriah War Memorial Fund.

Reconciliation of allowance for credit losses

	Opening Balance 1/1/19	Charge for the Year	Amounts Written Off	Closing Balance 31/12/19
Reconciliation of allowance for credit losses	4,194,785	1,610,523	(200,000)	5,605,308
Total	4,194,785	1,610,523	(200,000)	5,605,308

	Opening Balance 1/1/18	Charge for the Year	Amounts Written Off	Closing Balance 31/12/18
Reconciliation of allowance for credit losses	2,657,612	2,138,580	(601,407)	4,194,785
Total	2,657,612	2,138,580	(601,407)	4,194,785

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 2019 and 2018.

	Note	Amortised Cost 2019 \$	Amortised Cost 2018 \$
Financial assets			
Current			
Cash and cash equivalents	8	1,187,536	540,157
Trade and other receivables	9	2,896,120	1,564,864
Total current financial assets		4,083,656	2,105,021
Non-Current			
Receivable from related parties	9	10,093,858	9,792,382
Total non-current financial assets		10,093,858	9,792,382
Financial liabilities			
Current			
Trade and other payables	15	4,041,730	3,391,740
Lease liabilities	16	458,028	558,997
Financial liabilities	17	2,119,767	1,200,447
Total current financial liabilities		6,619,525	5,151,184
Non-current			
Lease liabilities	16	183,698	641,726
Total non-current financial liabilities		183,698	641,726

NOTE 11: OTHER ASSETS

	2019	2018
	\$	\$
Current		
Prepayments	122,512	247,884
Total	122,512	247,884

NOTE 12: INVENTORY

	2019	2018
	\$	\$
Inventory	-	291,557
Total	-	291,557

In 2019, the College outsourced the operations of its uniform shop to a third party vendor. The inventory on hand was sold to the vendor.

NOTE 13: PROPERTY, PLANT AND EQUIPMENT

	2019	2018
	\$	Restated \$
Land and buildings		
Land		
At cost	427,142	427,142
Buildings		
At cost	13,633,422	13,066,958
Less: accumulated depreciation	(3,848,946)	(3,336,504)
	9,784,476	9,730,454
Total land and buildings	10,211,618	10,157,596
Plant and equipment (including furniture & fittings)		
At cost	9,978,061	11,187,058
Less: accumulated depreciation	(6,511,460)	(6,235,052)
Total plant and equipment	3,466,601	4,952,006
Motor vehicles		
At cost	762,559	934,075
Less: accumulated depreciation	(525,674)	(629,650)
Total motor vehicles	236,885	304,425
Work In Progress		
At cost	743,177	-
Total property, plant and equipment	14,658,281	15,414,027

	Land	Buildings	Plant and Equipment	Motor vehicles	Work in progress	Total
Movements in Carrying Amounts	\$	\$	\$	\$	\$	\$
Balance at 31 January 2018	427,142	6,495,385	4,403,544	238,329	-	11,564,400
Additions	-	3,505,462	2,761,093	203,931	-	6,470,486
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	9,730,454	4,952,006	304,425	-	15,414,027
Additions	-	566,464	453,112	97,584	743,177	1,860,337
Transfer	-	-	-	-	-	-
AASB 16 Transfers	-	-	(1,048,962)	(132,749)	-	(1,181,711)
Depreciation expense	-	(512,442)	(889,555)	(32,375)	-	(1,434,372)
Balance at 31 December 2019	427,142	9,784,476	3,466,601	236,885	743,177	14,658,281

NOTE 14: RIGHT OF USE ASSETS

	2019	2018
	\$	\$
Equipment		
At cost	1,475,471	-
Less: accumulated depreciation	(983,626)	-
	491,845	-
Motor vehicles		
At cost	139,820	-
Less: accumulated depreciation	(26,402)	-
Total	113,418	-
Total right of use assets	605,263	-

	Equipment	Motor Vehicles	Total
Movements in Carrying Amounts	\$	\$	\$
Balance at 1 January 2019	-	-	-
AASB 16 Transfers	1,048,962	132,749	1,181,711
Depreciation expense	(557,117)	(19,331)	(576,448)
Balance at 31 December 2019	491,845	113,418	605,263

NOTE 15: TRADE AND OTHER PAYABLES

	2019	2018 Restated
	\$	\$
Current		
Trade creditors	189,384	698,141
Sundry payables	1,146,106	567,788
Accrued expenses	1,293,401	1,265,307
Loans from associated entities	1,096,243	860,504
GST Payable	316,596	-
Total	4,041,730	3,391,740

NOTE 16: LEASE LIABILITIES

	2019	2018
	\$	\$
Analysed as:		
Current	458,028	558,997
Non-current	183,698	641,726
Total	641,726	1,200,723

NOTE 17: FINANCIAL LIABILITIES

	2019	2018
	\$	\$
Bank overdraft	2,119,767	1,200,447
Total	2,119,767	1,200,447

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 21).

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 21).

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 21).

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. 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 the principal repayment schedule. Loan 15323343 is due for repayment on 1 January 2021. At 31 December 2019, this loan was drawn down by \$4,882,000 and has been disclosed as non-current in the Moriah College Building Fund.

NOTE 18: EMPLOYEE BENEFITS

	2019	2018
	\$	\$
Current		
Employee benefits - Annual Leave	724,349	610,197
Employee benefits - Long Service Leave	2,728,842	2,679,963
Total current	3,453,191	3,290,160
Non-Current		
Employee benefits - Long Service Leave	407,324	403,696
Total non-current	407,324	403,696

NOTE 19: CONTRACTUAL LIABILITIES

	2019	2018 Restated
	\$	\$
Current		
Contractual liabilities	925,301	898,294
Deferred revenue	1,477,996	484,903
	2,403,297	1,383,197
Non Current		
Deferred revenue	840,101	908,794
	840,101	908,794

NOTE 20: 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 2019 the number of members was 804 (2018: 1,029).

NOTE 21: CONTINGENT LIABILITIES**a) Cross guarantee**

The College is liable by virtue of existing cross guarantees for the debts incurred by the Moriah College Building Fund and 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. The amount of the debts covered by these cross guarantees as at 31 December 2019 are:

- Market Rate Loan Facility of \$30,282,000 (Note 17);
- Overdraft facility of up to \$2,500,000 (*reducing to \$1,000,000 from March 2020 to November 2020*);
- Equipment Financing Facility of up to \$3,000,000; and
- Corporate Charge Card Facility of up to \$200,000.

The Moriah College Building Fund and the Moriah War Memorial Fund, the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited have provided unlimited guarantees and indemnities to Commonwealth Bank of Australia on 17 February 2014.

b) BER Funding

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.

c) Misappropriation of funds

In the course of investigating the misappropriation of funds during the year, management have determined that there maybe a net contingent liability in the region of \$0.5m that may become payable. There is uncertainty as to whether this net amount will be payable pending further work and a conclusion in this regard is contingent on a number of factors that are outside the College's control.

NOTE 22: CAPITAL EXPENDITURE COMMITMENTS

The College has capital commitments at balance date, but not provided for, of \$478,498 in 2019 (2018: \$748,238).

NOTE 23: LEASE COMMITMENTS

At the reporting date, Moriah War Memorial College Association has outstanding commitments for future minimum lease payments under non-cancellable low values leases, which fall due as follows:

Lease Commitment schedule

	1 Year	2-5 Years	TOTAL
2019			
Low value leases	429,815	552,841	982,656
Total	429,815	552,841	982,656
2018			
Low value leases	357,472	269,283	626,755
Total	357,472	269,283	626,755

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	Mrs R Michael (Appointed 23 May 2019)
Mr M Weininger	Ms M Sonnabend	Mr D Kramer (Appointed 26 June 2019)
Mr R Blau	Mr O Freedman	Mr D Sher (Appointed 26 June 2019)
Mr S Wilkenfeld	Mr J Lowy	

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 2019, no Directors (2018: 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 2019, the amount payable on this loan was \$1,096,243 (2018: \$860,504).

In 2019 an interest free loan of \$10,093,858 (2018: \$9,792,382) 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 2019, a management fee of \$477,697 (2018: \$360,214) 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.

The following remuneration has been paid in aggregate to the key management personnel of the Entity during the year.

Key Management Personnel Remuneration

	2019	2018
	\$	\$
Remuneration	1,453,869	1,251,403
	1,453,869	1,251,403

Key management comprises of executive management across our Early Learning Centres up to High School, together with Finance, HR, and Operations.

NOTE 25: RESTATEMENT

During the year management conducted an investigation to identify the impact of the fraudulent misappropriation of funds from the College on the prior year financial statements. As a result of this review the following restatement was identified:

i) Impact of misappropriation of funds

During the year ending 31 December 2019 management identified that there had been a misappropriation of College funds in years including 2018. The College sought legal advice in relation to the misappropriation and the matter was the subject of civil proceedings in the Supreme Court of NSW that have now concluded, and is the subject of criminal proceedings that are ongoing. Management have identified the financial impact of the misappropriation on the 31 December 2018 year end balance sheet and 2018 income statement and have restated the comparative period financial statements accordingly.

Management have determined that the restatements to the 2018 comparatives and the 2018 opening balances relate predominantly to assets that originated as GST receivables that were not recoverable due to the misappropriation of GST payments that were owing to the College.

In the process of reviewing the comparative period financial records management have identified some other prior period errors that have also been restated. These relate mainly to sundry debtors and accruals that could not be substantiated, the removal of fully depreciated property, plant and equipment and unsupported differences between supporting ledgers and the General Ledger.

The impact on the comparative period of these matters is to have increased the loss for the 2018 year by \$880,344, decrease property, plant and equipment by \$419,913, to decrease trade receivables by \$594,282, to increase trade payables by \$134,999, to increase contractual liabilities by \$853,853 and to debit opening retained earnings as at 1 January 2018 by \$1,126,624.

In the statement of financial position at 31 December 2018 receivables from related parties and loans from associated entities both included an amount of \$1,402,180. The comparatives have been restated to offset these amounts.

The impacts of these restatements on the consolidated financial statements are summarised below:

	31/12/2018 As previously reported \$	Restatement \$	31/12/2018 As Restated \$
Financial Statement line Items			
<u>Statement of profit or loss and other comprehensive income</u>			
Revenue from operating activities	42,450,975	1,042,122	43,493,097
Employee benefit expense	(28,174,211)	(39,395)	(28,213,606)
Expenses & materials	(4,472,060)	(708,012)	(5,180,072)
Financing Costs	(236,115)	(6,464)	(242,579)
Building & grounds expense	(4,164,629)	(44,000)	(4,208,629)
Unrecoverable amounts	-	(1,126,460)	(1,126,460)
Other expenses	(3,794,871)	(1,024)	(3,795,895)
Moriah contribution to Kehillat Moriah Incorporated	(2,889)	2,889	-
Total comprehensive loss for the year	(757,048)	(880,344)	(1,637,392)
<u>Statement of financial position</u>			
Property, plant and equipment	15,833,940	(419,913)	15,414,027
Trade and other receivables	3,561,326	(1,996,462)	1,564,864
Total Assets	30,267,246	(2,416,375)	27,650,671
Trade and other payables	4,658,921	(1,267,181)	3,391,740
Contractual liabilities	1,438,138	853,853	2,291,991
Employee benefits	3,689,935	3,921	3,693,856
Total Liabilities	12,188,164	(409,407)	11,778,757
Retained Earnings	18,079,082	(2,006,968)	16,072,114
Net Assets	18,079,062	(2,006,968)	16,072,114

NOTE 26: EVENTS AFTER THE BALANCE SHEET DATE

On 30 January 2020, the spread of novel coronavirus ("COVID-19") was declared a Public Health Emergency of International Concern by the World Health Organisation ("WHO"). Subsequently, on 11 March 2020, WHO characterised COVID-19 as a worldwide pandemic. As this declaration was made after the reporting period, the entity believes it constitutes a "Non-Adjusting Subsequent Event" as defined in AASB 110 Events after the Reporting Period.

Subsequent to the end of the financial year, the Group has been impacted by the emergence of the Covid-19 pandemic. This pandemic has also impacted the entire educational sector and Australian economy in general. The College moved to online e-learning during the first few months of Covid-19, and have since resumed normal classroom teaching. The College's commitment to IT integration was pivotal in the highly successful implementation of e-learning. Staff have been fully engaged, and the use of technology as a tool within the education offering at the College has been further entrenched. Families within our community have been impacted to different degrees and the College has been encouraging all those that need support to contact the College. The College, together with the Moriah Foundation, has been proactive in taking steps to ensure that

appropriate resources are available as to minimize any disruptions to the operations of the College for the remainder of 2020 and 2021. As the pandemic continues to evolve, the full impact of Covid-19 is unknown and has therefore not been accounted for in this report.

From November 2019 and throughout 2020, the College engaged legal and forensic accounting advisors in relation to the fraudulent misappropriation of funds from the College. The initial investigations of the forensic accountants led to the identification in November 2019 of misappropriated funds totalling \$3,965,892, which were misappropriated between 6 August 2015 and 11 March 2019. In February 2020, the forensic accountants identified an additional \$3,406,789 of funds which were misappropriated between 28 January 2004 and 22 March 2019. The impact on the comparative period of these matters, as discussed in note 25, was to reduce opening retained earnings at 1 January 2018 by \$1,126,624 and to increase the loss in the 2018 year by \$880,344. In the year ending 2019 an amount of \$66,986 was recognized as an expense in the income statement. The remaining amount of \$5,298,727 was non adjusting in these financial statements.

Except as stated above, there has not been any other matter or circumstance occurring subsequent to the end of the year that has significantly affected, or may significantly affect, the operations of Moriah War Memorial College Association and its controlled entities, the results of those operations or the state of affairs of Moriah War Memorial College Association and its controlled entities in future financial years.

NOTE 27: CAPITAL MANAGEMENT

College Executive Staff manages 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:

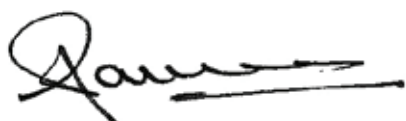
Moriah War Memorial College Association
The Henry Roth Administration Building
3 Queens Park Road
BONDI JUNCTION NSW 2022

RESPONSIBLE ENTITIES DECLARATION

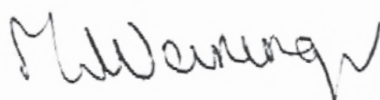
The Responsible Entities' of the Entity declare that:

1. The financial statements and notes, as set out on pages 135 to 155 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 2019 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 9 October 2020 and is signed for and on behalf of the Directors by:



S. JANKELOWITZ
President



M. WEININGER
Treasurer

Dated: 9 October 2020

Independent Auditor's Report to the Members of Moriah War Memorial College Association

Opinion

We have audited the financial report of Moriah War Memorial College Association (the "Entity") which comprises the statement of financial position as at 31 December 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Directors' declaration.

In our opinion, the accompanying financial report of the Entity is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:

- (i) giving a true and fair view of the Entity's financial position as at 31 December 2019 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Directors are responsible for the other information. The other information comprises the information included in the Directors report for the year ended 31 December 2019 but does not include the financial report and our auditor's report thereon.

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

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

Responsibilities of the Directors for the Financial Report

The Directors of the Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the ACNC Act and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Directors are responsible for assessing the ability of the Entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

Deloitte

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.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

Gaile Timperley

Gaile Timperley

Partner

Chartered Accountants

Sydney, 9 October 2020

THE MORIAH WAR MEMORIAL JEWISH COLLEGE ASSOCIATION LIMITED

Financial report for the year ended 31 December 2019

ACN 003 214 560
ABN 87 003 214 560

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RESPONSIBLE ENTITIES' REPORT

Your Responsible Entities' present their report on the Company for the financial year ended 31 December 2019. 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)	Mr E Borecki	Mrs R Michael (Appointed 23 May 2019)
Mr M Weininger (Treasurer)	Ms M Sonnabend	Mr D Kramer (Appointed 26 June 2019)
Mr R Blau	Mr O Freedman	Mr D Sher (Appointed 26 June 2019)
Mr S Wilkenfeld	Mrs J Lowy	

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

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 2019, the collective liability of members was \$8,040 (2018: \$10,290).

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 Education Standards Authority (NESA) 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 objectives.

Operating results

The Entity made a net profit for the year 2019 of \$Nil (2018 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.

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

On 30 January 2020, the spread of novel coronavirus ("COVID-19") was declared a Public Health Emergency of International Concern by the World Health Organisation ("WHO"). Subsequently, on 11 March 2020, WHO characterised COVID-19 as a worldwide pandemic. As this declaration was made after the reporting period, the entity believes it constitutes a "Non-Adjusting Subsequent Event" as defined in AASB 110 Events after the Reporting Period.

Subsequent to the end of the financial year, the College has been impacted by the emergence of the Covid-19 pandemic. This pandemic has also impacted the entire educational sector and Australian economy in general. The College moved to online e-learning during the first few months of Covid-19, and have since resumed normal classroom teaching. The College's commitment to IT integration was pivotal in the highly successful implementation of e-learning. Staff have been fully engaged, and the use of technology as a tool within the education offering at the College has been further entrenched. Families within our community have been impacted to different degrees and the College has been encouraging all those that need support to contact the College. The College, together with the Moriah Foundation, has been proactive in taking steps to ensure that appropriate resources are available as to minimize any disruptions to the operations of the College for the remainder of 2020 and 2021. As the pandemic continues to evolve, the full impact of Covid-19 is unknown and has therefore not been accounted for in this report.

Except as stated above, there has not been any other matter or circumstance occurring subsequent to the end of the year that has significantly affected, or may significantly affect, the operations of Moriah War Memorial Jewish College Association the results of those operations or the state of affairs of Moriah War Memorial Jewish College Association in future financial years.

Directors' Qualifications

**Stephen Jankelowitz
President from 28 May 2018**

Qualifications: B Com, CA MAICD Board Member since 2007
Deputy President - May 2016 to May 2018
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: B.Com (UNSW)
Major: Accounting, Finance and Systems
Board member since May 2011
Managing Director

Eric Borecki

Qualifications: B.Com. LLB. (UNSW)
Board member since May 2017
Solicitor and Company Director

Rina Michael

Qualifications: MSc, MBA
Board member since 23 May 2019
Managing Director

Dani Sher

Qualifications: CA, MAcc, MBA, BA
Board member since 26 June 2019
Co-founder and Managing Director

**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

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

Dan Kramer

Qualifications: BA (Economics), LLB, HDip Company Law Board member since 26 June 2019
Partner

Meetings of Directors

During the financial year, twelve (12) meetings of Directors were held. Attendances by each Director during the year were as follows:

Schedule Of Attendances at Board Meetings During 2019		
Name	Eligible To Attend	Attended
Jankelowitz, S	12	10
Blau, R	12	12
Weininger, M	12	12
Sonnabend, M	12	12
Boreck,i E	12	10
Freedman, O	12	12
Kramer, D (Appointed 26 June 2019)	8	7
Lowy, J	12	12
Michael, R (Appointed 23 May 2019)	9	9
Sher, D (Appointed 26 June 2019)	8	7
Wilkenfeld, S	12	10

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.

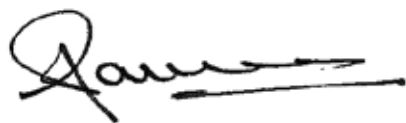
Dividends

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.

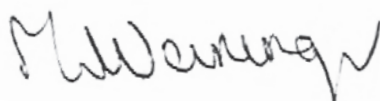
AUDITOR'S INDEPENDENCE DECLARATION

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 167 of this financial report and forms part of The Responsible Entities Report.

Signed in accordance with a resolution of the Board of Directors on 9 October 2020.



S. JANKELOWITZ
President



M. WEINGER
Treasurer

Dated: 9 October 2020



Deloitte Touche Tohmatsu
ABN 74 490 121 060

Grosvenor Place
225 George St
Sydney NSW 2000
Australia

Tel: +61 3 9322 7000
www.deloitte.com.au

The Board of Directors
The Moriah War Memorial Jewish College Association Limited
Queens Park Rd
QUEENS PARK NSW 2022

9 October 2020

The Moriah War Memorial Jewish College Association Limited

Dear Board Members,

In accordance with Subdivision 60-C of the *Australian Charities and Not-for profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the directors of The Moriah War Memorial Jewish College Association Limited.

As lead audit partner for the audit of the financial statements of The Moriah War Memorial Jewish College Association Limited for the financial year ended 31 December 2019, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Australian Charities and Not-for profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely

DELOITTE TOUCHE TOHMATSU

Gaile Timperley
Partner
Chartered Accountants

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2019

	Note	2019 \$	2018 \$
Revenue from operating activities	5	11,553,191	10,801,439
Total Revenue		11,553,191	10,801,439
Employee benefit expense		(5,956,086)	(5,102,159)
Expenses & materials		(1,547,796)	(1,866,906)
Contribution to Moriah War Memorial College Association		(477,697)	(360,214)
Financing costs		(46,382)	(46,028)
Building & Grounds expenses		(980,245)	(1,150,164)
Other expenses		(2,544,985)	(2,275,968)
Total expenses		(11,553,191)	(10,801,439)
Profit for the year		-	-
Other comprehensive income		-	-
Total comprehensive income for the year		-	-

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION

As at 31 December 2019

	Note	2019 \$	2018 \$
Current assets			
Cash and cash equivalents	6	43,362	19,290
Trade and other receivables	7	1,096,243	831,547
Total current assets		1,139,605	850,837
Total assets		1,139,605	850,837
Current liabilities			
Trade and other liabilities	9	616,753	364,144
Employee benefits	10	461,128	415,040
Total current liabilities		1,077,881	779,184
Non-current liabilities			
Employee benefits	10	61,724	71,653
Total non-current liabilities		61,724	71,653
Total liabilities		1,139,605	850,837
Net assets		-	-
Equity			
Retained earnings		-	-
Total equity		-	-

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2019

	Retained Earnings
	\$
Balance at 1 January 2018	-
Total comprehensive income	-
Balance at 31 December 2018	-
Balance at 1 January 2019	-
Total comprehensive income	-
Balance at 31 December 2019	-

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

For the year ended 31 December 2019

	Note	2019 \$	2018 \$
Cash flow from operating activities			
Receipts from parents and donations		9,820,270	9,107,255
Receipts from JCA		1,383,595	1,535,549
Interest received		1,112	2,631
Interest paid		(46,382)	(39,174)
Other income		83,518	84,405
Payments to suppliers and employees		(11,218,041)	(10,790,543)
Net cash provided by operating activities		24,072	(99,877)
Net increase/(decrease) in cash and cash equivalents held			
Cash and cash equivalents at beginning of financial year		19,290	119,167
Cash and cash equivalents at end of financial year	6	43,362	19,290

These financial statements should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

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 Entity 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.

NOTE 2: CHANGES IN ACCOUNTING POLICIES

2.1 New and revised standards that are effective for these financial statements

The Entity has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for an accounting period that begins on or after 1 January 2019.

New and revised Standards and amendments thereof and Interpretations effective for the current year that are relevant to the entity include:

AASB 1058 - Income of Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers

In the current year, the Entity has applied AASB 1058 *Income of Not-for-Profit Entities* and AASB 15 Revenue from Contracts with Customers which are effective for an annual period that begin on or after 1 January 2019.

The Entity has applied AASB 1058 and AASB 15 in accordance with the modified retrospective (cumulative catch up) method where the comparative figures are not restated. Instead, the Entity has recognised the cumulative effect of initially applying AASB 1058 and AASB 15 for the first time for the year ending 31 December 2019 against retained earnings as at 1 January 2019. The Entity has also elected to apply AASB 1058 and AASB 15 retrospectively only to contracts and transactions that are not completed contracts as at 1 January 2019.

AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. The new income recognition requirements shift the focus from a reciprocal/non-reciprocal basis to a basis of assessment that considers the enforceability of a contract and the specificity of performance obligations.

The core principle of the new income recognition requirements in AASB 1058 is when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately.

An example of a 'related amount' in AASB 15 and in cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, income is recognised when (or as) the performance obligations are satisfied under AASB 15, as opposed to immediate income recognition under AASB 1058.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer. AASB 15 introduces a 5-step approach to revenue recognition, which is more prescriptive than AASB 118.

- Step 1: Identify the contract(s) with a customer.
- Step 2: Identify the performance obligations in the contract.

- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the customer.

The adoption of these standards has resulted in no material changes to the financial statements.

AASB 16 - Leases

In the current year, the Entity has applied AASB 16 Leases, which is effective for annual periods that begin on or after 1 January 2019.

AASB 16 introduces new or amended requirements with respect to lease accounting. It introduces significant changes to lessee accounting by removing the distinction between operating and finance lease and requiring the recognition of a right-of-use asset and a lease liability at commencement for all leases, except for short-term leases and leases of low value assets. In contrast to lessee accounting, the requirements for lessor accounting have remained largely unchanged. The impact of the adoption of AASB 16 is described below.

Impact of the new definition of a lease

The Entity has made use of the practical expedient available on transition to AASB 16 not to reassess whether a contract is or contains a lease. Accordingly, the definition of a lease in accordance with AASB 117 Leases and Interpretation 4 - Determining whether an Arrangement contains a Lease, will continue to be applied to those contracts entered or modified before 1 January 2019.

The change in definition of a lease mainly relates to the concept of control. AASB 16 determines whether a contract contains a lease on the basis of whether the customer has the right to control the use of an identified asset for a period of time in exchange for consideration. This is in contrast to the focus on 'risks and rewards' in AASB 117 and Interpretation 4.

The Entity applies the definition of a lease and related guidance set out in AASB 16 to all contracts entered into or changed on or after 1 January 2019.

Former operating leases

AASB 16 changes how the Entity accounts for leases previously classified as operating leases under AASB 117, which were off balance sheet.

Applying AASB 16, for all leases (except as noted below), the Entity:

1. Recognises right-of-use assets and lease liabilities in the statement of financial position, initially measured at the present value of the future lease payments.
2. Recognises depreciation of right-of-use assets and interest on lease liabilities in profit or loss.
3. Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within financing activities) in the statement of cash flows.

Lease incentives (e.g. rent-free period) are recognised as part of the measurement of the right-of-use assets and lease liabilities whereas under AASB 117 they resulted in the recognition of a lease incentive, amortised as a reduction of rental expenses generally on a straight-line basis.

Under AASB 16, right-of-use assets are tested for impairment in accordance with AASB 136 Impairment of Assets.

For short-term leases (lease term of 12 months or less) and leases of low-value assets (which includes tablets and personal computers, small items of office furniture and telephones), the Entity has opted to recognise a lease expense on a straight-line basis as permitted by AASB 16. This expense is presented within 'other expenses' in profit or loss.

Former finance leases

For leases that were classified as finance leases applying AASB 117, the carrying amount of the leased assets and obligations under finance leases measured applying AASB 117 immediately before the date of initial application is reclassified to right-of-use assets and lease liabilities respectively without any adjustments, except in cases where the Entity has elected to apply the low-value lease recognition exemption.

The right-of-use asset and the lease liability are accounted for applying AASB 16 from 1 January 2019.

On transition, for leases previously accounted for as operating leases with a remaining lease term of less than 12 months and for leases of low value assets the Entity has applied the optional exemptions to not recognize the right of use assets but to

account for the lease expense on a straight line basis over the remaining lease term.

The adoption of this standard did not result in any other operating leases being required to be recognized on the balance sheet at transition date.

2.2 New Accounting Standard issued but not yet effective

At the date of authorisation of the financial statements, the Entity has not applied the following new and revised Australian Accounting Standards, Interpretations and amendments that have been issued but are not yet effective:

Standard/amendment	Effective for annual reporting periods beginning on or after
<i>AASB 2019-4 Amendments to Australian Accounting Standards - Disclosure in Special Purpose Financial Statements of Not-for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements</i>	1 January 2020

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 from tuition fees, subject levies and other receipts from parents are recognised upon delivery of the service or goods.

When the Entity receives government grants, donations and bequests that are in the scope of AASB 1058 (being a transaction where the consideration paid to acquire an asset is significantly less than fair value principally to enable the company to further its objectives), it performs an assessment to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied. In all other cases the transaction is accounted for under AASB 1058 where the income is recognised upon receipt.

Dividend revenue is recognised when the right to receive a dividend has been established. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets

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 Entity to any 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.

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

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 deposits.

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.

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. Leased assets

The Entity assesses whether a contract is or contains a lease, at inception of the contract. The Entity recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Entity recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed. The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Entity uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date
- The amount expected to be payable by the lessee under residual value guarantees
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in statement of financial position.

The Entity applies AASB 136 Impairment of Assets to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the 'Property, plant and equipment' policy.

i. Comparative figures

When required by Accounting Standards, comparative amounts have been adjusted to conform to changes in presentation for the current financial year. In the statement of financial position at 31 December 2018 receivables from related parties and loans from associated entities both included an amount of \$1,402,180. The comparatives have been restated to offset these amounts.

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.

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 2019 are amounts that may not be recoverable. A provision for impairment has been made amounting to \$Nil for 2019 (2018: \$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.

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

	2019 \$	2018 \$
Net tuition fees	8,934,031	8,105,606
Compulsory charges and levies	1,150,935	1,066,820
Contribution from JCA	1,383,595	1,535,549
Other Income	83,518	90,833
Interest Income	1,112	2,631
Revenue from operating activities	11,553,191	10,801,439
a) Reconciliation of net tuition fees		
Tuition fees	10,745,924	10,061,745
Less:		
Discount & allowances	(499,512)	(454,066)
Subsidies	(1,312,381)	(1,502,073)
Net tuition fees	8,934,031	8,105,606

NOTE 6: CASH AND CASH EQUIVALENTS

	2019 \$	2018 \$
Cash at bank	43,362	19,290
	43,362	19,290

NOTE 7: TRADE AND OTHER RECEIVABLES

	2019	2018
	\$	\$
GST recoverable	-	(28,958)
Receivable from related parties	1,096,243	860,505
	1,096,243	831,547

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 2019 (2018: \$Nil).

NOTE 8: 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	Total	Amortised Cost	Total
	Note	2019	2019	2018	2018
		\$	\$	\$	\$
Financial assets					
Current					
Cash and cash equivalents	6	43,362	43,362	19,290	19,290
Trade and other receivables	7	1,096,243	1,096,243	831,547	831,547
Total financial assets		1,139,605	1,139,605	850,837	850,837
Financial liabilities					
Current					
Trade and other payables	9	616,753	616,753	364,144	364,144
Total financial liabilities		616,753	616,753	364,144	364,144

NOTE 9: TRADE AND OTHER PAYABLES

	2019	2018
	\$	\$
Current		
Sundry payables and accrued expenses	196,656	271,694
Loans from associated entities	420,097	92,450
	616,753	364,144

NOTE 10: EMPLOYEE BENEFITS

	2019	2018
	\$	\$
Current		
Employee benefits - Annual Leave	36,440	32,372
Employee benefits - Long Service Leave	424,688	382,668
Employee entitlements - Current	461,128	415,040
Non-Current		
Employee benefits - Long Service Leave	61,724	71,653
Employee entitlements - Non-Current	61,724	71,653

NOTE 11: 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 2019 the number of members was 804 (2018: 1,029).

NOTE 12: CONTINGENT LIABILITIES**a) Cross guarantee**

The Entity 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 Jewish College Association Limited, which are secured through registered mortgages over various Entity properties. The amount of the debts covered by these cross guarantees as at 31 December 2019 are:

- Market Rate Loan Facility of \$30,282,000;
- Overdraft facility of up to \$2,500,000 (*reducing to \$1,000,000 from March 2020 to November 2020*);
- Equipment Financing Facility of up to \$3,000,000; and
- Corporate Charge Card Facility of up to \$200,000.

The Moriah War Memorial College Building Fund, The Moriah War Memorial Fund, The Moriah College Association and the Moriah War Memorial Jewish College Association Limited have provided unlimited guarantees and indemnities to Commonwealth Bank of Australia on 17 February 2014.

NOTE 13: EVENTS AFTER THE BALANCE SHEET DATE

On 30 January 2020, the spread of novel coronavirus ("COVID-19") was declared a Public Health Emergency of International Concern by the World Health Organisation ("WHO"). Subsequently, on 11 March 2020, WHO characterised COVID-19 as a worldwide pandemic. As this declaration was made after the reporting period, the entity believes it constitutes a "Non-Adjusting Subsequent Event" as defined in AASB 110 Events after the Reporting Period.

Subsequent to the end of the financial year, the Group has been impacted by the emergence of the Covid-19 pandemic. This pandemic has also impacted the entire educational sector and Australian economy in general. The College moved to online e-learning during the first few months of Covid-19, and have since resumed normal classroom teaching. The College's commitment to IT integration was pivotal in the highly successful implementation of e-learning. Staff have been fully engaged, and the use of technology as a tool within the education offering at the College has been further entrenched. Families within our community have been impacted to different degrees and the College has been encouraging all those that need support to contact the College. The College, together with the Moriah Foundation, has been proactive in taking steps to ensure that appropriate resources are available as to minimize any disruptions to the operations of the College for the remainder of 2020 and 2021. As the pandemic continues to evolve, the full impact of Covid-19 is unknown and has therefore not been accounted for in this report.

Except as stated above, there has not been any other matter or circumstance occurring subsequent to the end of the year that has significantly affected, or may significantly affect, the operations of Moriah War Memorial Jewish College Association the results of those operations or the state of affairs of Moriah War Memorial Jewish College Association in future financial years.

NOTE 14: CAPITAL MANAGEMENT

College Executive Staff manages 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 15: RELATED PARTY DISCLOSURES**Transactions with related entities**

The Directors of Moriah War Memorial College Association during the financial year were:

Mr S Jankelowitz (President from 28 May 2018)	Mr E Borecki	Mrs R Michael (Appointed 23 May 2019)
Mr M Weininger	Ms M Sonnabend	Mr D Kramer (Appointed 26 June 2019)
Mr R Blau	Mr O Freedman	Mr D Sher (Appointed 26 June 2019)
Mr S Wilkenfeld	Mrs J Lowy	

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 2019, no Directors (2018: 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 2019, there was a loan receivable from Moriah War Memorial College Association amounting to \$1,096,243 (2018: \$860,505).

This year we have paid an amount to the Moriah War Memorial College Association of \$477,699 (2018: \$360,214). This fee has been calculated on the basis of an agreed upon formula between the entities.

During 2019, a management fee of \$1,690,348 (2018: \$1,496,644) has been paid by The Moriah War Memorial Jewish College 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.

The following remuneration has been paid in aggregate to the key management personnel of the Entity during the year.

Key Management Personnel Remuneration

	2019	2018
	\$	\$
Remuneration	128,777	278,301
	128,777	278,301

NOTE 16: ENTITY DETAILS

The registered office and principal place of business of the Company is:

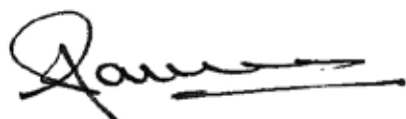
The Moriah War Memorial Jewish College Association Limited
The Henry Roth Administration Building
3 Queens Park Road
BONDI JUNCTION NSW 2022

RESPONSIBLE ENTITIES' DECLARATION

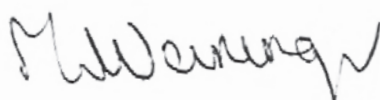
The Responsible Entities' of the Company declare that:

1. The financial statements and notes, as set out on pages 168 to 180, 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 2019 and of the performance for the year ended on that date of the Entity; 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: 9 October 2020

Independent Auditor's Report to the Members of Moriah War Memorial Jewish College Association Limited

Opinion

We have audited the financial report of The Moriah War Memorial Jewish College Association Limited (the "Entity") which comprises the statement of financial position as at 31 December 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Responsible Entities' declaration.

In our opinion, the accompanying financial report of the Entity is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:

- (i) giving a true and fair view of the Entity's financial position as at 31 December 2019 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Responsible Entities are responsible for the other information. The other information comprises the information included in the Responsible Entities report for the year ended 31 December 2019 but does not include the financial report and our auditor's report thereon.

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

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

Responsibilities of the Responsible Entities for the Financial Report

The Responsible Entities of the Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Responsible Entities are responsible for assessing the ability of the Entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Responsible Entities either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

Deloitte

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.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

Gaile Timperley

Gaile Timperley

Partner

Chartered Accountants

Sydney, 9 October 2020

MORIAH COLLEGE BUILDING FUND & MORIAH WAR MEMORIAL FUND

Financial report for the year ended 31 December 2019

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STATEMENT OF PROFIT AND LOSS & OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2019

	Note	2019 \$	2018 \$
Revenue from operating activities	5	2,206,555	2,007,472
Total revenue		2,206,555	2,007,472
Audit fees		(5,055)	(10,055)
Bank fees		(113)	(552)
Financing cost		(1,290,964)	(1,464,846)
Depreciation expense		(1,307,415)	(1,383,193)
Loss on interest rate swap	11	(870,162)	-
Total expenses		(3,473,709)	(2,858,646)
Loss for the year		(1,267,154)	(851,174)
Other comprehensive income		-	-
Total comprehensive loss for the year		(1,267,154)	(851,174)

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION

As at 31 December 2019

	Notes	2019 \$	2018 \$
Current assets			
Cash and cash equivalents	6	88,776	80,679
Trade and other receivables	7	51,834	63,891
Total current assets		140,610	144,570
Non-current assets			
Property, plant and equipment	8	62,294,068	63,151,524
Total non-current assets		62,294,068	63,151,524
Total assets		62,434,678	63,296,094
Current liabilities			
Financial liabilities	9	-	30,760,000
Trade and other liabilities	10	9,904,460	9,890,884
Total current liabilities		9,904,460	40,650,884
Non-current liabilities			
Financial liabilities	9	30,282,000	-
Derivative financial liabilities	11	870,162	-
Total non-current liabilities		31,152,162	-
Total liabilities		41,056,622	40,650,884
Net assets		21,378,056	22,645,210
Equity			
Retained earnings		21,378,056	22,645,210
Total equity		21,378,056	22,645,210

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

For year ended 31 December 2019

	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 2019	22,645,210	22,645,210
Total comprehensive loss for the year	(1,267,154)	(1,267,154)
Balance at 31 December 2019	21,378,056	21,378,056

These financial statements should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

For year ended 31 December 2019

	Notes	2019 \$	2018 \$
Cash flow from operating activities			
Receipts from donations and bequests		63,457	88,564
Occupation fee		1,708,011	1,918,000
Payments in the course of operations		(620,981)	(578,881)
Net interest paid		(661,741)	(905,164)
Net cash (used in)/provided by operating activities		488,746	522,519
Cash flow from investing activities			
Purchase of property plant and equipment		(2,649)	-
Net cash used in investing activities		(2,649)	-
Cash flow from financing activities			
Loans from associated entities		-	(306,167)
Financing activities		(478,000)	(340,000)
Net cash provided by/(used in) financing activities		(478,000)	(646,167)
Net increase/(decrease) in cash and cash equivalents held		8,097	(123,648)
Cash and cash equivalents at beginning of financial year		80,679	204,327
Cash and cash equivalents at end of financial year	6	88,776	80,679

These financial statements should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2019

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

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.

NOTE 2: CHANGES IN ACCOUNTING POLICIES

2.1 New and revised standards that are effective for these financial statements

The entity has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for an accounting period that begins on or after 1 January 2019. New and revised Standards and amendments thereof and Interpretations effective for the current year that are relevant to the entity include:

AASB 1058 - Income of Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers

In the current year, the entity has applied AASB 1058 Income of Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers which are effective for an annual period that begin on or after 1 January 2019.

The entity has applied AASB 1058 and AASB 15 in accordance with the modified retrospective (cumulative catch up) method where the comparative figures are not restated. Instead, the entity has recognised the cumulative effect of initially applying AASB 1058 and AASB 15 for the first time for the year ending 31 December 2019 against retained earnings as at 1 January 2019. The company has also elected to apply AASB 1058 and AASB 15 retrospectively only to contracts and transactions that are not completed contracts' as at 1 January 2019.

AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. The new income recognition requirements shift the focus from a reciprocal/non-reciprocal basis to a basis of assessment that considers the enforceability of a contract and the specificity of performance obligations.

The core principle of the new income recognition requirements in AASB 1058 is when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately.

An example of a 'related amount' is AASB 15 and in cases where there is an 'enforceable' contact with a customer with 'sufficiently specific' performance obligations, income is recognised when (or as) the performance obligations are satisfied under AASB 15, as opposed to immediate income recognition under AASB 1058.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer. AASB 15 introduces a 5-step approach to revenue recognition, which is more prescriptive than AASB 118.

- Step 1: Identify the contract(s) with a customer.
- Step 2: Identify the performance obligations in the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when “control” of the goods or services underlying the particular performance obligation is transferred to the customer.

There were no material changes resulting from the adoption of AASB 1058 and AASB 15.

AASB 16 - Leases

In the current year, the entity has applied AASB 16 Leases, which is effective for annual periods that begin on or after 1 January 2019.

AASB 16 introduces new or amended requirements with respect to lease accounting. It introduces significant changes to lessee accounting by removing the distinction between operating and finance lease and requiring the recognition of a right-of-use asset and a lease liability at commencement for all leases, except for short-term leases and leases of low value assets. In contrast to lessee accounting, the requirements for lessor accounting have remained largely unchanged. Details of these new requirements are described in note 3. The impact of the adoption of AASB 16 is described below.

Impact of the new definition of a lease

The company has made use of the practical expedient available on transition to AASB 16 not to reassess whether a contract is or contains a lease. Accordingly, the definition of a lease in accordance with AASB 117 Leases and Interpretation 4 -Determining whether an Arrangement contains a Lease, will continue to be applied to those contracts entered or modified before 1 January 2019.

The change in definition of a lease mainly relates to the concept of control. AASB 16 determines whether a contract contains a lease on the basis of whether the customer has the right to control the use of an identified asset for a period of time in exchange for consideration. This is in contrast to the focus on 'risks and rewards' in AASB 117 and Interpretation 4.

The company applies the definition of a lease and related guidance set out in AASB 16 to all contracts entered into or changed on or after 1 January 2019.

Former operating leases

AASB 16 changes how the entity accounts for leases previously classified as operating leases under AASB 117, which were off balance sheet.

Applying AASB 16, for all leases (except as noted below), the company:

1. Recognises right-of-use assets and lease liabilities in the statement of financial position, initially measured at the present value of the future lease payments.
2. Recognises depreciation of right-of-use assets and interest on lease liabilities in profit or loss.
3. Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within financing activities) in the statement of cash flows.

Lease incentives (e.g. rent-free period) are recognised as part of the measurement of the right-of-use assets and lease liabilities whereas under AASB 117 they resulted in the recognition of a lease incentive, amortised as a reduction of rental expenses generally on a straight-line basis.

Under AASB 16, right-of-use assets are tested for impairment in accordance with AASB 136 Impairment of Assets.

The company did not have any operating and finance leases at 1 January 2019.

2.2 New Accounting Standard issued but not yet effective

At the date of authorisation of the financial statements, the Company has not applied the following new and revised Australian Accounting Standards, Interpretations and amendments that have been issued but are not yet effective:

Standard/amendment	Effective for annual reporting periods beginning on or after
<i>AASB 2019-4 Amendments to Australian Accounting Standards - Disclosure in Special Purpose Financial Statements of Not-for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements</i>	1 January 2020

NOTE 3: SUMMARY OF 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 & 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 Asset	Depreciation Rate
Buildings	2.5% Straight Line
Plant and Equipment	20% Straight Line

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting 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. Financial Instruments**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

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 deposits.

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.

d. 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.

e. 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.

f. Revenue and other income

When the company receives government grants, donations and bequests that are in the scope of AASB 1058 (being a transactions where the consideration paid to acquire an asset is significantly less than fair value principally to enable the company to further its objectives), it performs an assessment to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied. In all other cases the transaction is accounted for under AASB 1058 where the income is recognised upon receipt. Occupation fee is recognised in revenue when the services are delivered.

Dividend revenue is recognised when the right to receive a dividend has been established. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

All revenue is stated net of the amount of Goods and Services Tax (GST).

g. 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.

h. 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.

i. 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.

j. 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.

k. Derivatives

The Group has entered into a derivative financial instrument to manage its exposure to interest rate risk, specifically an interest rate swap. The derivative is designed as a cash flow hedge.

Derivatives are initially recognised at fair value at the date the derivative contract is entered into and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gain or loss is recognised in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedge relationship.

At the inception of the hedge relationship, the Group documents the relationship between the hedging instrument and the hedged item, along with its risk management objectives and its strategy for undertaking various hedge transactions. Furthermore, at the inception of the hedge and on an ongoing basis, the Group documents whether the hedging instrument is effective in offsetting changes in fair values or cash flows of the hedged item attributable to the hedged risk, which is when the hedging relationships meet all of the following hedge effectiveness requirements:

there is an economic relationship between the hedged item and the hedging instrument;

- the effect of credit risk does not dominate the value changes that result from that economic relationship; and
- the hedge ratio of the hedging relationship is the same as that resulting from the quantity of the hedged item that the Group actually hedges and the quantity of the hedging instrument that the Group actually uses to hedge that quantity of hedged item.

A derivative with a positive fair value is recognised as a financial asset whereas a derivative with a negative fair value is recognised as a financial liability. Derivatives are not offset in the financial statements unless the Group has both legal right and intention to offset. A derivative is presented as a non-current asset or a non-current liability if the remaining maturity of the instrument is more than 12 months and it is not expected to be realised or settled within 12 months. Other derivatives are presented as current assets or current liabilities.

If a hedging relationship ceases to meet the hedge effectiveness requirement relating to the hedge ratio but the risk management objective for that designated hedging relationship remains the same, the Group adjusts the hedge ratio of the hedging relationship (i.e. rebalances the hedge) so that it meets the qualifying criteria again.

The Group designates the full change in the fair value of a forward contract (i.e. including the forward elements) as the hedging instrument for all of its hedging relationships involving forward contracts.

The Group designates only the intrinsic value of option contracts as a hedged item, i.e. excluding the time value of the option. The changes in the fair value of the aligned time value of the option are recognised in other comprehensive income and accumulated in the cost of hedging reserve. If the hedged item is transaction related, the time value is reclassified to profit or loss when the hedged item affects profit or loss. If the hedged item is time period related, then the amount accumulated in the cost of hedging reserve is reclassified to profit or loss on a rational basis – the Group applies straight line amortisation. Those reclassified amounts are recognised in profit or loss in the same line as the hedged item. If the hedged item is a non financial item, then the amount accumulated in the cost of hedging reserve is removed directly from equity and included in the initial carrying amount of the recognised non financial item. Furthermore, if the Group expects that some or all of the loss accumulated in cost of hedging reserve will not be recovered in the future, that amount is immediately reclassified to profit or loss.

The effective portion of changes in the fair value of derivatives and other qualifying hedging instruments that are designated and qualify as cash flow hedges is recognised in other comprehensive income and accumulated under the heading of cash flow hedging reserve, limited to the cumulative change in fair value of the hedged item from inception of the hedge. The gain or loss relating to the ineffective portion is recognised immediately in profit or loss, and is included in the 'other gains and losses' line item.

Amounts previously recognised in other comprehensive income and accumulated in equity are reclassified to profit or loss in the periods when the hedged item affects profit or loss, in the same line as the recognised hedged item. However, when the hedged forecast transaction results in the recognition of a non financial asset or a non financial liability, the gains and losses previously recognised in other comprehensive income and accumulated in equity are removed from equity and included in the initial measurement of the cost of the non financial asset or non financial liability. This transfer does not affect other comprehensive income. Furthermore, if the Group expects that some or all of the loss accumulated in the cash flow hedging reserve will not be recovered in the future, that amount is immediately reclassified to profit or loss.

The Group discontinues hedge accounting only when the hedging relationship (or a part thereof) ceases to meet the qualifying criteria (after rebalancing, if applicable). This includes instances when the hedging instrument expires or is sold, terminated or exercised. The discontinuation is accounted for prospectively. Any gain or loss recognised in other comprehensive income and accumulated in cash flow hedge reserve at that time remains in equity and is reclassified to profit or loss when the forecast transaction occurs. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in cash flow hedge reserve is reclassified immediately to profit or loss.

I. Going concern

The entity has net current liabilities of \$9,763,850 (2018: \$40,506,314) and reported a comprehensive loss for the year of \$1,267,154 (2018: \$851,174). The entity has received a letter of support from its parent Moriah War Memorial College Association that indicates that the loan to the entity of \$9,750,005 will not be called for at least 12 months from the date of signing the financial statements and that financial support will be provided to enable the entity to pay its debts as and when they fall due, including the bank loan facility number 15323343 amounting to \$4,882,000 that is payable in January 2021.

The entity has also received a letter of support from Moriah College Foundation Limited to enable the entity to pay its debts as and when they fall due.

NOTE 4: 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 5: REVENUE AND INCOME

	2019	2018
	\$	\$
Operating activities		
Occupation fee (from associated entity)	1,708,011	1,918,000
Building fund levy	-	480
Abraham and Hake Rabinovitch Trusts	39,400	74,000
Capital appeal income	12,000	12,000
Other income	447,310	2,220
Interest received	(166)	772
Revenue from operating activities	2,206,555	2,007,472

NOTE 6: CASH AND CASH EQUIVALENTS

	2019	2018
	\$	\$
Cash at bank	88,776	80,679
	88,776	80,679

NOTE 7: TRADE AND OTHER RECEIVABLES

	2019	2018
	\$	\$
Current		
Other receivables	51,834	63,891
	51,834	63,891

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	2019	2018
	\$	\$
Land at cost	37,243,517	37,645,257
Buildings & Improvements at cost - Queens Park Campus	56,043,337	55,641,596
Less provision for depreciation	(30,992,786)	(30,135,329)
	25,050,551	25,506,267
Buildings & Improvements at cost - Rose Bay Campus	297,527	294,576
Less provision for depreciation	(297,527)	(294,576)
	-	-
Total Property	62,294,068	63,151,524
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 and equipment	62,294,068	63,151,524

NOTE 9: FINANCIAL LIABILITIES

	2019	2018
	\$	\$
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
Non Current		
Loan 15323343	4,882,000	-
Loan 15297181	18,000,000	-
Loan 15297149	7,400,000	-
	30,282,000	-

Loans and bank overdraft are secured by a registered first mortgage over all properties, currently owned by the Moriah College Building Fund, and 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 the principal repayment schedule. Loan 15323343 is due for repayment on 1 January 2021.

NOTE 10: TRADE AND OTHER LIABILITIES

	2019	2018
	\$	\$
Current		
Accruals	154,455	98,502
Loan from an associated entity	9,750,005	9,792,382
	9,904,460	9,890,884

NOTE 11: DERIVATIVE FINANCIAL LIABILITIES

	2019	2018
	\$	\$
Loss on interest rate swap	870,162	-
	870,162	-

An interest rate swap for Loan 15297181 was entered into for the period 30 April 2019 to 30 April 2026. The interest rate swap agreed a fixed interest rate payable of 2% for the 7 year term. The loss on interest rate swap represents the mark-to-market of the swap against market rates at 31 December 2019, therefore it does not represent a cash flow liability.

NOTE 12: EVENTS AFTER THE BALANCE SHEET DATE

On 30 January 2020, the spread of novel coronavirus ("COVID-19") was declared a Public Health Emergency of International Concern by the World Health Organisation ("WHO"). Subsequently, on 11 March 2020, WHO characterises COVID-19 as worldwide pandemic. As this declaration was made after the reporting period, the entity believes it constitutes a "Non-Adjusting Subsequent Event" as defined in AASB 110 Events after the Reporting Period. The entity will continue to monitor the impact of COVID-19 but at the date of this report it is too early to determine the full impact this virus may have on the entity.

The Capital Appeal proposed for 2020 has been withdrawn due to COVID-19 and instead a special appeal will take place by the Foundation.

Save as aforesaid, there has not been any other matter or circumstance occurring subsequent to the end of the year that has significantly affected, or may significantly affect, the operations of the entity, the results of those operations or the state of affairs of the entity in future financial years.

NOTE 13: CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2019 (2018: \$nil)

NOTE 14: 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 2019, an interest free loan of \$9,750,005 (2018: \$9,792,382) 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.

NOTE 15: CAPITAL MANAGEMENT

College executive staff manages 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.

Executive staff 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 16: 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. The amount of the debts covered by these cross guarantees as at 31 December 2019 are:

- Market Rate Loan Facility of \$30,282,000 Note 9;
- Overdraft facility of up to \$2,500,000 (*reducing to \$1,000,000 from March 2020 to November 2020*);
- Equipment Financing Facility of up to \$3,000,000; and
- Corporate Charge Card Facility of up to \$200,000.

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 have provided unlimited guarantees and indemnities to Commonwealth Bank of Australia on 17 February 2014 (see Note 16).

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 the principal repayment schedule. Loan 15323343 is due for repayment on 1 January 2021.

NOTE 17: 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 186 to 198, present fairly the trust's financial position as at 31 December 2019 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 24 September 2020.



ROBERT GOOT AO SC

Trustee

Dated: 24 September 2020



Deloitte Touche Tohmatsu
ABN 74 490 121 060

Grosvenor Place
225 George St
GPO Box 78
Sydney NSW 2000
Australia

Tel: +61 3 9322 7000
www.deloitte.com.au

The Trustees
Moriah College Building Fund and Moriah War Memorial Fund
Queens Park Rd
QUEENS PARK NSW 2022

24 September 2020

Moriah College Building Fund and Moriah War Memorial Fund

Dear Trustees,

In accordance with Subdivision 60-C of the *Australian Charities and Not-for profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the directors of Moriah College Building Fund and Moriah War Memorial Fund.

As lead audit partner for the audit of the financial statements of Moriah College Building Fund and Moriah War Memorial Fund for the financial year ended 31 December 2019, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Australian Charities and Not-for profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely

DELOITTE TOUCHE TOHMATSU

Gaile Timperley
Partner
Chartered Accountants

Independent Auditor's Report to the Trustees of Moriah College Moriah College Building Fund and War Memorial Fund

Opinion

We have audited the financial report, being a special purpose financial report of Moriah College Building Fund and War Memorial Fund (the "Entity") which comprises the statement of financial position as at 31 December 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Trustee's declaration as set out on pages 3 to 14.

In our opinion, the accompanying financial report of the Entity is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:

- (i) giving a true and fair view of the Entity's financial position as at 31 December 2019 and of its financial performance for the year then ended; and
- (ii) 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 Entity in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Trustees for the Financial Report

The Trustees of the Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and the needs of the members. The trustees responsibility also includes such internal control as the Trustees determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the ability of the Entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

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.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

Gaile Timperley

Timperley Gaile
Partner
Chartered Accountants
Sydney, 24 September 2020