



# Annual Report 2018

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## President and Vice President's Report

ACHPER NSW has had a productive year during a dynamic period in the PDHPE Key Learning Area. 2018 saw ACHPER NSW lead over 1670 primary and secondary educators through our workshops and conferences as well as supporting over 155 HSC students during our HSC Enrichment Days.

2018 saw significant energy invested in supporting the implementation of the new K-10 PDHPE Syllabus from 2019. ACHPER engaged in a range of partnerships to support the implementation of the new syllabus, most prominently with the Department of Education to deliver Syllabus familiarisation and programming workshops that were attended by 720 teachers. A further partnership with Janice Atkin has seen ACHPER NSW roll out workshops supporting teachers with effective assessment practices for the new syllabus that will continue into 2019.

ACHPER NSW continues to value, and strives to develop strong relationships with key stakeholders. ACHPER NSW continues to liaise with and support the work of NESA in the development and implementation of new syllabus documents. 2018 saw the consultation around the Draft Directions for Stage 6 PDHPE which ACHPER NSW reported back to NESA on behalf of its member. ACHPER NSW is also currently part of the NESA Board Curriculum Committee to represent our members through the consultation and implementation process for the new Stage 6 PDHPE Syllabus. In 2018 there was also consultation for the draft elective syllabus documents for Physical Activity and Sport Studies and Child Studies. ACHPER NSW values the opportunity to be involved in these processes and be a voice for our members.

ACHPER NSW also maintains strong relationships with ACHPER National, the Department of Education, Catholic Education Offices around NSW, Association of Independent Schools of NSW, NSW Health and the School Sport Unit.

ACHPER NSW would like to extend our thanks and congratulations to the writers, presenters, mentors and reviewers of ACHPER NSW workshops, conference materials and other resources offered in 2018. It is your work that continues to make such a big difference to the teachers and students across NSW.

### **ACHPER NSW Board**

2018 saw a number of changes to the ACHPER NSW Board with long standing Board member and President Kelly Bell stepping down as President. Kelly took on the role of President during 2016 after many years serving as a Board Member in a range of positions. On behalf of the Board, members and the wider ACHPER community we would like to extend our gratitude to Kelly for her leadership and advocacy of PDHPE. We know that she will continue to be active within the PDHPE and CAFS landscape and are grateful for the significant contribution she has made to ACHPER NSW.

We would like to thank the Board members who continue to volunteer their time and expertise to help shape the direction of ACHPER NSW. The skills and expertise of this group ensures that ACHPER will continue to provide high quality support and advocacy for our subject area.

The ACHPER NSW Board for 2019 is as follows:

*President:*..... Brad McAllister

*Vice-President:*..... Clare Roden

*Treasurer:* ..... Vacant

*Stage 6 Portfolio:* .... Alex Lupton, Danielle Davis

*7-12 Portfolio:* ..... Kristy O'Mahony, Kyle Sutton and Tyler McLachlan

*Capacity Building and Innovation:* Luke Adams, Dom Sidaros

*Community Engagement Portfolio:* Hayley Dean and Lauren Anderson

We would also like to thank our office staff Julie Percival, Executive Officer and Tracy Puckeridge, Administration Officer for the extensive work they do to support the Board and the smooth running of all ACHPER NSW activities. Both Julie and Tracy go above and beyond to make every last detail of our events run seamlessly. The strong position that ACHPER finds itself in is in large due to the work of these two most capable individuals.

The future is exciting for ACHPER NSW and as always, we value the support and feedback from our delegates, members, stakeholders and supporters to be the leading professional learning organisation for PDHPE across NSW. ACHPER NSW takes great pride in the work that we do to teach, support, network and collaborate with teachers who teach courses in the PDHPE KLA

Yours in health and wellbeing,

**Brad McAllister**

*President*

ACHPER NSW Branch

**Clare Roden**

*Vice President*

ACHPER NSW Branch



# Executive Officer's Report

## Executive Officer's Message

It is with sadness that I submit my final Executive Officer's report for ACHPER NSW. I am retiring in April 2019. My heartfelt thanks to the Board members, office staff and supporters who have assisted both myself and ACHPER NSW to build a strong reputation as a key provider of professional learning programs for K-12 PDHPE teachers in government, catholic and independent schools.

## Membership

The membership for ACHPER NSW has again fallen during 2018. Many other ACHPER branches are experiencing the same trends. ACHPER National is looking into the current membership categories and the reimbursement system for the State and National as a priority for 2019.

## Constitution

Following after ACHPER National updated the constitution late in 2017, ACHPER NSW contracted Associations Forum to update our current constitution during 2018. The constitution had not been updated since 2013. The draft constitution will be submitted to members at the 2019 AGM.

## Staff

**Karen Burton** came to work for ACHPER NSW in May 2018 four days a week. She has demonstrated her efficiency and attention to detail at the Stage 6 Conference. During semester 2 she coordinated the K-10 PDHPE Programming and Effective Assessment workshops.

**Emma Chapman** had notified ACHPER NSW that she intended to resign from ACHPER NSW in April 2018 due to moving to Adelaide. Circumstances changed and Emma has returned to the office in Semester 2 on a casual basis.

**Tracy Puckeridge** continues to exhibit what a valuable asset she is to the organisation. She produces a high volume of work while maintaining high standards for quality and accuracy.

The Board has decided to conduct an external review of both the office positions and Board positions. This will take place during Term 1, 2019 by Associations Forum.



## Workshops

In 2018 ACHPER NSW focused on offering workshops around the new K-10 PDHPE Syllabus. In Term 1 and 2 we assisted the Department of Education - PDHPE Curriculum in managing the Unpacking the K-10 PDHPE Syllabus Workshops.

ACHPER NSW then contracted **Janice Atkin** to write and deliver Programming the K-10 PDHPE Syllabus workshops in Term 3 both in Sydney and regional NSW. Janice presented at 13 workshops in Term 3. A high interest level for these workshops required us to offer more Programming Workshops in Term 4 to cater for the overflow.

We also offered Phase 3 workshops on Effective Assessment in K-10 PDHPE Syllabus workshops. Janice has now been contracted to train interested PDHPE teachers from both primary and high schools to present at both the Programming and Assessment workshops in 2019.

Our Stage 6 Conference in May, 2018 was extremely successful. We continued to support Stage 6 PDHPE and CAFS teachers throughout the year with single day workshops.

ACHPER NSW was again contracted by NSW Health to provide K-6 Physical Activity and Health Conferences in regional and metropolitan locations in 2018. We provided conferences in Newcastle, Albury and Sydney South West in 2018.

## Julie Percival

*Executive Officer*



## Stage 6 PDHPE Report 2018

The Stage 6 portfolio continues to be integral in professionally developing workshops catering for the needs of teachers of Stage 6 PDHPE and Community and Family Studies.

The workshops, for both PDHPE and Community and Family Studies, continue to have workshop materials refined and updated. This main focus of the workshops has been to provide practical applications for the participants so that the participants leave with relevant resources that can be applied to their school context. The development of webinars has also meant that access to information for PDHPE teachers across NSW can occur throughout the entire year based on members needs.

The main focus of Stage 6 PDHPE has been centred around the following workshops:

- Teaching Stage 6 PDHPE for the first time
- Improving student performance in PDHPE
- PDHPE HSC Marking Simulations
- PDHPE enrichment days
- PDHPE Quality Assessment
- Teaching Stage 6 CAFS for the First time
- CAFS Quality Assessment
- CAFS Marking Simulation Workshops
- CAFS HSC Enrichment Days
- Reigniting the Spark in CAFS
- Thriving in CAFS
- Stage 6 Dance Workshop

Professional learning opportunities were provided in all areas of NSW, rural and metropolitan, including a new workshop that was developed, the “Stage 6 Dance Workshop.” This workshop successfully assisted participants gained an insight into developing quality assessment practices and make effective judgements about student learning in Stage 6 Dance.



As seen in the past couple of years the Sydney workshops tend to be the most popular, continuing to have adequate numbers to commit to running these workshops at these venues.

To assist in meeting a Strategic Priority to support Rural and Remote areas of NSW, the application of participant feedback to conduct two Stage 6 workshops back to back has been implemented, to facilitate the needs of participants who travel.

In summary, 2018 was another successful year for ACHPER NSW in delivering Professional Development for Stage 6 teachers. Our full suite of workshops will be offered again 2019,

## Stage 6 Conference



The Annual Stage 6 Conference was held May 25 and 26 at Bankstown Sports Club where PDHPE teachers from across NSW were in attendance. The conference again covered workshops from three strands, PDHPE, CAFS and Generic. Feedback from the conference from delegates indicated the workshops that were presented were highly valuable and experiences provided many resources for teachers to apply in the classroom. The ACHPER Stage 6 Portfolio members would like thank all the writers and presenters who have provided their knowledge and expertise to (strategic priority - help/support) Stage 6 teachers across NSW.

**Clare Roden, Alex Lupton and Danielle Hillier**

*Stage 6 Portfolio*



## K-10 Portfolio Report 2018

This report outlines the workshops that were organised by ACHPER NSW in 2018 for the K-10 PDHPE Portfolio. With the introduction of the new K-10 PDHPE Syllabus, ACHPER NSW decided that there was a need to focus on developing and delivering workshops on this in 2018.

A partnership between ACHPER NSW and the Department of Education led to the development and creation of a one day workshop aimed at unpacking the syllabus for teachers. The Unpacking of the PDHPE K-10 Syllabus Workshop provided participants with a deep knowledge and understanding of the features of the new PDHPE K-10 Syllabus. It also provided participants with the skills and opportunity to critique their current practice and plan for action in programming for the new syllabus.



This year also saw the inaugural 7-10 PDHPE Symposium in March which was held at Kiama. The symposium was ideal as the venue had a large auditorium, smaller seminar rooms and an oval for practical seminars. The delegates commented that the seminars on assessment, the introduction to the K-10 Syllabus and how best to teach mental health, supported their professional learning. The feedback was positive for the practical seminars for Games Sense and Dance, and so ACHPER NSW look to develop similar practical-based workshops in the future. In moving forward, ACHPER NSW has proposed that in light of the focus on the implementation of the K-10 PDHPE Syllabus in 2018 -2019, we are looking to holding the 7-10 PDHPE Symposium in 2020, with the possibility of combining it with the current ACHPER NSW Stage 6 Conference.

Next year, this portfolio is exploring ways in which to develop partnerships with K-6 teachers, so that we can support them with the implementation of the new K-6 PDHPE Syllabus in 2020. ACHPER NSW welcomes ideas on how else we can support K-10 PDHPE teachers in the future.

**Kristy O'Mahony, Kyle Sutton and Tyler McLachlan**  
*K-10 Portfolio*

## Capacity Building and Innovation

This portfolio is responsible for ongoing capacity building across our profession and aims to support teachers and leaders in PDHPE.

This year ACHPER NSW has grown its presence on Facebook and Twitter with over 4500 followers on these platforms. Further to this, ACHPER NSW has continued its collaboration with the NSW PDHPE facebook page which has a viewing platform of 3500 teachers in NSW. ACHPER also continues to facilitate the shared Google Drive for PDHPE teachers in NSW which was initiated in 2017 in conjunction with the NSW PDHPE Teachers facebook page. The ACHPER NSW webpage has also seen an increase in viewing access and new visitors to the webpage.

### *New Workshop: Embedding Technology into the New K-10 Syllabus*

The new K-10 Syllabus provided an opportunity for PDHPE educators to review their pedagogy to ensure teaching, learning and assessment is underpinned by the 5 propositions and in particular, that their use of technology is purposeful to develop student's knowledge, understanding and skills.

ACHPER facilitated a one-day practical workshop which was designed to support teachers embedding the G Suite (previously known as Google Apps) into their teaching and learning of both theory and practical content.

Workshop participants were introduced to the key applications in the suite, see examples of how to best utilise the applications to support a critical inquiry and strengths-based approach, health literacy, and valuing movement; and given time to explore and create.

Google applications explored during the workshop will include:

- Google Drive – the “flash drive in the sky”
- Google Chrome – extensions and apps
- Google Docs – Collaborative processes
- Google Slides – Use and application
- Google Classroom – 21st Century Learning

This portfolio is exploring a range of exciting new initiatives that aim to provide our very best professional development through latest technology applications. Harnessing these alternative methods has significant potential benefits and ACHPER NSW is keen to make the most of these new opportunities.

**Luke Adams and Dom Sidaros**  
*Capacity Building and Innovation*

## Community Engagement Portfolio

This portfolio is responsible for staying abreast of current research, policies and documents pertaining to PDHPE, liaising with the ACHPER NSW Board and providing feedback to stakeholders that represents the Board's position. The portfolio also works on building engagement and fostering relationships with all of our stakeholders, including schools, post-school pathways, early childhood, sporting bodies and not-for-profit organisations.

This year, current research and resources to support the implementation of the new PDHPE K-10 syllabus have been shared and articles supporting teaching and learning for Stage 6 PDHPE and CAFS have been shared with our stakeholders via our social media platforms, ACHPER NSW Facebook page and Twitter. Our presence has grown, with over 3000 followers on these platforms.

ACHPER NSW has provided members the opportunity to engage in the Stage 6 PDHPE syllabus development consultation processes, providing a written response to the NSW Education Standards Authority (NESA), following a survey of members. ACHPER NSW Board Executive also represented members at a key stakeholder meeting to ensure ACHPER members views were shared and questions posed regarding the Draft Directions for syllabus development.

ACHPER NSW will continue to build strong partnerships with stakeholders in 2019 with an emphasis on building relations with post-school pathways.

**Lauren Anderson and Hayley Dean**

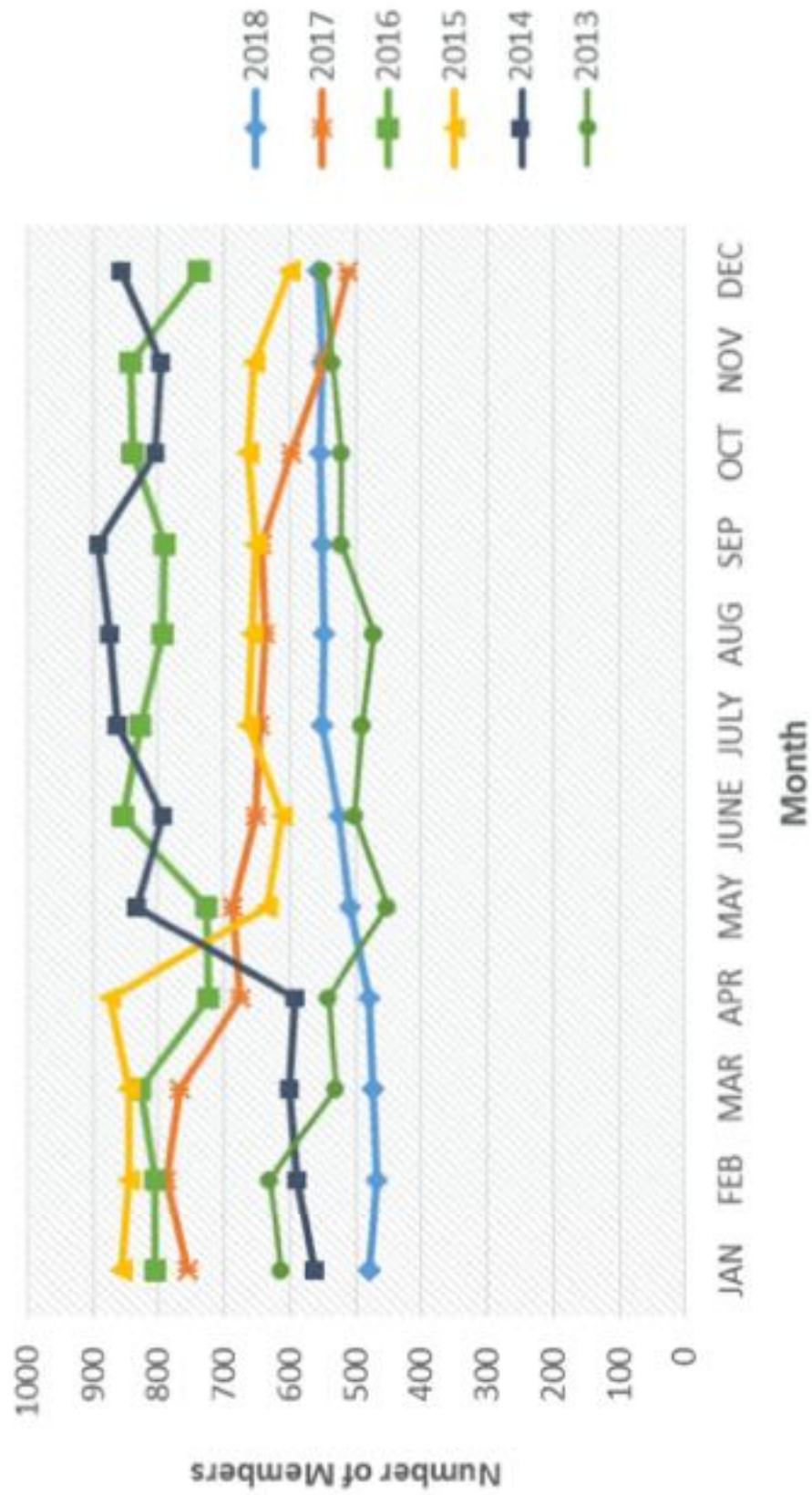
*Community Engagement Portfolio*

## Appendix A

### Members Processed During 2018

<b>MONTHLY MEMBERSHIP REPORT for January - December 2018</b>												
<b>Current Number of Members at EOM</b>												
	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>
<b>NSW</b>	481	470	473	479	508	527	551	548	553	554	552	557
<b>VIC</b>	927	937	823	831	818	816	829	825	837	874	667	724
<b>QLD</b>	261	261	258	256	258	261	261	256	254	258	263	272
<b>SA</b>	261	329	314	341	315	315	318	330	324	331	336	328
<b>WA</b>	289	289	291	292	288	297	291	291	290	280	273	204
<b>TAS</b>	32	34	30	29	27	27	28	29	29	40	40	41
<b>NT</b>	36	36	37	37	36	37	37	38	40	37	38	42
<b>Total</b>	<b>2287</b>	<b>2356</b>	<b>2226</b>	<b>2265</b>	<b>2250</b>	<b>2280</b>	<b>2315</b>	<b>2317</b>	<b>2327</b>	<b>2374</b>	<b>2169</b>	<b>2168</b>

## Number of Financial Members at EOM



## Appendix B.

### THE AUSTRALIAN COUNCIL FOR HEALTH, PHYSICAL EDUCATION AND RECREATION (ACHPER) NSW BRANCH INCORPORATED

#### COMMITTEE'S REPORT

Your committee members submit the financial statements of the Australian Council for Health, Physical Education and Recreation (ACHPER) NSW Branch Inc. for the year ended 31 December, 2018.

#### PRINCIPAL ACTIVITIES

The principal activities of the Association during the financial year were to provide professional support for teachers and students of health and physical education.

#### SIGNIFICANT CHANGES

No significant change in the nature of these activities occurred during the year.

#### OPERATING RESULT

The surplus from ordinary activities amounted to \$39,008.

Signed in accordance with a resolution of the Members of the Committee.

BRADLEY McALLISTER .....

CLARE RODEN .....

Dated this 26th day of March 2019.

THE AUSTRALIAN COUNCIL FOR HEALTH, PHYSICAL EDUCATION AND RECREATION  
(ACHPER) NSW BRANCH INCORPORATED

STATEMENT BY MEMBERS OF THE COMMITTEE  
FOR THE YEAR ENDED 31 DECEMBER, 2018

The Committee has determined that the Association is 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.

In the opinion of the Committee the accompanying financial statements:

1. presents a true and fair view of the financial position of ACHPER NSW Branch Inc. as at 31 December, 2018 and its performance for the year ended on that date
2. at the date of this statement, there are reasonable grounds to believe that ACHPER NSW Branch Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

BRADLEY McALLISTER .....

CLARE RODEN .....

Dated this 26th day of March 2019.

THE AUSTRALIAN COUNCIL FOR HEALTH, PHYSICAL EDUCATION AND  
RECREATION (ACHPER) NSW BRANCH INCORPORATED

INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER, 2018

	<u>2018</u>	<u>2017</u>
	\$	\$
<b>Income</b>		
Membership	45,332	14,334
Royalties	25,128	14,471
Conferences & Workshops	553,261	630,639
Other Income	1,658	2,277
Interest Received	3,196	2,984
	-----	-----
<b>TOTAL INCOME</b>	628,575	664,705
	-----	-----
<b>Less Expenses</b>		
Advertising & Promotion	11,328	16,570
Audit Fees	3,686	2,330
Bank Fees	1,450	534
Bookkeeping	3,582	569
Capitation	4,670	4,000
Computer/Copier Expenses	11,999	17,541
Depreciation	3,476	4,111
Insurance	12,058	10,718
Legal Fees	4,050	-
Lodgement Fees	190	187
Memberships – Complimentary	9,436	118
Postage	1,666	1,576
Printing & Stationery	1,693	2,455
Rent	15,102	14,918
Subscriptions	-	1,035
Telephone	2,440	2,833



THE AUSTRALIAN COUNCIL FOR HEALTH, PHYSICAL EDUCATION AND  
RECREATION (ACHPER) NSW BRANCH INCORPORATED

INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER, 2018

	<u>Note</u>	<u>2018</u> \$	<u>2017</u> \$
Workshops, Conferences, Meetings		273,680	223,069
Wages and Salaries		210,285	183,236
Employee Leave Accruals		(576)	10,981
Superannuation		19,352	17,407
		-----	-----
<b>TOTAL EXPENSES</b>		<b>589,567</b>	<b>514,188</b>
		-----	-----
<b><u>OPERATING SURPLUS</u></b>			
<b><u>FROM ORDINARY ACTIVITIES</u></b>	2	39,008	150,517
Retained earnings at the beginning of the financial year		843,095	692,578
			-----
<b>Retained earnings at the end of the financial year</b>		<b>882,103</b>	<b>843,095</b>
		=====	=====

The accompanying notes form part of these financial statements.

**THE AUSTRALIAN COUNCIL FOR HEALTH, PHYSICAL EDUCATION AND  
RECREATION (ACHPER) NSW BRANCH INCORPORATED**

**BALANCE SHEET**

**AS AT 31 DECEMBER, 2018**

	<u>Note</u>	<u>2018</u> \$	<u>2017</u> \$
<b>CURRENT ASSETS</b>			
Cash	3	874,618	761,409
Receivables	4	48,476	149,352
		-----	-----
<b>TOTAL CURRENT ASSETS</b>		<b>923,094</b>	<b>910,761</b>
		-----	-----
<b>NON CURRENT ASSETS</b>			
Property, Plant and Equipment	5	4,064	7,540
		-----	-----
<b>TOTAL NON CURRENT ASSETS</b>		<b>4,064</b>	<b>7,540</b>
		-----	-----
<b><u>TOTAL ASSETS</u></b>		<b>927,158</b>	<b>918,301</b>
		-----	-----
<b>CURRENT LIABILITIES</b>			
Payables	6	10,071	11,063
Tax Liabilities	7	2,832	31,415
Provisions	8	9,032	14,211
		-----	-----
<b>TOTAL CURRENT LIABILITIES</b>		<b>21,935</b>	<b>56,689</b>
		-----	-----
<b>NON CURRENT LIABILITIES</b>			
Provisions	8	23,120	18,517
		-----	-----
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>23,120</b>	<b>18,517</b>
		-----	-----
<b><u>TOTAL LIABILITIES</u></b>		<b>45,055</b>	<b>75,206</b>
		-----	-----
<b><u>NET ASSETS</u></b>		<b>882,103</b>	<b>843,095</b>
		=====	=====
<b>MEMBERS' FUNDS</b>			
Retained Earnings		882,103	843,095
		-----	-----
<b><u>TOTAL MEMBERS' FUNDS</u></b>		<b>882,103</b>	<b>843,095</b>
		=====	=====

The accompanying notes form part of these financial statements.

THE AUSTRALIAN COUNCIL FOR HEALTH, PHYSICAL EDUCATION AND  
RECREATION (ACHPER) NSW BRANCH INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER, 2018

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act NSW. The Committee has determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act NSW and the following Australian Accounting Standards:

AASB 1031    Materiality  
AASB 110    Events After The Balance Sheet Date

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

This financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

**a) Fixed Assets**

Office equipment is carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

**b) Employee Entitlements**

Provision has been made for possible long service leave of employees, which can be taken after ten years of service. Employees are entitled to their accrued long service leave after five years. All employees with over five years service have been included.

THE AUSTRALIAN COUNCIL FOR HEALTH, PHYSICAL EDUCATION AND  
RECREATION (ACHPER) NSW BRANCH INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER, 2018

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

c) **Income Tax**

In recent years, the Australian Taxation Office has left the question of whether an association is tax exempt up to the committee to determine. In 2017 the Australian Taxation Office has undertaken an additional step of reviewing association records to see if the association does in fact match the Australian Taxation Office's strict guidelines.

Such a review was undertaken for ACHPER NSW Branch Inc in June 2017 and the Australian Taxation Office has confirmed the opinions held by the Committee that the Association is tax exempt.

d) **Comparative Figures**

Where necessary comparative figures have been adjusted to conform with other changes in presentation in 2018.

	<u>2018</u>	<u>2017</u>
	\$	\$
<b>2. OPERATING REVENUE</b>		
Surplus from Ordinary Activities	35,812	147,533
Interest Received	3,196	2,984
	-----	-----
Operating Surplus from Ordinary Activities	39,008	150,517
	=====	=====
<b>3. CASH</b>		
Cash at Bank	676,420	599,967
Term Deposits	157,710	154,514
Business Debit Cards	5,120	2,863
PayPal Account	35,368	4,065
	-----	-----
	874,618	761,409
	=====	=====

THE AUSTRALIAN COUNCIL FOR HEALTH, PHYSICAL EDUCATION AND  
RECREATION (ACHPER) NSW BRANCH INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER, 2018

	<u>2018</u>	<u>2017</u>
	\$	\$
<b>4. RECEIVABLES</b>		
Trade Debtors	43,996	149,352
Prepayments	4,480	-
	-----	-----
	48,476	149,352
	=====	=====
<b>5. PROPERTY, PLANT AND EQUIPMENT</b>		
Office Equipment at Cost	64,860	71,355
Less: Accumulated Depreciation	60,796	63,815
	-----	-----
	4,064	7,540
	=====	=====
<b>6. PAYABLES</b>		
Income Rec'd in Advance	-	10,342
Superannuation	10,071	721
	-----	-----
	10,071	11,063
	=====	=====
<b>7. TAX LIABILITIES</b>		
Goods and Services Tax	(9,220)	20,595
Payroll Liabilities	12,052	10,820
	-----	-----
	2,832	31,415
	=====	=====
<b>8. PROVISIONS</b>		
<u>Current</u>		
Employee Entitlements	9,032	14,211
	=====	=====
<u>Non Current</u>		
Employee Entitlements	23,120	18,517
	=====	=====

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
THE AUSTRALIAN COUNCIL FOR HEALTH, PHYSICAL EDUCATION AND  
RECREATION (ACHPER) NSW BRANCH INCORPORATED

## Scope

We have audited the financial report, being a special purpose financial report, of ACHPER NSW Branch Inc. for the year ended 31 December, 2018. The Committee is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of the Associations Incorporations Act NSW and are appropriate to meet the needs of the members. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of ACHPER NSW Branch Inc. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Associations Incorporation Act NSW. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with our understanding of the Association's financial position, and performance as represented by the results of its operations and its cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirement in Australia.

The audit opinion expressed in this report has been formed on the above basis.

## Qualified Audit Opinion

As is common for organisations of this type, it is not practicable for ACHPER NSW Branch Inc. to maintain an effective system of internal control over donations, subscriptions and other fund raising activities until their initial entry in the accounting records. Accordingly, our audit in relation to fund raising was limited to amounts recorded.

## Audit Opinion

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the limitation discussed in the qualified audit opinion paragraph not existed, the financial report presents fairly in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of ACHPER NSW Branch Inc. as at 31 December, 2018 and the results of its operations for the year then ended.

Date: 27<sup>th</sup> February 2019



**TERRENCE E. GIBBS**

Registered Company Auditor - 3311

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20-24 Wentworth Street  
PARRAMATTA NSW 2150

**ACHPER**<sup>®</sup>  
New South Wales Branch Inc.