



Moriah College

בית ספר הר המוריה



2013

61st Annual Report and Financial Statements



Moriah College

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61st Annual Report and Financial Statements



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

Moriah College Building Fund & Moriah War Memorial Fund Trustee

Queens Park Road
Bondi Junction NSW 2022

ANNUAL GENERAL MEETINGS
Thursday 29 May 2014

TRUSTEES

Mr R Goot AM, SC (Chairman)
Mr R N Simons OAM
Mr R Gavshon
Mr D Goulburn
Mr G Einfeld OAM

LIFE PATRONS

Mr S Redelman*
Mr R N Simons OAM
Mr R Goot AM, SC

PRESIDENT

Mr G Friede

IMMEDIATE PAST PRESIDENT

Mr M Schneider

VICE PRESIDENTS

Dr S Morris
Mr O Freedman

HONORARY TREASURER

Mr S Jankelowitz

HONORARY SECRETARY

Mr O Freedman

ASSISTANT SECRETARY

Ms M Sonnabend

BOARD OF MANAGEMENT

Mr J Fridman
Mr A Gelman
Mr R Goot AM, SC
Mrs J Lowy
Mr G Sher
Mrs T Solsky
Mr M Weininger
Mr S Wilkenfeld

COLLEGE PRINCIPAL

Mr J Hamey
B Ed (Distinction),
MEd Lead

DEAN OF JEWISH LIFE AND LEARNING

Rabbi B Levy
BA (HONS), DipEd

HEAD OF CORPORATE SERVICES

Mr S Samuels
B Com, ACA, FCIS, CPA

HEAD OF MIDDLE SCHOOL

Mrs T Fischl
B Ed Primary, B Teach, Cert TFU

HEAD OF PRIMARY SCHOOL

Mr R Krigstein
DipTch B Ed MEd Admin

DIRECTOR OF EARLY LEARNING

Mrs C Milwidsky
AMI Dip Montessori Preschool
BA Ed & Clinical Psych Post Grad Dip
Counselling

PRESIDENT PARENTS' & FRIENDS' ASSOCIATION

Mrs L Ehrlich

AUDITOR

Grant Thornton Audit Pty Ltd

(*Deceased January 2014)

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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, Middle 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 enrolment in excess of 1800 is one of the leading Jewish Day schools not only in Australia, but of the English speaking world.

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

MISSION STATEMENT

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

EDUCATIONAL GOALS

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

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

DUAL CURRICULUM

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

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

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

BOARD OF MANAGEMENT

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 Management is 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 Management is 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 Management comprises an executive, members of the Board and the President of the P & F Association. The College Principal and the Head of Corporate Services attend meetings of the Executive and the Board. Life Patrons can attend meetings of the Board.

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

- The responsible management of the College on behalf of Members of the Associations and the realisation of the objectives of the Associations.
- Development and assessment of overall policies.
- The selection of the College Principal, Dean of Jewish Life and Learning and the Head of Corporate Services, 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





Giora Friede
President

Our School

College President's Report

INTRODUCTION

It is with much pride that I present my second report on the College's activities for the 2013/2014 year on behalf of the Board of Management. It has been another busy and exciting year for Moriah College. The Board and I have developed a strong working relationship with College Principal, Mr John Hamey, built on trust and a shared vision. Mr Hamey is raising the bar and, together with the Board, tackling many new initiatives that will continue to improve our educational offering and help to deliver a school of excellence.

The following are the major accomplishments since the last report, which will be expanded upon further in this report:

1. A new Constitution has been adopted for both Moriah War Memorial College Association (MWMCA) and The Moriah War Memorial Jewish College Association Limited (TMWMJCAL).
2. The acquisition of the land was settled, and the College has established a new banking relationship with the Commonwealth Bank of Australia.
3. A Long Day Care model has been implemented.
4. Our Strategic Plan is well down the track and will be delivered to stakeholders this year.
5. Our largest group of Year 10 students participated in IST in 2013.
6. Enrolments are increasing and the College is full in Years 6 and 3.

The Board continued this year to focus on three main priorities, as follows:

1. PRIMARY SCHOOL ENROLMENTS

2014 enrolment numbers have been better than in previous years. The headline news is that the College is back to 90+ students in Year K and also full in Years 3 and 6. While The College is excited by the improvement, it is not resting on these successes. Affordability and perceived value are still driving many families to the public school system. Affordability will be addressed separately in this report. The College Principal is continuing to undertake a strategic review of the Primary School to enable us to better articulate the benefit of a Moriah K-12 education and to find opportunities to improve our product.

2. GOVERNANCE

It has been the responsibility of the Board, both past and present, to ensure that the Board operates in, and is governed by, the most appropriate and up to date Governance model. With this in mind, the Board agreed that it was necessary to refresh and modernise the Governance model on which the Board operates.

At the Extraordinary General Meetings (EGM) held in March 2014, a new Constitution of MWMCA and TMWMJCAL was brought to its members. The adoption of the new Constitution was unanimously supported by the Board and Trustees and was adopted at the EGMs.

Some key changes to the new Constitution for both entities include the introduction of Term limits for Directors and the President, and the removal of the Board Executive. The Board will also be reduced in size and will regularly review its composition to ensure that it has an appropriate mix of skills, experience and attributes to perform its functions effectively. Importantly, the objects of the new Constitution stay true to the College's ethos and purpose.

While remaining mindful of our values and history, and recognising the significant contributions that past Moriah Boards have made, the new Constitution has been developed through a collaborative process with input from all aspects of our community, and represents a community view of the governance of Moriah College. The Constitution is reflective of a Board that can evolve, adapt and align itself with contemporary standards and current legislation.

I feel confident that the new Constitution will continue to ensure that the Board is comprised of people with the right skills to ensure the future success of the school.

There are many dedicated and committed Moriah Board members and other communal figures who have been instrumental in seeing these constitutional changes come to fruition since the process began six years ago.

Firstly, I would like to thank the current members of the Corporate Governance Committee, chaired by Ms Miri Sonnabend, together with Dr Sue Morris, Mr Oliver Freedman, Mr Robert Goot AM SC and Mr Joey Fridman. In addition, I would like to thank the numerous Board members who have worked on this to date, including former Presidents Mr Roger Kaye and Mr Mark Schneider, former Board members Mrs Yvonne Coburn, Mr Russel Pillemer, Mrs Michele Silver, Mr Jonathan Caplan, Mr Mark Friedgut, Mrs Monica

Saunders-Weinberg, Dr Sam Roberts, Mr Steven Glanz, and current Board member Alex Mr Gelman, for all of their hard work and efforts in this process.

The College owes a particular debt of gratitude to lawyers Mr Tony Coburn (Partner, Freehills) and Mr Peter Silver (Barrister), both past parents of our school, who gave freely of their time and expertise in assisting the Corporate Governance Committee. The College also thanks Mr David Gonski AC for his guidance, and Mr Ken Lander who assisted us early on in the process.

I would like to express sincere thanks to the Constitution Committee, which comprised of members of the broader community with strong past and present ties to the College. A special thanks to Mr David Balkin AM for chairing the Committee, together with Dr Sue Morris, Mr Robert Goot AM SC, Mr Robert Simons OAM, Mr Steven Glanz, Mr Brian Schwartz AM and Mr Steven Lowy AM. Thanks also to Mr Robert Gavshon, who played an integral part in reviewing and proposing changes to the “objects” of the Constitution, and to the other Trustees who collaborated with us. I was privileged to be part of this Committee. Finally, I would like to thank Herbert Smith Freehills’ lawyers, notably Mr John Natal and the Late Mrs Fiona Gardiner-Hill, who worked tirelessly with us on this Constitution.

3. AFFORDABILITY

The Board is acutely aware that many families are struggling to pay the rising costs of school fees.

In last year’s report I referred to the triangular paradox that the Board uses to balance between being a school of excellence, sustainability and affordability.

The main drivers for our affordability campaign are:

1. Enrolments – which affect top line revenue.
2. Bank funding.
3. Whole of school cost structure.

3.1 Enrolments

One of the pertinent drivers of Moriah’s economic model is enrolments. One of the most significant changes for 2014 is the transformation from our current Preschool model to a Long Day Care (LDC). In response to the emerging needs of our community the Mt Zion Rabinovitch campus piloted an LDC program in 2013. Given the growing number of both parents in the work force, the Board carefully reviewed the economics of providing an LDC service. On 20 January 2014, all of our Centres began operating exclusively as LDC Centres and with enrolments at full capacity. With the change in the Preschool to LDC model, our economic viability will improve and therefore positively drive our affordability initiative.

Primary School enrolments have increased. As a result of the work of the Foundation and its Bursary program, eight new families commenced in our Primary School in 2014. The College still has enrolment capacity in some year groups and achieving maximum capacity will have a significant impact on affordability, which is a major strategy for us in 2014 and beyond. Our Board and staff can all play a role in achieving this by being good advocates and ambassadors for a Moriah education, and in making sure that Moriah is a school of excellence.

3.2 New Bank Facility Funding

Our new banking requirements necessitated the refinancing of existing loans, which were held with Westpac, together with the amount required on the settlement of the Queens Park land. These transactions amounted to \$31.4M in total.

As a result of our requirements to fund the acquisition of the Queens Park Campus and to refinance our existing loans, a sub-committee of the Finance & Audit Committee was formed to address this important issue. This sub-committee’s responsibility included the review of the current ongoing banking facilities in place with Westpac Bank. This **New Bank Facility Funding Sub-Committee** consists of Mr Stephen Jankelowitz (Chair), Mr Giora Friede (President), Mr Mark Schneider (Immediate Past President), Mr Robert Gavshon (Trustee representative), Mr Joey Fridman (Board Member), Mr Simon Wilkenfeld (Board Member), Mr John Hamey (College Principal) and Mr Sam Samuels (Head of Corporate Services). Mr Steve Seidman is an ex-officio Member.

This sub-committee has worked tirelessly, submitting financial presentations to four major Banks and meeting with senior Bank representatives, the result of which was the College successfully establishing a new relationship with the Commonwealth Bank of Australia (CBA), who have now taken over our entire banking facilities, and managing our daily banking requirements. The headline news is that our annual interest payments to CBA on the new bank facility will be approximately \$1.8M, which will result in significant savings in future years, as compared to the rent and interest paid in prior years. Essentially, the acquisition of the land has been a major strategy in making Moriah College more affordable to the parent body from 2014 onwards.

I would like to thank each member of the sub-committee for their contribution. I would also like to acknowledge and thank Mr Steven Lowy AM, Mr Mark Bloom (Chief Financial Officer, Westfield) and Mr Steve Seidman for their assistance and support with this very important and necessary task.

3.3 Whole of school cost structure

Last year an **Affordability Sub-Committee** of the Board was established to focus on this critical area of affordability. Members of the sub-committee consist of Board members Mr Joey Fridman (Chair), Mr Giora Friede, Mr Stephen Jankelowitz, Mr Mark Schneider, Mr Gavin Sher and Mr Simon Wilkenfeld. Co-opted members of the Affordability Sub-Committee include Mr Daniel Goulburn (Trustee, past Vice President and Treasurer) and parent Mr Darren Miller. The on-going task of this sub-committee is to examine the cost structure of the school and mechanisms to ensure that school fee increases remain a minimum, without impacting the quality of education for which Moriah is renowned.

The Board recognises that despite being a community school, many of our parents work incredibly hard to send their children to Moriah. The College also *relies* on financial assistance, and it has a large financial assistance budget, which is subsidised, in part, by the Jewish Communal Appeal.

During 2013 the sub-committee undertook to restructure the College’s budgeting process and financial reporting so as to give the Board a better understanding of costs across the College, in an effort to streamline and become more efficient. This area of review is in its early stages and has given the College a platform to work with moving forward. The Board can look forward to the sub-committee digging deeper to

give us a better understanding about our cost structure and where the College can become more efficient.

In addition to the above three priorities, there were a number of other important areas to report on, as follows:

COLLEGE PRINCIPAL'S REVIEW

During 2013, the Board undertook a review of the College Principal, Mr John Hamey. As a result of the consultant's interviews with Board members and the College Executive, together with an online survey of selected parents and students, there was an overwhelming view of the major contribution that Mr Hamey has made to the school over the past two years. The view of the entire school community was that in a very short period of time, he has placed his footprint on Moriah College by achieving new levels of confidence in the school.

In August 2013, Mr Hamey completed his studies, and was conferred with his Masters of Educational Leadership. Mr Hamey achieved this with High Distinctions and his accomplishment is one that our entire community can be very proud of. Many staff members are following Mr Hamey's example, with 14 staff currently undertaking post graduate studies.

In addition, in 2014 Mr Hamey received the inaugural MMG Education Principal's Excellence Award. This award was introduced in 2013, and based on the five highest scores in surveys regarding statements about Principals/Heads around Australia. What is most impressive is that the award is based on responses from parents. Over 8000 parents from 45 schools across Australia, New Zealand and Hong Kong were involved in surveys regarding their school Principals. The Moriah survey was conducted with Year 12 parents from the Class of 2013, and the scores were based on a number of aspects of a Principal's role. These included: showing interest in all aspects of school life, being approachable and supportive, displaying good leadership, providing a good example for students, communicating effectively with parents and dealing effectively with parent concerns. These last points especially are certainly an achievement in any school environment.

I wish Mr Hamey Mazel Tov on this outstanding achievement and look forward to his continued leadership of our incredible school.

The College Principal introduced a number of new initiatives during 2013. Together with the College Principal, the Board recognises that our most valuable assets are our teachers and staff. The quality of our educational product depends directly on the quality of our teachers and the professional development programs the College delivers. This last year the College Principal has restructured and created two positions that have not existed in this form before namely:

- The role of HR Projects Manager, with primary responsibility for managing HR processes and leading the development of an HR strategy to recruit and retain teachers and staff of the highest calibre.
- The role of Director of Compliance & Professional Practice, with primary responsibility for managing educational compliance with the Board of Studies and Educational Standards ('BOSTES'), Workplace Health & Safety ('WHS'), performance development and policy development, implementation and review.

These important roles help to drive at improving student outcomes by focussing on teacher quality, development and welfare of staff.

THE MORIAH FOUNDATION

I am really proud to report that the Moriah Foundation continues to gain traction and has already added much value to the Moriah Community. In 2013, the Foundation has primarily focused on finding donors to provide full and half bursaries to students. In 2013 the Foundation provided eleven (11) Year K to 5 bursaries and partial bursaries, and one (1) Year K -12. This has an impact of over \$1M on the school.

The other area of impact that the Foundation has had is on the 2013 Israel Study Tour (IST) program. Through the generosity of our donors and the State Zionist Council the College was able to reduce the overall cost of IST by \$2,250 per person. The Foundation also offered families interest-free loans and full bursaries to families that could not afford the cost of IST. This had a major impact on enabling students to participate in the IST program, who would not otherwise have been able to.

I would like to express my sincere thanks to the Foundation Board, in particular the Foundation Chair, Mr Brian Schwartz AM and Foundation President, Mrs Judy Lowy for their total commitment to building Moriah's Foundation and thereby ensuring the sustainability of the College. I commend to you the Report of the Moriah Foundation.

GOVERNMENT FUNDING

There has been a lot of press about the status and basis of current and future funding to be received from the Commonwealth Government. Moriah College works closely with the Australian Council of Jewish Schools, who represents all Jewish Day Schools at Government level in relation to consultations, the lobbying process and submissions provided to the Government. The College expects that our funding from the Commonwealth Government will be in line with its budget predictions for 2014, and is in constant consultation with its advisors, who are providing appropriate updates as to the expected funding in future years.

On behalf of the College, I wish to extend our sincere thanks to Co-Chairs, Justice Stephen Rothman AM and Mr Daniel Goulburn, and Executive Director, Mr Len Hain for their representation.

I commend to you the Report of the Honorary Treasurer.

LAPIN ESTATE

During 2013 the College received a further interim distribution from the Estate of the Late Norman Lapin amounting to \$431,074. As noted in last year's report, Mr Norman Lapin was a Board member from 1967 to 1969. The College is very appreciative of the commitment that former Board members, Moriah parents and grandparents show by bequeathing amounts in their Estates to assist education, at Moriah, in to the future. The Board is hopeful that this generous commitment will be the forerunner of future bequests to the College by members of our community.

DEAN OF JEWISH LIFE & LEARNING, RABBI BENJI LEVY

Under the leadership of the Dean of Jewish Life & Learning, Rabbi Benji Levy, along with teachers Mrs Lynn Bornstein, Mr Ronnen Grauman, Ms Joanne Mitchell and Madrichim Mr Jacob Gottlieb, Ms Gabi Levy, Ms Zoe Naumberger, Ms Shira Neumann, Mr Ari Tuch and Mr Michael Weiner, the College had a record number of 81 students participating in the Israel Study Tour (IST) program in 2013.

The students were farewelled by their families and friends at the airport, all joining together to sing Hatikvah. This was an incredibly moving experience and set the tone for many more amazing memories in the making. For 29 of those students, it would be the first time they had ever been to Israel. The Dean of Jewish Life & Learning established a 'blog', which was updated regularly as the group proceeded through Poland and on to Israel. The group was fortunate to have our College Principal, Mr John Hamey, join them in Israel, for part of the program.

On behalf of the Board, I would like to thank Mr Hamey and Rabbi Levy and his IST team, for their commitment to the IST program, and for ensuring the safety and well-being of our students and staff on the program.

In August 2013, Rabbi Benji and Mrs Renana Levy welcomed a beautiful baby girl, Shayna into the world. Members of the Board, staff and students were invited to join the family in a Simchat Bat celebration held in the Moshe Triguboff Auditorium. It was a moving and memorable event for all who attended.

I commend to you the Report of the Dean of Jewish Life & Learning.



BUILDING & INFRASTRUCTURE

During 2013 the Building & Infrastructure Committee, ably led by Mr Simon Wilkenfeld and consisting of Board members Mr Joey Fridman, Mr Robert Goot AM SC, Ms Miri Sonnabend and Head of Corporate Services, Mr Sam Samuels, undertook a number of projects. The College President and College Principal are ex-officio members.

• Baronga Play Space Awning

As a result of the review of facilities that highlighted significant structural issues within the awning at Queens Park Campus, the Building & Infrastructure Committee recommended to the Board that the current Baronga Play Space Awning (BPSA) required replacement. Various options were reviewed and a new design by the College's Architect, Gardner Wetherill was adopted. Construction was completed during the April 2013 holiday period.

• Rammed Earth Wall

At the same time as the BPSA works were proposed, it was identified by the Building & Infrastructure Committee that remedial building works were required on the external Rammed Earth Wall, on the perimeter of the Design and Technology kitchen. The College was fortunate to coordinate this activity with Northcliffe Constructions, who was also the sub-contractor that performed the building works on the BPSA.

• Master Plan

The College is still in the process of preparing a Master Plan for the potential of the Queens Park Campus site, given that the current buildings and infrastructure are approaching 20 years in age. The Board is hopeful that the presentations and the recommendations of Gardner Wetherill, who are coordinating this activity, will provide the College with a platform to ensure that the Queens Park Campus provides an appropriate learning environment for the future students of Moriah in the coming decades.

On behalf of the Board, I wish to thank the entire Building & Infrastructure Committee for all their hard work and dedication.

COMMITTEES

Board sub-committees offer a unique forum for staff 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.

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.

Affordability

J. Fridman*, A. Gelman, S. Jankelowitz, G. Sher, M. Weininger, S. Wilkenfeld, (Co-opted Daniel Goulburn, Darren Miller and Head of Corporate Services)

Building & Infrastructure

S. Wilkenfeld*, J. Fridman, R. Goot AM SC, M. Sonnabend, (Co-opted Lauren Ehrlich, Head of Corporate Services and Security Manager)

Constitution

R. Balkin*, S. Glanz, R. Goot AM SC, S. Lowy AM, S. Morris, B. Schwartz AM, R. Simons OAM

Corporate Governance

M. Sonnabend*, S. Morris**, O. Freedman, J. Fridman, R. Goot AM SC

Education

S. Morris*, A. Gelman, J. Lowy, M. Sonnabend, (Co-opted Dean of Jewish Life & Learning, Head of Curriculum 6-12, Heads of High, Middle and Primary Schools, Director of Early Learning, Director of Primary Curriculum and Director of Professional Learning)

Enrolment

T. Solsky*, O. Freedman, A. Gelman, J. Lowy, S. Morris, M. Sonnabend, (Co-opted Dean of Jewish Life & Learning, Heads of Middle and Primary Schools, Director of Early Learning, Director of Enrolment & Development and Enrolment Officer)

Finance & Audit

S. Jankelowitz*, S. Wilkenfeld**, J. Fridman, S. Morris, G. Sher, M. Weininger, (Co-opted Head of Corporate Services and Financial Controller)

• New Bank Facility Funding Sub-Committee

S. Jankelowitz*, J. Fridman, M. Schneider, S. Wilkenfeld, (Co-opted Robert Gavshon (Trustee), Steve Seidman and Head of Corporate Services)

Financial Assistance

S. Jankelowitz*, L. Ehrlich, J. Lowy, S. Morris, M. Schneider, (Co-opted Head of Corporate Services and Financial Controller)

Information Technology Liaison

A. Gelman* (Co-opted College Principal and Head of Corporate Services)

Jewish Life & Learning

O. Freedman*, R. Goot AM SC, J. Lowy, S. Morris, M. Schneider, T. Solsky, (Co-opted Robert Gavshon (Trustee), Dean of Jewish Life & Learning and College Rabbi)

Kehillah

T. Solsky*, O. Freedman, M. Schneider, G. Sher, (Co-opted Sam Roberts)

Long Day Care

College Principal*, A. Gelman, S. Morris, G. Sher, T. Solsky, M. Weininger, (Co-opted Director of Enrolment & Development, Director of Early Learning and Head of Corporate Services)

Remuneration

S. Jankelowitz*, G. Friede, (Co-opted College Principal and Head of Corporate Services)

Security & Traffic

S. Jankelowitz*, M. Weininger, (Co-opted Tara Ende, Liran Lahav (CSG Representative), Linda Tate (Head of PSG), Head of Corporate Services, Heads of Primary School and Security Manager)

I would also like to thank Mr Sam Samuels our Head of Corporate Services, for his effort in working with the Board on the various sub-committees.

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

Association of Independent Schools

A. Gelman and M. Sonnabend

Community Reference Group

College Principal and Head of Corporate Services

Jewish Communal Appeal ("JCA") (Fundraising)

L. Ehrlich, A. Gelman and J. Lowy

NSW Jewish Board of Deputies

A. Gelman and M. Sonnabend

Australian Council of Jewish Schools (ACJS)

S. Jankelowitz

Yedid-Moriah Alumni Association (Old Collegians)

S. Wilkenfeld

Preschools Liaison Group

T. Solsky

Queens Park Precinct

College Principal and Head of Corporate Services

* Chair ** Deputy-Chair

HSC RESULTS

I recommend to all Members of the Association that you refer to the Graduating Class Reports issued by the College Principal. I would like to express my thanks and appreciation to the educational leadership and staff for their efforts. Our magnificent results reflect admirably, not only on the HSC teachers, but all the other teachers and support staff, from Preschool through to Year 12, who have contributed to the development and education of the Graduating Class.

KEHILLAT MORIAH

During 2013, Kehillat Moriah was involved in the following activities:

- Bar and Bat Mitzvah celebrations.
- Bar Mitzvah anniversaries and simchas.
- Purim celebrations including delivering Mishloach Manot to Kehilla worshippers.
- Megilla readings for frail Kehilla worshippers unable to attend synagogue.
- Providing gifts of Shmura matzah before Pesach to both Kehilla worshippers and Moriah College families.
- Special memorial services in memory of David Wolf a"h.
- A special community Shavuot meal for Kehilla families with a guest speaker, Ms Aviva Muschin, on coping with adversity.
- Commissioning and commencement in Jerusalem of the writing of a new Sefer Torah in memory of David Wolf a"h.
- Pre-Counterpoint Shabbaton for Counterpoint madrichim, with Rabbi Levy and the Counterpoint team.
- Shavuot, Rosh Hashana and Yom Kippur services.
- A Simchat Torah BBQ following the services.
- A Middle School Shabbaton.
- Pre-IST Shabbaton for all of Year 10, with Rabbi Levy and IST Madrichim

SECURITY

Safety and Security at all campuses remained a high priority throughout the year. The Security Manager has been involved in overseeing the works that have taken place in relation to the operation of the Secure Schools Funding at the Queens Park Campus and Long Day Care Centres.

PARENTS' & FRIENDS' ASSOCIATION

The Parents' & Friends' Association (P&F) is a vital institution in the Moriah Family. The P&F does wonderful work in maintaining grass-root relationships with our parents under the leadership of the President, Mrs Lauren Ehrlich.

In August 2013 our school canteens, which were managed by Passion8 Catering who subsequently were placed into receivership, were closed. In October 2013, an interim measure was put in place, led by the Parents & Friends' Association, together with the assistance of Dani Sperber and parent and grandparent volunteers in the Middle/High School canteen. During this time, the Parents' & Friends' Association and College undertook a rigorous canteen tender process, which concluded with the successful tenderer, Quality Kosher Catering, being appointed to manage our canteens, commencing in Term 1, 2014.

I thank the P&F for all their valuable work. I commend to you the Report of the Parents' & Friends' Association.

YEDID-MORIAH ALUMNI ASSOCIATION

At the Yedid-Moriah Alumni Association Annual General Meeting held on 24 June 2013, immediate Past Co-Presidents Mrs Ruth Forman and Mrs Michelle Mekler-Peled stepped down from their roles. Mr Simon Wilkenfeld was elected President, Treasurer and Public Officer. The Yedid-Moriah Alumni Association is an important component of the Moriah family and I thank each of them for their valuable work and commitment. I commend to you the Report of the Yedid-Moriah Alumni Association.

MORIAH TRUSTEES & LIFE PATRONS

I would like to acknowledge the dedication and commitment of the Moriah Trustees and Life Patrons to the College. I would like to thank the Chairman of Trustees, Mr Robert Goot AM SC and his colleagues for their work. I extend a special vote of thanks to our Trustees for their tireless work in getting the Bank funding across the line.

JCA

This year the College received an allocation of \$986,171 from the Jewish Communal Appeal (JCA). The College expresses its gratitude to the JCA and the community at large for this allocation. This donation is allocated to Special Needs education and to the provision of Financial Assistance. I urge all parents of the College, not just to donate to the JCA, but to get involved with the JCA, as function hosts or in some other 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 our Preschools and the Early Childhood Centre (ECC) for children aged two to three years, using the premises leased from Mount Zion. I would like to thank Professor Leon Simons and his fellow Trustees, Mr Michael Greenfield and Dr Liliane Goodman for their cooperation.

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

SIR MOSES MONTEFIORE HOME

The College continues to lease property at Randwick for one of its Preschools from the Sir Moses Montefiore Home (the "Home"). The Home has generously agreed to donate part of the rental back to the College for the seventh successive year. The College is deeply appreciative of the generosity of the Home and are encouraged that its support is recognition of the role our Preschools play in the community. This community spirit shown by the Home is a fine precedent.

Our Preschool continues its very precious relationship with our neighbours at the Montefiore Home, who have become a vital part of our weekly Kabbalat Shabbat ceremonies. Our friendship with our neighbours brings much reciprocal joy and tenderness to us all.

MOUNT SINAI COLLEGE

Moriah continues to enjoy a warm and constructive relationship with our feeder school, Mount 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, Mr Tim Greenstein, and to the Principal, Mr Phil Roberts for working so cooperatively with our College.

STAFF RECOGNITION

At our end-of-year staff dinner, many staff members were recognised for their years of service. It was especially wonderful to acknowledge those staff members who celebrated their 1st full year of service, some their 5th, some close to 10 and especially the 14 members of staff who have been with us for 20, 25 and 30 years namely; Ms Jessica Aronstan, Ms Rosemary Gorman, Mrs Pam Greengarten, Ms Ilana Joseph, Mrs Marlene Knieli, Mrs Felicia Kowalski, Mrs Faye Radom, Ms Pauline Timms, Mrs Mary Waks, Mrs Esther Rips, Mrs Stephanie Schwartz, Mrs Sally Weiser, Mr Max Lemberg, Mrs Annette Ferrer and Mrs Judith Greenberger. No thanks is big enough to accurately articulate our gratitude to these staff members.

ACKNOWLEDGEMENTS

At the AGM in May 2013, the Board farewelled Mr Roger Kaye who was a Member of the Board from 2000 to 2013, including terms as Honorary Treasurer (2001-2005), Vice President (2005-2008), President (2008-2011) and Immediate Past President (2011-2012). In November 2012 Mr Kaye was appointed to fill the role of Vice President until May 2013. During Mr Kaye's Presidency, he played an instrumental role in the following:

- Promoting the Ethos of the College by the establishment of the role of Head of Jewish Life & Learning, supported by a Jewish Life & Learning Consultative Committee.
- Purchase of the land occupied by our Queens Park campus.
- Numerous major capital works to the value of \$6.44M, including the construction of Moriah College Preschool – Saunders Family Campus, Queens Park security boundary wall, Hendler Family Amphitheatre, refurbishment of the Middle School, upgrade of gymnasium and swimming pool, refurbishment of Moshe Triguboff Auditorium and Simons Family Foyer and renovation and refurbishment of Moriah College Preschool Shya Redelman Campus.
- Successful litigation concerning rent payable on our leasehold leading to the recovery of \$3.8M.
- Sustainability of the College and affordability for parents, through the introduction of a new Fee Payment System and establishment of the Debtors Committee.
- Establishment of the Moriah Foundation.
- Introduction and implementation of an up-to-date IT Strategy and Support system.
- Introduction of a new College uniform.
- Redefining the role and expectation of the College Principal within a contemporary context.

I thank Mr Kaye for his commitment and dedication to Moriah College during his tenure.

Mrs Tara Ende retired from the Board having made substantial contributions over a long period of time. Mrs Ende was a Member of the Board from 2004 to 2013, including terms as Honorary Secretary (2008-2009) and Chairperson of the Finance Assistance and Security and Traffic Committees, to name a few, for a number of years. During Mrs Ende's time on the Board, she played an instrumental part in the establishment of the Parent Support Group (now known as the Parent Safety Group), which was established in 2003, a successful program, which is being used by a number of Jewish Day Schools to date. Mrs Ende is still involved in the PSG. Mrs Ende was involved in the College's submissions to Government, in relation to the Secure Schools Funding Rounds that have provided the College with substantial funds to upgrade security and CCTV, at our Campuses, to ensure the safety and security of our students, staff and visitors. Mrs Ende provided outstanding service to Moriah College as a volunteer of our Music Camp for more than 10 years and also supporting the Music Program in the College. She has also been instrumental in liaising with other communal organisations in relation to security, in particular the Communal Security Group and has worked closely with members of the College staff in assisting with employment and migration matters well beyond her role in a professional capacity.

The Board also farewelled Board Member Dr Sam Roberts. During Dr Roberts' time on the Board he chaired the Kehillah Consultative Committee and was a Member of the Jewish Life & Learning Consultative, Corporate Governance and Education Committees. Dr Roberts continues to assist the Board in his role as a co-opted member of the Kehillah Committee.

I thank each of them for the time and commitment that they gave to Moriah.

Dr Sue Morris and Mr Oliver Freedman were appointed as Vice Presidents, with Mr Oliver Freedman continuing in the role of Honorary Secretary. Mr Stephen Jankelowitz continues in the role of Honorary Treasurer. The Board welcomed Mr Marc Weininger as a member of Board. The continuing Board members, Mrs Lauren Ehrlich, in her role as President of the P&F, Mr Joey Fridman, Mr Alex Gelman, Mr Robert Goot AM SC (Life Patron and Trustee), Mrs Judy Lowy (Foundation President), Mr Gavin Sher, Mrs Terri Solsky, Ms Miri Sonnabend and Mr Simon Wilkenfeld have all continued to take on important responsibilities on the Board.

Mr Mark Schneider continues to assist the Board through his role as Immediate Past President, and focuses his involvement in the areas of Jewish Life, and Finance.

I would like to thank all members of the Board for their dedication and hard work during the year. I especially would like to thank this Board for having the courage and strength to drive the adoption of a new and modern constitution and the cultural changes it will bring both to the Board and the school.

TRIBUTES

• **The Late Shya Redelman**

In January 2014 the College mourned the passing of one of its stalwarts, the Late Mr Shya Redelman. Mr Redelman and his family have been great supporters of the College, commencing in 1943 when Mr Redelman and his late father Mr Isaac Redelman were elected to the Moriah Board. Mr Redelman's involvement expanded over 70 years and included President from 1964 to 1971, Life Patron since 1975 and Trustee from 1958 to 2010.

Mr Redelman is survived by his wife Marj, and their children Phillip, David and Geoffrey, daughter in-laws Margaret, Judy and Deborah, and grandchildren Emma, Steven, Brett (and his wife Megan), Joel, Nadia (and her husband Adam) and Eliot, Gavin (and his wife Laura) and Nicole.

The College wishes them Long Life!

• **The Late Morrie Finberg**

On Saturday, 12 October 2013 Moriah College, together with the Board of Bondi Mizrahi Synagogue and the Moriah Alumni Association held a combined Shabbat service to honour Mr Maurice (Morrie) Finberg for his years of dedication and devotion to the Moriah Family. Sadly, Mr Finberg passed away on 26 November 2013. He was one of Moriah's greatest teachers – a man who has had a profound effect on so many lives through his passion to inspire and educate. Mr Finberg gave 21 years of dedicated service to the College from 1981 until his retirement in 2001. During his time at the College he served as the Vice-Principal and Acting College Principal (1994-1997). I only got to know Mr Finberg in the last few years, but I did have the privilege of spending some quality time with him a couple of months prior to his passing and I learned many things from him, including how all-encompassing the profession of teaching is, and the mark it leaves on so many lives. We all know the contribution Mr Finberg made to our College, for which we and the Jewish community will be forever grateful.

The College wishes the Finberg family Long Life!

• **The Late Mrs Ruth Blasina (nee Willner)**

In August 2013, the College was informed of the passing of Mrs Ruth Blasina (nee Willner). In the 1955/56 summer holidays Mrs Blasina and her late husband Bruno painted the North Bondi Jewish Kindergarten. This was the start of a long association with the College. Mrs Blasina was a highly regarded and well respected High School teacher from 1962 until 1973. She taught four different subjects: English, History, Geography and French.

Mrs Blasina is survived by her children Peter (and his wife Anika) and Stephen (and his wife Gabrielle), both old-collegians of Moriah, and grandchildren Rebecca (1995 graduate), Ben (1999 graduate), Emilia and Michaela (2002 graduate), Rachel and James and ex-daughter in-law Pearl (Enoch) Blasina.

Mrs Blasina's family have been strong supporters of the College over many years.

The College wishes them Long Life!

• **The Late Ms Carolyn Stern**

In August 2013, the College was informed of the passing of Ms Carolyn Stern. Ms Stern was a highly regarded and well-respected Year 6 Primary School teacher at the College for in excess of 15 years.

The College wishes the Stern family Long Life!

CONCLUSION

Looking forward into 2014 and beyond, I am optimistic about our future and what is possible. Last year the Board committed to evolve and adapt to ensure that it partners in helping to make this a great school at every level – a school of excellence.

2013 has gone a long way in delivering on that promise with the many new initiatives and strong executive leadership that exists in the College. I am hopeful that 2014 will be another great year for Moriah. We now have a new Constitution that will continue to drive good governance at Board level, we have exceptional leadership at the College, both in our College Principal and Dean of Jewish Life & Learning, and our Strategic Plan will lay a platform in which to drive the school to be a school of excellence.

I want to especially thank all our staff for their dedication and hard work this past year and for the way in which they engage with our families to deliver the best possible outcomes for their children. I also want to thank Mr John Hamey for his continued commitment, enthusiasm and passion in driving the College forward to becoming a great school. Mr Hamey's relentless pursuit of improvement in the whole of College, with a focus on student outcome, is admirable.

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

I extend special thanks to Vice President, Dr Sue Morris for her total dedication and wonderful support during my Presidency. Dr Morris has taken on many important projects and most recently has driven the process to bring a new Constitution to our members.

Once again, I have been fortunate to have the unconditional support of my wife Ilana and children Ricki and Britt. They have been very understanding; knowing the importance of Jewish Education and the pivotal role Moriah plays in the community. I truly appreciate and thank all of them.

I wish the incoming Board of Moriah *Hatzlacha Raba* in all its work for the coming year.

Giora Friede
President



John Hamey
College Principal

Our School

College Principal's Report

In 2013, the College Strategic Plan (2011-2103) continued to drive the operational and educational priorities of the College. This year marks the end of the current strategic plan and in 2014 the College will partner with MMG Education in developing a new strategic plan to drive the College towards 2020.

The key strategic drivers or 'Mission Strengthening Pillars' of the Strategic Plan are:

1. Excellence in Teaching and Learning.
2. Student Growth and Wellbeing.
3. True to our Jewish Ethos (Hashkafa).
4. Parent and Community Partnership.

These pillars are supported by activity and development in the following 'Mission Supporting Foundations':

1. Professional and engaged staff.
2. Sustainable practices to support our mission.
3. Good governance in decision-making.

I commend to you the section on 'Our Achievements and Goals' that identifies our school determined improvement targets and achievements in each of these areas.

Moriah College is committed to listening to the views and expectations from key stakeholders and commissions annual and bi-annual independent parent, student 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 2013 the following satisfaction surveys were conducted by MMG Education:

- Year 12 Student and Parent Exit Survey.
- Primary School Parent Satisfaction Survey.

The Primary School Parent Satisfaction Survey identified the following five most important reasons for parents choosing Moriah College for the education of their child:

Reason for School Choice (Primary School)	Expectation met or exceeded
1. Academic Standards	91% of parents identified their expectation as being met or exceeded
2. Focus on wellbeing/safe and caring environment	89% of parents identified their expectation as being met or exceeded
3. Well qualified, impressive staff	81% of parents identified their expectation as being met or exceeded
4. Balanced and challenging expectation	85% of parents identified their expectation as being met or exceeded
5. Jewish Ethos	94% of parents identified their expectation as being met or exceeded

The Primary School received what constitutes a 'high' parent satisfaction rating in each of the key areas surveyed. These scores sit within the average range of the 51 Independent Primary Schools surveyed by MMG Education and are as follows:

Overview of Key Areas Surveyed	Satisfaction Score *
1. Overall Satisfaction	79%
2. Academic Program	76%
3. Student Wellbeing	79%
4. Jewish Life & Learning	77%
5. Communication with stakeholders	73%
6. Co-curricular Offering (incl. Sport)	78%
7. Administration & Leadership	71%
8. Facilities & Resources	87%
9. Community Engagement	77%
10. Affinity	75%
11. Reputation of College	77%

* 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.

Levels of Performance (Key)

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

The following areas were identified as requiring review and further development within the Primary School:

1. Innovative and effective ways to engage parents and the community in College life that does not always require parents taking time off work (e.g. use of social media).
2. Mechanisms to provide effective, timely and ongoing feedback to parents on student growth and development that are not limited to reports and parent teacher evenings.
3. Programs that promote positive behaviours and foster respect, responsibility and resilience in our young people.
4. Appropriate timing and delivery of sport and co-curricular activities to limit impact on family life.
5. Development and implementation of effective leadership and personal development programs for students.

Some comments from Primary School parents in response to what they most value about their association with the Primary School include:

"The sense of family and community, the deep connections to Judaism and to Israel, the friendships my child and we have made, and the solid education."

"My child's love of learning, of being Jewish, and their happiness generally in going to school. I value the continuity that I feel as an old collegian, especially seeing so many other old collegians as fellow parents."

"A great school - warm and happy. I would just like to have more chances to chat to the teacher for short periods once or twice a term about things that are not of great concern and worth a special meeting but comforting to develop a relationship with the teacher about my child."

The Year 12 Exit Survey identified the following satisfaction scores by parents and students:

Overview of Key Areas Surveyed	Satisfaction Score * (Parents)	Satisfaction Score * (Year 12 Students)
1. Overall Satisfaction	77%	85%
2. Academic Program	76%	85%
3. Student Welfare	77%	83%
4. Jewish Life & Learning	68%	81%
5. Communication	80%	72%
6. Co-curricular non sport	67%	64%
7. Sports Program	59%	53%
8. Facilities & Resources	73%	68%
9. Administration & Leadership	76%	73%
10. Reputation	81%	80%
11. Affinity	75%	75%
12. College Mission	75%	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.

Levels of Performance (Key)

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

Since the introduction of Year 12 Exit Satisfaction Surveys in 2010 the school has shown a *significant* upward trend in the following key areas as scored by parents and students:

1. Jewish Life and Learning (20% increase in satisfaction scored by students since 2010).
2. Academic Program (10% increase in satisfaction scored by parents since 2010).
3. Student Welfare.
4. Communication between home and school.
5. Administration & Leadership effectiveness.
6. Affinity.

Areas in the High School identified as requiring further development and review include:

1. Sport and Co-curricular offering of the school.
2. Academic tracking of students and timely feedback to parents on student growth and development/concerns.
3. Disruption to the academic program.
4. Increased focus on school pride (incl. school uniform) and House spirit.
5. Consistent application of College policies.

Many parents commented in their feedback on their desire for the College to continue to focus on the recruitment, retention and development of outstanding teachers to ensure high academic standards are maintained and/or achieved.

In 2014, the College will undertake satisfaction surveys in the Middle School and Early Learning Centres.

EARLY LEARNING CENTRES

In 2013, the College Board approved the transition of the Moriah College Preschools to Long Day Care Centres in an effort to align our early learning provision with the demands of our current and prospective families. Our Preschools from 2014 will be known as Early Learning Centres with Mrs Cathy Milwidsky, Director of Early Learning continuing to lead our outstanding and nationally recognised best practice early learning program. I would like to thank Mrs Milwidsky for the significant research and development she undertook in facilitating this transition and communicating with our constituents with regard to the changes in our early learning provision and how this will impact on our families, students and staff.

EXECUTIVE DEVELOPMENT PROGRAM

In 2013, the College partnered with Madston Black in the development and delivery of an Executive Development Program involving senior members of the College Preschool to Year 12. Madston Black has a strong track record in providing cutting edge leadership development programs both in Australia and overseas supported by best practice executive coaching.

The key desired outcomes of the program were to:

1. Embed a mindset of “Enterprise Thinking” within the senior leaders of the College to support each other’s success and Moriah success as one and the same.
2. Enhance and develop the team’s capability to conduct crucial conversations, as well as embedding this communication style into the culture of the College to improve school performance and student learning.
3. Increase the level of collaboration and engagement of senior leaders across all areas of the College.

Participants in the program identified a more robust understanding of leadership and management theory with an increasing willingness and confidence in conducting conversations with staff, parents and students that were solutions-focussed, performance orientated and committed to achievable outcomes. All senior leaders participated in “shadowing” a key leader of the College in an area outside their expertise in an effort to foster and identify areas for future collaboration, cost efficiencies and operational effectiveness.

ASPIRING LEADERS PROGRAM

In 2013, the College implemented an *Aspiring Leaders Program* for teachers with an interest in future leadership roles or current leaders wanting to enhance their leadership presence and effectiveness. A total of 28 teachers on the Queens Park Campus participated in the program over an eight-week period. The program was delivered by in-house experts who have or were currently undertaking academic study in educational/curriculum leadership. The following key areas were covered:

- Leadership Theory & Practice.
- Coaching & Mentoring.
- Conducting Crucial Conversations.
- Time Management.
- Team Development Theory & Practice.
- Change Management Theory & Practice.

Many participants identified a desire to undertake formal academic study in educational leadership, or assume formal leadership roles in the future, as a result of their participation in the program.

COLLEGE EXECUTIVE RESTRUCTURE 2013-2014

In an effort to align the College’s purpose more clearly with the people and processes within the organisation, the College Executive was restructured within the existing cost structure for implementation in 2014. The College Executive is responsible for implementing the strategic imperatives of the College, maintaining high educational standards and ensuring operational effectiveness and efficiency. Members of the College Executive for 2014 include:

College Principal	John Hamey
Dean of Jewish Life & Learning	Rabbi Benji Levy
Head of Corporate Services	Sam Samuels
Director of Compliance & Professional Practice	Vicki Farkas
Director of Enrolments & Development	Brenda Jankelowitz
Director of Early Learning	Cathy Milwidsky
Head of Primary School	Rod Krigstein
Head of Middle School	Tracy Fischl
Head of High School	Jan Hart

Mrs Vicki Farkas moves from her previous position as Head of Curriculum to take up her new role as Director of Compliance & Professional Practice. This role has primary responsibility for managing educational compliance with the Board of Studies and Educational Standards (‘BOSTES’), Workplace Health & Safety (‘WHS’), performance development and policy development, implementation and review. Mrs Farkas brings to the role many years of experience in curriculum and administrative leadership in senior management roles across the State and Independent schools sectors.

Other key appointments to senior roles in the College in 2013 included:

Ms Rosemary Gorman to the role of Director of Teaching & Learning (Year 6 to Year 12) with primary responsibility for developing a vibrant and innovative learning culture. Ms Gorman brings to the role over 20 years of teaching experience at the College in various roles including Coordinator of Studies (Visual/Arts & Drama), Coordinator of Teacher Accreditation and Director of Professional Learning.

Mrs Lauren Koseff to the role of Human Resources (HR) Projects Officer with primary responsibility for managing HR processes and leading the development of an HR strategy to recruit and retain teachers and staff of the highest calibre. Mrs Koseff brings to the role an extensive background in HR management and organisational development.

VOTE OF THANKS

On behalf of the College community I would like to extend my appreciation and gratitude to Mr Giora Friede, College President, Trustees, Life Patrons and members of the Board of Management for their unwavering support of the College. It is through their expertise, time and commitment, and that of their forebears, that we are able to enjoy a school with enviable resources and a culture built on a commitment to Jewish life and excellence in all we undertake.

To the Chair of the Moriah Foundation, Mr Brian Schwartz AM, and President, Mrs Judy Lowy, I would like to extend our heartfelt gratitude for helping us realise two big dreams in 2013; a Bursary program to fund children who would

otherwise be unable to attend Moriah College and making financial aid available for any student seeking to participate in our capstone program for Year 10 students – IST (Israel Study Tour). Further, through the work of the outgoing Director of the Foundation, Mrs Shelana Silver, we have been able to connect our grandparents with school life in ways that acknowledge their importance in the community, the College's success and most importantly, the lives of their grandchildren. It is hard to convey our gratitude to the many donors; be assured your generosity has changed many lives and made dreams possible.

The Parents' and Friends' Association (P&F) is in many ways our silent workforce whose members go about their work without fuss and fanfare. Their contribution to our school community is enormous, ranging from their Tzedakah program that assists families in need, to preparing the Demonstration Sederim in the Primary School, welcoming new parents to our school, preparing class lists, operating the Uniform Shop, negotiating tenders for the canteen and generally fostering a sense of warmth and hospitality at many of our school activities. In particular this year, we were able to purchase a new mini-bus through their fundraising and prudent management of resources. We extend our gratitude and thanks to the President, Mrs Lauren Ehrlich and her team for the many hours they give voluntarily to making the College 'a place to call home'.

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 the number of parent volunteers grew in 2013.

Mrs Karen Shagrin, the Alumni Association Manager, presented a strategic vision for the Association in 2013 ensuring Alumni are given a platform to engage with the College that is relevant and meaningful. A number of reunions were held at the Queens Park Campus in 2013, presenting an opportunity for many old collegians to return to their school. It is through the Association that many valued members of our community were celebrated, including a timely Shabbat held in honour of the late Morrie Finberg who gave over 20 years of service in senior leadership roles to the College.

To the Mount Zion Kindergartens and Trustees, Professor Leon Simons, Mr Michael Greenfield and Dr Lilliane Goodman, we thank you for the continued belief you have in Moriah as we partner with you in providing an unrivalled early learning program. Further, we extend our gratitude for your commitment to our Bursary program in 2013 and making possible an education at Moriah for those for whom it seems out of reach. You enrich the Moriah family enormously through your belief in our mission and the special place early learning plays in the development of our young children.

We extend our thanks to the JCA and its President, Mr Peter Philippsohn OAM and outgoing CEO, Mr Ian Sandler for their continued support of the College through the allocation of funds from their Appeals. In a climate where funding for Independent schools is unclear, the support of the JCA helps secure a number of the programs we have on offer at the College. Many of the Member Organisations of JCA have strong links to the College and provided a range of opportunities throughout the year for our students to

participate in charitable works, service learning and work placements.

To the NSW Jewish Board of Deputies and Mr Yair Miller, President and Mr 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. Further, we value the educational experiences you provided for the students through interfaith and inter-cultural days and connecting us with a wider community than just our own.

To the Zionist Council of NSW, and in particular Mr Richard Balkin, President and Mrs Lynn Niselow, Executive Director, we extend a heartfelt thank you for the many opportunities you have provided to the students throughout the year. Your efforts in securing additional funding for IST through The Jewish Agency for Israel and other donors through your partnership with the Moriah Foundation was exceptional and integral to the success of the program in 2013. Your combined efforts saw the College send 89 students from Moriah and Masada to Israel for the experience of a lifetime. We look forward to your continued support in 2014.

To Mr Arnon Katz and Ms Shafirra Breuer of the Jewish Journey, Israel, Mazel Tov on your extraordinary commitment and service to our students while they were in Israel in November and December. You managed to accommodate ever-increasing numbers and provide a first-class program that fostered in our students a deep connection with, and love for Israel.

We extend our gratitude to The Honorable Justice Stephen Rothman AM and Mr Daniel Goulburn, Co-Chairs, and Mr Len Hain, Executive Director, 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.

I would like to take this opportunity to thank the Executive team at the College for their professional endeavours and dedication throughout the year and ongoing support of me in my role as College Principal. They are indeed a talented group of educators and leaders as equally committed to moving our school forward. Moriah College is also blessed to have a team of committed and dedicated teachers, administrators, IT and maintenance staff who give many hours above and beyond what is expected or required. Our success as a school is attributable to their expertise and desire to excel as we continue to build a high performing culture characterised by discipline, collaborative effort, independent learning, community engagement and innovation.

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

John Hamey
College Principal



Rabbi Benji Levy
Dean of Jewish Life & Learning

Our School

Dean of Jewish Life & Learning's Report

The Department of Jewish Life & Learning is a dynamic ever-evolving structure; one that endeavours to instil in students the vitality and vibrancy of Judaism. We do not just advocate lessons taught in the classroom, but a way of life that cradles the soul of our community. It is with these ideas in mind, that I approached the task of leading the Jewish Life & Learning team with my official appointment in Term 2 of 2013.

In developing a strategy for the year, we drew on some of the findings from the 2012 Surveys that were conducted, namely The Year 12 Exit Survey Information (2010-2012), Welfare Survey Report and Kindergarten Report (2011).

Among pages and pages of findings, there was a fair amount of encouraging feedback, but unfortunately there was a lot of negative sentiment too. The Jewish character of the Preschool was in the top three driving factors upon entry into Moriah, but the Jewish ethos only made it at number 10 upon exiting Moriah.

Between the bookends of school life, we would hope that this driving force would grow rather than drop. Moreover 85% of the 2012 graduates were satisfied with their overall experience, but only 59% were satisfied with the Jewish education. 65% of students do not find meaning in the Tefilla services and less than 50% of students felt that the emphasis on Jewish education was 'about right.' On the other hand, 77% of students felt that Informal Programs such as Counterpoint have positively affected their Jewish identity and the disconnect therefore seemed clear between some successful informal programming and our formal curriculum.

With statistics like these, we had to take a critical look at ourselves in the mirror and ask if we were really fulfilling our mission as a school. To get to the bottom of these issues, we began to take stock of what we are doing and brought in three world-class educational leaders from America and Israel to review our current programs and practices.

Rabbi Scot A. Berman (previous Head of School at a number of leading modern Orthodox schools in North America) was commissioned to review the Middle and High School Curriculum (June 2013), Rabbi Dr. Eli Kohn (Director of Curriculum Development at the Lookstein Centre at Bar Ilan University) reviewed the Primary and Preschools (July 2013) and Dr. Howard Dietcher (Director of the Melton School for Education at Hebrew University) reviewed the meta-

issues (August 2013). These world-renowned educational consultants highlighted some positive elements, which we celebrate, and offered areas of improvement, which we are currently beginning to implement and will relate to in broad terms below.

The newly created role of Dean of Jewish Life & Learning, has afforded me the privilege to hone in on Pillar 3 of the four pillars (True to our Jewish Ethos), by utilising a host of diverse opportunities and educational tools, bringing Jewish education to the forefront of what we do. The findings of our research, through both the experts and other stakeholders, included the importance of focusing on Pillar 3's core activities, which are to:

1. Seek out and actively cultivate expert Jewish studies and Hebrew staff.
2. Develop areas of the curriculum that promote parent/student learning.
3. Undertake comprehensive review of Jewish Life & Learning curriculum.
4. Integrate Jewish and secular learning across the College.
5. Develop Leadership programs incorporating Jewish values.

While these areas are important, it is essential that they tie into an overarching structure of the school system and the development of a Moriah Mensch, which we are partnering with parents to create. It is for this reason that we will begin by drafting a vision for our ideal Moriah graduate and then scaffold through documentation, scopes and sequences and ultimately lesson plans, across every area to reach this lofty goal. Moreover, we will be making partnerships with leading institutions and individuals around the world to ascertain existing best practices and material to improve on, rather than simply recreating the wheel. These will be areas of focus for the coming year as we try to redirect and embed our Jewish Life & Learning across the College, redeeming the content, relevance and packaging of our timeless messages.

It is worth noting one of the standout successes, which we celebrated this year, namely, the largest ever Israel Study Tour (IST) undertaken in the College, with 81 students from Moriah and Masada coming together for six weeks of the ultimate Jewish Experience in Poland and Israel. Serving our role within our broader community, it was a privilege to include Masada College students in the program. The success was largely due to the generous support of the Moriah Foundation, as well as the cultural revolution that is going on from within the College, evoking Jewish pride and Israel excitement.

I am surrounded by a team of committed, passionate and energetic professionals, who have the school and its precious students at the forefront of their mind. These educators have given tirelessly of their time and dedicated themselves to our goals, which are now being revised and formulated, and I want to extend to them a huge sense of gratitude for their ongoing support. As we reflect back on the jam-packed year that has past, I am proud to commemorate our achievements, inspired to work on the challenges ahead and most of all excited to develop the collaboration between staff, students and parents who make my job that much easier.

Rabbi Benji Levy
Dean of Jewish Life & Learning





Cathy Milwidsky
Director of Early Learning

Our School

Director of Early Learning's Report

The decision to move towards offering a Long Day Care model across the Moriah College Preschools and Early Childhood Centre was the predominant area of focus throughout 2013. This impacted on the many different operational areas of the Centres, including enrolments, staffing contracts, provision of service, relationships with families and administrative management systems.

EXCELLENCE IN TEACHING AND LEARNING

All Preschool educators working within our Centres now have a minimum childcare qualification. This will ensure that moving into 2014 we comply with the National Quality Standards and Regulations.

Our continued commitment to Staff Professional Development provided many diverse and rich learning opportunities for our educators. We were privileged to host the Eastern Suburbs Reggio Provocation Network Group at Hamakom when over 60 early childhood educators from across Sydney came to participate in a full day's seminar presented by Melbourne educators Helene Oberman and Kerrie O'Neill titled "An Overview of the Educational Project of Reggio Emilia". It was an opportunity to showcase our Saunders Family Campus.

Later on in the year Ms Illana Joseph and Mrs Dalia Ottensooser traveled with me to Ipswich, Queensland to attend a National biennial conference hosted by the Reggio Emilia Australia Information Exchange: "Landscapes of Wonder", where the internationally renowned exhibition of "The 100 Languages" together with international educators offered participants a rich and rewarding learning experience.

In later months various educators attended several other workshops and seminars including "Going Deeper with Documentation" presented by The Curious Teacher, The NSW Growing Edge Symposium, and the regular annual updating of Child Protection, First Aid, and working with children with Anaphylaxis and Asthma.

Across our Centres the teaching and learning opportunities were framed by the continued review and reworking of our Transition to the Primary School program; it is in this program that the early childhood educators were able to work collaboratively with the Primary School team, in particular Mrs Felicity Segel and Dr Sharon Greenberg.

The year culminated in a Preschool Art Exhibition – every child across the Centres contributed a piece of art, which was displayed at Hamakom over a few consecutive days (including the Orientation evening to welcome new families to our Centres). The collective effort showcased our Centres and children's learning in a professional and engaging exhibit. Families and friends were invited to purchase their child's artwork as part of a fundraising effort. All proceeds will go towards the Parent Club initiative of a cookbook for healthy families.

STUDENT GROWTH AND WELLBEING

In June all our Early Childhood teams were most privileged to attend and participate in a one-day symposium presented by Dr Robyn Dolby on The Circle of Security – a relationship-based early intervention program designed to enhance attachment security between parents and children. Decades of University-based research have confirmed that "secure children exhibit increased empathy, greater self-esteem, better relationships with parents and peers, enhanced school readiness, and an increased capacity to handle emotions more effectively when compared with children who are not secure." – a highly relevant and engaging opportunity to think deeply around how we are able to best support young children in their first experiences of moving out of their home and into the world.

As we considered the importance of offering the best possible start for young children and in particular those who present with special needs, educators were fortunate to attend a workshop on "Difficult Conversations" providing thoughtful ways to best converse and communicate with parents. In efforts to ensure Best Practice we offer a transparent, honest and thoughtful discourse with our families, and in so doing, hope to build trusting and meaningful relationships with them. Early Childhood educators are becoming more skilled and thereby more confident in addressing concerns with parents, resulting in good outcomes through effective early intervention and support.

In November I was invited to present a revised paper, together with consulting clinical psychologist Belinda Blecher, at an Early Childhood Symposium hosted by Professor Barnett at the Karitane Centre in Carramar on the "Preschool

classroom - a Therapeutic Setting". This was a worthwhile opportunity to again showcase the model that is currently evolving across our Centres, as a leading and workable model for other Early Learning settings to consider and embrace. The presentation was received with much interest and will hopefully result in further discussion amongst leading Early Childhood consultants.

PARENT AND COMMUNITY PARTNERSHIP

2013 was a year, which focused on and embraced parent and community partnerships in diverse and meaningful ways.

The Preschool Centres were devoted to engaging with and supporting The Button Project – a parent initiative that grew over the course of the year as families and friends joined in the collection of the 1.5 million buttons that represented the children who were murdered in the Holocaust. The Preschool children and their families in particular made a significant contribution to the project. The project presented a continued learning opportunity for the children and their families as they came to think about their own lives and the lives of others lost. It is hoped that a small memorial will be created at each of the Centres to commemorate and honour the children lost during the Holocaust.

It is the belief of the Preschools that when a child is enrolled, so is his family, and the importance of working in partnership with families is key to a successful Preschool experience. The Preschools were fortunate to be able to host a series of events over the year, for parents and friends.

These included:

- Dr Martha Herbert – A Harvard University child neurologist who works in the latest research projects around child (and adult) brain functionality and development - a very high level and impressive academic with an interest to develop further research here in Australia.
- Cheryl Fingleson – A Sleep Coach – sharing tips and remedies to help little children sleep through the night – without a good night's sleep no one functions well in the day.
- A morning workshop and demonstration around what to include in a Healthy Lunchbox presented by past Moriah graduate Jessica Sepel and Brenda Janschek, both health and life-style coaches. This demonstration was well attended by Preschool mothers and supported and helped promote the importance of healthy eating for young children.
- And finally an afternoon production at the Sydney Jewish Museum of 'From Door to Door', directed by Moira Blumenthal, and followed by a panel discussion "Why women worry and wonder" hosted by Hadass Segal, with panelists Jessica Sepel, Belinda Blecher, Moira Blumenthal and Rebbitzin Fruma Shapiro. The afternoon was a great success as we raised awareness of the role of Jewish women through the ages, and in particular the growing pressures and expectations of young women of today.

BEYACHAD

The support group for mothers of children with special needs across the College from Preschool to Year 12 grew not only in numbers but in profile. The group of more than 20 members continues to meet once a month, to share ideas, resources and experiences with one another. This regular meeting offers mothers a feeling of belonging and a reassurance that they are not alone in their day to day challenges. Mothers have forged meaningful and trusting relationships with one another and understand that 'together is better', a collective voice is helpful and effective.

OUR CURRENT TARGETS FOR IMPROVEMENT INCLUDE:

- Transition to Long Day Care successfully.
- Continue to develop relationships with key areas of the College K-12- ensuring the Early Learning Centres are viewed as an integral part of the overall College offer.
- Focus on sustainable practices with the creation of a new part-time position and, in particular, the replenishment and upgrading of our outdoor environments.
- Continue to support families in their own personal development and life-learning and in particular their links and connection to a Jewish Life.

Cathy Milwidsky
Director of Early Learning



Our Achievements and Goals

In accordance with the College's strategic plan, the school-determined improvement targets and major achievements for 2013 (K-12) were as follows:

Strategic Pillars	2013 Goals, Priorities & Major Achievements
<p>EXCELLENCE IN TEACHING AND LEARNING</p>	<ul style="list-style-type: none"> Continued implementation of NSW Quality Teaching Framework. Implementation of the Australian Curriculum. Development and implementation of an integrated curriculum using Inquiry based pedagogy in Middle School. Identification of cross-curriculum links in Years 9 and 10 in an effort to promote integrated studies. The use of student data (e.g. Academic Assessment Services and NAPLAN) in academic planning and management. Continued implementation and evaluation of differentiated practice in an effort to personalise student learning. Implementation of the new English Curriculum into the Primary School and programing of English curriculum to incorporate the Quality Teaching framework. Program Builder introduced to staff and is being used in the writing of the new English programs. Implementation of Synthetic Phonics into Years K and 1. The program will be expanded into Year 2 in 2014. Implementation of ACER online testing Years 1-5 to track students' progress. Staff in-serviced on how to use data from these tests to help in their teaching. Implementation of electronic timetables and rolls in the Primary School. A pilot program was used to gauge the effectiveness of tablets in the Primary School. Following the success of the program, the school has decided to implement a one-to-one policy and each child in Years 3, 4 and 5 will receive a tablet in 2014.
<p>STUDENT GROWTH AND WELLBEING</p>	<ul style="list-style-type: none"> Development and implementation of comprehensive transition programs for Year 6 students. Enhancement of positive student-teacher interaction and feedback through the Positive Postcards initiative. Evaluation and refinement of student leadership programs Years 5-12. Implementation of a peer monitoring program between Year 7 and Year 11 students. The review and evaluation of well-being programs and their effectiveness in meeting the developmental needs of students. Collection of data to inform future well-being initiatives through the 'Connectedness Survey'. The implementation of a philosophy program at lunchtime for Years K-2 children has proven to be very successful and we are looking to expand it to Year 3 in 2014. Implementation of Drama for our Year 1 students, twice a week, was a positive initiative and very well received. It will continue in 2014. Implementation of Protecting our Children program. The program has been refined further and will continue for Years K-2 and expand into Year 3 during 2014. Development and implementation of Cybersmart program for Years 5-10. Introduction of "Song of the Month" where Primary School students participate in singing a song to a large audience at Assembly. Implementation of Lighthouse Program for students with learning difficulties (K-5). Implementation of student mentor program between High School (Years 10 & 11) and Primary School (K-3) students. Implementation of Bus Stop program in Primary School to facilitate student connections and friendships. Development and implementation of Quality Behaviour program (K-5).

Strategic Pillars	2013 Goals, Priorities & Major Achievements
<p>TRUE TO OUR JEWISH ETHOS</p>	<ul style="list-style-type: none"> • Appointed a Dean of Jewish Life & Learning. • Comprehensive review of the Jewish Studies curriculum across the College. • Concept of ideal graduate document process introduced. • International Professional Development opportunities offered to key members of staff, at the Lookstein Centre in Israel. • Masada College students were invited to participate in the Israel Study Tour, a record number of students participated (89) and the Moriah Foundation developed a comprehensive financial assistance program. • Introduction of two Midrasha girls from Israel to facilitate formal Torah learning for the girls. • Trial of local Madrichim in the Primary, Middle and High Schools. • The Inaugural Sydney Jewish Day Schools combined Primary Hebrew Conference to be planned again for 2014. • Introduction of Israeli dancing and Hebrew singing Years 3, 4 & 5. • Trial implementation of Chaverim B'Ivrit program for students with language difficulties in the Primary School. • Implementation and evaluation of integrated additional Hebrew stream in Year 3. • Integration of Jewish themes into the general studies curriculum Years 6 to 10. • Reformat of Jewish Studies and Jewish History curriculum in Middle and High School (to align with BOSTES). • Ongoing review and development of Counterpoint Seminars modelled on best practice in experiential learning. • Introduction of Modern Jewish Studies to Year 12 curriculum. • A diverse array of impressive guest speakers.
<p>PARENT AND COMMUNITY PARTNERSHIPS</p>	<ul style="list-style-type: none"> • Address the matter of student and communal attitudes towards Bar and Bat Mitzvahs through regulation communication with parents and the wider community, defining the roles and responsibilities of all stakeholders in these events. • Establishment of end of term newsletters to parents to address a range of matters related to their year group (Middle School). • Development and implementation of a Parent Seminar program covering topics such as Synthetic Phonics, Cybersafety, Drug and Alcohol education and Protecting our Children. • Development of a class page on eLY for parents to be able to access information about their child's class and the learning that is taking place in the classroom. It will continue to be developed in 2014. • Prospective Year K, 2014 parents were invited to be part of a Year K classroom and engage in the English and Maths activities their children will do in 2014. It provided insight for the parents on curriculum and the different methods used to teach their children.
<p>PROFESSIONAL AND ENGAGED STAFF</p>	<ul style="list-style-type: none"> • Ongoing implementation of collaborative teacher professional learning through Professional Learning Communities. • Continued focus on integration of ICT into the curriculum through ICT Integrators to work with teachers in developing new pedagogical approaches. • Completed Cycle 1 of Quality Teacher Development and Review process for teachers with positions of responsibility across Primary, Middle and High School. • Ongoing Quality Teaching framework in partnership with Dr Jill Forster, Education Consultant. • Two-day Leadership Development Conference V2.0 held for teachers in positions of responsibility, facilitated by Dr Bob Carbines. • The introduction of a Staff Welfare Committee to provide feedback and recommendations to College Management on staff issues. • The introduction of Wellbeing activities for staff.

Our Performance

Our strong academic performance is due largely to our dedicated staff who encourage students to be confident, independent thinkers and who carefully monitor each student's progress ensuring their individual learning needs continue to be met. The following 2013 results from Year 7 to 12 are evidence of our academic strength.

HIGHER SCHOOL CERTIFICATE RESULTS 2013

In 2013, 142 students completed Year 12 sitting for the NSW Higher School Certificate examination in 38 courses - five of these students included a TVET qualification as part of their HSC. In addition there were five students from Year 11 who sat for a course as an accelerated student. Two in Dance, two in Modern Hebrew Continuers and one in Ancient History. All students gained a Band 6 for the subject in which they sat. As can be seen by the table on the next two pages, in all courses bar four, students scored Band 3 or above and in 14 courses all students scored Bands 5 & 6. In general, student achievement was above State level. This has been a consistent trend each year of the HSC.



HSC 2013 MAJOR ACHIEVEMENTS

- Moriah was ranked 22nd in the State overall as well as the 14th best school in all English courses and 31st in all Mathematics courses.
- Twelve students achieved a mark of 90 or more in at least 10 units placing them on the HSC All Rounders list.
- The top ATAR was 99.95, with a further 10 students gaining an ATAR over 99, which equates to 7.8% of our candidates. Overall 56% of students gained an ATAR over 90.00 with 83.7% gaining an ATAR over 80.00.
- One student gained 1st place in Classical Hebrew Continuers.
- Seventeen students gained places in nine subjects in the State. Ancient History – 11th, Classical Hebrew Continuers (1st, 2nd, 3rd and 4th), Classical Hebrew Extension 1 (2nd, 3rd, 4th & 5th), Economics – 4th, English Standard (5th, 15th & 16th), English Extension 1 - 4th, English Extension 2 – 9th, Modern Hebrew Continuers 2nd, PDHPE – 6th.
- Numerous students were nominated for Art Express, Call Back, Design Tech, Encore and On Stage with selections across all areas.
- For specific details of each course, refer to the table on the next two pages.

Refer to 2013 HSC Results Booklet on the College website www.moriah.nsw.edu.au for further information.



Table: Higher School Certificate Test Results

Course No.	Subject	No. of students	Performance band achievement by number and (%)		
			Bands 6 & 5	Bands 4 & 3	Bands 2 & 1
15020	Ancient History	29	26 (89.64)	3 (10.34)	0
15030	Biology	12	7 (58.33)	5 (41.66)	0
15040	Business Studies	50	41 (82)	9 (18)	0
15050	Chemistry	15	12 (89.99)	3 (19.99)	0
15080	Design & Technology	12	4 (33.33)	8 (66.66)	0
15090	Drama	13	12 (92.3)	1 (7.69)	0
15110	Economics	19	17 (89.47)	2 (10.52)	0
15130	English: Standard	56	33 (58.92)	22 (39.27)	1 (1.78)
15140	English: Advanced	86	85 (98.82)	1 (1.16)	0
15160	English: Extension 1	15	15 (100)	0	0
15170	English: Extension 2	8	8 (100)	0	0
15180	Food Technology	7	5 (71.42)	2 (28.57)	0
15190	Geography	15	9 (59.99)	6 (39.99)	0
15210	Information Processes & Technology	5	5 (100)	0	0
15220	Legal Studies	18	15 (83.32)	3 (16.66)	0
15230	Mathematics: General	34	21 (61.75)	12 (35.29)	1 (2.94)
15240	Mathematics: 2 unit	64	57 (73.43)	17 (26.56)	0
15250	Mathematics: Ext 1	40	40 (100)	0	0
15260	Mathematics: Ext 2	10	10 (100)	0	0
15270	Modern History	16	14 (87.5)	2 (12.5)	0
15280	History Extension 1	11	11 (100)	0	0
15290	Music Course 1	5	5 (100)	0	0
15300	Music Course 2	8	8 (100)	0	0
15310	Music Extension 1	2	2 (100)	0	0
15320	PDHPE	33	21 (63.63)	12 (36.36)	0
15330	Physics	18	12 (66.65)	5 (27.77)	1 (5.55)
15350	Society & Culture	10	9 (90)	1 (10)	0
15360	Software Design & Development	10	8 (80)	2 (20)	0
15380	Studies of Religion II	45	35 (77.77)	10 (22.21)	0
15400	Visual Arts	31	30 (96.76)	1 (3.22)	0
15600	Classical Hebrew Cont	22	13 (59.08)	8 (36.35)	1 (4.54)
15610	Classical Hebrew Ext 1	12	12 (100)	0	0
16000	Modern Hebrew Cont	30	30 (100)	0	0

Courses studied External to the College included:

- Construction **
- Dance **
- Electrotechnology **
- Visual Arts/Intensive Studio Practice 1 Unit **
- French Continuers *
- Italian Beginners *

Please note that the courses marked ** were studied at TAFE.

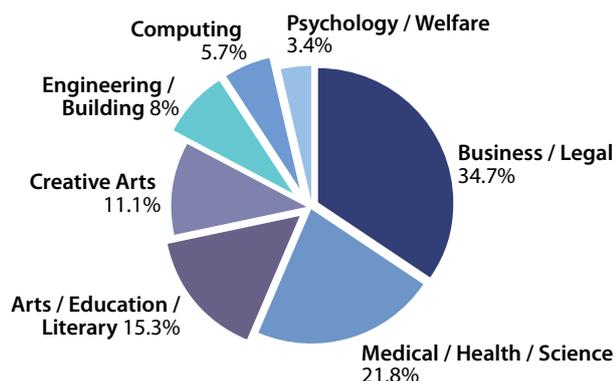
Please note that the courses marked * were studied at Open High School.

Results for these courses are not shown for privacy reasons, due to the small candidature that allows students to be easily identified.

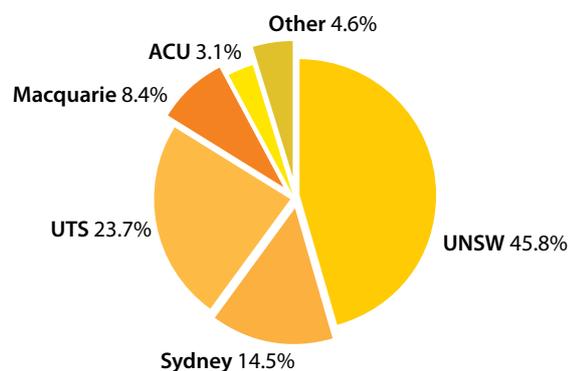
2013 HSC POST SCHOOL DESTINATIONS

Of the 141 students receiving an ATAR on completing Year 12 in 2013, 131 (or 93%) received an offer to University. Those not taking up an offer followed other tertiary pathways including overseas study and study at TAFE and other private tertiary providers. See the two tables below for more detail of destination within the University option.

Summary by course:



Summary by university:



RECORD OF SCHOOL ACHIEVEMENT (ROSA)

The school did not have any students that required the issuance of a Record of School Achievement. These are only issued to students who leave school before completing the HSC. All students enrolled at Moriah completed their secondary schooling.

In 2013, 4% of the Year 12 cohort participated in vocational or trade training.

Year 12 attaining a certificate/VET qualification:

Year 12	Qualification/ Certificate	Percentage of students
2013	HSC *	99%
2013	VET qualification	4%

*please refer to HSC Results 2013 above.

NAPLAN: YEARS 3, 5, 7 & 9, 2013

Please visit My School website www.myschool.edu.au for a full break down of Moriah College's NAPLAN results for 2013. The results can be found in graphs, number and bands.

ACADEMIC REPORTING

In the Primary School years parents received two formal written reports, one at the end of Semester 1 and one at the end of Semester 2. The reports in 2013 were based on the strands of each Key Learning Area of the Board of Studies NSW Syllabus documents. Students were graded according to their level of achievement within each strand and in accordance with BOSTES requirements.

The report also includes a comment for each subject, which indicates students' strengths, challenges and, where appropriate, strategies for improvement. Each student's co-curricular activities and absences are also recorded.

In Years 6 – 10, parents received two formal written reports, one at the end of Semester 1 and one at the end of Semester 2. The report in each subject indicates achievement across a range of assessment tasks, grades for a range of learning outcomes and indicators of a student's approach to learning, as well as an extended comment, which acknowledges students' strengths, challenges and where appropriate, strategies for improvement. The report also includes a course mark, mean, standard deviation and range of marks with quartile distribution.

A pastoral report was also included outlining a student's co-curricular involvement, performance in Wellbeing Programs as well as days absent (explained, unexplained and late).

Years 11 and 12 differ from the Junior school in the following way:

- Year 11 students received a full academic report at the end of Semester 1 as described above and at the end of Term 3 when Year 11 concludes, they receive a Result Notification for all courses with an indication of their cumulative rank in that course.
- Year 12 students received Result Notifications at the end of each Assessment Period in the lead-up to the Trial HSC examinations. These contain the mark, mean, standard deviation and rank for each course assessed during that assessment period. After the Trial HSC in August, students received a formal written report, which contains the marks and ranks for those courses assessed at the Trial examinations.

FORMAL PARENT-TEACHER INTERVIEWS

Formal parent-teacher interviews are conducted twice a year for Years K to 8 and once a year for Years 9 to 12. Parents are invited to electronically book times to meet with teachers via the Community Portal on eLY.

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

INFORMATION TECHNOLOGY

By the end of 2013 the College had successfully implemented our Laptop Program from Years 7–12. Our wireless was upgraded to support the increased number of devices deployed at the College.

With the Laptop initiative it was important for teachers to change the way they think about teaching and learning. Students with Laptops have immediate access to computing, researching and productivity technologies. Technology can also change the way we store, organise and manage information and share our work. Laptop classrooms provide more opportunities for discussion about information: its source and validity, its intended audience and design features thus building on students' information literacy skills. Teachers drive this information literacy as part of the programs in the classroom.

The work on Inquiry Learning, Quality Teaching and Differentiation continues to support quality teacher pedagogy in the use of the Laptops. Inquiry-based, project-based and personalised learning pedagogies that include technologies have been a significant part of Professional Development for teachers at Moriah. The focus has been on:

- Transforming pedagogy to help teachers develop problem-based learning tasks of real-world significance, which require student collaboration to find solutions or create products using digital technology.
- Integrating technology into teaching and learning in a subject-based context relevant to student's lives.
- Exploring how technology can facilitate new learning activities and enhance existing strategies.
- Examining how computer-based learning affects how students process information and how they interact with others.
- Supporting teachers co-constructing knowledge with peers and students and working together to collaborate, share ideas, strategies and skills.

Our Learning Management System (eLY) is in the third year of implementation. In Middle and High School most teachers are successfully using eLY to disseminate information to students, parents and the Moriah community. Students have access to learning resources 24/7, and teachers are able to post assessments, surveys, forums, and use a variety of collaborative discussion platforms on eLY. As anticipated, eLY has provided a platform for our Parent community to be more involved in the learning experiences of their children and facilitate better communication. As part of parent information evenings in the Middle School, parents were demonstrated the different functionalities in eLY and how it can support the teaching and learning of their children. In 2014, the College will focus on setting up Preschool eLY pages so that Preschool students, staff and parents can also benefit from using this platform.

An academic paper that analyses the College's work with iPads in 2012 in its Learning Support area - ***"iPads as instructional tools to enhance learning opportunities for students with developmental disabilities: An action research project"*** - was published in 2013 on the award-winning platform SAGE Journals Online. As a result of the successful initial implementation, iPads have become a significant resource in the teaching of students in this faculty and more iPads have been deployed in this faculty to cater

for the increased number of students. A variety of faculties are now using iPads or tablets successfully to enhance the learning environment.

Moving forward the school would like to embrace some of the technologies highlighted in the Horizon Report (K–12), 2013:

- Increase the variety of mobile devices to promote mobile learning.
- Provide 3D printing for Visual Arts and D & T.
- Promote the use of the Video Conferencing equipment (in the Boardroom) so students have access to experts and virtual and remote laboratories, collaborate with other schools and present projects that have been successful e.g. Flipped classrooms.

The Samsung tablet trial has enabled students to collaborate and create with technology. The tablets offer a range of sophisticated learning apps, opening further educational and teaching opportunities to students and staff. There has been a huge transitional shift between teaching from a teacher-centred classroom to a student-centred classroom and ultimately tablets allow teachers to work more directly with individual students to improve their skills and understanding in a more differentiated model, as students utilise the technology for every element of their curriculum.

The use of Google Drive has been crucial to the project and has been the backbone of the tablet trial. Google Drive has underpinned the storage of students' and teachers' productivity applications, thus enabling the teacher to tailor personalised learning, according to individuals' needs. The individual student interface enables teachers to teach all students at the levels that best suit their abilities. Google Drive has the advantage of allowing the learner to work on any operating system. True collaboration is also experienced through Google Docs.

The select tablet devices have the ability to be used with digital pen technology, something that the Moriah Primary School believes is crucial for learning, and is not offered with all competing devices that the school looked at. Without pen-based and touch technology subjects such as Maths, Science, English and Hebrew are limited in their applications. Learning paradigms need to include pen-based technology as a key component for facilitating the curriculum. With a pen, students can make links, draw formulas and edit pictures and the whole solution becomes a multi-purpose device. Pen and touch devices are the perfect platform for our students and enable us to deliver many new exciting learning opportunities.

Key features of student-centre learning fostered through the Tablet program included:

- The learner has increased responsibility for her/his learning.
- Involvement and participation are necessary for learning.
- The relationship between learners is more equal, promoting growth and development.
- The teacher becomes a facilitator and resource person.
- The learner experiences confluence in his education (affective and cognitive domains flow together).
- The learner sees himself differently as a result of the learning experience.

Our Staff

Professional Learning and Teacher Standards

The following tables outline the Professional Development activities of teachers in 2013:

DESCRIPTION PROFESSIONAL LEARNING ACTIVITY	Number of staff participating
STAFF DEVELOPMENT DAY PROGRAMS – MIDDLE AND HIGH SCHOOL	
Faculty Support: Implementation of the Australian Curriculum Seventeen hours Faculty planning and programing time incorporated within Staff Development Day programs across 2013.	All Middle and High School Staff
ICT Integration: <i>Supporting the 1:1 Laptop Program in the Classroom.</i> Using connectivity to enhance teaching and learning in the classroom.	All Middle and High School Staff
Festival of Dangerous Ideas: <i>Building Cultures of Professional Collaboration</i> Professional sharing for staff around initiatives and programs that support: <ul style="list-style-type: none"> • ICT Integration in the classroom. • Implementation and integration of the Quality Teaching Model in teaching and learning. • Student voice – feedback to teachers; <i>'A College experience of ICT in the classroom.'</i> 	All Middle and High School Staff
Student Wellbeing: <ul style="list-style-type: none"> • <i>Disabilities and Discrimination Act:</i> compliance around creating an inclusive school and classroom. • <i>Identifying and Responding to Risk of Harm:</i> ensuring all students have a safe environment for learning. 	All Middle and High School Staff
Leadership: <ul style="list-style-type: none"> • Leadership 2.0 – Dr Bob Carbines • Aspiring Leaders Program: a series of 'taster programs' presented by senior staff to those new to leadership roles and the College or aspiring to be leaders as part of career path planning 	Middle Managers and Executive staff 28 Aspiring Leaders (K–12)
TEACHER IDENTIFIED PROFESSIONAL DEVELOPMENT	
Subject Content	58
Leadership	27
Student Wellbeing	52
Pedagogy	59
ICT	16
First Aid	13
College Ethos	7

DESCRIPTION PROFESSIONAL LEARNING ACTIVITY

STAFF DEVELOPMENT DAY PROGRAMS – PRIMARY SCHOOL

Strategies for introducing the new English Curriculum into the Primary School and programming of English curriculum to incorporate the Quality Teaching framework.

Program Builder introduced to staff and is being used in the writing of the new English programs.

Staff had the opportunity to attend at least one Professional Development day in 2013 and the topics included Inquisitive Young Minds, Maximising Student Engagement, Using Quality Literature in the K-6 classroom, School Improvement through Evidence Informed Cycles of Inquiry, and Teaching Excellence in the Multistage and Multi-ability classroom.

Within the school, there have been guest speakers on Autism, Google Drive, Benchmarking, Literacy Planet and the Maths Syllabus.

Introduction of Synthetic Phonics into Years K and 1. Joanne Dooner conducted professional development days to discuss English comprehension and Synthetic Phonics to the whole staff. The program will be expanded into Year 2 in 2014.

Introduction of ACER online testing Years 1-5 to track students' progress. Staff in-serviced on how to use data from these tests to help in their teaching.

Electronic timetables and rolls implemented. Unfortunately there were unforeseen circumstances so the schedule and implementation took longer than expected. Everything was up and working by Term 4.

A pilot program was used to gauge the effectiveness of tablets in the Primary School. Ronnie Laifer was chosen to conduct this pilot program. Following the success of the program, the school has decided to implement a one-to-one policy and each child in Years 3, 4 and 5 will receive a tablet in 2014.

EXCELLENCE IN TEACHING AND LEARNING

The development of quality teaching and learning practices for the 21st century continued to be our focus in 2013. Teacher programs, practice and professional learning continue to be centred on:

- Building teacher capacity to deliver effective differentiated teaching and learning strategies as an integral part of classroom practice.
- Building teacher capacity in ICT integration as a normalised and seamless part of classroom practice supporting our Laptop environment.
- Promotion of high levels of intellectual quality focussed on deep understanding of important, substantive skills and ideas within a quality learning environment.
- A connectedness between what is already known, the contexts of other learning disciplines alongside the ethos and culture students are immersed in at the College.
- An emphasis on building leadership capacity; teacher review and teachers as learners.

ONGOING PROFESSIONAL LEARNING IN ICT

High and Middle Schools

The College continues to support and enhance ICT training for staff in 2013 using the following delivery:

- Targeting individual staff to attend ICT Conferences.
- Using Friday Assembly time to rotate staff through a series of workshops in support of the 1: 1 Laptop program:
 - Mac orientation and software training
 - Classroom management
 - Changing pedagogies
 - Sample lessons
- Individual faculty-based ICT training as part of the Monday meeting schedule.

Primary School

The College continues to support and enhance ICT training for staff in 2013 using the following delivery:

- Synergetic training.
- Ongoing Schoolbox training.
- Targeting individual staff to attend ICT Conferences.
- Google Drive by Mike Reading (Google Certified Trainer).
- Tablet Training by Paul Hutchings, Anthony Kola and Anglen Sundar (Samsung certified trainers).
- Alan November Building Learning Communities.

LEARNING COMMUNITIES

Learning communities were introduced to the rotating meeting schedule for teaching staff on Mondays as a way to develop a culture of collaborative learning at the College.

As part of the Moriah College Strategic Plan the College is seeking to build a learning organisation with a culture for innovation that is sustained through ongoing professional learning. In building the professional capacity of teachers the College aims to:

- Secure ongoing improvement in student learning outcomes.
- Engage educators in continuous professional development in instruction for learning.
- Build a reflective culture where teaching practice is examined with a focus on building the capacity in staff to deepen professional knowledge and refine skills.
- Provide a basis for developing future competence including the knowledge and skills necessary for future work.
- Inspire/encourage collective, challenging, collaborative team work.
- Support a culture that encourages innovation in teachers.

The following Learning Communities were established for 2013:

- Assessment for Learning
- Pedagogies for ICT Integration
- Applied Positive Psychology for Classrooms
- Making Thinking Visible
- Effective Middle Schooling
- Integrated Studies
- Staff Wellbeing
- Understanding Moriah: A leap back to the past to make sense of the now
- Supporting College Ethos Across Faculties
- A Jewish Approach to Teaching and Learning (TBC)

TEACHING STANDARDS

Category	Number of Teachers (K–12)
Teachers who have teaching qualifications from a higher education institution within Australia or as recognised within the National Office of Overseas Skills Recognition (AEI-NOOSR) guidelines, or	150
Teachers who have qualifications as a graduate from a higher education institution within Australia or one recognised within the AEI-NOOSR guidelines but lack formal teacher education qualifications, or	0
Teachers who do not have qualifications as described in (a) and (b) but have relevant successful teaching experience or appropriate knowledge relevant to the teaching context.	0



Our Staff

Human Resources

With the appointment of Mrs Lauren Koseff to the role of HR projects officer in May 2013, the following key projects were undertaken:

College Data Analysis

One of the primary projects undertaken in the first half of 2013 was the review of key data from MMG Education (Parent & Student Reports for 2010 - 2012); Welfare Surveys, 2011; Kindergarten Parent Report, 2011. This data assisted in gaining a greater understanding of parent and student views around the key drivers for parents choosing Moriah College as their preferred educational institution for their child/children. Feedback was further analysed on parent and student experiences per faculty (from Preschool to Year 12). Specific work was undertaken on key role descriptions per faculty and the KPIs that need to be established for staff throughout the College. This process is an ongoing one and is proving to set the stage for greater clarity and feedback around staff roles and responsibilities throughout the College.

Review of College Executive Structure

The review of the College's current management structure was another key project in 2013. Analysis of current and proposed executive structures were explored and presented to align with the innovative leadership restructure that the College Principal was focused on. To this end, the introduction of the Director of Compliance & Professional Practice role was created in a move to return the focus of Curriculum to the new Head of High School. The appointment of the Director of Teaching & Learning role also allowed the College to move towards an academic and leadership structure that best suited the strategic pillar of Excellence in Teaching & Learning. Finally, the restructure of a College Executive team allowed for greater participation and collaboration for a Whole of College leadership team. Invitations to join the College Executive team were extended to the Director of Enrolments and Development and the Director of Learning Technologies. The College Executive team is now well positioned to meet the changing demands of the education landscape and offer well balanced and collegial leadership to the various schools and administrative resources within.



Long Day Care Model

Significant work was undertaken in the move from a Preschool model towards a Long Day Care model for 2014. Working closely with the Director of Early Learning, the process of consultation with current Preschool staff ensued. This process was lengthy and at times difficult. At various intervals throughout 2013, negotiations were held with Preschool staff, the IEU and the AIS in best meeting the needs of our workforce moving forward. In addition, HR processes were established to accommodate current and new resources required to meet new hours of operation. This resulted in the recruitment of some new staff members into our Centres as some existing staff members chose alternative career paths. Consultations ensued with the AIS in relation to moving our Childcare Workers from a Preschool Award to a Long Day Care Award under our current Multi-Enterprise Agreement for Support & Operational Staff.



Recruitment

During 2013, various leadership positions were advertised and appointments made.

The appointment of a new Head of High School set the stage for 2014 and was envisaged to compliment Mrs Jan Hart's wealth of experience, knowledge and expertise and align closely with the strategic pillar of *Excellence in Teaching & Learning* and sound pedagogical practice for High School (Years 9–12).

The appointment of a new Director of Learning Technologies / ICT enabled the College to meet the needs of our changing College landscape towards 21st Century Learning. This appointment also enabled the College to bring many IT resources in-house, with a move away from reliance on consultants and contractors.

The College appointed two internal candidates to the positions of COS Maths (Mrs Tracey Schreier) and COS Design & Technology (Mr Joe Rimmer). These internal appointments re-affirm our belief in the capability building and skills that many of our teachers possess. It is always refreshing to see teachers emerge into leadership roles and we wish them well.

One of the key projects undertaken for 2013 was an analysis of our current recruitment expenditure. It became evident that in order to compete with other outstanding independent and selective schools, we would need to ensure that we were targeting the best talent possible. To do this, we established an online recruitment campaign. The publicity and brand awareness of this campaign will significantly enable the College to reduce recruitment expenditure and establish a media presence that has global attractiveness.

With new child protection laws in place and constant updates to legislation in the employment space, it became essential to streamline our employment processes. Heads of Schools began to work more strategically with their recruitment needs and a centralised HR repository of information was created. Letters of contract were also updated to meet the needs of the changing legislative landscape, thereby ensuring that the College was well positioned to address future employment needs.

WORKFORCE COMPOSITION

Moriah College employs a staff compliment of 281 (Preschool – Year 12). This decreased from 356 staff in 2012. Breakdown of staff is as follows:

WORKFORCE COMPOSITION	
General Administration	22
Educational Administration	18
Support & Operational Staff	25*
Total Administrative Staff	65
Executive Staff	
	8
Full Time Teachers	125
Part Time Teachers	35
Total Teaching Staff	160
Teacher's Aides	41
School Psychologists	3
Kehillah Staff	4
Total Staff for 2013	281

* IT, Maintenance, PR & Development, Instrumental Music

There are no indigenous staff members currently working at the College.

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	95.87
Year 1	96.21
Year 2	95.65
Year 3	96.19
Year 4	95.39
Year 5	95.51
Year 6	94.93
Year 7	94.61
Year 8	93.67
Year 9	94.28
Year 10	93.12
Year 11	94.54
Year 12	95.31
Overall	94.87

MANAGEMENT OF NON-ATTENDANCE

The school implements policy and procedures for the management of student non-attendance. An email notification is sent to parents of students who are absent. The school follows up where written explanation of an absence is not received from parents. Absences are monitored and parent and student conferences are held to resolve patterns of non-attendance or unexplained absences. Mandatory reporting procedures apply where absences are extended or the student may be at risk.

All Attendance policies were updated to include amendments to the Attendance Codes and the Exemption policy, as provided by the NSW Department of Education and Communities.

The Primary School implements policy and procedures for the management of student non-attendance. Teachers notify Primary School Reception by 9:00am each day of any absences. The receptionist contacts parents/guardians who have not called the school absence line to confirm the child is away. The parent or guardian sends a letter explaining the absences the following day and the school follows up where written explanation of absences 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

One hundred percent of the 2011 Year 10 cohort completed Year 12 in 2013. Ninety-three percent of students who left school at the end of Year 12 following the completion of their school education continued on to University. Those not taking up an offer followed other tertiary pathways including overseas study and study at TAFE or other private tertiary providers.

ENROLMENT POLICY

A précis of the College Enrolment is as follows:

1.0 Qualification for Enrolment

- 1.1 Because Moriah College ("**College**") is a co-educational modern Orthodox Zionist Jewish Day School committed to teaching the love for and knowledge of Orthodox Jewish philosophy and practice, and encouraging their implementation; the College has a longstanding policy of only accepting for enrolment, any child who is Jewish in accordance with *halacha* and the rulings of the Sydney Beth Din, or a child who is, or whose mother is, undergoing a conversion process supervised by the Sydney Beth Din.
- 1.2 To avoid any unintended consequences of the reaffirmation of this aspect of the College's enrolment policy, the existing enrolment (as at November 2011), of any child who is not Jewish (as defined in the policy) nor undergoing a process of Orthodox conversion, but whose enrolment made by his/her parents in good faith, occurred as a result of the breakdown or non-application of the College's administrative processes, will not be interrupted notwithstanding that certain aspects of the College's curriculum will not be available to that child.
- 1.3 The College's Enrolment Officer shall not process any application for enrolment received by the College, or offer any place on a waiting list or in the College, unless and until the relevant form has been checked and approved by the College Rabbi and he has signed the form accordingly.
- 1.4 For the avoidance of doubt, neither eligibility for enrolment nor the priority between children for enrolment, will be determined on the basis of the Synagogue affiliation, if any, of the parents or the child.

2.0 Families in Financial Arrears

- 2.1 The College Principal and the President, shall have the discretion, to be exercised in consultation with the Head of Corporate Services, to withhold the offer of a place at the College, if the family of the applicant is currently significantly in arrears in College tuition fees.

3.0 Special Enrolment Provisions

3.1 Enrolment policy for Year K

- 3.1.1 Children must turn five years of age, before 30 April, to be eligible for enrolment in Year K in that year. Exceptions may be made at the discretion of the Head of Primary School/ College Principal.
- 3.1.2 If a family has more than one sibling of school age and any of those siblings are not enrolled at the College, that fact alone will not prejudice the applicant's entry into the College in Year K.

- 3.1.3 If an offer of a place in Year K is made in respect of a child and the parent of that child rejects that offer and subsequently asks for a place in a class, other than Year K, the date of application will be regarded by the College as the date of the later application and not the date of original application.

3.2 Enrolment Policy for new Students in Years 11 and 12

- 3.2.1 The College reserves the right not to offer places in Years 11 or 12 to students not already enrolled in the College. If the College decides to offer places in Year 11 or Year 12 to non-College students, such places will be offered subject to the normal conditions of enrolment and according to the Priority for Enrolments dealt with in Section 2 of this policy.

3.3 Learning Support Policy

- 3.3.1 The College recognises that a child with a disability should have the same opportunities to attend and participate at the College as any other student.
- 3.3.2 The College will use its best endeavours to ensure that a child with a disability, who is qualified for enrolment in the College by being Jewish (see section 1.1 above), receives the same educational opportunities as other children at the College.
- 3.3.3 Subject to 3.3.4 below, the College will, if necessary, make reasonable changes or adjustments, to enable a child with a disability, to perform essential coursework and participate as fully as possible in the life of the College.
- 3.3.4 However, the College will not make changes or adjustments, if it is impracticable for the College to do so, having regard inter alia, to any resulting unreasonable cost to the College and/or any substantial impact on the College's ability to deliver the required level of education to all students.

4.0 Financial Clearance

- 4.1 The enrolment of a child in the College from another Jewish Day School shall not be confirmed until a financial clearance is obtained from that other school.
- 4.2 If the student is currently attending another Sydney Jewish Day School or school affiliated with the Association of Heads of Independent Schools, an Interschool Transfer Form is forwarded to obtain financial clearance.

CHARACTERISTICS OF THE STUDENT BODY

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 Year K–12 of approximately 1478 students with a close ratio of boys to girls; 737 boys and 741 girls.

Ninety percent of our student body has English as their first language with the balance of 14% speaking Hebrew or Russian.

Including the Moriah College Early Learning Centres in 2013 the College had 1674 students (2 year olds – Year 12 students) the number of girls 848 and boys 826.

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

INITIATIVES PROMOTING RESPECT AND RESPONSIBILITY

The College undertakes a variety of Initiatives that promote respect and responsibility for our students in the Middle and High School. These two characteristics form the key elements of our behaviour management policy and as a College, we seek to provide a variety of opportunities for our students to develop these qualities.

The College's K-12 Behaviour Policy incorporates respect and responsibility as two of the three values we try to instil into our students. These values provide students with a framework of how to behave themselves both in and outside the College.

Values

Throughout the Junior and Middle School classrooms, the values of Respect, Responsibility and Resilience are displayed in every classroom.

Bar and Bat Mitzvah Programs

The Middle School has developed procedures for communicating with parents about the expectations around external Bar and Bat Mitzvah celebrations. The role of the College has been clarified and ongoing education for both students and parents has been initiated.

Year 6 Support Group

The Middle School has provided a small group program run by the Middle School Psychologist to address some social, emotional and behavioural issues present amongst the Year 6 cohort and to enhance their understanding of respect for oneself and others.

Camps

Our Year 7-12 camps provide students with the opportunity to build respectful relationships and develop skills that enhance their social and emotional character development. These camps embed the themes of respect, responsibility and resilience.

Positive Postcards

The Middle School introduced positive postcards to acknowledge respectful behaviours and relationships.

Student Workshops

Throughout the Middle and High School, students engage in a variety of workshops with organisations that provide opportunities for students to develop respect towards themselves and others. These workshops focus on areas such as Digital Citizenship, Cybersafety, safe partying and bullying.

Service Learning – Chesed in Action

Our service learning program relies on our students to take responsibility to make the world a better place with respect. Our program forms part of the fabric that binds our school.

- Primary School children have the opportunity to develop responsibility by organising charity events each week to raise money for a designated charity.
- The Middle School runs service learning days each semester to allow students to take responsibility and give back.
- Year 9 students are expected to complete a minimum of 20 hours community service. Our students involvement in organisations such as Our Big Kitchen during school time, enable them to mix with others and develop respect and responsibility.
- Year 10 students are expected to complete a minimum of 30 hours community service. The College provides a variety of experiences during school time to assist them to develop respect and responsibility. This includes:
 - Clean up Australia Day
 - Legacy Day
 - International Day
 - Teaching/interacting Year 3 classes at the College
- Year 10 students have the opportunity to develop a greater understanding of the indigenous culture and respect for their faith and heritage through the participation in our partnership with Yipirinia School, an indigenous school in Alice Springs.
- Year 10 students have the opportunity to show respect for other cultures whilst on their Israel Study Tour (IST) and learn about the responsibility that future leaders have in developing positive global relations.
- Year 11 students are expected to complete a minimum of 30 hours community service each year. At times, students utilise their study lessons to take responsibility by involving themselves in activities such as:
 - Mentoring younger students
 - Working with students in our Educational Support unit
- Year 11 and 12 students have the opportunity to develop responsibility and respect through an international service learning program in Cambodia.

STUDENT LEADERSHIP REPORT

Wellbeing Programs

Wellbeing programs delivered through extended tutor sessions continue to address issues relating to respect and responsibility. All programs from Year 6-12 explore age specific issues with the underlining development of respect and responsibility.

Leadership

Middle and High School

The development of student leadership is a great platform for students to develop respect and responsibility. In Year 8, students are elected into Leadership Portfolios where they are given responsibility to create awareness of their portfolio and work with respect for and with their peers. In the High School there are a number of formal and informal Leadership programs, which provide avenues for students to develop respect and responsibility.

The formal Leadership programs include:

- **Middle School Student Leadership Team** – students are elected onto this council by staff and students.
- **Year 9 – Yitzhak Rabin Leadership Program** – all students in their tutor groups are given the responsibility to come up with an initiative and then create, publicise and create an awareness for their initiative.
- **Year 10 Hadracha Leadership Program** – students nominate to be part of this program. This program provides students with leadership opportunities both within our own Junior school and local partner Junior schools.
- **Year 11 Jewish Advocacy Program** – students nominate to be part of this program. This program provides students with the skills needed to be leaders in the community and advocates for their faith. Students create a presentation on Judaism and then go to other faith-based schools to have interfaith dialogue.
- **Year 11 Peer Support Program** – students in Year 11 are trained as Peer Support Leaders and implement Wellbeing Programs to Year 7 students during extended tutor time.
- **Year 12 Student Leadership Council** – students are elected onto this council by staff and students.
- **Year 12 conveners** – students are elected into convener positions whereby they take responsibility for various portfolios.

The Informal Leadership programs include:

- **Safe Schools Committee** – students nominate to be part of this committee where they aim to create a safe, respectful and inclusive school. Students put on various events to build a positive and supportive environment that embeds respect and tolerance.
- **Lighthouse Program** – Year 12 students volunteer to work with the Special Education unit in Junior school.
- **Pink Breakfast** – led by Year 12 students, a committee takes responsibility for putting on a Pink Breakfast to raise awareness and money for Breast Cancer Research.
- **Graduation Dinner** – Year 11 students take responsibility for organising and hosting the Year 12 Graduation Dinner for graduates and their family.

Primary School

- **Year 5 Monitors** – each Year 5 student is allocated a Monitor role for the year. The students have the opportunity to develop their leadership skills through this position and understand the responsibility and commitment necessary when taking on these roles. The Monitor positions range from Bus Monitors to Sport Monitors. Year 5 students also study units on leadership throughout the year. These include: Attributes of a Good Leader, the Impact of Leadership, Communication and Listening Skills, Improving School Culture and Spirit, Care Courtesy and Reliability, Goal Setting, the Meaning of Integrity, Self Knowledge and Identity, Confidence and Resilience, Decision Making and Peer Pressure, Creative Thinking, Appreciating Strength and Diversity, Developing Healthy Relationships and Encouraging Others, so they have a greater understanding of what leadership is.
- **Student Representative Council (SRC)** – two students (a girl and boy) are chosen at the beginning of the year from each Year 3-5 class to join the SRC. The council meets each week and the representatives put forward suggestions of how the school can be improved. The students are required to promote ideas, speak to their class and report back any decisions carried.
- **Charity** – during the course of each term, students are allowed to raise money for a charity of their choice. Students form groups of 3-5 children and the group is required to organise a game or activity, which is run at lunchtimes for a week to raise money. These children are responsible for the promotion, equipment, prizes and collection of money. These activities are coordinated by a teacher but the students are responsible for the success of the activity.
- **Year 5 Peer Support Program** – every Year 5 child is buddied with a Year K child for the year. Their role includes orientating the Year K children around the school, eating with the children at lunchtimes on a regular basis and doing class activities in each other's classrooms.

CO-CURRICULAR ACTIVITIES (K-12)

Through a range of curricular and co-curricular experiences, all students are encouraged to discover, explore and extend their talents. Healthy competition of all kinds encourages the children to develop their strengths and abilities.

Activities such as Da Vinci Decathlon, Philosophy, HICES G&T Camp, Drama, Chess and Debating are designed to build articulate, independent thinkers. Team activities, such as sporting events foster confidence, self-esteem, organisational and leadership skills and above all the importance of being a team player.

Debating

Moriah College participated in two Debating Competitions in 2013.

The HICES Competition was a rigorous competition that involved more than 40 schools around NSW. For this competition Moriah entered six teams from Middle School and High School. Moriah College also hosted the second round of this competition meaning that over 100 people from around the Southern Region of Sydney came to the school to compete. Of our teams the Senior A and Open teams were successful in making it through to the Preliminary Finals, which was a great result and an improvement on the year prior. Further, the Open team was successful in this round and made it through to the Quarter Finals - a great result.

Moriah College also participated in the Inter-Jewish School Debating Competition. This was a competitive tournament between Moriah College, Emanuel School, Kesser Torah and Masada College. Moriah entered five teams from both Middle School and High School with the Senior Girls' team winning the finals - a great achievement.

SPORT

Middle School and High School

The Sporting events in 2013 included the Interhouse Swimming, Athletics and Middle School Cross Country, Team Sport Competitions at CDSSA Gala Days (Tennis, Basketball, Netball, Soccer and Touch Football) Peninsula Cup Rugby, Easts Girls Touch Football.

In addition, individuals trialled for representative CDSSA teams in Basketball, Tennis, Rugby, Soccer, Netball and Touch Football, with a number of students chosen to represent at both CDSSA and AICES.

Year 6 Pathway in competitive sport

ASISSA → CIS → NSW ALL SCHOOLS → NATIONALS

In addition Year 6 students compete in HICES Swimming and Athletics Carnivals

Years 7-12 Pathway in competitive sport

CDSSA → AICES → CIS → NSW ALL SCHOOLS → NATIONALS

The CDSSA Gala Days for Years 7-12 students in Tennis, Basketball, Soccer and Netball was rewarded with Moriah collecting a number of winning trophies in the Tennis, Soccer and Touch Football Competitions.

Moriah also entered the CIS Schools' Soccer Cup with both the Boys' and Girls' teams. This knock-out competition provides very competitive opposition drawing from a large pool of Independent Schools.

The "Ian Gray Memorial Soccer Trophy" match against Emanuel moved campuses in 2013 with Emanuel taking home the trophy.

Moriah's 14 years and 18 years teams competed in the Peninsula Cup Rugby Competition, finishing the season with a win for the second year in a row in the annual Masada/Moriah match.

The College Biathlon at Clovelly Beach proved a popular event with 80 students participating in both individual and team events. The more challenged entered the All Schools Triathlon team event at Penrith.

Moriah students were well represented in both the Jewish Interscholars Snowsports and Maccabi Championships in Victoria collecting trophies in a number of individual results in both Skiing and Snowboarding.

The recreational Ski trip in the July holidays gained momentum with 30 students participating in the program coordinated by the Initiative Action Learning Company in Jindabyne. Lessons were conducted on the NSW slopes at Thredbo.

ASISSA Sport on Thursday afternoons provided competitive opportunities for our Year 6 students to compete in a variety of team sports.

The Years 7 and 8 Sport/Recreation Program focused on providing opportunities to develop skills in a number of team sports and a variety of lifestyle recreational activities.

Anthony Goodridge and his team of swim coaches have been a great support and asset to the College with their dedication and ability to prepare our students for race meets and conduct a number of sessions for Moriah students in both co-curricular and sport programs within the College.

Duke of Edinburgh

Student involvement in the Duke of Edinburgh Program continues to attract interest with increased numbers participating in 2013.

Gold	Silver	Bronze
25 students	32 students	65 students

Primary School

Moriah offers an extensive range of sporting and co-curricular opportunities for all students in Years K-5. Refer to the College website www.moriah.nsw.edu.au for a full overview.

Students are able to choose from competitive and non-competitive activities. Competitive activities are grade/ability based.

Moriah Primary School is a member of the All Suburbs Independent Schools Sports Association (ASISSA), Heads of Independent Co-Educational Schools (HICES) and the Independent Primary School Heads of Australia (IPSHA). These three associations administer Inter-School competitions for Primary School members.

Highlights of the 2013 Co-curricular Sports Program

- U10 Boys, U12 Boys, U10 Girls and U12 Girls Futsal State Finalists.
- Adam Strasser represented ASISSA at the CIS Tennis Championships.
- Jordan Cohen and Adam Strasser represented ASISSA at the CIS Soccer Championships.

2013 Inter-School Competitions

Term	Competition	No. of students
1	ASISSA European Handball (girls)	Years 5 & 6
	ASISSA AFL (boys)	Years 5 & 6
	ASISSA Swimming	56
	HICES Swimming	34
	CIS Swimming	21
2	ASISSA Netball (girls)	Years 5 & 6
	ASISSA Soccer (boys)	Years 5 & 6
	CIS Tennis	5
	ASISSA Cross Country	80
	CIS Cross Country	24
3	ASISSA Netball (girls)	Years 5 & 6
	ASISSA Soccer (boys)	Years 5 & 6
	ASISSA Athletics	96
	HICES Athletics	59
4	CIS Athletics	25
	ASISSA Oztag	Years 5 & 6
	IPSHA Gymnastics	21

Other Co-curricular Sports on offer in the Primary School in 2013:

- Gymnastics
- Badminton
- Rugby League
- Rugby Union
- Tennis
- Moriah to Manly Swim
- Moriah to Manly Marathon
- Duathlon

CO-CURRICULAR MUSIC

Middle School and High School

• Encouraging Musical Excellence in Composition

The Composer in the Classroom programme continues and is in its 4th successful year with Dr Peter Marshall working with our students from Year 10-12 to facilitate the development of outstanding HSC Compositions. Students enjoy the sessions afforded them in this area and the opportunities that are created by having professional performers play and critique their work. This past year Moriah achieved nine out of eleven nominations at BOS ENCORE Concert.

• 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 continues to prove a very successful innovation. Students are able to work collaboratively with students of similar musical experience. This provides a more intellectually stimulating environment.

Primary School

A newly established and popular Percussion Ensemble continued for Year 2 children and has a membership of 45. The Infants Choir is also a very popular activity with numbers exceeding 40 children.

• Musica Viva and SSO

Year 3 and Year 5 attended Sydney Symphony Orchestra.

• Song of the Month

An exciting and new activity in 2013 has been the introduction of "Song a Month". Years 3-5 learn a song in class over the month and then come together as a community to sing it in assembly at the end of each month. This has encouraged boys to sing as well and the whole school is generally singing much better. These songs reflect the dual curriculum alternating between secular and traditional Jewish songs.

• Choir in the Primary Department

There are now 65 students who are members of the Primary Choir. The "Song of the Month" programme has assisted in creating a great interest in singing across the Primary School.

• Choir in the Infant Department

Forty students meet on Tuesday morning at 8.00am to sing together.

• Percussion Ensemble

Students in the Infants School meet on Wednesdays at Lunchtime to play together as an Ensemble. Thirty students participate in this activity.

• Communal Yom Hashoah Ceremony

Eleven of our Primary students joined the Community as part of an inter schools choir on Yom Hashoah performing songs in Yiddish and Hebrew. The music was challenging and required many hours of rehearsal. Primary School Music Teacher Rachel Keenan was responsible for the preparation of the group which was conducted by Conservatorium Lecturer Mr Joseph Toltz. The students did an outstanding job.

INSTRUMENTAL/VOCAL MUSIC

Moriah musicians/vocalists continued to make important contributions both inside and outside the College. The Instrumental Music Program currently has 5 Concert Bands, Symphony Orchestra, 5 String Orchestras, Senior and Junior Jazz Band and several small Ensembles. It continues to offer varied performance opportunities for students. Our Vocal Programme comprises one Senior Mixed Vocal Groups in the High School and an Open Mixed Vocal Group in the Middle School. Most of our students have performed at a number of events and activities that are part of our school calendar. A comprehensive program of opportunities has been provided for Primary and Secondary musicians by the large team of permanent and part-time staff. This has resulted in an increase in the number of students participating in the Music program at the College in 2013.

INTERNATIONAL BAND AND ORCHESTRA TOUR

Preparations for our International Band and Orchestra Tour commenced. Sixty one students will be touring to the USA and Israel in 2014.

YEAR ONE STRING PROGRAMME

Student in Year 1 spent time learning the Violin. This gave students a small taste of what it is like to play an instrument and also gave the Music Staff an insight into those who show an innate ability for String playing. Several students then elected to continue with Strings and were allocated a Violin, Viola or Cello. Our String Program continues to grow under the watchful eye of Ms Beth Porter our Head of Strings.

PERFORMANCES WITHIN THE COLLEGE

• High School Prize Evening

Year 11 student Dion Marks performed on his Trombone at the High School Prize Evening held in February.

• New Parent Mornings

As part of a visit to the College by new parents the Symphony Orchestra rehearsal was open for viewing. This meant that potential parents could listen to and observe the rehearsal first hand appreciating a small part of what Moriah Music has to offer.

• Assembly Performances

Several performances have taken place at High School Assemblies. These include HSC performances and performances by the Symphonic Wind.

• Yom Ha'aztmaut

Our High School Vocal Group performed at the Communal Yom Ha'atzmout Celebrations at the Racecourse.

• Steve Clisby Concert

The Symphonic Winds and Senior Jazz Band played.

• John Monash Commemoration

For the second year Moriah College co hosted this Commemoration in honour of Sir John Monash with Waverley College. This year the Symphonic Winds performed I Still Call Australia Home and Highlights from the film Tin Tin.

• Vocal and Jazz Band Showcase

An evening of great music was heard at our Annual Vocal and Jazz evening. Groups performing were: Senior and Junior Jazz Ensembles, Open Vocals, Senior Mixed and two Senior Girls Vocal Ensembles and a number of HSC performances.

• HSC On Show

This evening showcases our HSC Music students providing them with a "rehearsal" for the HSC performance exams in the same conditions and with the same musical accompaniment that they will use on the day of the examination. The evening was very well attended and appreciated by parents, families and friends. The standard of the performance covering voice and a full range of orchestral instruments was impressive.

• Instrumental Showcase Concert

A selection of some of our most diligent players auditioned for a place at our Annual Showcase Concert that is designed to give students the opportunity for solo performance with accompaniment. The personal musical milestones of the youngest and newest participants, and the outstanding performances of the most experienced musicians are acknowledged and applauded.

• Middle School Showcase

The annual Middle School Showcase attracted a large number of performers interested in showcasing their talents in a number of categories - House-based Dance, Curriculum-based Drama Group Performances and Drama by audition. The Design and Technology also displayed the work they had been doing and the Art Department exhibited their work in the Foyer with musical ensembles featuring.

Prior to the evening commencing, students were selected to busk on the walkways and in the entrance areas to the various exhibits creating a festive atmosphere.

• Instrumental Concerts

Seventeen Instrumental Concerts took place in Term 4. 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.

MUSIC CAMP 2013

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

PERFORMANCES OUTSIDE THE COLLEGE

• Australian Chamber Orchestra

The Senior String Ensemble played with the ACO in a Concert held at the Great Synagogue. The Concert was a great opportunity for our young string players and gave them the opportunity to attend a Workshop prior to the Concert with some of the ACO players.

• Idea of North vocal performance at The Kings School

Internationally renowned vocal Group The Idea of North were guest artists at a combined High School vocal day held at The Kings School. Students performed prepared works in a large massed choir and each school was given the opportunity to perform prepared pieces for the group and audience. Moriah stood out and the members of The Idea of North commented on their musicianship and professionalism.

• City of Sydney Eisteddfod

Two Moriah groups represented the College at this prestigious event. Both the Concert Band comprising mostly Middle School and some Primary students and the Symphonic Winds comprising High School students competed.

Our Community

School policies, including Anti-Bullying

COLLEGE POLICIES

At the commencement of 2013 the College engaged **"Integroe and Partners"** to review our current College policies and provide advice regarding a possible Framework to inform future development and review of College policies and guidelines at the College. The review looked at the broader College context informed by the Strategic Plan and accompanying Mission and Core Value Statements.

Prior to meeting with the College Executive in October 2013, Integroe undertook to review all policies and guidelines to eliminate duplication; develop a working understanding of each Pillar of the Strategic Plan; sort documents within each Pillar into – Mandatory (Board Policies), College Policies and Guidelines (Procedural); provide a rationale for allocation to a particular category – adopting a K-12 one policy approach wherever possible; identify any gaps and make recommendations.

In addition Integroe suggested that we simplify our processes by removing the multiplicity of terms that were evident across the documents we provided to them and suggested the refining of all documents into three categories: Policy; Guidelines; and/or Procedures and in doing this, that we adopt a standard template consistent across all documents within each category.

The College Executive and Integroe met in October and again in November of 2013. The categories as described above were agreed upon as well as the model to follow for Policy Formulation moving forward. At the end of November after the second meeting we commenced to populate the agreed framework and identify documentation for review, development or re-development and priority.

The product of this work will be more clearly identified in the 2014 Annual Report.

STUDENT WELFARE

The school seeks to provide a safe and supportive environment which:

- Minimises risk of harm and ensures students feel safe and secure.
- Supports the physical, social, academic, spiritual and emotional development of students.
- Provides student welfare policies and programs that develop a sense of self worth and foster personal development.

STUDENT DISCIPLINE

The College's Behaviour Management Policy is based on the notions of Respect, Responsibility and Resilience, particularly as they are manifested in the Jewish principles of Kavod, Derech Eretz and Midot. We expect every member of the Moriah College community (students, teachers and parents) to demonstrate these qualities in ways appropriate to their age and role in the community. We see it as our responsibility to support and assist all members of the Moriah College community to develop and implement these qualities.

The policy has three main components:

- A Midot program.
- Recognising good behaviour.
- Managing negative behaviour.

Students are required to abide by the school's rules and to follow the directions of teachers and other people with authority delegated by the school. Where disciplinary action is required, consequences imposed vary according to the nature of the breach of discipline and a student's prior behaviour.

All disciplinary action that may result in any sanction against the student including suspension, expulsion or exclusion follows processes based on procedural fairness as outlined in the Suspension, Expulsion or Exclusion of Students Policy.

There is a separate discipline policy for the Primary School, Middle School and High School. The full text of the school's discipline policy and associated procedures is provided to staff members through the Staff Policy folder and school intranet. An outline of the policy and procedures is also provided to members of the school community in the Student Diary and The Parent Information/Code of Conduct Booklet.

The school expressly prohibits corporal punishment and does not explicitly or inexplicitly sanction the administering of corporal punishment by any persons, including parents, to enforce discipline at school.



COMPLAINTS AND GRIEVANCES RESOLUTION

Moriah's policies for dealing with complaints and grievances include processes for raising and responding to matters of concern identified by parents and/or students and staff. These processes incorporate appropriate principles of procedural fairness.

The full text of the school's policies and processes for complaints and grievances resolution is provided in the Staff Policy folder and an information folder for the Board of Directors. An outline of the policies and processes is also provided in the Parent Information/Code of Conduct Booklet, the Student Diary and on the school's intranet.

The policies below were revised in 2012 / 2013

Policy	Revised during 2012 and/or reviewed in 2013	Access to full text
Accident / Incident Policy encompassing: <ul style="list-style-type: none"> Procedures if a child has an accident or is involved in an incident Steps directing staff how to handle Procedure for specific head, neck and spinal injuries Reporting 	Reviewed and updated in 2013	Policies Folder, eLY, Sick Bay and Staff Common Room
Anti-Discrimination Policy encompassing: <ul style="list-style-type: none"> Definitions of the Anti Discrimination Act (1977) Responsibilities How complaints are dealt with Difference between formal and informal complaints 	Under Review for implementation in 2014 in accordance with Fair Work	Policies Folder and eLY
Assessment Policy encompassing: <ul style="list-style-type: none"> Rationale Forms of assessment Assessment and reporting Student reports Reporting guidelines and procedures Procedures for testing 	Reviewed and updated in 2012 for K-5. All High and Middle School Assessment policies are reviewed annually	Policies Folder and eLY
Attendance Policy K-12 encompassing: <ul style="list-style-type: none"> Policies and procedures when dealing with whole day, partial and prolonged absences Truancy and withdrawal from school 	Amended in 2012 and updated in 2013 in accordance with new Attendance codes resulting from changes to Education Act	Policies Folder and eLY
Anti-Bullying Policy K-5 encompassing: <ul style="list-style-type: none"> Definition of bullying How Moriah primary combats bullying Code of Conduct, infringements and consequences 	Reviewed in 2011 for registration. No changes made in 2012. Due for review in 2014	Policies Folder and eLY
Behaviour Management Policy: <ul style="list-style-type: none"> Purpose Code of Conduct Consequences Staff Support 	Reviewed in May 2013	Policies Folder and eLY
Child Protection Guidelines and Procedure Manual K-12 encompassing: <ul style="list-style-type: none"> Definitions Legislative requirements Preventive strategies Reporting and investigation "reportable conduct" Investigation procedure Staff Code of Conduct Documentation 	Under Review for implementation in 2014 in accordance with Keep Them Safe	Policies Folder and eLY
Communication Policy K-5 encompassing: <ul style="list-style-type: none"> Formal and informal mechanism in place for facilitating communication between the school and those with an interest in the student's education and well being 	Reviewed and updated in 2012 to reflect new management structure in Primary School	Policies Folder and eLY

Policy	Revised during 2012 and/or reviewed in 2013	Access to full text
<p>Discipline Policy K-5 encompassing:</p> <ul style="list-style-type: none"> • Acceptable and appropriate behaviour • Unacceptable and inappropriate behaviour • College behaviour expectations • Discipline Program K-2 • Discipline Program 3-5 • Corporal Punishment • Procedural Fairness 	Reviewed K-2 Discipline program in 2012 and included statements on Corporal Punishment and Procedural Fairness.	Policies Folder and eLY
<p>Drug Policy K-5 encompassing:</p> <ul style="list-style-type: none"> • Arguments for and against zero tolerance and harm minimisation approaches • Guidelines of responses to specific infringements • Code of Conduct, infringements and consequences 	Reviewed and updated in 2012	Policies Folder and eLY
<p>Evacuation Guidelines and Procedure Manual K-5 encompassing:</p> <ul style="list-style-type: none"> • Fire Evacuation • Threat Evacuation • Lockdown • Checklists 	Updated in 2013 due to staff changes and feedback on practice drills in 2012	Policies Folder and eLY
<p>Excursions, Incursions and Special Events Policy K-5 encompassing:</p> <ul style="list-style-type: none"> • Purpose of the excursion or incursion • Staff conduct • Student behaviour • Role of parent helpers • Procedures for Excursions, Incursions and Special Events Policy including Risk Assessment 	Policy reviewed in 2013 to update procedures pertaining to risk management and supervision and include changes in new Workplace Health and Safety Act	Policies Folder and eLY
<p>Grievance Policy and Procedures (Parents and Staff) K-12 encompassing:</p> <ul style="list-style-type: none"> • Procedural Fairness • Principles • Procedures • Reportable Conduct • Definitions 	Under Review for implementation in 2014 in accordance with Fair Work	Policies Folder and eLY
<p>ICT – Student Computer Use and Staff Code of Use Policies K-12 encompassing:</p> <ul style="list-style-type: none"> • Agreement about student use • Staff responsibilities • Permitted and prohibited uses of College systems • Dealing with emails • Intellectual property • Privacy 	Social media guidelines developed in 2012. Reviewed and updated in 2013	Policies Folder and eLY
<p>Pastoral Care Policy K-5 encompassing:</p> <ul style="list-style-type: none"> • Principles and procedures • Responsibility for the safety of students • Responsibility for Pastoral Care • Roles of staff • Specialist pastoral care resources 	Reviewed and updated in 2012 to reflect new management structure in Primary School	Policies Folder and eLY
<p>Reporting Policy 6-12 encompassing:</p> <ul style="list-style-type: none"> • Procedures for completing academic reports • Staff roles as part of the reporting process • Style and grammatical guidelines for writing reports 	Reviewed in April 2013 for the start of the academic reporting season	Policies Folder and eLY
<p>Student Health Care Policy K-5 encompassing:</p> <ul style="list-style-type: none"> • Staff responsibility • Procedures for sick child • Procedures for an accident or incident • Protocol for dispensing medication to students • Procedures for sun protection 	Reviewed and updated in 2012 to reflect new management structure in Primary School	Policies Folder and eLY

Policy	Revised during 2012 and/or reviewed in 2013	Access to full text
Supervision of Students Policy K-12 encompassing: <ul style="list-style-type: none"> • Staff responsibilities • Playground supervision • Supervision prior to the commencement of classes • Supervision following the completion of classes 	Reviewed in 2011 for registration. Changes made in 2012 to facilitate more effective yard supervision	Policies Folder and eLY
Suspension, Expulsion or Exclusion of Students Policy and Guidelines K-12 encompassing: <ul style="list-style-type: none"> • Principles • Procedural Fairness • Guidelines for Suspension, Expulsion and Exclusion • Weapons prohibited in the school • Unauthorised entry on to school premises and persons behaving offensively in or near school premises 	No changes in 2013	Policies Folder and eLY
Staff Swimming Pool Policy K-12 encompassing: <ul style="list-style-type: none"> • Procedures for staff to use the swimming pool 	No changes in 2013	Policies Folder and eLY
Teacher Accreditation Policies	Reviewed annually	Policies Folder and eLY



Lauren Ehrlich
P&F President

Our Community

Parents' & Friends' Report

The Parents' and Friends' Association (P&F) works closely with parents, staff and the wider community. We meet every second Monday during the school term.

The major project for 2013 was the refurbishment and operation of the school canteens. The fundamental importance of nutrition and wellbeing and the much needed upgrade of facilities were high on the priority list. A stringent and transparent process was conducted by the canteen sub-committee, which consisted of parents, executive staff and Board members. This process took a good part of two terms to complete and the successful tender was appointed at the end of Term 4, 2013. Parents volunteered to help in the preparation and selling of items and will continue to be involved in the coming year. These were mostly parents of Years K-5 students.

The Chesed program continues to run with the dedication of a few mums. This incredible connection within our community continues to grow in conjunction with OUR BIG KITCHEN with the "cook-off days" coordinated by the P&F. One is held each term to cook and distribute meals to those in need or less fortunate within our midst. Donors are sought from within our community and have been secured for the coming year.

New parents were welcomed into the school in stages. Year K, Year 7 and Year 3 parents and students were welcomed at separate family barbecues. Other new families falling outside these year groups were welcomed at a cocktail party in the Board room. The College Principal, President of the Board and Executive staff attended. This was an informal and warm welcome for new parents and was very successful.

The P&F continued to organise all the school class lists from Years K through to Year 8 and to cover all books with contact both for class sets and for the library sets.

A major role of the P&F is to run the Uniform Shop. We have two permanent part-time staff members and we engaged a further employee towards the end of Term 4 for additional help needed within the Uniform Shop and the busy office.

Many issues arose in 2013 as the final phase-out of the old uniform and the completed induction of the new uniform was implemented. Many parents panicked and bought excessive amounts of items, which left the shop empty in certain items.

The pieces are produced off-shore, which in itself created a delay in production and shipping. Further issues arose where our minimal order requirements increased from approximately 20 of an item to 100. This not only created a cost issue but a storage issue. The P&F is working hard together with the school Maintenance Department to resolve these issues.

Another trend that we have noticed is the numbers of a particular item some parents are buying. This seems to have increased putting our stocks at very low levels and a plan will need to be in place for future ordering and distribution. As mentioned with the changeover of the previous uniform, the old uniform was collected and donated to a needy African Community.

Our Association supported the Jewish Studies Department as in previous years, with the coordination, preparation and catering for the Sederim and Pesach activities as well as the Mitzvah presentations for our Year K and Year 1 students. Many parents come to school to be involved and volunteer their time. The Year 11 Studies of Religion Seder remains a well received activity.

Our AGM was again held in May in conjunction with the Moriah Associations AGMs. Many new volunteers stepped up to help from the parent body and joined the committee.

Mothers' Day, Fathers' Day, school orientations, new Parents' tours, hot dog days, fundraising breakfasts, community garden awareness, band tour fundraisers are just some of the many activities that we are involved in throughout the academic year. Grandparents are welcomed onto the busy campus and often fundraising talks and events are held off campus.

2014 will be a busy year with the implementation of the new canteens in both the Middle/High and Primary Schools. The introduction of a payless/online system in both the canteens and Uniform Shop is being investigated and in 2014 we will have a Spring Fair and Artbeat '14.

Lauren Ehrlich
P&F President



Karen Shagrin
Alumni Association Manager

Our Community

Yedid-Moriah Alumni Report

The year was an exciting one for the Moriah College Alumni Association as new initiatives were introduced to ensure continued connectivity with our Alumni.

The drive to hold reunions on the College campus proved to be a huge success. The 10 year reunion of the Class of 2003 was attended by 65 past students and five teachers, and held on the Queens Park Campus, which was, for many of the Alumni, the first time back on campus since their graduation. The reunion included a tour of the Harold Nagley Heritage Centre, facilitated by Curator Helena Robinson, followed by a stroll through the Primary School. This was followed by a lunch held in the Biggs Family Cafeteria and included a short and meaningful D'var Torah from Moriah's Dean of Jewish Life & Learning, Rabbi Benji Levy who was a graduate of the Class of 2003.

Students from the Class of 1983 also held their 30 year reunion at the College. With the success of the previous on-campus reunion, the same order of events was followed, and once again it was very well received, reuniting students with their teachers and familiarising them with our 'new' school campus. This Alumni group used the reunion as an opportunity to plant a tree in honour of a classmate, Mr John Chong, who tragically passed away. Mr Chong's mum Beverley attended the tree planting. Ms Elizabeth Hovey – a former classmate of Mr Chong's spoke about his life on behalf of the year group. The reunion dinner was held in the Railea Moss Assembly Hall. Chanukah candles were lit by 1983 Alumnus Mr Yoel Link, son of former College Principal Mr Lionel Link. It was very special that Mr Link was in Sydney for the weekend. He and his family live in Israel. An online Skype session was set up with former classmates who now live overseas.

The Class of 1993 celebrated their 20 year reunion at the Royal Hotel where many Alumni came together to share their memories of their time at the College.

The Moriah Alumni Association website continued to be accessed by Alumni all over the world keeping them connect with each other and with the College. The website address is www.moriahcollegealumni.com.au.

The BIZNET – Industry Panel provided Year 11 students with a wonderful platform to learn first-hand about different career opportunities. We were delighted to present students with the expertise of 18 speakers from a wide variety of occupations and careers.

A Shabbat service was held at Bondi Mizrahi Synagogue to honour Mr Morrie Finberg for his years of dedication and devotion to the Moriah Family. The initiative was driven by the Moriah College Alumni Association and the Mizrahi Synagogue, with the service attended by many past staff, past students, current students and current staff. Rabbi Benji Levy, Dean of Jewish Life & Learning addressed the congregation on behalf of the College. The service was followed by a Kiddush during which Mr Roy Steinman (former College Principal) addressed the congregation and gave a moving speech to honour Mr Finberg. It was a truly memorable Shabbat for Mr Finberg and his family.

Subsequent to this Shabbat, sadly Mr Finberg passed away. May his soul be bound up in the bond of eternal life.

Our annual Moriah College calendar has once again proved to be an effective and useful communication tool. This year's calendar showcases the College Houses.

Spearheaded by a committee of Moriah Alumni the "Button Project" was launched. The project involved the collection of 1.5 million buttons in memory of the 1.5 million children who perished in the Holocaust. The project's significance is not only centred on the amount of buttons that needed to be collected, but the reminder of the fact that every button symbolises a child's life that was lost.

"This is such a meaningful project because buttons are trans-generational - they stand the test of time.

We are looking for the missing buttons of our ancestors. As a symbol, as a metaphor for what buttons represent, it is so powerful."

Hundreds of students, parents, grandparents and community members joined in the counting.

The Alumni Association would like to thank Mr Simon Wilkenfeld, the Alumni Association Board representative for his continued support and guidance.

Karen Shagrin
Alumni Association Manager
On behalf of Yedid Alumni

Our Future

The Moriah Foundation Report



Brian Schwartz AM
Chairman



Judy Lowy
President



Shelana Silver
Foundation Director

The Moriah Foundation is proud to report that it has seen rewarding achievements and some very satisfying progress made in 2013. Following the 2011 Capital Appeal, the Foundation has continued to raise funds for the Bursary Program, the Israel Study Tour program, and general financial assistance to the College. The amount pledged and received during 2013 was \$1.479M.

The focus of the Foundation has been the issue of affordability of a Moriah education for as many children as possible, as well as enabling as many Year 10 students as possible, the opportunity to participate in the Israel Study Tour (IST). Many of our generous donors have shown their support of these programs by funding means-tested bursaries for students whose families are unable to afford a Moriah education, as well as funding subsidies for students who could not otherwise afford to take part in the life changing experience of IST.

IST SUBSIDIES AND LOANS

In 2013, an agreement between the Jewish Agency and The Moriah Foundation resulted in reducing the overall cost of IST to all participants. The arrangement was negotiated on our behalf by Dr Ron Weiser AM and Mr Richard Balkin of the State Zionist Council. For every two dollars raised by The Moriah Foundation the Jewish Agency contributed one dollar. Families who could afford the full cost of the IST program were asked not to take the subsidy, while families who still found the cost of IST challenging, were also able to apply for a means-tested subsidy or an interest free loan, both of which were facilitated by The Moriah Foundation. Twenty-one subsidies were allocated by the College to students taking part in IST. This number was in addition to the subsidies offered to all participants as a result of the arrangement between The Moriah Foundation and the Jewish Agency. The result was an unprecedented number of 81 Moriah students taking part in the IST, 29 of who had never been to Israel before. The emotions expressed by one student, upon seeing the Kotel for the first time, sums up the life changing experience afforded to the Year 10 students.

"My eyes transitioned from dark to light; but the sight I was faced with was incredible. We all know the feeling of seeing something ordinarily spectacular for the first time, times that by one thousand and only then can you begin to contemplate the magnitude of my excitement. I cannot even describe the feeling I had when I saw the Kotel. I can only say that I had finally arrived home. Through tears of delight, I took in the scene before me; the wall, the Rabbis praying and the reactions of my friends. After sixteen years of anticipating what this moment would be like, I was here, breathing and living the air of Jerusalem. This was undoubtedly the most spiritually inspiring moment I have ever experienced."

BURSARIES

As the cost of a Moriah education continues to be increasingly challenging for many families, The Moriah Foundation has continued to seek donations for bursaries. This past year we are proud to have secured several additional bursaries, and to date, the Moriah Bursary Program has one bursary which will finance the cost of a students' entire education from Year K to Year 12, and nine others that will fund a Primary School (Years K-5) education for students who otherwise would not be able to afford a Moriah education. Due to the outstanding generosity of our members and supporters, the following bursaries and subsidies were received during 2013, for allocation during 2013, 2014 and in the years ahead:

IST Subsidies for 2013

Anonymous
Lowy Family Foundation
Avi and Ari Spyrides
Anthony and Andie Halas
Deborah Huber
Roger and Judy Kaye
David and Angelique Lazarus
Nicky and Glenn Sepel



Bursaries for 2014

- The Phil and Vivien Green Bursary for Year K – Year 12
- The Lynton Levin Memorial Bursaries for Primary School
- The Michael and Eleanora Triguboff Bursary for Primary School
- The Gutman Family Bursary in Memory of Isaac Gutman for Primary School
- The Max Klein Memorial Bursary
- The Golda and Jacob Rusanow Memorial Bursaries for Primary School
- The Maister Family Bursary
- The Levy Foundation Bursaries
- The Moriah Foundation Full and Partial Bursaries for Primary School
- (Generously donated by anonymous donors)
- The Mt Zion Kindergarten Partial Bursaries for Primary School

In addition, the College Principal's Tzedakah Fund has been established by The Peter and Jenny Wohl Family in loving memory of Imre Wohl and Maureen Cohen. This fund will cover the ancillary costs for those children in the College who are receiving financial assistance for school fees, once the tuition fees have been covered. Several generous donors have also raised funds for The Moriah Foundation Bursary Program, through a "donations in lieu of gifts" scheme.

The Foundation will continue to focus on raising much needed funds for the IST and bursary programs.

EVENTS

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

The Annual Foundation Members' Cocktail Party held in August 2013 was attended by over 120 members, and was addressed by The Honourable Malcolm Turnbull MP, who personally endorsed the efforts of the Foundation with respect to its bursary and subsidy campaign. Special events included the annual dinner at the Lowy Institute for International Policy and the annual Private Viewing of the Archibald Prize at the Art Gallery of NSW.

Other events included:

- A Counterpoint Experience, which involved a small group of Board and Foundation members spending an evening at the Year 11 Counterpoint. Dean of Jewish Life & Learning, Rabbi Benji Levy gave an overview of the aims and philosophies of the Counterpoint program and explained how Counterpoint has changed over the years.

- The Apple Shop in Bondi Junction hosted workshops for the Grandparents Club members, where they learned to navigate their iPads and Mac computers.
- Foundation members were treated to a Boardroom lunch hosted by Westfield, where guest speaker Dr Daniel Gordis, a renowned commentator and author of the award winning books *"Saving Israel"* and *"The Promise of Israel"*, amongst others, enthralled our guests with his insights into the topic *"It's time to change the Israel conversation"*.
- In October, Foundation members were invited to a breakfast with Mr Jon Medved, Founder and CEO of equity-based crowdfunding platform OurCrowd. Mr Medved spoke about Israel's cultural factors, which have been key in fostering and building world leading technologies across life science, telecommunications, internet and other high tech fields.

The Foundation will continue to host interesting and stimulating events for its members in 2014.

GRANDPARENTS CLUB

In 2013, we experienced the increased growth of our Grandparents Club, which the Foundation launched in 2012. It has been a pleasure to provide opportunities for a valued group of the Moriah Family to come together to enjoy various speakers, events and interactive opportunities with our students. We thank our grandparents who have joined the club and helped bring it to life. We look forward to a busy and exciting schedule in 2014.

ACKNOWLEDGEMENTS

We would like to express our appreciation to the Foundation Board, Mrs Cheryl Bart AO, Mr Jeremy Dunkel, Mr Bruce Fink, Mr Ian Fischl, Mr Giora Friede, Mr Robert Gavshon, Mr Stephen Jankelowitz, Mr Tony Ryba, Mr John Weiss and Mr John Hamey (ex-officio member) for giving much of their time and energy as Board members, to achieve the ambitions and goals of The Moriah Foundation.

We also thank the College Principal, John Hamey and the College Executive. With the appointment of Rabbi Benji Levy this year as the Dean of Jewish Life & Learning, Moriah is in a strong position to face the challenges ahead.

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

Brian Schwartz AM
Chairman

Judy Lowy
President

Shelana Silver
Foundation Director



Brenda Jankelowitz
Director of Enrolments and Development

Our Future

Development Office Report

OBJECTIVES

2013 was marked by the implementation of a number of Key Marketing and Communication Strategies defined at the end of 2012 when the Development Office was expanded to incorporate Enrolments, Archives and Alumni.

The key objectives for 2013:

1. Achieve an increase in enrolments throughout all areas of the College by implementing essential, proactive and serviced based enrolment strategies.
2. Support and maintain the integrity of the College ethos by providing effective, efficient and relevant communication to all Moriah stakeholders.
3. Preserve the history of the school ensuring that information is accessible to support school initiatives.
4. Implement meaningful objectives to promote and support the Alumni Association and build lasting relationships between Alumni and the College.
5. Ensure the delivery of the above objectives within the authorised budget.

IMPLEMENTATION OF STRATEGIES TO ACHIEVE THE 2013 OBJECTIVES

1. Achieve an increase in enrolments throughout all areas of the College by implementing essential, proactive and serviced based enrolment strategies.

A major focus in 2013 was the introduction of tours, open days and information sessions, to ensure that all prospective families were given the opportunity to visit the College prior to acceptance of places. Prospective parents were offered the convenience of booking tours and requesting information packs online.

Presentations at the tours, by the College Principal, Dean of Jewish Life & Learning, College Captains and other key speakers gave prospective families the opportunity to gain a clear understanding of the College's unique selling propositions.

The response to these proactive initiatives has been an increase in enrolments for 2014 in key transition areas, specifically Early Learning, Year K and Year 7.

The changeover from Preschool to Long Day Care for 2014 required carefully planned and detailed communication, which required a great deal of operational management. All enrolment forms, communication material and online information were revised to include Long Day Care information. The process required constant online and printed communication as well as the offer of information evenings and tours.

2. Support and maintain the integrity of the College ethos by providing effective, efficient and relevant communication to all Moriah stakeholders.

During 2013, the College made a firm commitment to utilise the portal, eLY, as the main form of communication between the College and the parent body. While eLY was introduced in 2012, the adjustment period needed to move to this form of communication continued during 2013. Parents were given no choice but to use eLY as bookings for parent/teacher interviews, access to Academic reports, access to albums of photographs from significant events and all excursion permission forms and notes for Years 6-12 were only available on eLY. This commitment to using eLY as the main form of communication has grown into 2014 as the Primary School has decided to cease all hard copy notes for Years 1-5. Primary School Year Coordinators are now more comfortable about maintaining Year Group pages on eLY through which parents



can gain all information relating to their child's school activities. The Communications Manager continues to be the 'helpdesk' for parents regarding all eLY-related queries, problems and feedback and monitors and oversees all communication that is uploaded to parents on eLY in all Year Groups, to ensure continuity, consistency and adherence to the College branding.

The weekly Moriah Newsletter and monthly Jewish Life & Learning Newsletter (Ma Chadash) was sent to all parents electronically during the school term in 2013. The Newsletter continues as a vital resource for parents and a vehicle by which to alert parents to look on eLY for uploaded information.

Two, 48-page **Contact Magazines**, highlighting activities and events throughout the College, from Preschool to Year 12 and featuring the P&F Association, Moriah College Foundation and Alumni pages were produced in 2013. Another two magazines will be produced in 2014.

The process to update and re-fresh the College website began in 2013. The new-look site is scheduled for launch in Term 2, 2014.

3. Preserve the history of the school ensuring that information is accessible to support school initiatives

A number of projects were undertaken in the Archives and Records Office during 2013.

Records Management Projects:

An audit of records, both paper and electronic, was initiated across the College. The results of this will be used to prepare an updated records disposal schedule. This is required so that the College meets its legal obligations for the retention of records. Archival records will be identified and preserved for posterity.

A review of the management of student files was also undertaken in 2013 with consideration of several facets including how to ensure student files move seamlessly from Preschool through to High School; developing strategies to ensure that full and accurate records are retained for the prescribed period and coping with a file system which is partly in paper and partly electronic. Several boxes containing non-current Preschool records were transferred to the Archive/Records Office, re-boxed, catalogued and listed.

Archival Projects included:

- Re-organisation of the historical photograph collection dating from the inception of the College in 1943. Tens of thousands of digital images were moved to an Archive Image Database and organised by subject. A new procedural document for the management of the College's photographs and digital images has been prepared. Our able volunteer Angela Epstein continued to work regularly in the Archive dating photographs and identifying persons featured in the prints.
- Installing new software to register and describe the contents of the Archive. This will facilitate searching for and retrieving archival records. To date, the details of 50 series of records have been entered.
- Responding to many regular requests for student records and historical information.
- Preparing an historical display for the P&F to celebrate its 60th anniversary.

Harold Nagley Moriah Heritage Centre - 2013

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 and the wider school community. The Centre's activities during 2013 focussed on increasing awareness of the heritage of the College through a variety of classroom programs, tours and activities.

Highlights of 2013 included an *Amazing Race around Moriah College*, designed for Year 9 students to familiarise themselves with the history and campus of the school; a Year 4 interactive presentation about the history of Moriah and a program for Year 2 classes, considering how changes in technology have affected students since the 1940s. The Heritage Centre was also opened for Alumni reunions.

4. Implement meaningful objectives to promote and support the Alumni Association and build lasting relationships between Alumni and the College.

In 2013 an Alumni Strategic Plan was formulated to create and implement a meaningful set of strategic objectives to promote and support the Alumni Association and build lasting relationships with the College and its Alumni.

The objectives for 2013 include:

- An evaluation of the current status of the Association, ensuring that due process is followed to define and form a new structure.
- An evaluation of the current status of the Past Student Databases, defining what is required to consolidate Past Student contact details into one Primary source of data.
- A re-launch and re-branding of the Moriah College Alumni Association.
- A focus on defining stakeholders and their relationships with the Association.

Please refer to the Yedid-Moriah Alumni report for further information.

5. Ensure the delivery of the above objectives within the authorised budget.

All objectives were delivered within the authorised budget

Brenda Jankelowitz

Director of Enrolments and Development



Stephen Jankelowitz
Honorary Treasurer

Our Finances

Treasurer's Report

It is my privilege to present my report for the Year ended 31 December 2013, and I do so having fulfilled the role of Honorary Treasurer for the past six years. 2013 will have been my final term as Treasurer, as with the adoption of the new Constitution, I am required to 'retire' as Treasurer, having served the maximum term limit for this position. However, I am honoured to continue as a member on the Board of Directors of the College for the ensuing year.

As I reflect over my time in this role and this past year, I am filled with a sense of pride for what has been achieved.

The College has secured its future through the acquisition of the land and in doing so have strengthened its financial position, which has been supported by diligent fiscal management.

In all that the Board does, and the decisions it takes, it is with its students, staff and the Moriah Family in mind. The Board continues the practice of transparency by providing as much financial information as possible and it takes pride in the information that is made available to its community.

The financial results of Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited are presented in this Annual Report.

These two entities together are responsible for the operation of schools at Queens Park and at the Moriah College Preschools: the John I Einfeld AM Preschool at Randwick, the Shya Redelman Preschool at Bondi, the Saunders Family Preschool Campus at Rose Bay and the Early Childhood Centre at Rose Bay. The two financial entities, the Moriah War Memorial College Association and The Moriah War Memorial Jewish College Association Limited, relate respectively to the General Studies and Jewish Studies programs offered at these schools. There is an appropriate allocation and attribution of actual costs and income between the two entities.

The accounts of the Moriah College Building Fund and Moriah War Memorial Fund, the entities which are the owners of the buildings on the Queens Park Campus, together with most of the other property assets which the school uses, have also been included in this Annual Report.

For the first time, the College has included an Amalgamated Financial Report of the various entities mentioned above, that are responsible for the operations and the assets of the College.

This amalgamation reveals that the College recorded a surplus of \$1,775,355 for the year ended 31 December 2013 (2012: \$1,303,990). This result is achieved on a revenue base of \$44,396,436 (2012: \$43,544,096), with total operating

revenue being \$42,841,319 (2012: \$42,085,277). The difference in operating revenue relating to Capital Grants and non operating income received in 2013 of \$1,555,137 (2012: \$1,458,819).

From a true operating perspective the College incurred a deficit of \$66,302 for the year ended 31 December 2013 (2012: \$1,409,545). This is after adjustments for non operating income of \$1,414,017 (2012: \$751,662) as noted above, which have been disclosed as income in the Annual Report in accordance with Australian Accounting Standards applicable to 'Not for Profit' organisations.

I am pleased to draw your attention to donations of \$747,455 received during the period under review. This amount includes a nett bequest of \$431,047 from the Estate of the Late Norman Lapin and \$214,041 from the Estate of the Late Abraham Rabinovitch. The College would also like to gratefully acknowledge a donation received from The Sir Moses Montefiore Jewish Home of \$94,499. The above stated amounts are reflected in the Amalgamated Accounts under the headings of "donations" and "sundry income".

PURCHASE OF THE LAND

As noted in prior years' Annual Reports, and the President's Report, the Trustees of the Moriah College Building Fund exchanged contracts for the acquisition of the freehold property comprises the Moriah College Queens Park campus, from the NSW State Property Authority on 15 February 2011. An important milestone for the College occurred on the third anniversary of this date, being 17 February 2014, when completion of this contract took place. The balance of the acquisition price of \$20.25M, together with capitalised interest, was paid on this date.

SECURING A RELATIONSHIP WITH COMMONWEALTH BANK OF AUSTRALIA (CBA)

Due to the significant banking requirements that the College now has, and in support of good corporate governance principles, a complete review of the College's banking facilities was undertaken in order to ensure that the future financial requirements of the College are met.

The College's new banking requirements necessitated the refinancing of existing loans with Westpac, together with the amount required on the settlement of the Queens Park land. These transactions amounted to approximately \$31.4M.

As noted in the President's report, a sub-committee of the Finance & Audit Committee was formed, being the New Bank Facility Funding Sub-Committee, to address this important issue.

Following a rigorous evaluation process of the four largest banking institutions in Australia, by this sub-committee, an agreement was reached with the Commonwealth Bank of Australia (CBA), who have now taken over the entire banking facilities of the College, as well as our operating transactional banking requirements. This forged relationship with CBA has resulted in long term opportunities and benefits for the College.

The College's interest repayments as compared to the rent and interest paid in prior years have been reduced, resulting in significant savings for 2015 and future years.

I would like to reiterate the thanks of the President to each member of the New Bank Facility Funding Sub-Committee for their invaluable contribution and to also acknowledge and thank Mr Steven Lowy AM, Mr Mark Bloom (Chief Financial Officer, Westfield) and Mr Steve Seidman for their assistance and support with this very important and necessary task.

THE MORIAH FOUNDATION

This important event has been achieved through the dedicated efforts of The Moriah Foundation (Foundation) and the funds provided through the continued payment of 2011 Capital Appeal pledges by donors.

In addition, the Foundation has presented many Jewish children the opportunity of a Jewish Education, with the provision of eleven Year K-5 bursaries and partial bursaries and one Year K-12 bursary.

Eighty one Moriah students took part in the IST (Israel Study Program) in 2013, which is offered to all Year 10 students. For 29 of those students, it would be the first time they had ever been to Israel. An agreement between the State Zionist Council and the Foundation resulted in bringing down the overall cost of IST to all participants. Families who could afford the full cost of the IST program were asked not to take the subsidy. Families who still found the cost of IST challenging, were able to apply for a means-tested subsidy and interest free loans, both of which were facilitated by the Foundation.

On behalf of the College, I would like to thank the Foundation Chair, Mr Brian Schwartz AM, President, Mrs Judy Lowy and Foundation Director, Mrs Shelana Silver for their tremendous efforts in the continued support of the College and the critical area of Moriah's future funding.

FINANCIAL ASSISTANCE

Financial subsidies of school fees were \$1,713,723 in 2013 versus \$1,501,688 in 2012. The core allocation for financial assistance from the Jewish Communal Appeal (JCA) to the College was \$786,398. The total contribution from the JCA was \$986,170. The 2012 amount received was \$1,049,020, including the contributions from the dollar-for-dollar in-school fund raising schemes and from the Womens' Division collections.

The increased demand for financial assistance is a true reflection of the increasing difficulties that parents and grandparents are facing when paying school fees. Whilst there has been an increase in enrolments across certain year groups, our families still continue to make huge financial

sacrifices to send their children to Moriah. I would like to acknowledge the commitment our families make to provide their children with the best in both Jewish and Secular Education.

Moriah students from Early Learning to High School are presented with extraordinary opportunities. These opportunities are as a result of the provision of excellent teaching and learning provided in well managed and professionally resourced environments.

The environment of opportunity requires a number of resources that are not necessarily found in other schools. In establishing fees, we take into account those costs incurred in running a dual curriculum of secular and Jewish studies; the provision of Jewish Life experiences within and beyond the College; the provision of high quality, well maintained learning environments; and the need to keep current with our ICT infrastructure and software. Added to these costs are the needs of ensuring safety and security that are inherent in a Jewish Day School. Whilst we are grateful for the grants that are received from Government and the Community, which has enabled the enhancement of structural security, there are however, substantial costs for recurrent security presence and surveillance.

CAPITAL GRANTS RECEIVED

As previously reported, the College was successful in its application for additional security funding for both the Queens Park Campus and its Preschools, under the Secure Schools Program – Security Enhancement Project.

Works commenced in the 2013 calendar year and both the physical and financial progress of this project will be reported upon in the 2014 Annual Report.

We acknowledge and thank the Attorney General's Department for their assistance and guidance regarding the College's submissions.

The College acknowledges the support of the Council for Jewish Community Security (NSW) Pty Limited. Their generous contribution, in the amount of \$129,035 received for security works to improve the physical security of the Preschools regarding building hardening and windows is greatly appreciated.

The College has been fortunate to be the beneficiary of capital grant income during the financial year via the Digital Education Revolution (DER) funding, which has been administered by the Association of Independent Schools of NSW, Block Grant Authority (BGA), amounting to \$318,925.

As a result of a very thorough and rigorous budget process, we announced an average increase in school fees for the 2013 school year of approximately 5.9% across the entire College. Whilst we know that any increase in fees will place an additional burden on parents, we feel that our increase is modest when compared to other private and Jewish Day Schools, and the continuing increase in the cost of education.

Controlling our debtors in a disciplined and compassionate manner remains a critical and ongoing challenge. We continue to manage a methodical process to follow up on poor payers with appropriate warnings and opportunities to apply for financial assistance, if circumstances warrant it. A fundamental rule is that the College needs to collect what it has billed in any given year. However, unsatisfactory payment of debt continues to remain a significant problem for the College. The monitoring and collection of payments takes up

an enormous amount of the College's Financial Controller's time. From a financial perspective, any outstanding debt places a strain on the cash flow of the College and results in an increased interest cost, which adversely affects the financial results.

A significant portion of our expenditure, approximately 70 percent is directed towards the payment of salaries and wages to teaching and associated staff at the College.

On behalf of the College, and the Moriah families for whom this support is so important, I wish to thank the JCA and many members of our community who contribute so generously. Thanks to this support, many children who otherwise would not have been afforded a Moriah education continue to enjoy this opportunity.

The 2013 year has continued to be a challenging one due to the flow-on effects of the global financial crisis. The Finance Department worked exceptionally hard to keep all aspects of the College working in line with a stringent budget. The College adopted a very conservative approach to finances, and I thank Mr Sam Samuels, Head of Corporate Services for his prudent management of the School's finances. My role as Treasurer was made that much easier as a result of Mr Samuels' invaluable support.

Together, Mr Samuels and I have worked closely with Mr Gus Nosti the Financial Controller and the administration team, who I would like to thank for their outstanding work, commitment and tireless efforts.

Over the past years, my role has been supported by Mrs Daisy Sultana, Executive Officer to the Board. Her attention to detail, organisation skills and guidance are appreciated and I would like to extend my thanks to her for all she has done to facilitate my position on the Board.

I gratefully acknowledge the assistance of Grant Thornton, who continue their role as the College's Auditors. Their level of professionalism and vigilance in managing this enormous task is greatly appreciated.

Assistance and encouragement from the Board, has been invaluable. In particular I would like to thank Mr Giora Friede, President of the College. Mr Friede's dedication to the College, coupled with his years of service has provided me with the support required to ensure that the Board achieved its objectives. I would like to extend my thanks to Mr Friede and the Board for having the confidence in me as Treasurer of the College, and I look forward to working with Mr Friede and the Board in my new role this coming year.

The College's financial affairs receive close attention from the Finance and Audit Committee, which maintains and oversees not only the College's financial integrity, but also its risk management and compliance framework. The College is fortunate to have a Finance and Audit Committee whose members not only bring broad commercial expertise to bear, but also display commitment and enthusiasm in assisting the College. I am extremely grateful to this Committee for their support and guidance.

It has been a privilege to work with Mr John Hamey, College Principal. I look forward to continue working with Mr Hamey in the coming years, as the College, under his leadership continues to secure itself as the lynchpin of the Sydney Jewish Community.

Moriah continues to be an extraordinary school, one that is driven by commitment, passion and dedication from all its stakeholders. It has been a great honour to have served as Treasurer to the Moriah Family for the past six years.

I would like to thank the parents of Moriah College and all members of our school community for having embraced the many changes that have been implemented over the past years. Their support is greatly appreciated.

Finally, I wish to thank my wife and my two children, for their encouragement over the years which has enabled me the time to serve on the Board.

Stephen Jankelowitz
Honorary Treasurer

Moriah War Memorial College Association and its related entities

Amalgamated financial report for the year ended 31 December 2013

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Statement of profit and loss and other comprehensive income

For the year ended 31 December 2013

	Note	2013 \$	2012 \$
Revenue from operating activities	3	42,841,319	42,085,277
Revenue from non-operating activities	3	1,555,137	1,458,819
Total revenue		44,396,456	43,544,096
Employee benefit expense (teaching staff)		(20,609,120)	(21,282,399)
Employee benefit expense (non-teaching staff)		(4,539,587)	(4,750,270)
Expenses & materials		(3,142,201)	(2,690,334)
Staff expenses		(2,917,384)	(2,586,832)
Financial costs		(247,215)	(227,612)
Interest		(1,931,015)	(2,040,137)
Borrowing costs		(109,368)	(142,255)
Depreciation expense		(3,275,378)	(3,220,193)
Amortisation expense		(115,442)	(115,442)
Building & grounds expense		(2,930,279)	(2,855,711)
Preschool rent		(256,272)	(254,786)
Other expenses		(2,547,840)	(2,074,135)
Total expenses		(42,621,101)	(42,240,106)
Profit/ (Loss) from operating activities		220,218	(154,829)
Profit from non-operating activities		1,555,137	1,458,819
Profit for the year		1,775,355	1,303,990
Other comprehensive income:		-	-
Total comprehensive income for the year		1,775,355	1,303,990

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

Statement of financial position

As at 31 December 2013

	Note	2013	2012
		\$	\$
Current assets			
Cash and cash equivalents	4	8,929,522	5,415,206
Trade and other receivables	5	1,179,856	1,350,196
Other current assets	7	338,188	214,622
Total current assets		10,447,566	6,980,024
Non-current assets			
Property, plant and equipment	8	53,911,923	55,102,385
Financial Assets		6,750,000	6,750,000
Total non-current assets		60,661,923	61,852,385
Total assets		71,109,489	68,832,409
Current liabilities			
Trade and other payables	9	5,698,535	4,007,858
Financial liabilities	10	2,355,552	2,146,311
Short-term provisions	11	2,552,278	3,179,476
Other liabilities	12	633,253	1,166,908
Total current liabilities		11,239,618	10,500,553
Non-current liabilities			
Financial liabilities	10	12,141,273	13,176,735
Long-term provisions	11	1,503,043	704,921
Total non-current liabilities		13,641,316	13,881,656
Total liabilities		24,883,934	24,382,209
Net assets		46,225,555	44,450,200
Equity			
Opening retained earnings		44,450,200	43,146,210
Net profit for the year		1,775,355	1,303,990
Total equity		46,225,555	44,450,200

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

Statement of changes in equity

For the year ended 31 December 2013

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2012	43,146,210	43,146,210
Total comprehensive income	1,303,990	1,303,990
Balance at 31 December 2012	44,450,200	44,450,200
Balance at 1 January 2013	44,450,200	44,450,200
Total comprehensive income	1,775,355	1,775,355
Balance at 31 December 2013	46,225,555	46,225,555

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

Statement of cash flows

For the year ended 31 December 2013

	Note	2013 \$	2012 \$
Cash flow from operating activities			
Receipts from parents		28,538,883	28,677,631
Donations and bequests		580,035	1,458,819
Capital Appeal		2,418,887	3,961,921
Receipts from Jewish Communal Appeal		1,055,050	1,211,541
Government grants received		6,270,483	6,160,238
Capital grants		1,286,373	191,597
State government interest subsidy		66,977	37,056
Other income		14,683	1,137
Interest received		318,681	227,854
Payments to suppliers & employees		(32,778,888)	(34,275,869)
Payments in the course of operations		(440,768)	(119,186)
Interest paid and costs of finance		(775,354)	(1,200,573)
Net cash provided by operating activities	19	6,555,042	6,332,166
Cash flows from investing activities			
Purchase of property, plant & equipment		(2,203,164)	(1,068,915)
Net cash used in investing activities		(2,203,164)	(1,068,915)
Cash flow from financing activities			
Repayment of borrowings		(837,562)	(986,615)
Net cash utilised in financing activities		(837,562)	(986,615)
Net increase in cash and cash equivalents held		3,514,316	4,276,636
Cash and cash equivalents at beginning of financial year		4,365,206	88,570
Cash and cash equivalents at end of financial year	4	7,879,522	4,365,206

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

Notes to the financial statements

For the year ended 31 December 2013

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The Directors have prepared the financial statements on the basis that the Group is a non-reporting entity because there are no users dependent on a general purpose financial report. The financial report is therefore a special purpose financial report that has been prepared in order to meet the needs of members.

The following entities are included within the amalgamated 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

The financial reports have 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 amalgamated group is domiciled in New South Wales, Australia. It is a amalgamated group not for gain.

Basis of preparation

The financial reports have been prepared on an accruals basis and are based on historical costs, modified where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. All amounts have been presented in Australian dollars which is the amalgamated group's functional and presentation currency, unless otherwise stated.

The accounting policies have been consistently applied, unless otherwise stated.

Future change in Accounting Standards

The AASB has issued new, revised and amended standards and interpretations that have mandatory application dates for future reporting periods. The amalgamated group has considered all pending Australian Accounting Standards issued up to the current reporting date and believe that they have no significant impact on future financial statements.

New and revised Standards that are effective for annual periods beginning on or after 1 January 2013

¹AASB 13 Fair Value Measurement

AASB 13 clarifies the definition of fair value and provides related guidance and enhanced disclosures about fair value measurements. It does not affect which items are required to be fair-valued. The scope of AASB 13 is broad and it applies for both financial and non-financial items for which other Australian Accounting Standards require or permit fair value measurements or disclosures about fair value measurements except in certain circumstances.

Amendments to AASB 119 Employee Benefits

The 2011 amendments to AASB 119 made a number of changes to the accounting for employee benefits, the most significant relating to defined benefit plans. The amendments:

- eliminate the 'corridor method' and requires the recognition of re-measurements (including actuarial gains and losses) arising in the reporting period in other comprehensive income;
- change the measurement and presentation of certain components of the defined benefit cost. The net amount in profit or loss is affected by the removal of the expected return on plan assets and interest cost components and their replacement by a net interest expense or income based on the net defined benefit asset or liability; and
- enhance disclosures, including more information about the characteristics of defined benefit plans and related risks.

Under the amendments, employee benefits 'expected to be settled wholly' (as opposed to 'due to be settled' under the superseded version of AASB 119) within 12 months after the end of the reporting period are short-term benefits, and are therefore not discounted when calculating leave liabilities. As the Entity does expect all annual leave for most employees to be used wholly within 12 months of the end of reporting period, annual leave is not included in 'other long-term benefit' and discounted when calculating the leave liability. This change has had no impact on the presentation of annual leave as a current liability in accordance with AASB 101 *Presentation of Financial Statements*.

a. Amalgamation

This aggregated special purpose financial report covers the entities noted above. The Group has elected not to comply with the requirements of AASB 127 'Consolidated and Separate Financial Statements' and have presented the results of entities which have mutual control.

b. Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts allowed.

Fee income is recognised as revenue when the services are delivered.

Contributions, (including donations) received or receivable, are recognised as revenue when the amalgamated group obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Government grants are recognised as income on a systematic basis over the periods necessary to match them with the related costs which they are intended to compensate when there is reasonable assurance that the trust will comply with the conditions attaching to them and the grants will be received.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax (GST).

c. Property, Plant & Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Property

Freehold land and buildings are shown at cost, less subsequent depreciation for buildings and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The cost of fixed assets constructed within the amalgamated group 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 amalgamated group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

The carrying amount of fixed assets is reviewed annually to ensure it is not in excess of the recoverable amount of those assets. The expected net cash flows have not been discounted to their present values in determining the recoverable amounts.

Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis except for motor vehicles over

their useful lives to the amalgamated 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	2.5% straight line
Plant and Equipment	20% straight line
Computing Equipment	25% straight line
Books	25% straight line
Motor Vehicles	22.5% diminishing value

d. Employee Benefits

Provision is made for the amalgamated 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 amalgamated group to any employee Superannuation Fund and are charged as expenses when incurred. The amalgamated 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 and net realisable value.

g. Financial Instruments

Recognition and Initial Measurement

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the entity becomes a party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial instruments are initially measured at fair value plus transactions costs where the instrument is not classified as at fair value through profit or loss. Transaction costs related to

instruments classified as at fair value through profit or loss are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Classification and Subsequent Measurement

i. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost using the effective interest rate method.

h. 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.

i. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

j. Critical Accounting Estimates and Judgements

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.

Provision for impairment of receivables

Included in accounts receivables at 31 December 2013 are amounts receivable that may not be recoverable. A provision for impairment has been made amounting to \$2,141,578 for 2013, and \$1,866,218 for 2012.

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date,

based on the expected utility of the assets. Uncertainties in these estimates relate to technical

obsolescence that may change the utility of certain software and IT equipment.

Long Service Leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

The financial report was authorised for issue on 29 April 2014 by the Board of Management.

NOTE 2: INCOME TAX

The amalgamated group is exempt from liability to pay income tax under the provisions of the Income Tax Assessment Act.

NOTE 3: REVENUE AND INCOME

		2013	2012
		\$	\$
Operating activities			
Tuition fees charged	(a)	29,336,102	28,197,789
Compulsory charges	(a)	2,061,654	1,953,013
Enrolment fees		9,354	10,149
Government grants		6,581,754	6,351,835
Interest received		257,748	144,914
Sundry income		1,107,412	317,391
Jewish Communal Appeal		989,852	1,059,330
Capital appeal income		2,418,887	3,961,921
Building fund levy		16,800	15,900
State Government interest subsidy		61,756	73,035
Total operating income		42,841,319	42,085,277
Non-operating activities			
Donations		516,035	1,396,819
H. and A. Rabinovitch - donation		64,000	62,000
Sponsorship, ticket sales and sundry income		3,800	16,163
Capital grants		975,102	-
Total non-operating income		1,555,137	1,458,819
(a) Reconciliation of fees charged			
Tuition fees		32,650,689	31,127,763
Compulsory charges		2,061,654	1,953,013
Total gross fees		34,712,343	33,080,776
Less:			
Discounts & allowances		(1,600,864)	(1,428,286)
Subsidies		(1,713,723)	(1,501,688)
Net fees charged		31,397,756	30,150,802

NOTE 4: CASH AND CASH EQUIVALENTS

	2013	2012
	\$	\$
Cash on hand	4,600	4,500
Cash at bank	1,550,934	3,169,508
Cash on deposit	7,373,988	2,241,198
	8,929,522	5,415,206
Bank overdrafts; secured (See note 10)	(1,050,000)	(1,050,000)
Net cash	7,879,522	4,365,206

NOTE 5: TRADE AND OTHER RECEIVABLES

	2013	2012
	\$	\$
Current		
Outstanding Fees	2,876,076	2,678,485
Less: Provision for Doubtful Debts	(2,141,578)	(1,866,218)
	734,498	812,267
Other Debtors	355,698	450,402
GST Recoverable	89,660	87,527
	1,179,856	1,350,196

Movement in the provision for impairment of receivables is as follows:

	Opening Balance 1/1/13	Charge for the Year	Amounts Written Off	Closing Balance 31/12/13
Current trade receivables	1,866,218	275,360	-	2,141,578
Total	1,866,218	275,360	-	2,141,578

	Opening Balance 1/1/12	Charge for the Year	Amounts Written Off	Closing Balance 31/12/12
Current trade receivables	1,407,793	458,425	-	1,866,218
Total	1,407,793	458,425	-	1,866,218

NOTE 5: TRADE AND OTHER RECEIVABLES (CONT)

The age of financial assets not impaired are as follows:

	2013	2012
	\$	\$
Trade debtors amounts within terms		
Current or not more than 1 term	358,447	398,345
Trade debtors – past due but not impaired		
More than 2 terms but not more than 3 terms	63,650	212,147
More than 3 terms but not more than 4 terms	31,351	31,612
More than 4 terms	281,050	170,163
	734,498	812,267

NOTE 6: AUDITORS' REMUNERATION

	2013	2012
	\$	\$
Remuneration of the auditor of the amalgamated group for:		
- auditing the financial report	75,402	32,000
- other services	43,098	3,600
	118,500	35,600

NOTE 7: OTHER ASSETS

	2013	2012
	\$	\$
Prepayments	334,438	204,629
Capitalised borrowing costs	3,750	9,993
	338,188	214,622

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	2013	2012
	\$	\$
Land and buildings		
Land		
At cost	427,142	427,142
Buildings		
At cost	70,327,758	70,327,758
Less: accumulated depreciation	(25,541,767)	(23,843,373)
	44,785,989	46,484,385
Other building costs		
At cost	7,110,170	6,109,248
Less: accumulated depreciation	(1,161,540)	(704,936)
	5,948,630	5,404,312
Total land and buildings	51,161,763	52,315,839
Plant and equipment (including furniture & fittings)		
At cost	17,943,785	16,877,591
Less: accumulated depreciation	(15,543,314)	(14,406,589)
Total Plant and equipment	2,400,471	2,471,002
Motor vehicles		
At cost	965,453	834,872
Less: accumulated depreciation	(615,764)	(519,328)
Total motor vehicles	349,689	315,544
Total property, plant and equipment	53,911,923	55,102,385

NOTE 9: TRADE AND OTHER PAYABLES

	2013	2012
	\$	\$
Trade Creditors	270,460	296,571
Sundry payables and accrued expenses	2,169,517	1,621,610
Accruals	3,258,558	2,089,677
	5,698,535	4,007,858

NOTE 10: FINANCIAL LIABILITIES

	2013	2012
	\$	\$
Current		
Bank overdraft	1,050,000	1,050,000
Bank loans	1,179,696	995,318
Hire purchase loans	25,856	993
Bank bills	100,000	100,000
	2,355,552	2,146,311
Non-current		
Bank loans	11,004,396	12,021,735
Bank bills	1,055,000	1,155,000
Hire purchase loans	81,877	-
	12,141,273	13,176,735

The bank overdraft is secured by a registered mortgage over various properties owned by the amalgamated Group

Loans and bank overdraft are secured by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

The Trustees of the Moriah College Building Fund have provided a mortgage over both freehold & leasehold properties charge in favour of Westpac Banking Corporation. The Moriah War Memorial College Association has provided unlimited guarantees and indemnities to Westpac Banking Corporation 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 Westpac Banking Corporation in relation to the debts of the Moriah War Memorial College Association.

On 17 February 2014, all of the above financial liabilities were repaid to the Entity's current bankers and, new financial liabilities in the amount of \$31,400,000 were committed to and fully drawn under a new Funding Agreement with the Commonwealth Bank of Australia. (Refer Notes 16 ,17 and 20).

At the date of this report, the composition of the financial liabilities committed to under this new Agreement are as follows:

Current Financial Liabilities	\$ 9,426,000
Non Current Financial Liabilities	\$ 21,974,000
	\$31,400,000

NOTE 11: PROVISIONS

	2013	2012
	\$	\$
Current		
Employee entitlements	2,552,278	3,179,476
Non-Current		
Employee entitlements	1,503,043	704,921
Total Provisions	4,055,321	3,884,397

NOTE 12: OTHER LIABILITIES

	2013	2012
	\$	\$
Income received in advance	633,253	1,105,627
Scholarship fund	-	27,485
Prize fund	-	33,796
Income received in advance	633,253	1,166,908

NOTE 13: MEMBERS FUNDS

The amalgamated group is limited by guarantee and does not have any share capital. Were the amalgamated group 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 amalgamated group. At 31 December 2013 the number of members was 1,754, (2012: 1,855).

NOTE 14: CAPITAL EXPENDITURE COMMITMENTS

	2013	2012
	\$	\$
Estimated Capital Expenditure contracted for at balance date but not provided for:		
- payable not later than one year	375,000	1,091,000
	375,000	1,091,000

The Capital expenditure commitment for 2013 represents expenditure yet to be incurred relating to Grants approved in respect of the Secure Schools funding for both the main Queens Park Campus and the Long Day Care Centres. This amounts to approximately \$375,000.

As a result of a review of facilities in 2012 that highlighted significant structural issues within the awning at Queens Park Campus, the Building & Infrastructure Committee recommended to the Board that the current Baronga Play Space Awning (BPSA) required replacement. Various options were reviewed and a new design by the College's Architect, Gardner Wetherill was adopted.

At the same time as the BPSA works were proposed, it was identified by the Building & Infrastructure Committee that remedial building works were required on the external Rammed Earth Wall, on the perimeter of the Design and Technology Kitchen.

Consequently, the amalgamated group entered into contracts for the construction of the BPSA and related remedial Rammed Earth Wall works at the Queens Park Campus.

Construction commenced in late December 2012 and was completed in April 2013. The cost of the works, including all ancillary fees was approximately \$900,000.

NOTE 15: FINANCIAL INSTRUMENT

a. Financial Risk Management Policies

The amalgamated group's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases. When managing capital, Moriah's objective is to ensure that the organisation continues as a going concern, as well as to maintain optimal benefits for stakeholders. Moriah aims to maintain a capital structure that ensures the lowest cost of capital available to the organisation.

The main purpose of non-derivative financial instruments is to raise finance for the amalgamated group's operations.

The amalgamated group does not have any derivative instruments at 31 December 2013. Refer Note 10 for a summary of amalgamated group's financial liabilities by category.

i Treasury Risk Management

A Finance and Audit Committee consisting of members of the Board of Management meet on a regular basis to analyse currency and interest rate exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The committee's overall risk management strategy seeks to assist the amalgamated group in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

The Finance and Audit Committee operates under policies approved by the Board of Management. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The Finance and Audit Committee oversees how management monitors compliance with the amalgamated group's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the amalgamated group.

ii Financial Risk Exposures and Management

The main risks the amalgamated group is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

Interest rate risk

Interest rate risk is the risk that the value of the financial instruments will fluctuate due to changes in market interest rates. The amalgamated group's exposure to interest rate risks and the effective interest rates of financial assets and liabilities at the balance sheet date are as follows:

	Floating Interest Rates	Non-Interest Bearing	Total	Weighted Effective Interest
	2013	2013	2013	2013
	\$	\$	\$	%
Financial Assets				
Cash	8,924,922	4,600	8,929,522	3.7
Receivables	-	1,179,856	1,179,856	Nil
Financial assets	-	6,750,000	6,750,000	Nil
Other assets	-	338,188	338,188	Nil
Total Financial Assets	8,924,922	8,272,644	17,197,566	
Financial Liabilities				
Accounts Payable	-	5,698,535	5,698,535	Nil
Borrowings	14,496,825	-	14,496,825	5.9
Total Financial Liabilities	14,496,825	5,698,535	20,195,360	

	Floating Interest Rates	Non-Interest Bearing	Total	Weighted Effective Interest
	2012	2012	2012	2012
	\$	\$	\$	%
Financial Assets				
Cash	5,410,706	4,500	5,415,206	2.7
Receivables	-	1,350,196	1,350,196	Nil
Financial assets	-	6,750,000	6,750,000	Nil
Other assets	-	214,622	214,622	Nil
Total Financial Assets	5,410,706	8,319,318	13,730,024	
Financial Liabilities				
Accounts Payable	-	4,007,857	4,007,857	Nil
Borrowings	15,323,046	-	15,323,046	5.7
Total Financial Liabilities	15,323,046	4,007,857	19,430,903	

Foreign currency risk

Most of the amalgamated group's transactions are carried out in Australian Dollars. Exposures to currency exchange rates arise from a small amount of the amalgamated group's overseas purchases, which are primarily denominated in US-Dollars and Euro. These funds are only held in the short term and therefore the impact is considered immaterial. At 31 December 2013, the amounts totalled \$268,042 (2012: \$2,976)

To mitigate the amalgamated group's exposure to foreign currency risk, the amalgamated group maintains Australian bank accounts denominated in both US-Dollars and Euro.

Foreign currency denominated financial assets and liabilities, translated into Australian Dollars at the closing rate.

Liquidity risk

The amalgamated group manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

Credit risk

Credit risk is the risk of financial loss arising from another party to a contract or financial obligation. The amalgamated group's maximum exposure to credit risk is represented by the carrying amounts of the financial assets included in the balance sheet net of any provisions for doubtful accounts.

	Banks	Other	Total
	2013	2013	2013
	\$	\$	\$
Financial Assets			
Cash	8,924,922	4,600	8,929,522
Receivables	-	1,179,856	1,179,856
Financial assets	-	6,750,000	6,750,000
Other assets	-	338,188	338,188
Total Financial Assets	8,924,922	8,272,544	17,197,566

	Banks	Other	Total
	2012	2012	2012
	\$	\$	\$
Financial Assets			
Cash	5,410,706	4,500	5,415,206
Receivables	-	1,350,196	1,350,196
Financial assets	-	6,750,000	6,750,000
Other assets	-	214,622	214,622
Total Financial Assets	5,410,706	8,319,318	13,730,024

There is no material amount of collateral held as security at 31 December 2013 or as at 31 December 2012.

Credit risk is reviewed regularly by the Finance and Audit Committee. It arises from exposures to customers as well as through deposits with financial institutions.

The amalgamated group is exposed to a high degree of credit risk exposure from trade receivables. Trade receivables at 31 December 2013 are \$734,498 (2012: \$812,267).

Price risk

The amalgamated group is not exposed to any price risk.

b. Financial Liabilities Maturity Analysis

The tables below reflect the undiscounted contractual settlement terms for financial instruments of a fixed period of maturity, as well as management's expectations of the settlement period for all other financial instruments. As such, the amounts may not reconcile to the balance sheet.

2013	Current Interest rate %	Current		Non-current	
		\$	\$	\$	\$
		Not later than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
Bank overdraft	9.23	1,050,000	-	-	-
Bank loans	6.15	18,877	4,220,754	4,860,065	3,084,396
Trade payables	-	2,331,996	3,366,539	-	-
Bank bills	5.8	-	-	100,000	1,055,000
Hire purchase loans	6.6	2,154	4,309	19,392	81,878
Total		3,403,027	7,591,602	4,979,457	4,221,274

2012	Current Interest rate %	Current		Non-current	
		\$	\$	\$	\$
		Not later than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
Bank overdraft	9.93	1,050,000	-	-	-
Bank loans	6.21	14,825	29,650	950,843	12,021,735
Trade payables	-	4,007,858	-	-	-
Bank bills	5.7	-	-	100,000	1,155,000
Hire purchase loans	7.56	993	-	-	-
Total		5,073,676	29,650	1,050,843	13,176,735

c. Net Fair Values

For other assets and other liabilities the net fair value approximates their carrying value.

Aggregate net fair values and carrying amounts of financial assets and financial liabilities at balance date.

	2013	2012	2013	2012
	Carrying	Carrying	Net Fair	Net Fair
	Amount	Amount	Value	Value
	\$	\$	\$	\$
Financial assets				
Loans and receivables	1,179,856	1,179,856	1,350,196	1,350,196
	1,179,856	1,179,856	1,350,196	1,350,196
Financial liabilities				
Bank overdraft secured	1,050,000	1,050,000	1,050,000	1,050,000
Bank bills secured	1,155,000	1,155,000	1,255,000	1,255,000
Bank loan secured	12,184,092	12,184,092	13,017,053	13,017,053
Trade and other payables	5,698,535	5,698,535	4,007,858	4,007,858
Hire Purchase Loans	107,733	107,733	993	993
	20,195,360	20,195,360	19,330,904	19,330,904

NOTE 16: CONTINGENT LIABILITIES

The amalgamated group is liable by virtue of existing cross guarantees for the debts incurred by the Moriah College Building Fund, the Moriah War Memorial Fund and The Moriah War Memorial Jewish College Association Limited, which are secured through registered mortgages over various College properties, both freehold and leasehold.

As noted at Note 10, the Moriah War Memorial College Association has provided unlimited guarantees and indemnities to Westpac Banking Corporation 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 Westpac Banking Corporation in relation to the debts of the Moriah War Memorial College Association.

On 17 February 2014, all of the above secured Bank Loans and Bank Bills were repaid to the Entity's former bankers, Westpac Banking Corporation. As part of the new Funding Agreement with The Commonwealth Bank of Australia, the Moriah War Memorial College Association has provided unlimited guarantees and indemnities to it 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. The amount of the new facility subject to this new Agreement is \$31,400,000.

NOTE 17: LEASE COMMITMENTS

Moriah War Memorial College Association is committed to rent and outgoings for the year 2014 in the net amount of approximately \$176,000 on the land occupied by the John I Einfeld AM Preschool Campus in Randwick that is owned by Sir Moses Montefiore Jewish Home. There is no lease agreement in place, therefore, no committed liability exists for periods greater than 1 year.

The College also has a lease in place on premises beneficially owned by The Trustees of the Mount Zion Kindergarten, currently operating as the Simons-Redelman Early Childhood Centre at Rose Bay. The Lease is for a period of a further one year from 31 December 2013, with extended term options available, if exercised. The rent and outgoings on the premises is approximately \$87,000 per annum.

On 15 February 2011 the Trustees of the Moriah College Building Fund exchanged contracts for the acquisition of freehold property comprising the Moriah College site (incorporating the existing three separate titles of land at York Road and Queens Park Road, Queens Park) which were leased by the Trustees of the Moriah College Building Fund. The property was acquired from the New South Wales State Property Authority for an acquisition price of \$27,000,000. Under the terms of the contract, an

instalment payment/ deposit of \$6,750,000 was paid on exchange of contracts and completion occurred on 17 February 2014 being the next business day after the third anniversary when, the balance due of \$23,616,539, including capitalised interest, was paid. All rent payments under the existing leases have been abated from 15 February 2011, as a result of completion taking place. On completion, the existing leases of the premises were surrendered.

NOTE 18: RELATED PARTY DISCLOSURES

The Directors of Moriah War Memorial College Association during the financial year were:

Mr G Friede	Mr A Gelman
Mr M Schneider	Mr R Goot AM SC
Mr R Kaye (resigned May 2013)	Mrs J Lowy
Dr S Morris	Dr S Roberts (resigned May 2013)
Mr O Freedman	Mr G Sher
Mr S Jankelowitz	Mrs T Solsky
Mrs L Ehrlich	Ms M Sonnabend
Mrs T Ende (resigned May 2013)	Mr M Weininger (appointed May 2013)
Mr J Fridman	Mr S Wilkenfeld

The following related party transactions occurred during the financial year.

Fees (and other revenue) were received by the amalgamated group from the Directors of the amalgamated group under normal terms and conditions.

There are spouses of Directors of the amalgamated group who are employed by the College in the ordinary course of its activities.

In 2013 no Directors (2012: no Directors) have received or become entitled to receive a benefit, by reason of a contract made by the amalgamated group or a Related Corporation with the Directors or with a firm of which they are a member or a director, or with an amalgamated group in which they have a substantial financial interest undertaken in the normal course of business at or less than competitive rates.

The following remuneration has been paid in aggregate to the key management personnel of the amalgamated group during the year.

	Key Management Personnel Remuneration (Short-Term Benefits)			
	Salary	Non-cash benefit	Superannuation	Total
	\$	\$	\$	\$
2013	1,651,593	60,000	133,940	1,845,533
2012	1,089,764	60,000	98,079	1,247,843

Non-cash benefit relates to motor vehicles provided to key management personnel.

NOTE 19: CASH FLOW INFORMATION

	2013	2012
	\$	\$
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after income tax	1,775,355	1,303,990
Non-cash flows in profit		
Depreciation	3,275,378	3,220,193
Amortisation	115,442	115,442
Loss on sale of motor vehicles	2,805	20,083
Write off of borrowing and other expenses	11,342	-
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
Decrease in trade and other debtors	170,340	529,331
Increase in creditors and accruals	1,690,677	951,206
Increase in provisions	170,924	41,895
(Increase)/decrease in other current assets	(123,566)	41,571
(Decrease)/Increase in other liabilities	(533,655)	108,455
	6,555,042	6,332,166

NOTE 20: EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operation of the Company, the results of those operations, or the state of affairs of the Company in future years, other than the following:

The Trustees of the Moriah College Building Fund, a member of the group, on 17 February 2014 entered into a Facility Agreement with the Commonwealth Bank Of Australia for an amount of \$31,400,000 - (Refer Notes 10 & 16).

This Agreement included the creation of a new debt to fund the balance of amounts due on the acquisition of the freehold property from the NSW State Property Authority together with the transfer of the balance of the existing financial liabilities from the its former bankers, Westpac Banking Corporation. All loans included under this transaction are the subject of security by a registered first mortgage over all properties, both freehold and leasehold, currently owned by members of the group, namely the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

NOTE 21: 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 22: AMALGAMATED GROUP DETAILS

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

Moriah War Memorial College Association
The Henry Roth Administration Building
Queens Park Road
Bondi Junction NSW 2022

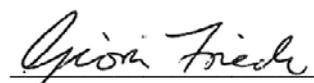
Directors' declaration

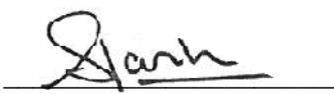
The directors have determined that the amalgamated group is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The Directors of the amalgamated group declare that:

1. The financial statements and notes, as set out on pages 54 to 72, fairly presents the amalgamated group's financial position as at 31 December 2013, and of 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 directors' opinion there are reasonable grounds to believe that the amalgamated group 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 and is signed for and on behalf of the Directors by:


G. FRIEDE
President


S. JANKELOWITZ
Honorary Treasurer

Dated 29 April 2014

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Sydney NSW 2000

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Compilation Report To the Members of Moriah War Memorial College Association Amalgamated Group

We have compiled the accompanying special purpose financial statements of Moriah War Memorial College Association (the “Group”), which comprise the amalgamated statement of financial position as at 31 December 2013, and the amalgamated statement of profit or loss and other comprehensive income, amalgamated statement of changes in equity and amalgamated statement of cash flows for the years then ended, notes comprising a summary of significant accounting policies and other explanatory notes to the financial report and the statement by the Directors of the entity comprising the amalgamated group, comprising entities that are under mutual control at year’s end of from time to time during the financial year. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of Directors

The Directors of the Group are solely responsible for the information contained in the special purpose financial statements and have determined that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our responsibility

On the basis of information provided by the Directors we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting and APES 315 Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Directors provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

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The special purpose financial statements were compiled exclusively for the benefit of the Directors. We do not accept responsibility to any other person for the contents of the general purpose financial statements.

A handwritten signature in blue ink that reads "Grant Thornton".

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

A handwritten signature in blue ink that reads "A J Archer".

A J Archer
Partner - Audit & Assurance

Sydney, 29 April 2014

Moriah War Memorial College Association

Financial report for the year ended 31 December 2013

ACN 000 049 383

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Directors' report

Your directors present their report on the Company for the financial year ended 31 December 2013.

Directors

The names of the directors in office at any time during or since the end of the year are:

Mr G Friede

Mr M Schneider

Mr R Kaye (resigned May 2013)

Dr S Morris

Mr O Freedman

Mr S Jankelowitz

Mrs L Ehrlich

Mrs T Ende (resigned May 2013)

Mr J Fridman

Mr A Gelman

Mr R Goot AM SC

Mrs J Lowy

Dr S Roberts (resigned May 2013)

Mr G Sher

Mrs T Solsky

Ms M Sonnabend

Mr M Weininger (appointed May 2013)

Mr S Wilkenfeld

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 2013 the collective liability of members was \$17,540 (2012: \$18,550).

Principal Activities

The principal activities of the Company during the year were that of conducting a school and preschool.

Short and long term objectives

Moriah College provides high quality secular and Jewish educational experiences, from the early childhood centre and Preschool to Year 12, across its Early Childhood Centre, three Preschools, Primary, Middle and High Schools, for the Jewish community.

The long-term objectives of Moriah College 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 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 these objectives

The College focuses on the following key elements in strategic planning to meet both its short and long term objectives.

1. **Excellence in teaching and learning** through the development and implementation of quality teaching & learning practices for the 21st century.
2. **Student growth and well-being** by creating an atmosphere where students can maximise their potential as students and citizens with regard to their natural abilities.
3. **Our Jewish ethos** by creating a Jewish Learning Experience that provides our students with opportunities to be informed, committed and respectful members of the Jewish community; with a positive Jewish identity; and to provide opportunities for religious practice to students across the full gamut of the Modern Orthodox spectrum.
4. **Parent and Community Partnership** through the development and implementation of effective communication strategies with key stakeholders, that promotes a culture of respect, trust and co-operation.
5. **Our Staff** through the recruitment and retention of engaged and committed staff who are supported by professional development and active participation in the Quality Teacher Development and Review program. We are actively seeking out and cultivating Jewish studies and Hebrew staff to ensure the maintenance of high quality Jewish education.
6. **Our Facilities and Learning Environment** by providing and maintaining well resourced spaces to support collaborative Jewish and secular teaching & learning. Increasingly our learning environment is moving towards more widespread usage of technology and the need to provide on-line access to contemporary teaching and learning resources
7. **Financial Performance** with a focus on long-term financial strength to ensure sustainability and affordability which are particularly relevant to the ideals of the College to provide community access to high quality Jewish and secular education.

Measurement of performance, including key performance indicators

Our objectives are measured through a series of external reporting mechanisms to the NSW and Federal Governments in which we report against specific outcomes for targeted funding to meet the educational and resource needs of children with learning enhancement requirements; provide statistical data on financial, staffing and grant funding aspects, as well as specific programs such as the Digital Education Revolution (DER) and the Building the Education Revolution (BER) which provided funding to be expended against approved projects.

The College also provides information on its business operation to the Jewish Communal Appeal, as part of the annual submission process for allocation of additional funds to support the College providing financial assistance to families experiencing financial difficulties and for the support of special needs education to the growing population of children across the College, with diagnosed disabilities and learning support needs.

The College is also inspected on a regular basis by the NSW Board of Studies (BOS) to ensure compliance with the syllabus and operational requirements for educational delivery, leading to ongoing registration.

Educational performance is measured at a State and National level through the NSW School and Higher School Certificates and the NAPLAN tests for Years 3, 5, 7 and 9. These results are reported to the College and general community through College based communication channels and on the MySchool website developed by the Australian Curriculum Assessment and Reporting Authority (ACARA).

The College has developed a three year Strategic Plan which was implemented during 2012. This plan provides not only the detailed strategic initiatives around the seven areas of focus, but also detail metrics which provide additional performance measurement and reporting mechanisms.

Operating results

The Company made a net profit for the year of \$1,347,715 (2012 loss: \$657,883). The net profit included non-operating revenue of \$1,414,019 and the net loss from operating activities was \$66,302.

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 of the Company that occurred during the year.

After balance date events

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operation of the Company, the results of those operations, or the state of affairs of the Company in future years, other than the following:

The Trustees of the Moriah College Building Fund on 17 February 2014 entered into a Facility Agreement with the Commonwealth Bank of Australia for an amount of \$31,400,000.

This Agreement included the creation of a new debt to fund the balance of amounts due on the acquisition of the freehold property from the NSW State Property Authority together with the transfer of the balance of the existing financial liabilities from the its former bankers, Westpac Banking Corporation.

All loans included under this transaction are the subject of security by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

Directors' Qualifications

Giora Friede (President)

Qualifications: B Econ Sc
Board Member since 1999
Honorary Secretary 2008 – May 2011
Vice President May 2011- November 2012
President since November 2012
Director

Mark Schneider (Immediate Past President)

Qualifications: B E (Hons), B Sc, ASIA.
Board Member since 1994
Honorary Secretary 1997 – 1998
Honorary Treasurer 1998 – 2001
Vice President 2001 – 2005
President 2005 – 2008
Immediate Past President 2008 – 2011
President May 2011 – resigned October 2012
Immediate Past President since November 2012
Investment Banker

Roger Kaye (Vice President)

Qualifications: B Com, MBA
Board Member since 1999
Honorary Treasurer 2001 – 2005
Vice President 2005 – 2008
President 2008 – May 2011
Immediate Past President May 2011 – October 2012
Vice President November 2012 – May 2013
Company Director
Resigned May 2013

Suzanne Morris (Vice President)

Qualifications: PhD, UNSW;
BSc (Psychology) Hons I,
UNSW; BSc (Medicine), UNSW
Board Member since May 2008
Assistant Secretary June 2010 – May 2011
Honorary Secretary May 2011 – May 2012
Vice President since May 2012
University Lecturer

**Oliver Freedman
(Vice President and Honorary Secretary)**

Qualifications: BSc (Psych.), Hons and Masters of Applied Psychology
Board member since May 2010
Vice President since May 2013
Honorary Secretary since May 2012
Managing Director

**Stephen Jankelowitz
(Honorary Treasurer)**

Qualifications: B Com, CA
Board Member since 2007
Honorary Treasurer since 2008
Chartered Accountant and Chief Executive Officer

Miri Sonnabend

Qualifications: BA (Hons), LLB
Board member since May 2012
Assistant Secretary since May 2013
Solicitor

**Lauren Ehrlich
(P&F President) since May 2012**

Qualifications: BA Visual Arts, SCAE Graduate Diploma Secondary Education, Syd
Board Member since May 2012

Tara Ende

Qualifications: B Com, LLB
Board Member 2004 – 2013
Assistant Secretary May 2008 – June 2010
Solicitor and Registered Migration Agent
Resigned May 2013

Joseph Fridman

Qualifications: B Com (Honours), Australian Chartered Accountant, MBA
Board member since May 2011
Chief Executive Officer

Alex Gelman

Qualifications: BCom MCom CPA MACS
Board member since May 2011
Technology Strategist | Partner

Robert Goot AM SC

Board Member 1984 – 1996
Vice President 1986 – 1987
President 1989 – 1996
Immediate Past President 1996 - 1998
Life Patron since 1998
Trustee since 2002
Board Member since May 2012
Barrister and Senior Counsel

Judy Lowy

Qualifications: BA (UNSW)
Board Member since May 2008
Foundation President since its inception
Company Director

Sam Roberts

Qualifications: MBBS (Adelaide), GCertForensicMHealth, FRANZCP, MACLM
Board member 2011 – 2013
Consultant General and Forensic Psychiatrist
Resigned May 2013

Gavin Sher

Qualifications: B.Com, H Dip Acc, CA(SA)
Board member since May 2012
Group Accountant

Terri Solsky

Qualifications: B. Comm (UNSW)
Board member since May 2011

Marc Weininger

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

Simon Wilkenfeld

Qualifications: BCom (UNSW)
Major: Accounting, Finance and Systems
Board member since May 2011
Managing Director

Meetings of Directors

During the financial year, 13 meetings of directors were held. Attendances by each director during the year were as follows:

SCHEDULE OF ATTENDANCES AT MEETINGS DURING 2013				
NAME	BOARD MEETINGS		EXECUTIVE MEETINGS	
	ELIGIBLE TO ATTEND	ATTENDED	ELIGIBLE TO ATTEND	ATTENDED
Friede, G	13	13	6	6
Schneider, M	13	8	6	5
Kaye, R	5	5	4	3
Morris, S	13	12	6	6
Jankelowitz, S	13	11	6	6
Freedman, O	13	10	6	4
Ehrlich, L	13	9	-	-
Ende, T	5	4	-	-
Fridman, J	13	11	-	-
Gelman, A	13	10	-	-
Goot AM, SC, R	13	10	-	-
Lowy, J	13	12	-	-
Roberts, S	5	4	-	-
Sher, G	13	11	-	-
Solsky, T	13	12	-	-
Sonnabend, M	13	13	-	-
Weininger, M	8	7	-	-
Wilkenfeld, S	13	11	-	-

Environmental issues

The Company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory of Australia.

Dividends

No dividends have been paid or will be paid. The Memorandum and Articles of Association do not permit any profits to be distributed by way of a dividend.

The following remuneration has been paid in aggregate to the key management personnel of the Company during the year.

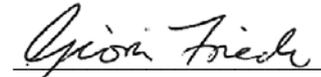
Key Management Personnel Remuneration (Short Term Benefits)				
	Salary	Non-cash benefit	Superannuation	Total
	\$	\$	\$	\$
2013	1,049,704	46,500	98,072	1,194,276
2012	799,874	46,500	71,989	918,363

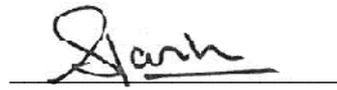
Non-cash benefit relates to motor vehicles provided to key management personnel.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out on page 82 .

Signed in accordance with a resolution of the Board of Directors, 29th April 2014:


G. FRIEDE
President


S. JANKLOWITZ
Honorary Treasurer

Level 17, 383 Kent Street
Sydney NSW 2000

Correspondence to:
Locked Bag Q800
QVB Post Office
Sydney NSW 1230

T +61 2 8297 2400
F +61 2 9299 4445
E info.nsw@au.gt.com
W www.grantthornton.com.au

Auditor's Independence Declaration To the Directors of Moriah War Memorial College Association

In accordance with the requirements of section 307C of the Corporations Act 2001, as lead auditor for the audit of Moriah War Memorial College Association for the year ended 31 December 2013, I declare that, to the best of my knowledge and belief, there have been:

- a no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b no contraventions of any applicable code of professional conduct in relation to the audit.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



A J Archer
Partner - Audit & Assurance

Sydney, 29 April 2014

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Statement of profit or loss and other comprehensive income

For the year ended 31 December 2013

	Note	2013 \$	2012 \$
Revenue from operating activities	3	31,973,703	30,482,746
Revenue from non-operating activities	3	1,414,017	751,662
Total revenue		33,387,720	31,234,408
Employee benefit expense (teaching staff)		(16,170,233)	(16,093,502)
Employee benefit expense (non-teaching staff)		(3,515,044)	(3,731,031)
Expenses & materials		(2,311,623)	(1,776,954)
Staff expenses		(2,319,658)	(2,036,835)
Financial costs		(228,226)	(258,056)
Depreciation expense		(1,732,529)	(1,677,344)
Building & grounds expense		(3,833,922)	(3,772,572)
Payment to The Moriah War Memorial Jewish College Association Limited for services rendered		(133,409)	(608,262)
Other expenses		(1,795,361)	(1,937,735)
Total expenses		(32,040,005)	(31,892,291)
Loss from operating activities		(66,302)	(1,409,545)
Profit from non-operating activities	3	1,414,017	751,662
Profit/(Loss) for the year		1,347,715	(657,883)
Other comprehensive income		-	-
Total comprehensive income/(deficit) for the year		1,347,715	(657,883)

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

Statement of financial position

As at 31 December 2013

	Note	2013 \$	2012 \$
Current assets			
Cash and cash equivalents	6	8,320,226	4,832,189
Trade and other receivables	7	1,130,055	1,098,893
Other current assets	9	334,438	204,629
Total current assets		9,784,719	6,135,711
Non-current assets			
Trade and other receivables	7	7,694,788	10,269,105
Property, plant and equipment	10	10,530,632	10,062,802
Total non-current assets		18,225,420	20,331,907
Total assets		28,010,139	26,647,618
Current liabilities			
Trade and other payables	11	3,054,453	1,729,901
Financial liabilities	12	276,872	264,311
Short-term provisions	13	1,930,264	3,179,476
Other liabilities	14	633,253	1,166,908
Total current liabilities		5,894,842	6,340,596
Non-current liabilities			
Financial liabilities	12	1,136,877	1,155,000
Long-term provisions	13	1,363,604	704,921
Total non-current liabilities		2,500,481	1,859,921
Total liabilities		8,395,323	8,200,517
Net assets		19,614,816	18,267,101
Equity			
Retained earnings		19,614,816	18,267,101
Total equity		19,614,816	18,267,101

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

Statement of changes in equity

For the year ended 31 December 2013

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2012	18,924,984	18,924,984
Total comprehensive income	(657,883)	(657,883)
Total comprehensive income for the period	(657,883)	(657,883)
Balance at 31 December 2012	18,267,101	18,267,101
Balance at 1 January 2013	18,267,101	18,267,101
Total comprehensive Income	1,347,715	1,347,715
Total comprehensive Income for the period	1,347,715	1,347,715
Balance at 31 December 2013	19,614,816	19,614,816

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

Statement of cash flows

For the year ended 31 December 2013

	Note	2013 \$	2012 \$
Cash flow from operating activities			
Receipts from parents and donations		22,012,035	22,938,013
Government grants received		7,556,856	6,351,835
Interest received		246,654	144,914
Payments to suppliers & employees		(26,331,464)	(28,054,715)
Payment to Jewish Day School for services rendered		(133,409)	(608,262)
Interest paid		(228,226)	(258,056)
Net cash provided by operating activities	21	3,122,446	513,729
Cash flows from investing activities			
Purchase of property, plant & equipment		(2,203,164)	(1,068,915)
Net cash used in investing activities		(2,203,164)	(1,068,915)
Cash flow from financing activities			
Loans to/(from) associated entities		2,574,317	4,761,647
Repayment of borrowings		(5,562)	(154,615)
Net cash provided by financing activities		2,568,755	4,607,032
Net increase in cash and cash equivalents held		3,488,037	4,051,846
Cash and cash equivalents at beginning of financial year		4,832,189	780,343
Cash and cash equivalents at end of financial year	6	8,320,226	4,832,189

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

Notes to the financial statements

For the year ended 31 December 2013

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

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 Corporations Act 2001.

The Company is domiciled in New South Wales, Australia. It is a Company not for gain, limited by guarantee.

The financial report complies with Australian Accounting Standards. A statement of compliance with International Financial Reporting Standards cannot be made due to the Company applying the not-for-profit sector specific requirements contained in the 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 Company's functional and presentation currency, unless otherwise stated.

The financial statements for the year ended 31 December 2013 were approved and authorised for issue by the Board of Directors on 29th April 2014.

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.

Future change in Accounting Standards

The AASB has issued new, revised and amended standards and interpretations that have mandatory application dates for future reporting periods. The Company has considered all pending Australian Accounting Standards issued up to the current reporting date and believe that they have no significant impact on future financial statements.

New and revised Standards that are effective for annual periods beginning on or after 1 January 2013

¹AASB 13 Fair Value Measurement

AASB 13 clarifies the definition of fair value and provides related guidance and enhanced disclosures about fair value measurements. It does not affect which items are required to be fair-valued. The scope of AASB 13 is broad and it applies for both financial and non-financial items for which other Australian Accounting Standards require or permit fair value measurements or disclosures about fair value measurements except in certain circumstances.

Amendments to AASB 119 Employee Benefits

The 2011 amendments to AASB 119 made a number of changes to the accounting for employee benefits, the most significant relating to defined benefit plans. The amendments:

- eliminate the 'corridor method' and requires the recognition of re-measurements (including actuarial gains and losses) arising in the reporting period in other comprehensive income;
- change the measurement and presentation of certain components of the defined benefit cost. The net amount in profit or loss is affected by the removal of the expected return on plan assets and interest cost components and their replacement by a net interest expense or income based on the net defined benefit asset or liability; and
- enhance disclosures, including more information about the characteristics of defined benefit plans and related risks.

Under the amendments, employee benefits 'expected to be settled wholly' (as opposed to 'due to be settled' under the superseded version of AASB 119) within 12 months after the end of the reporting period are short-term benefits, and are therefore not discounted when calculating leave liabilities. As the Entity does expect all annual leave for most employees to be used wholly within 12 months of the end of reporting period, annual leave is not included in 'other long-term benefit' and discounted when calculating the leave liability. This change has had no impact on the presentation of annual leave as a current liability in accordance with AASB 101 *Presentation of Financial Statements*.

a. Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts allowed.

Fee income is recognised as revenue when the services are delivered.

Contributions (including donations and government grants) received or receivable are recognised as revenue when the Company obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax (GST).

b. Property, Plant & Equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment losses.

Property

Freehold land and buildings are shown at cost, less subsequent depreciation for buildings and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The cost of fixed assets constructed within the Company 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 Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

The carrying amount of fixed assets is reviewed annually to ensure it is not in excess of the recoverable amount of those assets. The expected net cash flows have not been discounted to their present values in determining the recoverable amounts.

Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis except for motor vehicles over their useful lives to the Company 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	2.5% straight line
Plant and Equipment	20% straight line
Computing Equipment	25% straight line
Books	25% straight line
Motor Vehicles	22.5% diminishing value

c. Employee Benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled wholly within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits using the government bond rate that represents expected payment.

Contributions are made by the Company to an employee Superannuation Fund and are charged as expenses when

incurred. The Company has no legal obligation to cover any shortfall in the fund's obligation to provide benefits to employees on retirement.

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. Short-term Investments

Investments held for resale are stated at the lower of cost and net realisable value.

f. Financial Instruments

Recognition and Initial Measurement

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the entity becomes a party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial instruments are initially measured at fair value plus transactions costs where the instrument is not classified as at fair value through profit or loss. Transaction costs related to instruments classified as at fair value through profit or loss are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Classification and Subsequent Measurement

i. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost using the effective interest rate method.

g. Goods and Services Tax

Revenues, expenses, assets and liabilities are recognised net of the amount of Goods and Services Tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables in the statement of financial position are shown inclusive of GST. The net amount of GST recoverable from or payable to the taxation authority is included as a current asset or a current liability in the statement of financial position.

Cash flows are presented in the Statement of Cash Flow on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

h. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

i. Critical Accounting Estimates and Judgements

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Impairment

In assessing impairment, management estimates the recoverable amount of each asset or cash generating units based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Provision for Impairment of Receivables

Included in accounts receivable at 31 December 2013 are amounts that may not be recoverable. A provision for impairment has been made for \$2,141,578

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

Long Service Leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

The financial statements for the year ended 31 December 2013 were approved and authorised for issue on 29th April 2014 by the Board of Directors.

NOTE 2: INCOME TAX

The Company is exempt from liability to pay income tax under the provisions of the Income Tax Assessment Act.

NOTE 3: REVENUE

		2013	2012
		\$	\$
Operating activities			
Fees charged	(a)	24,519,192	23,559,120
Enrolment fees		9,354	10,149
Government grants		6,581,754	6,351,835
Interest received		246,654	144,914
Sundry income		466,708	178,782
Donations	5	150,041	237,946
Total operating income		31,973,703	30,482,746
Non-operating activities			
Capital grants		975,102	-
Donations	5	438,915	751,662
Total non-operating income		1,414,017	751,662
(a) Reconciliation of fees charged			
Tuition fees		24,204,918	23,019,083
Compulsory charges		1,583,992	1,689,341
Total gross fees		25,788,910	24,708,424
Less: Discount & allowances		(1,269,718)	(1,149,304)
Net fees charged		24,519,192	23,559,120

NOTE 4: PROFIT FOR THE YEAR

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

	2013	2012
	\$	\$
(Loss) /gain on sale of motor vehicles	677	(1,176)
Depreciation of plant and equipment	1,732,529	1,677,344
Interest paid or payable other than to associated entities	55,492	88,748

NOTE 5: SCHOOL NON-OPERATING INCOME/DONATIONS

	2013	2012
	\$	\$
Donations		
J Vidor	-	2,000
The Estate of the Late Addy Fisher	3,250	6,500
Parents' & Friends' Association	-	30,000
The Trust Company – Abraham Rabinovitch Trust	150,041	180,766
The Estate of the late Cecilia Rose	-	16,000
The Estate of the late Norman Lapin	431,047	751,662
Estate of the Late Hans Lewin	3,118	2,680
Other	1,500	-
	3	
	588,956	989,608

NOTE 6: CASH AND CASH EQUIVALENTS

	2013	2012
	\$	\$
Cash on hand	4,600	4,500
Cash at bank	941,638	2,586,491
Cash on deposit	7,373,988	2,241,198
	8,320,226	4,832,189

NOTE 7: TRADE AND OTHER RECEIVABLES

	2013	2012
	\$	\$
Current		
Outstanding Fees	2,876,076	2,678,485
Less: Provision for Doubtful Debts	(2,141,578)	(1,866,218)
Less: Write-offs		-
Total	734,498	812,267
Other Debtors	306,556	199,741
GST Recoverable	89,001	86,885
Total	1,130,055	1,098,893
Non-current		
Loan to associated entities	7,694,788	10,269,105
Total	7,694,788	10,269,105

All fees receivable are short term. The carrying amount of fees receivables is considered a reasonable approximation of fair value. All fees receivable have been reviewed for indicators of impairment. A provision for impairment is recognised when there is objective evidence that an individual receivable is impaired. These amounts have been included in the other expenses item.

The loan to associated entities relates to loans provided to Moriah College Building Fund and Moriah War Memorial Fund, The Moriah War Memorial Jewish College Association Limited and Kehillat Moriah Incorporated. The loans are considered to be long term with no formal terms and conditions and are in substance long term investments.

Movement in the provision for impairment of receivables is as follows:

	Opening Balance 1/1/13	Charge for the Year	Amounts Written Off	Closing Balance 31/12/13
Current trade receivables	1,866,218	275,360	-	2,141,578
Total	1,866,218	275,360	-	2,141,578

	Opening Balance 1/1/12	Charge for the Year	Amounts Written Off	Closing Balance 31/12/12
Current trade receivables	1,407,793	458,425	-	1,866,218
Total	1,407,793	458,425	-	1,866,218

The age of financial assets not impaired are as follows:

	2013 \$	2012 \$
Trade debtors amounts within terms		
Current or not more than 1 term	358,447	398,345
Trade debtors – past due but not impaired		
More than 2 terms but not more than 3 terms	63,650	212,147
More than 3 terms but not more than 4 terms	31,351	31,612
More than 4 terms	281,050	170,163
	734,498	812,267

NOTE 8: AUDITORS' REMUNERATION

	2013 \$	2012 \$
Remuneration of the auditor of the Company for:		
- auditing the financial report	40,000	32,000
- other services	6,598	3,600
	46,598	35,600

NOTE 9: OTHER ASSETS

	2013 \$	2012 \$
Prepayments	334,438	204,629
Total	334,438	204,629

NOTE 10: PROPERTY, PLANT AND EQUIPMENT

	2013	2012
	\$	\$
Land and buildings		
Land – Glenayr Avenue		
At cost	427,142	427,142
Buildings – Glenayr Avenue		
At cost	1,604,147	1,604,147
Less: accumulated depreciation	(199,449)	(159,345)
	1,404,698	1,444,802
Other building costs including WIP		
At cost	7,110,172	6,109,248
Less: accumulated depreciation	(1,161,540)	(704,936)
	5,498,632	5,404,312
Total land and buildings	7,780,472	7,276,256
Plant and equipment (including furniture & fittings)		
At cost	17,943,785	16,877,591
Less: accumulated depreciation	(15,543,314)	(14,406,589)
Total Plant and equipment	2,400,471	2,471,002
Motor vehicles		
At cost	965,453	834,872
Less: accumulated depreciation	(615,764)	(519,328)
Total motor vehicles	349,689	315,544
Total property, plant and equipment	10,530,632	10,062,802

	Land	Buildings & WIP	Plant and Equipment	Motor vehicles	Total
a. Movements in Carrying Amounts	\$	\$	\$	\$	\$
Balance at 1 January 2012	427,142	7,017,286	2,891,437	355,449	10,691,314
Additions	-	214,517	788,511	65,887	1,068,915
Disposals	-	-	-	(20,083)	(20,083)
Depreciation expense	-	(403,095)	(1,188,539)	(85,710)	(1,677,344)
Balance at 31 December 2012	427,142	6,828,708	2,491,409	315,543	10,062,802
Additions	-	949,153	1,083,651	136,048	2,168,852
WIP	-	34,312	-	-	34,312
Disposals	-	-	-	(2,805)	(2,805)
Depreciation expense	-	(458,843)	(1,174,589)	(99,097)	(1,732,529)
Carrying amount at 31 December 2013	427,142	7,353,330	2,400,471	349,689	10,530,632

NOTE 11: TRADE AND OTHER PAYABLES

	2013	2012
	\$	\$
Current		
Trade creditors	270,460	296,571
Sundry payables and accrued expenses	1,984,124	1,433,330
Loans from associated entities	799,869	-
	3,054,453	1,729,901

NOTE 12: FINANCIAL LIABILITIES

	2013	2012
	\$	\$
Current		
Bank loans	151,016	163,318
Hire purchase Loans	25,856	993
Bank bills	100,000	100,000
	276,872	264,311
Non-current		
Bank bills	1,055,000	1,155,000
Hire Purchase Loans	81,877	-
	1,136,877	1,155,000

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 & floating charge in favour of Westpac Banking Corporation. The Moriah War Memorial College Association has provided unlimited guarantees and indemnities to Westpac Banking Corporation 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 Westpac Banking Corporation in relation to the debts of the Moriah War Memorial College Association. (Refer note 22).

NOTE 13: PROVISIONS

	2013	2012
	\$	\$
Current		
Employee entitlements	1,930,264	3,179,476
Non-Current		
Employee entitlements	1,363,604	704,921
Total Provisions	3,293,868	3,884,397

NOTE 14: OTHER LIABILITIES

	Note	2013	2012
		\$	\$
Income received in advance		633,253	1,105,627
Scholarship fund		-	27,485
Prize fund		-	33,796
Income received in advance		633,253	1,166,908

NOTE 15: MEMBERS FUNDS

The Company is limited by guarantee and does not have any share capital. Were the Company 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 Company. At 31 December 2013 the number of members was 1,754 (2012: 1,855)

NOTE 16: CAPITAL EXPENDITURE COMMITMENTS

	2013	2012
	\$	\$
Estimated Capital Expenditure contracted for at balance date but not provided for:		
- payable not later than one year	375,000	191,000

The Capital expenditure commitment for 2013 represents expenditure yet to be incurred relating to Grants approved in respect of the Secure Schools funding for both the main Queens Park Campus and the Long Day Care Centres. This amounts to approximately \$375,000.

NOTE 17: FINANCIAL INSTRUMENT

a. Financial Risk Management Policies

The Company's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases. When managing capital, Moriah's objective is to ensure that the organisation continues as a going concern, as well as to maintain optimal benefits for stakeholders. Moriah aims to maintain a capital structure that ensures the lowest cost of capital available to the organisation.

The main purpose of non-derivative financial instruments is to raise finance for Company's operations.

The Company does not have any derivative instruments at 31 December 2013. See Note 12 for a summary of Company's financial liabilities by category.

i. Treasury Risk Management

A Finance and Audit Committee consisting of members of the Board of Management meet on a regular basis to analyse currency and interest rate exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The committee's overall risk management strategy seeks to assist the Company in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

The Finance and Audit Committee operates under policies approved by the Board of Management. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The Finance and audit committee oversees how management monitors compliance with the Company's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.

ii. Financial Risk Exposures and Management

The main risks the Company is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

Interest rate risk

Interest rate risk is the risk that the value of the financial instruments will fluctuate due to changes in market interest rates. The Company's exposure to interest rate risks and the effective interest rates of financial assets and liabilities at the balance sheet date are as follows:

	Floating Interest Rates		Non-Interest Bearing		Total		Weighted Effective Interest	
	2013	2012	2013	2012	2013	2012	2013	2012
	\$	\$	\$	\$	\$	\$	%	%
Financial Assets								
Cash	8,315,626	4,827,689	4,600	4,500	8,320,226	4,832,189	3.7	2.7
Receivable	-	-	1,130,055	1,098,893	1,130,055	1,098,893	Nil	Nil
Total Financial Assets	8,315,626	4,827,689	1,134,655	1,103,393	9,450,281	5,931,082		
Financial Liabilities								
Accounts Payable	-	-	3,054,453	1,729,901	3,054,453	1,729,901	Nil	Nil
Borrowings	1,413,749	1,419,311	-	-	1,413,749	1,419,311	5.1	5.7
Total Financial Liabilities	1,413,749	1,419,311	3,054,453	1,729,901	4,468,202	3,149,212		

Foreign currency risk

Most of Company's transactions are carried out in Australian Dollars. Exposures to currency exchange rates arise from a small amount of the Company's overseas purchases, which are primarily denominated in US-Dollars and Euro. These funds are only held in the short term and therefore the impact is considered immaterial. At 31 December 2013, the amounts in aggregate were \$268,042 (2012: \$2,976)

To mitigate the Company's exposure to foreign currency risk, the Company maintain Australian bank accounts denominated in both US-Dollars and Euro.

Foreign currency denominated financial assets and liabilities, translated into Australian Dollars at the closing rate.

Liquidity risk

The Company manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

Credit risk

Credit risk is the risk of financial loss arising from another party to a contract or financial obligation. The Company's maximum exposure to credit risk is represented by the carrying amounts of the financial assets included in the balance sheet net of any provisions for doubtful accounts.

	Banks		Other		Total	
	2013	2012	2013	2012	2013	2012
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash	8,315,626	4,827,689	4,600	4,500	8,320,226	4,832,189
Receivable		-	1,640,273	1,098,893	1,640,273	1,098,893
Total Financial Assets	8,315,626	4,827,689	1,644,873	1,103,393	9,960,499	5,931,082

There is no material amount of collateral held as security at 31 December 2013.

Credit risk is reviewed regularly by the Finance and Audit Committee. It arises from exposures to customers as well as through deposits with financial institutions.

The Company is exposed to a high degree of credit risk exposure from trade receivables. Trade receivables at 31 December 2013 are \$734,498 (2012: \$812,267).

Price risk

The Company is not exposed to any price risk.

b. Financial Liabilities Maturity Analysis

The tables below reflect the undiscounted contractual settlement terms for financial instruments of a fixed period of maturity, as well as management's expectations of the settlement period for all other financial instruments. As such, the amounts may not reconcile to the balance sheet.

	Current Interest rate	Current			Non-current
	%	\$	\$	\$	\$
		Not later than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
Bank loans	3.0	18,877	37,754	94,385	-
Trade payables	-	3,054,453	-	-	-
Bank bills	5.1	-	-	100,000	1,055,000
Hire purchase loans	6.6	2,154	4,309	19,392	81,878
Total		3,075,484	42,063	213,777	1,136,878

c. Net Fair Values

For other assets and other liabilities the net fair value approximates their carrying value.

Aggregate net fair values and carrying amounts of financial assets and financial liabilities at balance date.

	2013		2012	
	Carrying Amount	Net Fair Value	Carrying Amount	Net Fair Value
	\$	\$	\$	\$
Financial assets				
Loans and receivables	1,130,055	1,130,055	1,098,893	1,098,893
	1,130,055	1,130,055	1,098,893	1,098,893
Financial liabilities				
Bank bills secured	1,155,000	1,155,000	1,255,000	1,255,000
Bank loan secured	151,016	151,016	163,318	163,318
Trade and other payables	3,054,453	3,054,453	1,729,901	1,729,901
Hire Purchase Loans	107,733	107,733	993	993
	4,468,202	4,468,202	3,149,212	3,149,212

NOTE 18: CONTINGENT LIABILITIES

The Company is liable by virtue of existing cross guarantees for the debts incurred by the Moriah College Building Fund, the Moriah War Memorial Fund and The Moriah War Memorial Jewish College Association Limited, which are secured through registered mortgages over various College properties, both freehold and leasehold.

As noted at Note 12, the Moriah War Memorial College Association has provided unlimited guarantees and indemnities to Westpac Banking Corporation 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 Westpac Banking Corporation in relation to the debts of the Moriah War Memorial College Association.

On 17 February 2014, all of the above secured Bank Loans and Bank Bills were repaid to the Entity's former bankers, Westpac Banking Corporation. As part of the new Funding Agreement with The Commonwealth Bank of Australia, the Moriah War Memorial College Association has provided unlimited guarantees and indemnities to it 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. The amount of the new facility subject to this new Agreement is \$31,400,000.

NOTE 19: LEASE COMMITMENTS

The College is committed to rent and outgoings for the year 2014 in the net amount of approximately \$176,000 on the land occupied by the John I Einfeld AM Preschool Campus in Randwick that is owned by Sir Moses Montefiore Jewish Home. There is no lease agreement in place, therefore, no committed liability exists for periods greater than 1 year.

NOTE 20: RELATED PARTY DISCLOSURES

The Directors of Moriah War Memorial College Association during the financial year were:

Mr G Friede	Mr A Gelman
Mr M Schneider	Mr R Goot AM SC
Mr R Kaye (resigned May 2013)	Mrs J Lowy
Dr S Morris	Dr S Roberts (resigned May 2013)
Mr O Freedman	Mr G Sher
Mr S Jankelowitz	Mrs T Solsky
Mrs L Ehrlich	Ms M Sonnabend
Mrs T Ende (resigned May 2013)	Mr S Wilkenfeld
Mr J Fridman	Mr M Weininger (appointed May 2013)

The following related party transactions occurred during the financial year.

Fees (and other revenue) were received by the Company from the Directors of the Company under normal terms and conditions.

An interest free loan of \$7,656,124 (2012: \$10,055,186) 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.

There are spouses of Directors of the Company who are employed by the College in the ordinary course of its activities.

In 2013 no directors (2012: no Directors) have received or become entitled to receive a benefit, by reason of a contract made by the Company or a Related Corporation with the Directors or with a firm of which they are a member or a director, or with a Company in which they have a substantial financial interest undertaken in the normal course of business at or less than competitive rates.

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 2013, the amount payable on this loan was \$799,869 (2012: \$188,278 receivable). As at 31 December 2013, there was a loan receivable from Kehillat Moriah Incorporated in the amount of \$38,662 (2012: \$Nil).

An interest free loan of \$7,656,124 (2012:\$10,055,186) 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.

During 2013, a management fee of \$133,409, (2012 \$608,262) was paid to 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 Company during the year.

Key Management Personnel Remuneration (Short-Term benefits)				
	Salary	Non-cash benefit	Superannuation	Total
	\$	\$	\$	\$
2013	1,049,704	46,500	98,072	1,194,276
2012	799,874	46,500	71,989	918,363

Non-cash benefit relates to motor vehicles provided to key management personnel.

NOTE 21: CASH FLOW INFORMATION

	2013	2012
	\$	\$
Reconciliation of Cash Flow from Operations with Profit/(Loss) after Income Tax		
(Profit)/(loss) after income tax	1,347,715	(657,883)
Non-cash flows in profit		
Depreciation	1,732,529	1,677,344
Loss on sale of motor vehicles	2,805	20,083
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
(Increase)/decrease in trade and other debtors	(31,162)	535,977
Increase/(decrease) in creditors and accruals	1,324,552	(1,235,319)
(Decrease)/increase in provisions	(590,529)	41,895
Decrease/ (increase) in other current assets	(129,809)	23,177
(Decrease)/increase in other liabilities	(533,655)	108,455
	3,122,446	513,729

NOTE 22: EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operation of the Company, the results of those operations, or the state of affairs of the Company in future years, other than the following:

The Trustees of the Moriah College Building Fund on 17 February 2014 entered into a Facility Agreement with the Commonwealth Bank Of Australia for an amount of \$31,400,000.

This Agreement included the creation of a new debt to fund the balance of amounts due on the acquisition of the freehold property from the NSW State Property Authority together with the transfer of the balance of the existing financial liabilities from the its former bankers, Westpac Banking Corporation. All loans included under this transaction are the subject of security by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association. (Refer Notes 12 & 18).

NOTE 23: 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 24: COMPANY DETAILS

The registered office and principal place of business of the Company is:

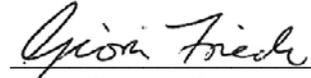
Moriah War Memorial College Association
The Henry Roth Administration Building
Queens Park Road
Bondi Junction NSW 2022

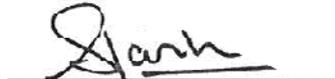
Directors' declaration

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 83 to 99, are in accordance with the Corporations Act 2001:
 - a) comply with Accounting Standards and the Corporations Regulations 2001; and
 - b) give a true and fair view of the financial position as at 31 December 2013 and of the performance for the year ended on that date of the Company; and
2. In the directors' opinion there are reasonable grounds to believe that the Company 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 and is signed for and on behalf of the Directors by:


G. FRIEDE
President


S. JANKELOWITZ
Honorary Treasurer

Dated this 29th day of April 2014

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Sydney NSW 2000

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Independent Auditor's Report To the Members of Moriah War Memorial College Association

We have audited the accompanying financial report of Moriah War Memorial College Association (the "Company"), which comprises the statement of financial position as at 31 December 2013, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration of the company.

Directors' responsibility for the financial report

The Directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001. The Directors' responsibility also includes 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.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

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In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial report that gives a true and fair view 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 Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Auditor's opinion

In our opinion, the financial report of Moriah War Memorial College Association is in accordance with the Corporations Act 2001, including:

- a giving a true and fair view of the Company's financial position as at 31 December 2013 and of its performance for the year ended on that date; and
- b complying with Australian Accounting Standards and the Corporations Regulations 2001.

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

A J Archer
Partner - Audit & Assurance

Sydney, 29 April 2014

The Moriah War Memorial Jewish College Association Limited

Financial report for the year ended 31 December 2013

ACN 003 214 560

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Directors' report

Your directors present their report on the company for the financial year ended 31 December 2013.

Directors

The names of the directors in office at any time during or since the end of the year are:

Mr G Friede

Mr M Schneider

Mr R Kaye (resigned May 2013)

Dr S Morris

Mr O Freedman

Mr S Jankelowitz

Mrs L Ehrlich

Mrs T Ende (resigned May 2013)

Mr J Fridman

Mr A Gelman

Mr R Goot AM SC

Mrs J Lowy

Dr S Roberts (resigned May 2013)

Mr G Sher

Mrs T Solsky

Ms M Sonnabend

Mr M Weininger (appointed May 2013)

Mr S Wilkenfeld

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

Legal structure

The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company 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 2013 the collective liability of members was \$17,540 (2012: \$18,550).

Principal Activities

The principal activities of the Company during the year were that of conducting a school and preschool.

Short and long term objectives

Moriah College 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 Long Day Care Centres, Primary, Middle and High Schools, for the Jewish community.

The long-term objectives of Moriah College 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 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 these objectives

The College focuses on the following key elements in strategic planning to meet both its short and long term objectives.

1. **Excellence in teaching and learning** through the development and implementation of quality teaching & learning practices for the 21st century.
2. **Student growth and well-being** by creating an atmosphere where students can maximise their potential as students and citizens with regard to their natural abilities.
3. **Our Jewish ethos** by creating a Jewish Learning Experience that provides our students with opportunities to be informed, committed and respectful members of the Jewish community; with a positive Jewish identity; and to provide opportunities for religious practice to students across the full gamut of the Modern Orthodox spectrum.
4. **Parent and Community Partnership** through the development and implementation of effective communication strategies with key stakeholders, that promotes a culture of respect, trust and co-operation.
5. **Our Staff** through the recruitment and retention of engaged and committed staff who are supported by professional development and active participation in the Quality Teacher Development and Review program.
6. We are actively seeking out and cultivating Jewish studies and Hebrew staff to ensure the maintenance of high quality Jewish education.
7. **Our Facilities and Learning Environment** by providing and maintaining well resourced spaces to support collaborative Jewish and secular teaching & learning. Increasingly our learning environment is moving towards more widespread usage of technology and the need to provide on-line access to contemporary teaching and learning resources
8. **Financial Performance** with a focus on long-term financial strength to ensure sustainability and affordability which are particularly relevant to the ideals of the College to provide community access to high quality Jewish and secular education.

Measurement of performance, including key performance indicators

Our objectives are measured through a series of external reporting mechanisms to the NSW and Federal Governments in which we report against specific outcomes for targeted funding to meet the educational and resource needs of children with learning enhancement requirements; provide statistical data on financial, staffing and grant funding aspects, as well as specific programs such as the Digital Education Revolution (DER) and the Building the Education Revolution (BER) which provided funding to be expended against approved projects.

The College also provides information on its business operation to the Jewish Communal Appeal, as part of the annual submission process for allocation of additional funds to support the College providing financial assistance to families experiencing financial difficulties and for the support of special needs education to the growing population of children across the College, with diagnosed disabilities and learning support needs.

The College is also inspected on a regular basis by the NSW Board of Studies (BOS) to ensure compliance with the syllabus and operational requirements for educational delivery, leading to ongoing registration.

Educational performance is measured at a State and National level through the NSW School and Higher School Certificates and the NAPLAN tests for Years 3, 5, 7 and 9. These results are reported to the College and general community through College based communication channels and on the MySchool website developed by the Australian Curriculum Assessment and Reporting Authority (ACARA).

The College has developed a three year Strategic Plan that was implemented during 2012. This plan provided not only the detailed strategic initiatives around the seven areas of focus, but also detail metrics which provide additional performance measurement and reporting mechanisms.

Operating results

The Company made a profit for the year of \$nil (2012: \$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 of the Company that occurred during the year.

After balance date events

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operation of the Company, the results of those operations, or the state of affairs of the Company in future years, other than the following:

The Trustees of the Moriah College Building Fund on 17 February 2014 entered into a Facility Agreement with the Commonwealth Bank of Australia for an amount of \$31,400,000.

This Agreement included the creation of a new debt to fund the balance of amounts due on the acquisition of the

freehold property from the NSW State Property Authority together with the transfer of the balance of the existing financial liabilities from the its former bankers, Westpac Banking Corporation.

All loans included under this transaction are the subject of security by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

Directors' Qualifications

Giora Friede (President)

Qualifications: B Econ Sc
Board Member since 1999
Honorary Secretary 2008 – May 2011
Vice President May 2011- November 2012
President since November 2012
Director

Mark Schneider (Immediate Past President)

Qualifications: B E (Hons), B Sc, ASIA.
Board Member since 1994
Honorary Secretary 1997 – 1998
Honorary Treasurer 1998 – 2001
Vice President 2001 – 2005
President 2005 – 2008
Immediate Past President 2008 – 2011
President May 2011 – resigned October 2012
Immediate Past President since November 2012
Investment Banker

Roger Kaye (Vice President)

Qualifications: B Com, MBA
Board Member since 1999
Honorary Treasurer 2001 – 2005
Vice President 2005 – 2008
President 2008 – May 2011
Immediate Past President May 2011 – October 2012
Vice President November 2012 – May 2013
Company Director
Resigned May 2013

Suzanne Morris (Vice President)

Qualifications: PhD, UNSW;
BSc (Psychology) Hons I,
UNSW; BSc (Medicine), UNSW
Board Member since May 2008
Assistant Secretary June 2010 – May 2011
Honorary Secretary May 2011 – May 2012
Vice President since May 2012
University Lecturer

Oliver Freedman
(Vice President and Honorary Secretary)

Qualifications: BSc (Psych.), Hons and Masters of Applied Psychology
Board member since May 2010
Vice President since May 2013
Honorary Secretary since May 2012
Managing Director

Stephen Jankelowitz
(Honorary Treasurer)

Qualifications: B Com, CA
Board Member since 2007
Honorary Treasurer since 2008
Chartered Accountant and Chief Executive Officer

Miri Sonnabend

Qualifications: BA (Hons), LLB
Board member since May 2012
Assistant Secretary since May 2013
Solicitor

Lauren Ehrlich
(P&F President) since May 2012

Qualifications: BA Visual Arts, SCAE Graduate Diploma Secondary Education, Syd
Board Member since May 2012

Tara Ende

Qualifications: B Com, LLB
Board Member 2004 – 2013
Assistant Secretary May 2008 – June 2010
Solicitor and Registered Migration Agent
Resigned May 2013

Joseph Fridman

Qualifications: B Com (Honours), Australian Chartered Accountant, MBA
Board member since May 2011
Chief Executive Officer

Alex Gelman

Qualifications: BCom MCom CPA MACS
Board member since May 2011
Technology Strategist | Partner

Robert Goot AM SC

Board Member 1984 – 1996
Vice President 1986 – 1987
President 1989 – 1996
Immediate Past President 1996 - 1998
Life Patron since 1998
Trustee since 2002
Board Member since May 2012
Barrister and Senior Counsel

Judy Lowy

Qualifications: BA (UNSW)
Board Member since May 2008
Foundation President since its inception
Company Director

Sam Roberts

Qualifications: MBBS (Adelaide), GCertForensicMHealth, FRANZCP, MACLM
Board member 2011 – 2013
Consultant General and Forensic Psychiatrist
Resigned May 2013

Gavin Sher

Qualifications: B.Com, H Dip Acc, CA(SA)
Board member since May 2012
Group Accountant

Terri Solsky

Qualifications: B. Comm (UNSW)
Board member since May 2011

Marc Weininger

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

Simon Wilkenfeld

Qualifications: BCom (UNSW)
Major: Accounting, Finance and Systems
Board member since May 2011
Managing Director

Meetings of Directors

During the financial year, 13 meetings of directors were held. Attendances by each director during the year were as follows:

SCHEDULE OF ATTENDANCES AT MEETINGS DURING 2013				
NAME	BOARD MEETINGS		EXECUTIVE MEETINGS	
	ELIGIBLE TO ATTEND	ATTENDED	ELIGIBLE TO ATTEND	ATTENDED
Friede, G	13	13	6	6
Schneider, M	13	8	6	5
Kaye, R	5	5	4	3
Morris, S	13	12	6	6
Jankelowitz, S	13	11	6	6
Freedman, O	13	10	6	4
Ehrlich, L	13	9	-	-
Ende, T	5	4	-	-
Fridman, J	13	11	-	-
Gelman, A	13	10	-	-
Goot AM, SC, R	13	10	-	-
Lowy, J	13	12	-	-
Roberts, S	5	4	-	-
Sher, G	13	11	-	-
Solsky, T	13	12	-	-
Sonnabend, M	13	13	-	-
Weininger, M	8	7	-	-
Wilkenfeld, S	13	11	-	-

Environmental issues

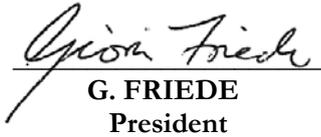
The Company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory of Australia.

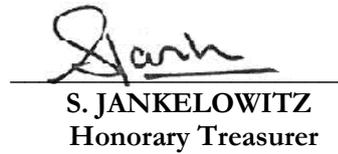
Dividends

No dividends have been paid or will be paid. The Memorandum and Articles of Association do not permit any profits to be distributed by way of a dividend.

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out on page 109.
Signed in accordance with a resolution of the Board of Directors, 29th April 2014:


G. FRIEDE
President


S. JANKELOWITZ
Honorary Treasurer

Level 17, 383 Kent Street
Sydney NSW 2000

Correspondence to:
Locked Bag Q800
QVB Post Office
Sydney NSW 1230

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F +61 2 9299 4445
E info.nsw@au.gt.com
W www.grantthornton.com.au

**Auditor's Independence Declaration
To the Directors of The Moriah War Memorial Jewish College Association
Limited**

In accordance with the requirements of section 307C of the Corporations Act 2001, as lead auditor for the audit of The Moriah War Memorial Jewish College Association Limited for the year ended 31 December 2013, I declare that, to the best of my knowledge and belief, there have been:

- a no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b no contraventions of any applicable code of professional conduct in relation to the audit.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



A J Archer
Partner - Audit & Assurance

Sydney, 29 April 2014

Grant Thornton Audit Pty Ltd ACN 130 913 594
a subsidiary or related entity of Grant Thornton Australia Ltd ABN 41 127 556 389

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Statement of profit or loss and other comprehensive income

For the year ended 31 December 2013

	Note	2013 \$	2012 \$
Fees Charged	3	6,878,564	6,591,682
Sundry Income		205,451	122,446
Jewish Communal Appeal	3	989,852	1,059,330
Donations	3	65,198	152,211
Contribution from Moriah War Memorial College Association for services rendered		133,409	608,262
Total income		8,272,474	8,533,931
Employee benefit expense (teaching staff)		(4,438,887)	(4,588,635)
Employee benefit expense (non-teaching staff)		(1,024,543)	(1,019,239)
Expenses & materials		(830,578)	(913,380)
Staff expenses		(597,726)	(549,997)
Financial costs		(56,724)	(45,902)
Building & grounds expense		(818,129)	(803,449)
Other expenses		(505,887)	(613,329)
Total expenses		(8,272,474)	(8,533,931)
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 2013

	Note	2013	2012
		\$	\$
Current assets			
Cash and cash equivalents	6	103,449	188,278
Trade & Other Receivables	7	807,144	-
Total assets		910,593	188,278
Current liabilities			
Loans from associated entities	8	-	188,278
Trade and other payables	8	167,719	-
Employee Entitlements	9	604,756	-
Total current liabilities		772,475	188,278
Non-current Liabilities			
Employee Entitlements	9	138,118	-
Total non-current liabilities		138,118	-
Total liabilities		910,593	188,278
Net assets		-	-
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 2013

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2012	-	-
Total comprehensive income for the year	-	-
Balance at 31 December 2012	-	-
Balance at 1 January 2013	-	-
Total comprehensive income for the year	-	-
Balance at 31 December 2013	-	-

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

Statement of cash flows

For the year ended 31 December 2013

	Note	2013 \$	2012 \$
Cash flow from operating activities			
Receipts from Parents and Donations		7,011,988	7,337,777
Receipts from Jewish Communal Appeal		1,055,050	1,211,541
Interest received		72,027	82,940
Interest paid		(13,540)	(45,902)
Other income		133,409	-
Payments to suppliers and employees		(8,155,485)	(8,586,356)
Net cash provided by operating activities	16	103,449	-
Cash flow from financing activities			
Loans (to)/from related parties		(188,278)	116,873
Net cash (used in) /provided by financing activities		(84,829)	116,873
Net (Decrease)/increase in cash and cash equivalents held		(84,829)	116,873
Cash and cash equivalents at beginning of financial year		188,278	71,405
Cash and cash equivalents at end of financial year	6	103,449	188,278

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

Notes to the financial statements

For the year ended 31 December 2013

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

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 and the Corporations Act 2001.

The Company is domiciled in New South Wales, Australia. It is a company not for gain, limited by guarantee.

The financial report complies with Australian Accounting Standards. A statement of compliance with International Financial Reporting Standards cannot be made due to the company applying for the not-for-profit sector specific requirements contained in the 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 Company's functional and presentation currency, unless otherwise stated.

The financial statements for the year ended 31 December 2013 were approved and authorised for issue by the Board of Directors on 29th April 2014.

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.

New and revised Standards that are effective for annual periods beginning on or after 1 January 2013

Amendments to AASB 119 Employee Benefits

The 2011 amendments to AASB 119 made a number of changes to the accounting for employee benefits, the most significant relating to defined benefit plans. The amendments are:

- eliminate the 'corridor method' and requires the recognition of remeasurements (including
- actuarial gains and losses) arising in the reporting period in other comprehensive income;
- change the measurement and presentation of certain components of the defined benefit cost. The net amount in profit or loss is affected by the removal of the expected return on plan assets and interest cost components and their replacement by a net interest expense or income based on the net defined benefit asset or liability; and

- enhance disclosures, including more information about the characteristics of defined benefit plans and related risks.

Under the amendments, employee benefits 'expected to be settled wholly' (as opposed to 'due to be settled' under the superseded version of AASB 119) within 12 months after the end of the reporting period are short-term benefits, and are therefore not discounted when calculating leave liabilities. As the Entity does expect all annual leave for most employees to be used wholly within 12 months of the end of reporting period, annual leave is not included in 'other long-term benefit' and discounted when calculating the leave liability. This change has had no impact on the presentation of annual leave as a current liability in accordance with AASB 101 *Presentation of Financial Statements*.

These amendments have had no significant impact on the entity.

Future Change in Accounting Standards

The AASB has issued new, revised and amended standards and interpretations that have mandatory application dates for future reporting periods. The Company has considered all pending Australian Accounting Standards issued up to the current reporting date and believe that they have no significant impact on future financial statements.

a. Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts allowed.

Fee income is recognised as revenue when the services are delivered.

Contributions (including donations and government grants) received or receivable are recognised as revenue when the company obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax (GST).

b. Employee Benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to balance date by Moriah War Memorial College Association, and is therefore shown in the financial statements of that entity. 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 company to an employee Superannuation Fund and are charged as expenses when incurred. The company has no legal obligation to cover any shortfall in the fund's obligation to provide benefits to employees on retirement.

c. Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash includes cash in hand and in banks net of outstanding bank overdrafts.

Bank overdrafts are shown within financial liabilities in current liabilities on the statement of financial position.

d. Financial Instruments

Recognition and Initial Measurement

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the entity becomes a party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial instruments are initially measured at fair value plus transactions costs where the instrument is not classified as at fair value through profit or loss. Transaction costs related to instruments classified as at fair value through profit or loss are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Classification and Subsequent Measurement

i. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost using the effective interest rate method.

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 Flows 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 group has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

g. Borrowing Costs

All other borrowing costs are recognised in income in the period in which they are incurred.

h. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

i. Going Concern

The directors of the company have prepared the financial statements on a going concern basis notwithstanding the net assets of the company being nil. The Company, as required, receives support from Moriah War Memorial College Association to cover any shortfall in operating expenditure over revenue received.

j. Critical Accounting Estimates and Judgements

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.

Provision for Impairment of Receivables

Included in accounts receivable at 31 December 2013 are amounts that may not be recoverable. A provision for impairment has been made for \$nil.

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 2: INCOME TAX

The Company is exempt from liability to pay income tax under the provisions of the Income Tax Assessment Act.

NOTE 3: REVENUE

	2013	2012
	\$	\$
Tuition fees	8,445,771	8,108,680
Compulsory charges	477,662	263,672
Total gross fees	8,923,433	8,372,352
Less:		
Discount & allowances	(331,146)	(278,982)
Subsidies	(1,713,723)	(1,501,688)
Net fees charged	6,878,564	6,591,682
Jewish Communal Appeal	989,852	1,059,330
Donations	65,198	152,211
Total other revenue	1,055,050	1,211,541

NOTE 4: REMUNERATION OF DIRECTORS

No remuneration was paid to any of the Directors.

NOTE 5: AUDITORS' REMUNERATION

	2013	2012
	\$	\$
Remuneration of the auditor of the Company for:		
- auditing the financial report	15,402	9,371
	15,402	9,371

NOTE 6: CASH AND CASH EQUIVALENTS

	2013	2012
	\$	\$
Cash at bank	103,449	188,278

NOTE 7: TRADE AND OTHER RECEIVABLES

	2013	2012
	\$	\$
Trade and other receivables	7,275	-
Loans to associated entities	799,869	-
	807,144	-

NOTE 8: TRADE AND OTHER PAYABLES

	2013	2012
	\$	\$
Current		
Loans from associated entities	-	188,278
Sundry Payables and Accrued Expenses	167,719	-
	167,719	188,278

NOTE 9: PROVISIONS

	2013	2012
	\$	\$
Current		
Employee entitlements	604,756	-
Non-Current		
Employee entitlements	138,118	-
Total Provisions	742,874	-

NOTE 10: DIVIDENDS

No dividends have been paid or will be paid.

NOTE 11: MEMBERS FUNDS

The Company is limited by guarantee and does not have any share capital. Were the company to be wound up, the Articles of Association state that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company. At 31 December 2013 the number of members was 1,754 (2012: 1,855).

NOTE 12: CONTINGENT LIABILITIES

The Company is liable by virtue of existing cross guarantees for the debts incurred by the Moriah College Building Fund and the Moriah War Memorial Fund, and the Moriah War Memorial College Association, which are secured through registered mortgages over various College properties, both freehold and leasehold. Effective from 17 February, 2014, the amount of the debts covered by these cross guarantees increased to \$31,400,000.

The Moriah War Memorial Jewish College Association Limited has provided unlimited guarantees and indemnities to Westpac Banking Corporation to 17 February 2014 and to the Entity's new Bankers, The Commonwealth Bank of Australia, from that date onwards, in relation to the debts of the Moriah War Memorial College Association.

NOTE 13: EVENTS SUBSEQUENT TO BALANCE DATE

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operation of the Company, the results of those operations, or the state of affairs of the Company in future years, other than the following:

The Trustees of the Moriah College Building Fund on 17 February 2014 entered into a Facility Agreement with the Commonwealth Bank of Australia for an amount of \$31,400,000.

This Agreement included the creation of a new debt to fund the balance of amounts due on the acquisition of the freehold property from the NSW State Property Authority, together with the transfer of the balance of the existing financial liabilities from the its former bankers, Westpac Banking Corporation.

All loans included under this transaction are the subject of security by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

The Moriah War Memorial Jewish College Association Limited has also provided unlimited guarantees and indemnities to Westpac Banking Corporation to 17 February 2014 and to the Entity's new Bankers, The Commonwealth Bank of Australia, from that date onwards, in relation to the debts of the Moriah War Memorial College Association.

NOTE 14: RELATED PARTY DISCLOSURES

The Directors of The Moriah War Memorial Jewish College Association Limited during the financial year were:

Mr G Friede	Mr A Gelman
Mr M Schneider	Mr R Goot AM SC
Mr R Kaye (resigned May 2013)	Mrs J Lowy
Dr S Morris	Dr S Roberts (resigned May 2013)
Mr O Freedman	Mr G Sher
Mr S Jankelowitz	Mrs T Solsky
Mrs L Ehrlich	Ms M Sonnabend
Mrs T Ende (resigned May 2013)	Mr S Wilkenfeld
Mr J Fridman	Mr M Weininger (appointed May 2013)

The following related party transactions occurred during the financial year.

Fees (and other revenue) were received by the Company from the Directors of the Company and Director related entities under normal terms and conditions.

There are spouses of Directors of the Company who are employed by the College in the ordinary course of its activities.

As at 31 December 2013, there was a loan receivable from Moriah War Memorial College Association amounting to \$799,869, (2012: Loan payable of \$188,278).

A management fee of \$133,409,(2012: \$608,262), has been received by The Moriah War Memorial Jewish College Association Limited from Moriah War Memorial College Association, for services rendered during the year. This fee has been calculated on the basis of an agreed formula between the entities.

A management fee of \$664,036,(2012: \$608,262), has been paid 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 company during the year.

Key Management Personnel Remuneration (Short-Term benefits)				
	Salary	Non-cash benefit	Superannuation	Total
	\$	\$	\$	\$
2013	390,373	13,500	35,868	439,741
2012	289,890	13,500	26,090	329,480

Non-cash benefit relates to motor vehicles provided to key management personnel.

NOTE 15: 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 16: CASH FLOW INFORMATION

Reconciliation of Cash Flow from Operations with Profit after Income Tax	2013	2012
	\$	\$
(Profit)/(loss) after income tax	-	-
(Increase)/decrease in trade and other debtors	(807,144)	-
Increase/(decrease) in creditors and accruals	167,719	-
(Decrease)/increase in provisions	742,874	-
Net cash provided by operations	103,449	-

NOTE 17: COMPANY DETAILS

The registered office and principal place of business of the Company is:

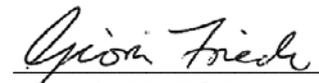
The Moriah War Memorial Jewish College Association Limited
The Henry Roth Administration Building
Queens Park Road
Bondi Junction NSW 2022

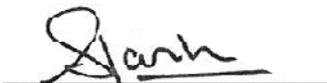
Directors' declaration

The directors of the Association declare that:

1. The financial statements and notes, as set out on pages 110 to 119, are in accordance with the Corporations Act 2001:
 - a) comply with Accounting Standards and the Corporations Regulations 2001; and
 - b) give a true and fair view of the financial position as at 31 December 2013 and of the performance for the year ended on that date of the association; and
2. In the directors' opinion there are reasonable grounds to believe that the company 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 and is signed for and on behalf of the Directors by:


G. FRIEDE
President


S. JANKELOWITZ
Honorary Treasurer

Dated this 29th day of April 2014

Level 17, 383 Kent Street
Sydney NSW 2000

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F +61 2 9299 4445
E info.nsw@au.gt.com
W www.grantthornton.com.au

Independent Auditor's Report To the Members of The Moriah War Memorial Jewish College Association Limited

We have audited the accompanying financial report of The Moriah War Memorial Jewish College Association Limited (the "Company"), which comprises the statement of financial position as at 31 December 2013, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration of the company.

Directors' responsibility for the financial report

The Directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001. The Directors' responsibility also includes 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.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

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Liability limited by a scheme approved under Professional Standards Legislation. Liability is limited in those States where a current scheme applies.

In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial report that gives a true and fair view 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 Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Auditor's opinion

In our opinion, the financial report of The Moriah War Memorial Jewish College Association Limited is in accordance with the Corporations Act 2001, including:

- a giving a true and fair view of the Company's financial position as at 31 December 2013 and of its performance for the year ended on that date; and
- b complying with Australian Accounting Standards and the Corporations Regulations 2001



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



A J Archer
Partner - Audit & Assurance

Sydney, 29 April 2014

Moriah College Building Fund & Moriah War Memorial Fund Trustee

Financial report for the year ended 31 December 2013

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Statement of profit or loss and other comprehensive income

For the year ended 31 December 2013

	2013	2012
	\$	\$
Profit before income tax	-	-
Income tax expense	-	-
Profit after income tax	-	-
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 2013

	2013	2012
	\$	\$
Current assets		
Cash and cash equivalents	-	-
Total current assets	-	-
Total assets	-	-
Net assets	-	-
Equity		
Issued Capital	-	-
Total equity	-	-

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

Notes to financial statements

For the year ended 31 December 2013

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared for use by the trustees. The trustees have determined that it is not a reporting entity.

The Trust Funds are domiciled in Australia.

Basis of preparation

The financial report has been prepared in accordance with the following Australian Accounting Standards.

AASB 101: Presentation of Financial Statements

AASB 110: Events after the Balance Sheet Date

AASB 1031: Materiality

NOTE 2: TRUST LIABILITIES AND RIGHT OF INDEMNITY

The trustees act solely as trustee of the trusts and liabilities have been incurred on behalf of that trust in the trustees capacity as trustee.

Liabilities incurred on behalf of the trust are not recognised in the financial report when it is not probable that the trustee will have to meet any of those trust liabilities from its own resources. When it is probable that the trustees will have to meet some trust liabilities a liability for the Deficiency in Trust Right of Indemnity is brought to account. Details of the trust liabilities, the offsetting right of indemnity and any deficiency in the right of indemnity are disclosed by way of note to the financial statements.

Liabilities of the Trustees for Moriah College Building Fund and Moriah War Memorial Fund not recorded in the financial statements of the trustees were:

		2013	2012
		\$	\$
Current liabilities			
Financial liabilities	4	2,078,680	1,882,000
Other liabilities	5	3,258,558	2,089,677
Total current liabilities		5,337,238	3,971,677
Non-current liabilities			
Financial liabilities	4	11,004,396	12,021,735
Payables	5	7,656,124	10,055,186
Total non-current liabilities		18,660,520	22,076,921
Total liabilities		23,997,758	26,048,598
Rights of indemnity for liabilities incurred on behalf of the trustees for Moriah College Building Fund and Moriah War Memorial Fund not recorded in the financial statements of the trustees were:		23,997,758	26,048,598

The assets of the trust, which lie behind the right of indemnity, are not directly available to meet any liabilities of the trustees acting in its own right. The assets of the trust were sufficient to discharge all liabilities of the trust at 31 December 2013 and 31 December 2012.

NOTE 3: CAPITAL AND LEASING COMMITMENTS

On 15 February 2011 the Trustees of the Moriah College Building Fund exchanged contracts for the acquisition of freehold property comprising the Moriah College site (incorporating the existing three separate titles of land at York Road and Queens Park Road, Queens Park) which were leased by the Trustees of the Moriah College Building Fund. The property was acquired from the New South Wales State Property Authority for an acquisition price of \$27,000,000. Under the terms of the contract, an instalment payment/ deposit of \$6,750,000 was paid on exchange of contracts and completion occurred on 17 February 2014 being the next business day after the third anniversary when the balance due of \$23,616,539, including capitalised interest was paid. All rent payments under the existing leases have been abated from 15 February 2011, as a result of completion taking place. On completion, the existing leases of the premises were surrendered. (Refer note 4)

NOTE 4: FINANCIAL LIABILITIES

	2013	2012
	\$	\$
Current		
Westpac Banking Corporation		
Bank Overdraft	1,050,000	1,050,000
Loan No. 13	296,680	100,000
Loan No. 17	340,000	340,000
Loan No. 21	216,000	216,000
Loan No. 23	176,000	176,000
	2,078,680	1,882,000
Non Current		
Loan No. 13	-	295,198
Loan No. 17	3,895,598	4,229,991
Loan No. 18	3,966,878	3,963,363
Loan No. 21	1,731,504	1,947,098
Loan No. 23	1,410,416	1,586,085
	11,004,396	12,021,735

Loan 13 commenced in 1995, being repayable over 20 years.

Loan 17 commenced in 2006 being for the acquisition of Lot 1, DP 701512, (DOCS), being repayable over 20 years with the first principal repayments commencing 2012.

Loan 18 commenced in 2012 being for the acquisition of the Queens Park Road campus from the New South Wales State Property Authority. The loan is repayable in 2014.

Loan 21 commenced in 2002, being for construction of the infill renovations of the High School on the Queens Park Campus being repayable over 20 years.

Loan 23 commenced in 2002, being for Lot 22, DP 879582 (TAFE) being repayable over 20 years.

Loans and bank overdraft are secured by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

On 17 February 2014, all of the above financial liabilities were repaid to the Entity's current bankers and, new financial liabilities in the amount of \$31,400,000 were committed to and fully drawn under a new Funding Agreement with the Commonwealth Bank of Australia. (refer notes 3 and 7)

At the date of this report, the composition of the financial liabilities committed to under this new Agreement are as follows:

Current Financial Liabilities	\$ 9,426,000
Non Current Financial Liabilities	\$21,974,000
	\$31,400,000

NOTE 5: PAYABLES AND OTHER LIABILITIES

	2013	2012
	\$	\$
Current		
Accruals	3,258,558	2,089,677
	3,258,558	2,089,677
Non-current		
Loan from associated entity	7,656,124	10,055,186
	7,656,124	10,055,186

NOTE 6: STANDBY ARRANGEMENTS AND UNUSED CREDIT FACILITIES

	2013	2012
	\$	\$
Overdraft facility – fully utilised	1,050,000	1,050,000

NOTE 7: EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operation of the Trust, the results of those operations, or the state of affairs of the Trust in future years, other than the following:

The Trustees of the Moriah College Building Fund on 17 February 2014 entered into a Facility Agreement with the Commonwealth Bank of Australia for an amount of \$31,400,000. This Agreement included the creation of a new debt to fund the balance of amounts due on the acquisition of the freehold property from the NSW State Property Authority (refer note 4) together with the transfer of the balance of the existing financial liabilities (refer note 3) from the entity's former bankers.

All loans included under this transaction are the subject of security by a requested first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association

NOTE 8: RELATED PARTY DISCLOSURES

The Trustees of Moriah College Building Fund during the financial year were:

Mr R Goot AM SC, Chair

Mr R N Simons, OAM

Mr R Gavshon

Mr D Goulburn

Mr G Einfeld, OAM

The following related party transactions occurred during the financial year:

An interest free loan of \$ 7,656,124 (2012: \$10,055,186) has been provided by Moriah War Memorial College Association. These funds have been provided to allow the Trust Funds to continue to meet their continuing financial obligations.

NOTE 9: AUDITORS' REMUNERATION

	2013	2012
	\$	\$
Remuneration of the auditor of the Trust for:		
- auditing the financial report	10,000	10,000
- other services	-	-
	10,000	10,000

NOTE 10: CAPITAL MANAGEMENT

Management controls the capital of the Trust to ensure that adequate cash flows are generated to fund operations. The Trustee ensures that the overall risk management strategy is in line with this objective.

Risk management policies are approved and reviewed by the Trustees on a regular basis.

The Trust's capital consists of financial liabilities, supported by financial assets. Management effectively manages the Trust's capital by assessing the Trust's financial risks and responding to changes in these risks and in the market. There have been no changes to the strategy adopted by management to control the capital of the Trust since the previous year.

NOTE 11: TRUST DETAILS

The registered office of the Trust is:

Moriah College Building Fund and Moriah War Memorial Fund
 c/- Moriah College
 Queens Park Road
 Bondi Junction NSW 2022

TRUSTEES' DECLARATION

The trustees declare that the trustees are not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The trustees declare that:

1. the financial statements and notes, as set out on pages 124 to 129, present fairly the trust's financial position as at 31 December 2013 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
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 of the trust.



Robert Goot AM SC
Trustee

Dated this 24th day of April 2014

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Independent Auditor's Report To the Trustees of Moriah College Building Fund and Moriah War Memorial Fund

We have audited the accompanying financial report, being a special purpose financial report, of Moriah College Building Fund and Moriah War Memorial Fund (the "Funds"), which comprises the statement of financial position as at 31 December 2013, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information to the financial report and the statement by the Trustee.

Responsibility of the Trustee for the financial report

The Trustee of the Funds is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies used and described in Note 1 to the financial report, which form part of the financial report, are appropriate to meet the requirements of the Funds and the needs of the Trustees. This responsibility includes such internal controls as the Trustee determine are necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards which require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's

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judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Fund's preparation and fair presentation of the financial report 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 Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Trustee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the applicable independence requirements of the Accounting Professional and Ethical Standards Board.

Auditor's opinion

In our opinion, the financial report of Moriah College Building Fund and Moriah War Memorial Fund presents fairly, in all material respects, the Fund's financial position as at 31 December 2013 and of its performance and cash flows for the year then ended in accordance with the accounting policies described in Note 1 of the financial report.

Basis of accounting and restriction on distribution and use

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of complying with the trust. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for Moriah College Building Fund and Moriah War Memorial Fund and should not be distributed to parties other than Moriah College Building Fund and Moriah War Memorial Fund.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



A J Archer
Partner - Audit & Assurance

Sydney, 29 April 2014

Moriah College Building Fund & Moriah War Memorial Fund

Financial report for the year ended 31 December 2013

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Statement of profit and loss and other comprehensive income

For the year ended 31 December 2013

	Notes	2013 \$	2012 \$
Revenue from operating activities	2	4,268,337	5,849,543
Total revenue		4,268,337	5,849,543
Audit fees		(10,000)	(10,000)
Bank fees		(109)	(192)
Merchant Fees		(19,406)	(35,079)
Borrowing expenses		(97,476)	(109,242)
Depreciation		(1,542,849)	(1,542,849)
Interest		(1,873,874)	(1,947,815)
Legal and professional fees		(9,128)	(3,718)
Amortisation expense		(115,442)	(115,442)
Other expenses		(172,413)	(123,333)
Total expenditure		(3,840,697)	(3,887,670)
Profit from operating activities		427,640	1,961,873
Profit for the year		427,640	1,961,873
Other comprehensive income		-	-
Total comprehensive income for the year		427,640	1,961,873

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

Statement of financial position

As at 31 December 2013

	Note	2013	2012
		\$	\$
Current assets			
Cash and cash equivalents	4	441,278	394,739
Trade and other receivables	5	32,180	37,384
Other current assets	7	3,750	9,993
Total current assets		477,208	442,116
Non-current assets			
Property, plant and equipment	8	43,381,291	45,039,583
Financial assets	6	6,750,000	6,750,000
Total non-current assets		50,131,291	51,789,583
Total assets		50,608,499	52,231,699
Current liabilities			
Financial liabilities	9	2,078,680	1,882,000
Other liabilities	11	3,258,558	2,089,677
Total current liabilities		5,337,238	3,971,677
Non-current liabilities			
Financial liabilities	9	11,004,396	12,021,735
Payables	11	7,656,124	10,055,186
Total non-current liabilities		18,660,520	22,076,921
Total liabilities		23,997,758	26,048,598
Net assets		26,610,741	26,183,101
Equity			
Retained earnings		26,610,741	26,183,101
Total equity		26,610,741	26,183,101

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

Statement of changes in equity

For year ended 31 December 2013

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2012	24,221,228	24,221,228
Profit for the year	1,961,873	1,961,873
Total comprehensive income for the period	1,961,873	1,961,873
Balance at 31 December 2012	26,183,101	26,183,101
Balance at 1 January 2013	26,183,101	26,183,101
Profit for the year	427,640	427,640
Total comprehensive income for the period	427,640	427,640
Balance at 31 December 2013	26,610,741	26,610,741

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

Statement of cash flows

For the year ended 31 December 2013

	Notes	2013 \$	2012 \$
Cash flows from operating activities			
Receipts from donations and bequests		2,724,487	4,292,417
Occupation fee		1,465,500	1,465,524
State Government Interest Subsidy		66,977	37,056
Other income		14,683	3,251
Payments in the course of operations		(440,768)	(119,186)
Interest paid and costs of finance		(533,588)	(896,615)
Net cash provided by operating activities	16	3,297,291	4,782,447
Cash flows from financing activities			
Repayment of borrowings		(832,000)	(832,000)
Loans to associated entities		(2,418,752)	(3,842,530)
Net cash used in financing activities		(3,250,752)	(4,674,530)
Net increase in cash and cash equivalents		46,539	107,917
Cash and cash equivalents at beginning of financial year		(655,261)	(763,178)
Cash and cash equivalents at end of financial year	4	(608,722)	(655,261)

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

Notes to financial statements

For the year ended 31 December 2013

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 110: Events after the Balance Sheet Date

AASB 1031: Materiality

Future change in Accounting Standards

The AASB has issued new, revised and amended standards and interpretations that have mandatory application dates for future reporting periods. The Company has considered all pending Australian Accounting Standards issued up to the current reporting date and believe that they have no significant impact on future financial statements.

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 the fair value basis of accounting has been applied.

Significant accounting policies

a. Amalgamation

The financial report represents the amalgamation of 3 trust funds being 1951 Trust, 1959 Trust and the 1974 Trust. The assets and liabilities of all trusts have been included in this financial report.

b. Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Property

Freehold land and buildings are shown at cost, less subsequent depreciation for buildings and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis (being cost less accumulated depreciation and accumulated impairment losses).

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over their useful lives to the trust commencing from the time the asset is held ready for use.

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

Class of fixed asset	Depreciation rate
Buildings	2.5%
Plant and equipment	20%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An assets' carrying amount is written down immediately to its recoverable amount if the assets' carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

c. Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the trust funds, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis.

d. Financial assets

Recognition and initial measurement

Financial assets are recognised when the trust becomes a party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial assets are initially measured at fair value plus transactions costs where the instrument is not classified as at fair value through profit or loss. Transaction costs related to instruments classified as at fair value through profit or loss are expensed to profit or loss immediately. Financial assets are classified and measured as set out below.

d. Financial assets (cont)**Classification and subsequent measurement****Available-for-sale financial assets**

Available-for-sale financial assets are non-derivative financial assets that are either designated as such or that are not classified in any of the other categories. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

e. Financial liabilities

Financial liabilities are recognised when the company becomes a party to the contractual agreements of the instrument. Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities.

Other financial liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

f. Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the Statement of Financial Position.

g. Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts allowed.

Contributions (including donations) received or receivable are recognised as revenue when the trust obtains control of the contribution or the right to receive the contribution, when it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the contribution can be measured reliably.

Occupation fee is recognised in revenue when the services are delivered.

Government grants are recognised as income on a systematic basis over the periods necessary to match them with the related costs which they are intended to compensate when there is reasonable assurance that the trust will comply with the conditions attaching to them and the grants will be received.

h. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the income statement in the period in which they are incurred.

i. Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial position are shown inclusive of GST.

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

j. Comparative figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

k. Critical accounting estimates and judgments

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 trust.

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. Value-in use calculations are performed in assessing the recoverable amounts.

The financial report was authorised for issue on 29 April 2014 by the Trustees.

NOTE 2: REVENUE

Operating activities	2013	2012
	\$	\$
Occupation fee	1,465,500	1,465,524
Building fund levy	16,800	15,900
H. and A. Rabinovitch - donation	64,000	62,000
Capital Appeals	2,418,887	3,961,921
Sponsorship, ticket sales and sundry income	3,800	16,163
Other donations	226,500	255,000
State Government interest subsidy	61,756	73,035
Interest Received	11,094	-
Total operating income	4,268,337	5,849,543

NOTE 3: INCOME TAX EXPENSE

The income of the Trust funds is exempt from Income Tax, under the provisions of Section 23 of the Income Assessment Act.

NOTE 4: CASH AND CASH EQUIVALENTS

	Note	2013	2012
		\$	\$
Cash at bank		441,278	394,739
		441,278	394,739

Reconciliation of cash

Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:

Cash and cash equivalents		441,278	394,739
Bank overdrafts	9	(1,050,000)	(1,050,000)
		(608,722)	(655,261)

NOTE 5: TRADE AND OTHER RECEIVABLES

	2013	2012
	\$	\$
Current		
Other Debtors	31,521	36,742
GST Receivable	659	642
	32,180	37,384

NOTE 6: FINANCIAL ASSETS

	2013	2012
	\$	\$
Non-current		
Deposit paid	6,750,000	6,750,000
	6,750,000	6,750,000

NOTE 7: OTHER CURRENT ASSETS

	2013	2012
	\$	\$
Current		
Capitalised borrowing costs	3,750	9,993
	3,750	9,993

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	2013	2012
	\$	\$
Lot 1, DP 701512, (DOCS) at cost	8,503,830	8,503,830
Less provision for Amortisation	(633,242)	(602,839)
	7,870,588	7,900,991
Lot 22, DP 879582 (TAFE) at cost (including Improvements)	3,040,370	3,040,370
Less provision for Amortisation	(440,675)	(355,637)
	2,599,695	2,684,733
Lot 1, Primary School		
Building Costs & Improvements at cost	16,386,887	16,386,887
Less Provision for Depreciation	(3,744,550)	(3,676,913)
	12,642,337	12,709,974
Rose Bay Campus at cost*	189,839	189,839
Rose Bay, Building Costs and Renovations	294,577	294,577
Less Provision for Depreciation	(266,946)	(254,836)
	27,631	39,741
Queens Park Campus		
Improvements High & Middle School at cost	39,492,156	39,492,158
Less Provision for Depreciation	(19,440,955)	(17,977,853)
	20,051,201	21,514,305
Randwick Campus		
John I. Einfeld AM Preschool Improvements at cost	815,950	815,950
Less Provision for Depreciation	(815,950)	(815,950)
Total Property Plant & Equipment	43,381,291	45,039,583

*The remaining lots at Rose Bay have been retained and are being used as the site for the Moriah College preschool - Saunders Family Campus, which commenced operation during the financial year.

NOTE 9: FINANCIAL LIABILITIES

	2013	2012
	\$	\$
Current		
Westpac Banking Corporation		
Bank Overdraft	1,050,000	1,050,000
Loan No. 13	296,680	100,000
Loan No. 17	340,000	340,000
Loan No. 21	216,000	216,000
Loan No. 23	176,000	176,000
	2,078,680	1,882,000
Non Current		
Loan No. 13	-	295,198
Loan No. 17	3,895,598	4,229,991
Loan No. 18	3,966,878	3,963,363
Loan No. 21	1,731,504	1,947,098
Loan No. 23	1,410,416	1,586,085
	11,004,396	12,021,735

Loan 13 commenced in 1995, being repayable over 20 years.

Loan 17 commenced in 2006 being for the acquisition of Lot 1, DP 701512, (DOCS), being repayable over 20 years with the first principal repayments commencing 2012.

Loan 18 commenced in 2012 being for the acquisition of the Queens Park Road campus from the New South Wales State Property Authority. The loan is repayable in 2014.

Loan 21 commenced in 2002, being for construction of the infill renovations of the High School on the Queens Park Campus being repayable over 20 years.

Loan 23 commenced in 2002, being for Lot 22, DP 879582 (TAFE) being repayable over 20 years.

Loans and bank overdraft are secured by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

On 17 February 2014, all of the above financial liabilities were repaid to the Entity's current bankers and, new financial liabilities in the amount of \$31,400,000 were committed to and fully drawn under a new Funding Agreement with the Commonwealth Bank of Australia. (refer notes 13 and 14).

At the date of this report, the composition of the financial liabilities committed to under this new Agreement are as follows:

Current Financial Liabilities	\$ 9,426,000
Non Current Financial Liabilities	\$ 21,974,000
	\$31,400,000

NOTE 10: STANDBY ARRANGEMENTS AND UNUSED CREDIT FACILITIES

	2013	2012
	\$	\$
Overdraft facility – fully utilised	1,050,000	1,050,000

NOTE 11: PAYABLES AND OTHER LIABILITIES

	2013	2012
	\$	\$
Current		
Accruals	3,258,558	2,089,677
	3,258,558	2,089,677
Non-current		
Loan from associated entity	7,656,124	10,055,186
	7,656,124	10,055,186

NOTE 12: AUDITORS' REMUNERATION

	2013	2012
	\$	\$
Remuneration of the auditor of the Trust for:		
-auditing the financial report	10,000	10,000
-other services	-	-
	10,000	10,000

NOTE 13: EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the end of the year which significantly affected or may significantly affect the operation of the Fund, the results of those operations, or the state of affairs of the Fund in future years, other than the following:

The Trustees of the Moriah College Building Fund on 17 February 2014 entered into a Facility Agreement with the Commonwealth Bank of Australia for an amount of \$31,400,000. This Agreement included the creation of a new debt to fund the balance of amounts due on the acquisition of the freehold property from the NSW State Property Authority (refer note 14) together with the transfer of the balance of the existing financial liabilities (refer note 9) from the entity's former bankers.

All loans included under this transaction are the subject of security by a registered first mortgage over all properties, both freehold and leasehold, currently owned by the Moriah College Building Fund, Moriah War Memorial Fund and Moriah War Memorial College Association.

NOTE 14: CAPITAL AND LEASING COMMITMENTS

On 15 February 2011 the Trustees of the Moriah College Building Fund exchanged contracts for the acquisition of freehold property comprising the Moriah College site (incorporating the existing three separate titles of land at York Road and Queens Park Road, Queens Park) which were leased by the Trustees of the Moriah College Building Fund. The property was acquired from the New South Wales State Property Authority for an acquisition price of \$27,000,000. Under the terms of the contract, an instalment payment/ deposit of \$6,750,000 was paid on exchange of contracts and completion occurred on 17 February 2014 being the next business day after the third anniversary when the balance due of \$23,616,539, including capitalised interest was paid. All rent payments under the existing leases have been abated from 15 February 2011, as a result of completion taking place. On completion, the existing leases of the premises were surrendered.

NOTE 15: RELATED PARTY DISCLOSURES

The Trustees of Moriah College Building Fund during the financial year were:

Mr R Goot AM SC, Chair

Mr R N Simons, OAM

Mr R Gavshon

Mr D Goulburn

Mr G Einfeld, OAM

The following related party transactions occurred during the financial year:

An interest free loan of \$7,656,124 (2012: \$10,055,186) has been provided by Moriah War Memorial College Association. These funds have been provided to allow the Trust Funds to continue to meet their continuing financial obligations.

NOTE 16: CASH FLOW INFORMATION

	2013	2012
	\$	\$
Reconciliation of Cash Flow from Operations with Net Profit for the year		
Net Profit	427,640	1,961,873
Non-cash flows in profit		
Depreciation	1,542,849	1,542,849
Amortisation	115,442	115,442
Changes in assets and liabilities		
Decrease/(Increase) in receivables	5,204	(11,418)
Decrease in other assets	-	18,394
Increase in payables	1,206,156	1,155,307
Cash flows provided by operations	3,297,291	4,782,447

NOTE 17: CAPITAL MANAGEMENT

Management controls the capital of the entity to ensure that adequate cash flows are generated to fund operations. The Trustee ensures that the overall risk management strategy is in line with this objective.

Risk management policies are approved and reviewed by the Trustees on a regular basis.

The entity's capital consists of financial liabilities, supported by financial assets. Management effectively manages the entity's capital by assessing the entity's financial risks and responding to changes in these risks and in the market. There have been no changes to the strategy adopted by management to control the capital of the entity since the previous year.

NOTE 18: FUNDS DETAILS

The registered office of the Funds are:

Moriah College Building Fund and Moriah War Memorial Fund
The Henry Roth Administration Building
Queens Park Road
Bondi Junction NSW 2022

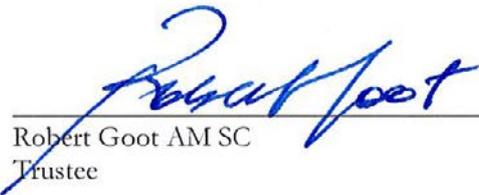
TRUSTEES' DECLARATION

The trustees declare that the trustees are not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The trustees declare that:

1. the financial statements and notes, as set out on pages 134 to 144, present fairly the trust's financial position as at 31 December 2013 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
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 of the trust.



Robert Goot AM SC
Trustee

Dated this 24th day of April 2014