



TOOWOOMBA
GRAMMAR SCHOOL



Annual Report 2018

To the Minister for Education &
Minister for Industrial Relations



TOOWOOMBA
GRAMMAR SCHOOL

2018 Annual Report

to the Minister for Education and Minister for Industrial Relations

Public Availability:

A copy of the report is available on our webpage at:

<http://www.twgs.qld.edu.au/our-school/governance/>

Information on consultancies and overseas travel is available on the
Queensland Government Open Data website at:

<https://data.qld.gov.au>

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Letter of Compliance

1 March 2019

The Honourable Grace MP
Minister for Education and Minister for Industrial Relations
PO Box 15033
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the 2018 Annual Report and financial statements for the Board of Trustees of the Toowoomba Grammar School.

I certify that this Annual Report complies with:

- The prescribed requirements of the Financial Accountability Act and Financial and Performance Management Standard.
- The detailed requirements set out in the Annual Report and Queensland Government agencies.

A Checklist outlining the annual reporting requirements can be accessed at:

<http://www.twgs.qld.edu.au/our-school/governance/> or on Page 62 of this Annual Report.

Yours sincerely



Glen McCracken

Chairperson

Board of Trustees of the Toowoomba Grammar School



Teeuwomba Grammar School



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Foreword

The Vision of Toowoomba Grammar School is to provide “a quality education designed for boys”. The School aims to deliver an education that is comprehensive, balanced and essentially academic, so that each boy may progress toward his full potential as an individual and as a member of society.

Toowoomba Grammar School:

- Remains committed to operate as a school for boys, both dayboys and boarding
- Is an open entry, non-academically selective school
- Values its rich tradition yet is also innovative in outlook
- Seeks to instil in the students a passion and enthusiasm for learning, the development of critical thinking and creative problem solving. The capacity to work effectively as a member of a team and to develop initiative are also encouraged.
- Will provide a broad, well balanced education which is largely academically oriented, giving our school leavers full access to tertiary education
- Recognises, and values, the importance of existing and future vocational education courses and will continue to offer these to meet the needs of some students
- Recognises, and values, the significant contribution made by the boarding community to the School's ethos and operations. The School will seek to be recognised as the premier boys' boarding school throughout Queensland, Northern New South Wales and the Northern Territory
- Has as a goal the provision of a safe, nurturing, enjoyable and personally fulfilling experience for both dayboys and boarders.

2018 saw the completion of the Sports Centre which capped off a successful era of development and renewal. The School is now resourced with some of the finest facilities of any school. With the skills of dedicated teaching and administrative staff, Toowoomba Grammar School is well placed to continue to provide an all-round and high quality education to all of the boys and they, in turn, keep producing impressive results of which all of the School community can be proud.

Whilst the operating result for 2018 decreased from that in 2017, the School remains in a very healthy financial position. The reduced result was due to a slight decrease in enrolments, as outlined on page 8, and a significant investment in planned maintenance activities. The recent capital works, together with the maintenance expenditure, ensures that the School's facilities remain in excellent condition. The School also continues to invest heavily in Information Technology infrastructure and systems in order to support the learning needs of our students.

We would like to recognise the commitment shown by families in supporting the School, particularly when so many continue to be adversely impacted by the devastating drought that grips large sections of Queensland and New South Wales.

Finally, each of the 1,183 boys and young men in our School deserves recognition and thanks. Each student contributes in a unique way and their individual and collective energy, enthusiasm, humour, warmth, directness, emerging sense of compassion and justice, and their love of the School helps to define Toowoomba Grammar School and make it such a special place.

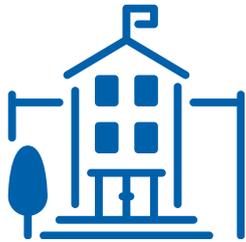


Chairperson, Glen McCracken



Headmaster, Peter Hauser

2018 Highlights



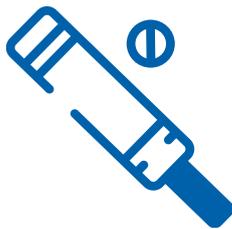
**Completion of the
Glen McCracken Sports Centre**



**95% of our OP-eligible
cohort achieved an OP
between 1 and 15**



**99% of QTAC applicants
received a tertiary offer**



**Over 95% of boys
participated in a Sport or
Activity**



**School's Under 15 football
team won the Queensland
State Title in the Bill Turner
Cup and were national
runners-up**



**190 boys were selected as
Darling Downs or Queensland
sporting representatives**



**The School's Cadet program
is in its 126th year & the
Old Boys' Commemorative
website was completed**



**All Junior School boys
participated in the
music program and
School musical**



**Inaugural Student Bullying
Survey was conducted with
favourable results**

2018 in Review

Enrolments

We commenced 2018 with a total enrolment of 1,183. This total comprised 927 in the Senior School (290 boarders and 637 dayboys) and a Junior School enrolment of 256 (6 boarders and 250 dayboys).

The School has experienced a small decline in total enrolments over recent years, the combination of a number of factors. In recent years it has been customary to have approximately 150-160 students in each Year group but several exceptions are evident at present.

The first is that the current Year 11 cohort, our incoming Year 12 group for 2019, is a much smaller group. This is due to the fact that it represents the half year cohort. This has arisen due to a decision by the State Government in 2007 to replace pre-school with the Prep year as the first year of schooling in Queensland.

The Government also made it a requirement that a child must turn five by 30 June in the year that they enrolled at school. To give effect to this

change, the first intake of students was only over a six-month period, being those students born between 1 January 2002 and 30 June 2002. Since then, this cohort of students who are now in Year 11 have commonly been referred to state-wide as the "half-year cohort". It can be assumed that all secondary schools in Queensland face a similar smaller enrolment in this year group due to the State Government's decision of 2007. To illustrate this fact further, this year's Year 12 cohort is 161 boys; next year's (half-year) cohort will be 130.

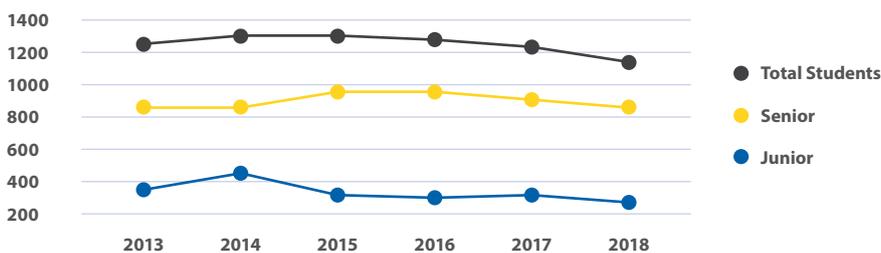
Another Year group smaller than that to which we have become accustomed is the current Year 8 group with only 139 students. National demographic factors or economic or climatic factors may have influenced the size of this group. What is interesting is that our enrolment of boarders has remained relatively constant over the last decade, despite many saying that the country is experiencing one of the worst droughts for many years. The School had 296 boarders at the commencement of this year; last year we had 296 boarders; 299

in 2016 and 295 in 2015. It is a credit to our boarding families who make such a financial investment in their sons' schooling and we thank them for their continued support.

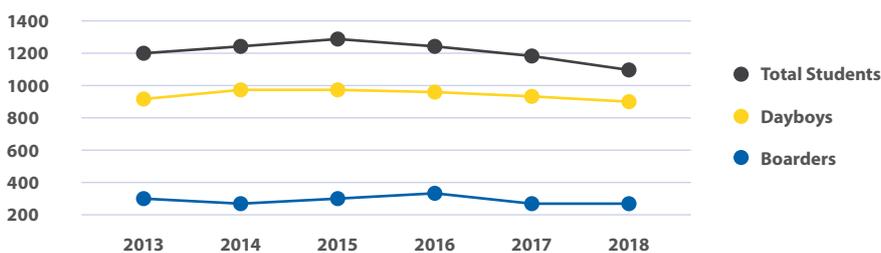
Given the relative decline in the School's enrolments due to the reasons cited above, the School has become more vigorous in the promotion and marketing of its activities to the wider community. This year the School has been most active in this area through renewing the School's on-line presence, website redesign, initiating further audio-visual presentations, Open Days, revised advertising forums such as billboards and radio and television advertising, regional visits and the like.

Whilst these enrolment numbers are encouraging, the School continues to prepare for a decline in enrolments in coming year. This is a consequence of demographic changes and cyclical variations and is not a cause for significant concern, other than for the budgetary adjustments to be made.

STUDENTS - Junior & Senior



STUDENTS - Boarders & Dayboys



Academic

Toowoomba Grammar School:

- Identifies the importance of developing carefully designed educational and pastoral programs to assist boys reach their potential and maximise their wellbeing
- Will continue the pursuit of the highest academic standards and seek to maintain its reputation as a leading academic school for boys widely recognised in Brisbane and throughout Queensland for the quality of academic performance
- Will provide explicit, well-articulated and seamless pathways to those students seeking to pursue vocational training, school-based traineeships and employment aspirations
- Will provide a seamless curriculum across all year levels
- Will use research-based data to assist in effective educational decision making
- Will develop further as a learning community

One measure of the academic performance of our students is an analysis of 'Overall Position' (OP) results. Extremely pleasing academic results are achieved at Toowoomba Grammar School every year due to the combination of:

- Talented and committed teachers, teaching in their specialist areas
- Teachers understanding how boys learn most effectively
- A curriculum designed specifically for boys
- A structured and disciplined learning environment
- A long established school culture of the boys valuing their education
- Boys wanting to do the very best they can in their studies
- Well resourced teaching facilities
- Parents who value education
- The School having an academic orientation with very high expectations

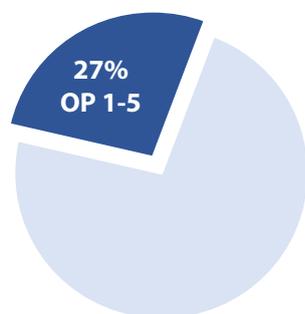
The students of TGS benefit from a broad, general education offering them every opportunity to live full and rewarding lives. What is so noteworthy is that these young men achieve their academic and vocational goals whilst combining this

with a full commitment to the sporting and other co-curricular activities of the School.

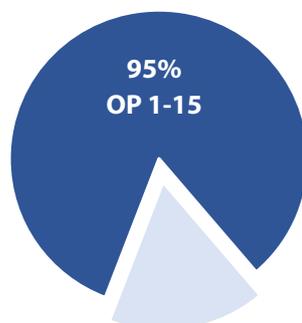
From the commencement of a boy's education with us, we also seek to develop those personal qualities deemed to be so important – far more than a single OP score – the qualities of honesty, integrity, perseverance, compassion, humility, resilience, ability to work with others, tolerance, acceptance of the need for hard work and so on. The School congratulates all Year 12 students who have worked diligently to achieve their goals.

The School develops its academic culture by promoting at every opportunity the desirability and expectation of the boys working hard and being ambitious in their academic study. The teachers' priority is to focus on the effort expended by the boys. This is under the premise that if the boys are working hard in their studies and making the necessary effort then an improvement in their academic standing will follow as a consequence.

During the year a most encouraging number of Diligence Awards were presented to students in Years 7-12. The boys receive these awards based on their effort rating by teachers at the end of Term One and Three respectively. To achieve a Diligence Award, boys had to be 'Very Good' in the criterion 'Work Ethic' for all of their subjects except for one, where to qualify the rating had to be 'Good'. In Term Three, 179 boys received Pro Summa Diligentia Awards and 167 received Pro Diligentia Awards. These Diligence Awards along with academic achievement awards contribute to the boys' House Points, providing them with extra motivation for applying themselves to their studies. Further academic awards such as the Cum Laude Awards, also provide added incentive for the boys. These awards are structured to reward students in three tiers. The most elite academic students who achieve Very High Achievement ratings for all their subjects are awarded the Maxima Cum Laude. Those boys who achieve Very High Achievements in all subjects,



27 per cent of the 137 boys studying an academic course for entry to tertiary study gained an OP in the range of 1-5



95 per cent of students were in the OP range 1-15

2018 in Review

except for one, where they receive a High Achievement, receive a Magna Cum Laude and finally, students who achieve High Achievement Plus across their subjects are awarded a Cum Laude.

An initiative from last year was the establishment of a new academic award for Year 12 students, titled the Dr George Fielding Award for Application and Diligence. This award is now presented to those Year 12 young men who have received a Diligence Award for a minimum of 75 per cent of their time at the School. This year 40 Year 12 students received this prestigious award.

To encourage creativity within and outside the curriculum the School holds a "Young Creator of the Year" competition. This year the competition generated fifteen entries and we were encouraged to see a range of creativity being shown. Areas represented included photography, short stories, video-making, music, art and poetry.

Tertiary Destinations

93% of the School's 2018 OP eligible cohort have received a tertiary offer and this represented 99% of QTAC applicants. The key destinations for the 2018 school leavers were engineering, health and commerce.

We saw the majority of our 2017 school leavers enrol to study an undergraduate degree at The University of Queensland (UQ). This accounted for 35 per cent of our 2017 Year 12 OP eligible students. Other Queensland universities which attracted our departing Year 12s included

Queensland University of Technology (QUT) with 19 per cent; the University of Southern Queensland (USQ) with 13 per cent; Griffith University with 6 per cent; interstate universities with 14 per cent; whilst others also enrolled at a range of other tertiary destinations in Queensland, interstate and overseas. One particular tertiary destination was noteworthy in that a TGS Year 12 school leaver from last year was successful in his application to enrol at The University of Cambridge in England.

NAPLAN

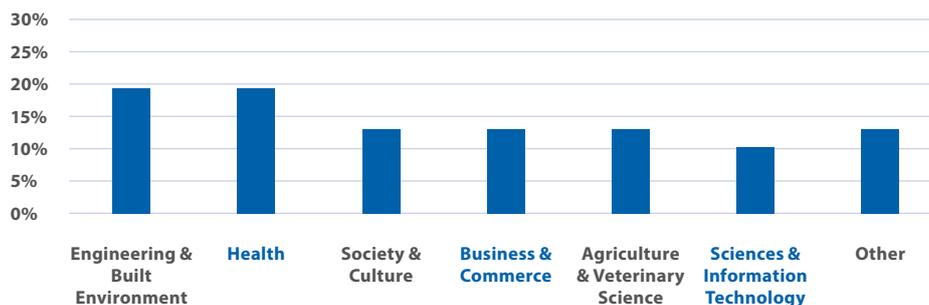
While a number of schools across Australia engaged with an online format for the delivery of the NAPLAN (National Assessment Program – Literacy and Numeracy) tests this year, the School's decision was made to complete these tests in the traditional pen and paper format to ensure our boys were not disadvantaged by any issues that might arise from the electronic delivery of the tests. While the feedback from Australian Curriculum and Assessment Reporting Authority (ACARA) and the trial schools was overwhelmingly positive, there was some negative press around schools completing the tests under different conditions, i.e. paper v electronic. It is important to approach this debate with caution. The critics were vocal in their claim that the different formats could not be compared and that the results for the 2018 NAPLAN tests were consequently invalid. It is important to note that the major critics were at their most vocal before any data was released by ACARA.

ACARA performed detailed analysis of the different testing formats and has not found any data suggesting that results are not comparable. It is expected that by 2020 all schools will be completing NAPLAN online. Our boys once again demonstrated very pleasing results with over 90% above the national average in every domain.

Changing Landscape

The educational landscape in Queensland will change in 2019, with the introduction of the new QCE (Queensland Certificate of Education) and the introduction of new syllabuses across every senior General Subject. Our staff is well prepared for the changes. Every teacher of a subject taught in Years 11-12 received training with the QCAA on the content and delivery of the new Senior Syllabuses. Every teacher also completed a minimum of three QCAA online modules designed to improve assessment literacy and create a shared understanding of the language of the new courses of study.

To further support the preparation for new Senior Studies, during the year a number of Heads of Department visited major independent schools in Melbourne to learn specifically how some of Australia's highest performing schools deliver a curriculum which incorporates an external examination. The experience gained from these visits has been invaluable in supporting our teachers in their preparation for the new courses.



2018 Year 12 Results

In 2018, six young men were successful in achieving the highest possible result of an OP 1. A further seven students were awarded an OP 2, and a total of 38 students (representing over 27% of our OP-eligible cohort) achieved an OP between 1 and 5. We also commend those Year 12 students who completed a vocational and educational training (VET) and School-Based Apprenticeship and Traineeship (SAT) program. Many of these young men have now directly entered the workforce.

Careers Education

The School's Careers Department has continued to provide a comprehensive career development program for the boys. It offers a planned program of learning experiences to assist the boys understand future employment opportunities, the pathways available to them, and the requirements, rewards and fulfilment associated with each. They have worked on developing capabilities (such as being resilient through change, problem-solving, critical thinking, teamwork and innovation) rather than solely on specific careers, many of which do not currently exist.

At the end of Term One, all Year 10 boys participated in our Work Experience program, undertaking work experiences in destinations as far afield as Beijing, Dunedin, the Northern Territory and Brisbane. A further sixty boys from Year 11 and Year 12 completed work experience placements in their school holidays throughout the year.

The Careers Avenue profiling for Year 10 boys once again proved insightful and assisted the boys to make foundational decisions regarding their future pathways and selection of appropriate Senior

subjects. Available to Year 10 students for the first time this year was the Queensland Tertiary Admissions Centre's free online tool, My Path. This software is designed to guide students through key employability capabilities, enable them to consider the range of subjects offered by the School, check ATAR eligibility, note subject pre-requisites and so on. Year 10 boys also participated in Career Plan interviews with their parents and Senior Staff to further assist in subject selection and career decision-making. In Term Two, boys interested in pursuing vocational pathways attended the annual TAFE Queensland Open Day where they were able to investigate many new vocational areas and experience a variety of trades.

The focus in Year 11 Careers this year has been two-fold. The boys have developed competencies designed to enhance their career marketability through, for example, resume writing and interview skills. They have also been encouraged to learn more about future study and employment options by participating in a number of career experiences. Year 12 boys have career counselling sessions to ensure tailored career pathways have been investigated and each boy has been fully informed of most suitable post-school transitions.



2018 in Review

Pastoral Care & Wellbeing

Toowoomba Grammar School:

- Will provide students with a well-structured and relevant program of pastoral care and personal development to allow them to grow and mature as young adults with self-confidence, integrity and empathy for others

The vision of the Pastoral Care program at Toowoomba Grammar School is to build young men of good character, by focussing on the principal qualities of respect, resilience and responsibility. Within a broader climate where many schools are increasing their explicit focus on student wellbeing, we are proud to deliver a strong, dynamic program that addresses current areas of concern for personal development and provides opportunities for the boys to develop the principal qualities on which we focus. We acknowledge the enormous value of effective relationships between teachers and students: relationships that are essential to Pastoral Care within the School and the development of young men of good character. Our efforts in Pastoral Care involve the teachers creating opportunities to get to know the students well; to identify their various strengths and areas for improvement; to know how best they learn, and to channel and challenge them in their most productive areas of interest.

Relevant to Pastoral Care is the commitment shown by the School's Housemasters. The position of Housemaster within the School is a senior appointment and consequently a most demanding one. These Housemasters do an excellent job in implementing the Inter-House program of activities and encouraging and supporting the members of their House. Virtually every member of the teaching staff is a Pastoral Care Group Mentor so is actively involved in the Pastoral Care program of the School.

During 2018, the Senior School undertook a survey to gain an insight into bullying at TGS through the use of a survey tool that could also be utilised in future years so as to ascertain the effectiveness of our pastoral programs. A combination of rating scales and open-ended questions were used and 862 or 93% of Senior School boys completed the survey. Whilst the results of the survey were favourable, they indicated that that serious bullying, including cyber-bullying, is not a significant issue at Toowoomba Grammar School. To further address bullying at the School, during 2018 the Bullying and Harassment Policy was updated to reflect the most recent research and our Pastoral Care team introduced an online Bullying Notification that all boys could access in order to report bullying.

In 2019 the School will introduce further initiatives whereby the wellbeing of each boy in the Senior School will be assessed through an online assessment tool. The results of the wellbeing assessment tool will help to continue to shape our programs as well as allow us to assist individual boys who are struggling with their mental, physical, social or emotional wellbeing. Parents will also be engaged in our wellbeing program through the use of SchoolTV. This is a comprehensive resource that allows parents to access information on a range of topics that affect our young people.

Activities Week

Another vital part of our Pastoral Care program is the Outdoor Pursuits and Activities Week for all boys in the Senior School. Through these camps and activities, the boys are challenged in different ways and they provide opportunities for the accompanying Mentors to reinforce many of the skills they have been developing in their Pastoral Care Groups. Assisted by some Year 12 student leaders, the Year 7 boys enjoyed a range of beachside activities at Alexandra Headland, strengthening their peer relationships. The focus of the Year 8 Camp, held at Leslie Dam, near Warwick, was on developing teamwork

and resilience in an outdoor setting. The Year 9 boys faced an Eco Challenge at Lake Cootharaba, inland from Noosa North Shore, which saw them hiking and canoeing to their various campsites. The outdoor activities during this camp were designed to challenge the boys by extending them out of their comfort zone.

The Year 10s spent their four days undertaking Work Experience and most derived considerable value from their placements. During the Outdoor Pursuits and Activities Week, the Year 11 boys experienced a four-day leadership conference at Twin Waters on the Sunshine Coast, designed to foster leadership skills among the boys. The Year 12s were involved in a range of activities to develop their skills for life after school. These included the completion of courses in first aid, defensive driving and responsible service of alcohol. They also undertook valuable community service at Clifford Park Special School and Toowoomba West Special School, and embarked on journeys to explore the facilities at universities in both Toowoomba and Brisbane.

Interaction with local Girls' Schools

Another successful aspect of our Pastoral Care program is the opportunity created for our boys to interact with girls in a social setting. We continue to work closely with The Glennie School, Fairholme College and St Ursula's College to provide well-planned events which help our boys develop the important skills needed when interacting with girls. The Co-ordinator of Pastoral Care, the Social Co-ordinators in each House and various teachers are thanked for their assistance in conducting these activities. It is not only through the various socials that our boys interact with girls; they interact with girls through a number of the co-curricular programs of the School including swimming, cadets, debating, the orchestra, singing, drama, and various music ensembles.

Boarding

Toowoomba Grammar School:

- Will remain committed to boarding in every sense and actively pursue the goal of being the premier boarding school in Queensland, northern New South Wales and the Northern Territory
- Will foster the pastoral care and personal development objectives to support the boarding program

TGS has been dedicated to providing an institution in which boys and young men from regional, rural and outback regions can enjoy the same facilities, resources and teaching expertise as those offered by the finest schools in Brisbane, Sydney and Melbourne. Not all schools are boarding schools but rather are schools with some, perhaps only a relatively small number, of boarders. With approximately one-third of our Senior School enrolment comprised of boarding students, we must have the educational, social and wellbeing needs of our boarders at the forefront of our thinking and practices. We do this by a number of means: spending enormous sums of money on infrastructure to enhance the resource base for boarders; seeking to attract the most committed teachers and administrative staff to work with our boarders; offering them the highest levels of choice in curriculum offerings, vocational opportunities and co-curricular pursuits. We are extremely aware of the benefits our boarders bring to our School community and the School is committed to having Toowoomba Grammar School regarded as one of the finest schools in Australia for boarders. The School has six Boarding Houses and all have a Housemaster, an Assistant Boarding Housemaster, a full-time Resident Master and Resident Assistants.

Despite the hardship for our boarding community caused by the prolonged drought throughout Queensland and New South Wales, we note that

boarding is flourishing at the School. Boarding enrolments have not dropped significantly, our student welfare surveys are most positive and the feedback from boarding parents is supportive. It appears that, in company with a well-developed program of student welfare for the boarders, a highly structured academic and vocational program and with economies of scale offering specialist care; effective adult supervision; regularly scheduled activities for boarders; the services of an executive chef and staff and professional health care provided by staff in the Dr Jim Blaikie Health Centre, we are maintaining our excellent reputation in boarding.

Another pleasing feature of boarding is the provision of additional recreational activities for the boarders on weekends. With many boarders not able to go out on Leave on weekends, it is important that there are activities to interest them. As well as the Sports Centre, Gymnasium, Weights and Conditioning Room and the Aquatic Centre being open each weekend, there have been a number of other recreational activities organised which have been appreciated by the boarders.

The Boarding staff continue to work hard at ensuring their boarders have an environment conducive to study and one which promotes academic rigour. All Year 8 and 9 boarders complete their homework study in a classroom separate to their Boarding House where supervision is enhanced and good study habits can be developed. All Boarding Houses strive to create a study environment where boarders can work in silence for part of the evening, collaborate with peers as needed and obtain help from staff when they encounter difficulties. The number of boarders receiving awards for diligence and academic achievement indicates that they are developing effective study habits.

All full-time teaching staff in both the Senior School and the Junior School are required to contribute six hours during

the year to providing some service to the boarders. Typically, this amounts to assisting the boarders with their academic studies but some staff devote these required hours to assisting with excursions and other activities for our boarders. Positive study habits and work ethic are modelled by the Boarding staff and the older boarders. This year the School has introduced a peer tutoring program where Year 11 boarders have been helping the Corfe (Year 5 – 7) boarders during their Prep sessions. The older boys have done an outstanding job. They have helped with homework questions, listened to the younger boys read, assisted with scaffolding assignments and even provided a sympathetic ear for a younger boy who was upset.

Another initiative this year has been the Corfe House Sleepover which took place in May. The Year 5 – 7 Corfe House boarders invited a dayboy friend to come into the Boarding House for an overnight stay and all the boys enjoyed a fun-filled program of activities. The aim of this experience was to assist the boarders to form a friendship with a dayboy student and also for the day students to appreciate how the boarders live during the school term. The Sleepover was a great success and it adds to the many other opportunities for our boarders and dayboys to mix. It is set to be an annual event on the School Calendar.

It is always enjoyable for staff from the School to travel out to see our boarding families and particularly special when they can visit the boys in their home environment. Several boarding staff members completed home visits over the September school holidays.

Apart from experiencing amazing hospitality from the boarding families, they felt privileged to see where the boys live, how they assist at home and some of the fun the boys have whilst at home. These home visits are of great value and will continue in the coming years.

2018 in Review

Community Service

Toowoomba Grammar School:

- Will encourage and assist our students to serve the broader community and for students to value and support others beyond themselves
- Will extend student activities to assist the more vulnerable in society

Service to the community is an integral component of a Toowoomba Grammar School education. We aim, as a school community, to enhance the personal development of our boys so that they become responsible, flexible and constructive members of society. Central to achieving this is increasing the exposure of boys to the needs of others. This can be done, in part, by involving them in programs of community service and therefore, hopefully, instilling a commitment to others in the broader community through displays of empathy, tolerance, compassion and kindness.

This year the School's highly successful community service program has continued to expand even further. Evidence of this can be seen in the sheer number of boys and staff willingly involving themselves in service learning, the number and scale of service activities undertaken and the volume of funds collected through a variety of fundraising programs. The organisation of these activities occurs either through the boys' Houses, often led by the Housemaster and Year 12 Service Co-ordinators, or

through involvement in the Interact Club. Some of the service activities included providing support at the BUPA Aged Care facility and Toowoomba West Special School, tutoring at the Toowoomba Refugee and Migrant Service (TRAMS) and coaching at the Toowoomba Modified Rugby Program.

In its twelfth year of operation at our School, the Sony Foundation Children's Holiday Camp also continues to provide an important opportunity for Senior boys to demonstrate their commitment to service by caring over a number of days for a young person with a disability. The objectives of the Sony Camp are threefold – to offer the young guests with disabilities a great time, to ensure their families have some respite and for the Year 11 companions and Year 12 helpers to have the opportunity to experience considerable personal growth. Those involved in the Sony Camp give much of themselves. For three days and two nights, the companions care for their guest around the clock and during this time learn the value of putting another person's needs first. For many of the companions this represented a considerable undertaking as few would have had the responsibility of caring for someone else over an extended period of time. This 2018 camp was again most successful with 36 guests from Toowoomba and the surrounding area cared for by 47 Toowoomba Grammar School boys, 12 Fairholme College girls and 12 girls from The Glennie School.





Sporting Participation & Competition

Toowoomba Grammar School:

- Actively promotes the participation of boys in competitive sport irrespective of their level of competition
- Is committed to being a part of the Great Public Schools (GPS) Association of Queensland and its various sporting competitions and activities
- Through resourcing, enrolment and coaching programs seeks to be identified as a school which is competitive in the GPS association in all sports

The school will not implement a “win at all cost” philosophy nor will it allow the sports program to have an unjustified negative impact on academic programs. Furthermore, the school will not enrol new boys in Year 12 for the specific purpose of boosting sporting achievements

The sporting programs on offer at Toowoomba Grammar School are indicative of our approach to boys’ education in that we aim to educate the ‘whole’ student across all facets of the educational sphere. As a School, we look to develop young men of character and the sporting arena is a highly appropriate venue to assist in this task. The components of teamwork, resilience, resolve, independence and interdependence are the cornerstones in all our programs and with it comes the active and continued participation of students across all Year levels and ability ranges. Examination of our students’ involvement in the co-curricular sphere of the School has found that higher rates of participation across the school year equates to a student who is generally engaged in his academic work and has strong personal relationships with friends and family.

The ongoing overall development of our students is assisted by all facets of the sports programs; training sessions, match days, coach feedback, peer-to-peer feedback and the like. These elements are critical in fostering an environment of personal development as well as one of team camaraderie and culture. Our coaches are encouraged to have conversations with their players that revolve around how to deal with success and failure which in turn allows the individual to gain both self-confidence and resilience when faced with difficult circumstances. This is one of the reasons that sport and participation in the wider co-curricular program at Toowoomba Grammar School remain so popular. This mass engagement in sport by the student body provides a refreshing opportunity to witness the emergence of leadership skills particularly with those at a ‘C’ and ‘D’ level whose skill acquisition is still developing but whose leadership qualities are second to none. The leadership skills we seek to develop through sport and cultural activities can either be task-oriented, such as winning on the playing field, or team-oriented, such as helping to develop weaker players on the training field or stage.

What is particularly interesting and commendable when discussing the School’s co-curricular program is that it is offered, in the main, by the teachers in the School. There is no doubt that the quality of relationship existing between teacher and student is enhanced through this participation.

This stronger relationship between teacher and student then pays dividend in terms of classroom interaction and the ability of the staff to engage with and relate to the boys, an essential basis for a platform for providing programs associated with student wellbeing and mental health.

The School participates in competitions with fellow Toowoomba schools as well as the Great Public Schools’ Association of Queensland Inc. In the Senior School, a wide range of sports is offered including basketball, chess, cricket, track and field, rugby union, football and swimming.

Over 45% of Senior School students participate in rugby and cricket and 38% in football.

Basketball

With the completion of the Glen McCracken Sports Centre, Toowoomba Grammar School’s Basketball program is looking to developing into a formidable force in the GPS competition in the future. Amassing over 3600 points, the TGS Basketball program had its share of outstanding wins and commendable losses. At no stage during the season did any team give up in its goal for victory and the players are acknowledged for their effort, perseverance and never-say-die attitude that were on display each and every week. We are confident that the continued growth in this sport will lay the platform for more success in seasons to come.

Chess

This year we had 32 players in eight teams participate in the GPS Chess competition and we particularly welcomed thirteen Year 7 boys. The future of Chess at the School looks very promising with the young Premier team comprising one boy in Year 7 and two boys in Year 9. One highlight of the Chess season was a Year 7 student winning the entire Senior School Toowoomba District Individual Chess Tournament. The School’s Premier Chess team won the Toowoomba Schools’ Chess Championship Open Division in September. This is the 24th year in succession the School has won the competition.

Cricket

This year the School fielded 461 players across 34 teams constituting one of the largest contingents in the GPS competition. Throughout the season, over 190 fixtures were played ranging from GPS matches, supplementary matches and Toowoomba Cricket Incorporated (TCI) matches.

The backbone of any sporting program is the depth of teams and enthusiasm of

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the players. The Junior School and Year 7 teams showed a solid and commendable work ethic in both training and matches. Indicative of the depth of the Year 7 program with nine teams, the 106 players were exposed to a variety of cricket environments such as GPS, T20, and limited overs fixtures which only served to reinforce their passion for the game as well as develop the technical skills for them to progress through the Senior School program. The newly introduced initiative of the Grammar Premier League (GPL) to cater for this cohort allowed maximum participation of the boys in a controlled environment that enabled the coaches to correct technical issues, provide valuable feedback, and create an atmosphere of enjoyment for these emerging players.

Football

The passion, quality and commitment of the students, coaches and supporters of the Toowoomba Grammar School Football program continue to reinforce the reputation of the School as being a leader amongst the GPS Association. Despite not reaching the heights seen in recent years, the outstanding effort of all our boys was epitomised by our 1st XI who demonstrated great tenacity and passion in all their games, most notably their 2-0 victory over eventual Premiers, St Joseph's Nudgee College. The global growth of Football across both the professional and amateur spheres has led to a new respect for, and interest in, the game.

Rugby

Twenty-seven teams comprising 520 players represented Toowoomba Grammar School in the 2018 GPS season. The palpable atmosphere that this sport creates within the School is one that is difficult to explain but one only has to witness a Saturday fixture to truly appreciate how dedicated both the players and coaches are to this sport.

The success of the program extends far beyond the win/ loss ratio of each team, with a focus instead on the levels of enjoyment experienced by the players and the level of commitment shown by

the coaches and players. Each of these elements was found in abundance during the season and it is pleasing to see the level of community spirit on display at each fixture.

The season was not without its difficulty with the occurrence of two major spinal injuries to two Year 12 students. It was a day of celebration for the entire Senior School when during an Assembly it was announced that both young men had returned to the School and they walked onto the stage to receive warm and sustained applause. This year's incidents called forth extensive reviews and did not identify any shortcomings in the preparation of the players nor their injury management. National media attention focussed on these sporting injuries given that two further major rugby injuries occurred in a relatively short period after the injuries to the TGS young men (an injury to a boy from St Joseph's Nudgee College and another to a boy from St Joseph's Gregory Terrace). A review of these sporting accidents was also submitted by Rugby Australia to World Rugby and the GPS Headmasters met with the Chief Executive Officer and other senior staff of Rugby Australia.

Swimming

After the highs of the 2017 GPS Swimming Championships and the departure of some extremely talented Year 12 swimmers graduating from the School, it was always going to be tough to follow those results with a repeat performance.

Four of our swimmers competed at the Australian All Age Swimming Championships held at the Sydney Olympic Park and Aquatic Centre in late April. Furthermore, at the Australian Schools' Swimming Championships held in Hobart in July, three TGS boys received gold medals.

The season proper started with a number of pre-meets against some of our GPS counterparts. A reasonable number of swimmers, some new, and some veterans of our GPS Swimming program, were involved in the meet at Chandler. These meets are designed to give swimmers a chance to press for selection in the

team to contest the GPS Swimming Championships. The all-important PB (Personal Best time) becomes the goal, and whether or not that time is fast enough to achieve selection in the Darling Downs (DD) squad. This year, eleven boys were successful in making the DD squad after selection trials in Gatton. Their performances at the subsequent Secondary Schools' Championships were also impressive. The immediate future of Toowoomba Grammar School Swimming is obviously in fine shape with some younger boys selected in the Queensland Primary Schools' State team.

The Toowoomba Secondary Schools Swimming Association Championships were held at Milne Bay Aquatic Centre, and were an opportunity for us to swim against other local schools. For the twenty-fifth year in a row TGS won the Boys A-School Aggregate Trophy.

Tennis

Toowoomba Grammar School fielded twenty-eight teams in the 2018 GPS Competition. Across the program, there were some particularly strong performances with win rates in excess of 80% which shows the growing strength of tennis at the School.

Track and Field

The 2018 Track and Field season commenced with the School's Inter-House Athletics Carnival at the end of Term Two. The GPS Centenary 2018 Track and Field Championships in its 101st Carnival were held at the Queensland Sport and Athletics Centre (QSAC) stadium on Saturday, 3 November and the boys trained hard for their events. At this competition our athletes outperformed several schools to be ranked seventh overall and only seven points away from the fifth placing.

Volleyball

Volleyball continues to witness an increase in participation rates from our students with 2018 seeing 202 boys play across 23 teams. The promise of the new Sports Centre would have no doubt played a part in this uptake.

Activities

Toowoomba Grammar School:

- Actively promote the performing and visual arts in its programs and will provide students with outstanding opportunities to participate in music, drama, debating and public speaking at all levels
- Maintain and enable the involvement of boys in the cadet unit and will promote the value of the cadet unit to the students and to the school community
- Encourage and assist our students to serve the broader community and for students to value and support others beyond themselves

Drama

The two auditioned ensembles which comprise the Toowoomba Grammar Acting Academy (TiGAA) welcomed 27 members this year. From over 80 students who auditioned, Senior TiGAA accepted 13 young men in Years 10-12, in addition to four young women from Fairholme and St Ursula's Colleges, whilst Junior TiGAA enrolled 12 Year 7-10 boys. Early in 2018 TiGAA members entertained audiences at the Welcome Concert in addition to successfully competing in the Toowoomba Eisteddfod. TiGAA's annual Read My Lips competition was a successful fundraiser for the Sree Belbenjhyang primary school in Nepal.

Senior TiGAA members are challenged each year to explore a different style of theatre in their annual showcase and this year the troupe took on the challenge of writing and performing a cabaret. Senior TiGAA created a cabaret loosely based on the original story of The Three Musketeers. This one-off, humorous cabaret performance was staged to great acclaim at the Armitage Centre, Empire Theatre, on 25 October. In what is proving

to be a wonderful training ground for Senior TiGAA, the young men from TiGAA Junior held their comic showcase on 19 November in the School's Henderson Arts Block. Within the subject of Drama many performances have been staged throughout the year for appreciative audiences.

Music

The measures of success in a Music program are at times difficult to define. Young musicians attend weekly rehearsals, quite early in the morning like some sporting teams, and sometimes in the evenings, but unlike sport, these students do not have a weekly performance with an obvious 'win' or 'loss'. TGS musicians can work for months in rehearsals and during home practice before the thrill of a performance finally arrives.

The School creates a Concert calendar that provides year-long opportunities for the boys to demonstrate their skills and hard work. Early each year, the Welcome Concert provides an occasion for boys to showcase their commitment and talent in their chosen Ensembles. For our Music staff, the Welcome Concert gives an opportunity to quickly develop positive rehearsal techniques and positive relationships with the boys, and to share a common goal of producing high quality performances. Throughout the rest of the year our musicians also participated in the GPS Music Showcase, Grandparents' Day Concert, the inaugural TGS Wind Instrument Competition, Gold Coast Eisteddfod, GPS Music Day of Excellence, Mother and Son Lunch, Paul Morton Choral Festival, Singers' Trophy, Strings Soirée, The Take Note Concert and Battle of the Bands.

TGS is fortunate to have developed a strong partnership with the Empire Theatre to be able to produce high quality concerts in the Armitage Centre. The Big Band and RnB Band Extravaganza

in May was a highly successful evening, featuring excellent performances by the Junior School Jazz Ensemble, Big Band and RnB Band. The Junior School Jazz Ensemble was featured in this concert for the first time, much to the delight of the Junior boys. The Choral Showcase in August was a superb showcase of the vocal talents the young musicians of TGS possess.

This year a new choir was formed, the Years 7 to 9 Choir, to meet the demand and talent of our younger students. After only three rehearsals, this choir of twelve boys won the Middle School Vocal Ensemble section in the Toowoomba Eisteddfod. Performers in this year's Toowoomba Eisteddfod were fortunate to receive special Bursaries, Awards and Trophies, as well as receiving many placings in individual sections. Awards received in the Eisteddfod for our Choirs, Bands, and Ensembles included 1st place, 2nd place, 3rd place and Highly Commended. Such achievement showcased the balance and high standard consistent across the School's Music program.

Cadets

The Cadet Unit has a proud and long history at Toowoomba Grammar School since the Unit's inception in 1892 when students were required to perform drill; and then through the turmoil of the World Wars and other global conflicts to its present-day structure governed by the Australian Army Cadets (AAC).

Cadets is a voluntary activity within the School's co-curricular program. Neither the Cadets or Cadet staff are part of the Australian Defence Force and there is no compulsion to join the Defence Force at any time. The funding provides uniforms and some field equipment and our Foster Unit, Oakey Army Aviation Training Centre, provides access to base facilities at Swartz Barracks, Oakey. Cadets utilise the concepts of Courage,

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Initiative, Teamwork and Respect to make the activity an enjoyable and worthwhile experience for many students.

This year there were 88 cadets in the Unit, all benefitting from this significant personal development program. Thirteen cadets successfully completed the Cadet-Under-Officers/Warrant Officers/Senior and Junior Leaders' promotion courses during the Christmas school holidays in December 2017 and were promoted on their return to the Unit in January. One cadet won the Instructors' Award on the Senior Leaders' Course, a massive accomplishment out of 165 cadets who attended the course. In July, fourteen cadets from the Unit attended the Junior Leaders' course; all were successful. Another cadet also won the Instructors' Award out of a candidature of approximately 250 cadets.

During the year two bivouacs and a recruit camp were conducted on private camp grounds and a fourth was held at YWCA, Lesley Dam, Warwick.

The Tri-Service activities for the year included a Dining In Night, Competition and Parade held at the School in November. Members of the Navy, Air Force and other Army Cadet Units participated. Our Cadet Unit was yet again successful for the fourth consecutive year in winning the Byramaroo Challenge Trophy in this Tri-Service competition.

Cadets in their second year of training or above participated in a number of Weapons Training Simulation System opportunities at the Oakey Army Aviation Base in a very controlled environment under the guidance of Australian Defence Force support staff.

This year opportunities continued for cadets to meet the requirements of the internationally regarded Duke of Edinburgh's Award program. The Unit is registered as an operator of this program and it was pleasing to note that a number of cadets gained their Bronze and Silver Awards during the year. We currently have two cadets undertaking their Gold Award.

Debating

Due to the intensity of the School's co-curricular program and our geographic location, Toowoomba Grammar School debaters compete in the local Queensland Debating Union (QDU) competition rather than in the Brisbane-based GPS competition.

Over 55 boys participated in Debating in 2018 and the School nominated eleven teams in the QDU competition. Four teams advanced to the final rounds with the Senior A team progressing to the Grand Final against the girls representing Fairholme College. In what was a captivating and hard-fought debate, the Senior A team put forth a persuasive argument, but it was not enough to come away with the premiership.

Overseas Tours and International Engagement

It is highly desirable for our boys to have some interaction with students from other parts of the world. The experience fosters a better comprehension of various cultures, people's behaviour and values, and can promote improved understanding and celebration of difference. We are always keen to promote a study of foreign languages for those students considering this in their courses of study. Similarly, we are a strong advocate for our boys either now, or in later life, to experience some international travel to widen their perspectives and tolerance.

During the year a number of boys were fortunate enough to participate in a school tour to an overseas country.

These included:

- New Zealand Ski Tour
- Football Tour to Japan
- Language and Cultural Tour to Japan
- Cricket Tour to New Zealand
- Rugby Tour of the USA





The Junior School

The Junior School provides a nurturing, caring educational environment for our youngest students. From the four and five year olds commencing their school journey in the Preparatory Year, through to the boys in Year 6, the students have enjoyed success across academic, cultural and sporting endeavours. The boys are well cared for in a supportive and 'boy friendly' environment where they have been able to embrace the many opportunities provided to them on a daily basis.

The Junior School is predominantly a double streamed primary school, meaning it has mostly two classes per year level from the Preparatory Year through to Year 5 and three classes in Year 6. The year concluded with approximately 260 boys in the Junior School, which provides choices between classes but also allows each boy to be known as an individual.

The Academic Program in the Junior School

For the past three years, the Junior School has been involved in a project operated by Independent Schools Queensland (ISQ), titled Self Improving Schools. This funded program increased the capacity of the Junior School to work on global goals relating to the analysis of student data, a more cohesive teaching framework and the professional development for staff. The Junior School's Self Improving Schools' committee met during the year to work on its key targets. Beneath this overarching committee, all Junior School teaching staff are fully involved and have membership of a range of sub-committees, trialling and implementing curriculum and pastoral care programs. This process clearly

demonstrates the importance of the educational program and the clarity of purpose and professionalism that exist in the Junior School.

In May this year children across Australia in Years 3, 5, 7 and 9 sat the National Assessment Program - Literacy and Numeracy (NAPLAN) tests. Within the Junior School, reading has long been a central focus, commencing in the Prep year. Once again, our results in reading were particularly strong. This result well supports our approach to, and emphasis on, reading, which is such an essential part of academic success at school.

Junior School boys have access to a full and diverse academic curriculum, supported by a broad range of co-curricular activities and opportunities. All boys from Prep to Year 6 are taught by specialist teachers in the subject areas of art and woodwork, music, French, Japanese, PE, health and library. In addition, the boys enjoy participating in a rich sporting program and have the opportunity to be involved in school clubs and activities both before and after school. The curriculum is diverse, academically stimulating, interesting and aimed at engaging young boys in the learning process.

Music and Drama in the Junior School

All Junior School boys participated in the Music program throughout the year. This encompassed both weekly class music lessons as well as the instrumental program, in which more than 160 boys were involved, learning to play instruments and performing in a range of instrumental ensembles.

All Junior School boys performed in the Toowoomba Eisteddfod during the year, in choral sections in Term Two and in instrumental sections in Term Three. The boys enjoyed some fine success in

both sections of the Eisteddfod. This included gaining a range of first place trophies, second and third place awards, along with several highly commended certificates. This was a fine level of achievement in the choral section, given that none of our Junior School choirs is based on merit selection, with broad-based participation being the aim. Junior School instrumentalists enjoyed a fine Eisteddfod season winning multiple sections and trophies. Particular mention should be made of the Junior School orchestra which won the primary school orchestra section at the Eisteddfod for the fourth year in a row.

During Term Three all boys from Prep to Year 6 were involved in a full-scale musical, 'Madagascar', which was a great success. This production encompassed significant lead roles, massed chorus items, costumes and make-up, set designs and props

Sport in the Junior School

Sport is important within a boys' school and, for many boys, training and competitive games are a vital part of each school week. While sport is an intrinsic component of what occurs in the Junior School, sport is viewed as of equal importance to all other co-curricular pursuits including music, chess, drama and other activities. Sport provides a physical outlet for boys and teaches them important life lessons including the skills associated with working as a member of a team. Organised sporting opportunities also allow us to develop the concept of good sportsmanship, which is increasingly important in today's society.

Junior School boys in upper primary can elect to participate in the GPS sporting competition. Many Year 5 and 6 boys represented Toowoomba Grammar School in GPS sport during the year.

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Outdoor Education in the Junior School

Outdoor Education is one of the highlights of the year for many Junior School boys. The School's involvement typically occurs in mid-March, with a graduated program for all boys from Prep to Year 6. Boys in Prep and Year 1 enjoyed an activity day at Peacehaven Park at Highfields. Girls from the same year levels from Fairholme College accompanied the boys, with the children playing and eating together. The Year 2 boys camped in tents on Old Boys' Memorial Oval, accompanied by many parents. This is a great way to spend a night away from home in the familiar surroundings of the School. The Year 3 and Year 4 classes spent time at an outdoor education camp at Noosa North Shore, staying for three days and two nights. The Year 5 classes visited Tallebudgera, situated on the Gold Coast. This camp involved some challenging outdoor activities which included canoeing, a high ropes course and rock climbing. The Year 6 classes travelled by plane to Canberra and spent a week away visiting places associated with their unit of work relating to Federal Government and democracy. Venues included Parliament House, the War Memorial, Questacon and the Australian Institute of Sport.

The Clubs and Activities Program in the Junior School

The Junior School's clubs and activities program provides the boys with a broad range of opportunities beyond the regular classroom. This program operates before and after school and is one that is not typically available in other schools. The range of offerings this year included clubs for activities such as Chess, Coding, Creative Thinking, Fitness, Homework and Woodwork. There were more than fifteen co-curricular activities in operation before and after school across a normal school week.



Special Interest Groups

Toowoomba Grammar School Old Boys' Association Inc.

One indicator of the strength of the Toowoomba Grammar School community is the level of interest and involvement shown in the life of the School by its Old Boys. Old Boys of Toowoomba Grammar School may be found anywhere and everywhere and it does not take long to hear stories from them of times past. Whilst the infrastructure of the School has changed dramatically for the better since the Old Boys attended the School, they can find that the positive traditional values are still present.

A vital part of Toowoomba Grammar School is the role played by its Old Boys. As a School we are very grateful to our Old Boys for all of their support in so many areas – support for school leavers in their career choices, the mentoring of young Old Boys in career progression and networking, and fundraising.

The Old Boys' Reunion Weekend attracted large numbers back to the School and a highly entertaining occasion was when around twenty Old Boys enjoyed a dinner with the boarders in the Centenary Dining Hall, prior to the Annual General Meeting of the Association. The boarders certainly enjoyed the company of the Old Boys and listening to them speak about past days. A number of Old Boys have also assisted the School by arranging mock employment interviews with boys and providing valuable career advice.

The Parents' and Friends' Association Inc.

The various Parent Support Groups associated with the School provide enormous support to the teaching staff and the boys. The efforts of the Supporters of the Arts (SOTA), Cricket Supporters' Group, Rugby Supporters' Group, Volleyball Supporters' Group, Football Supporters' Group, Basketball Supporters' Group, Friends of the Library, Swimming Supporters' Group, Boarder Parents' Support Group and the Junior School Supporters' Group are an integral part of the success of the School. These bodies operate under the overall organisation known as the Parents and Friends' (P & F) Association Inc. Fundraising and social activities conducted by the P & F have included the annual Art Show, the Melbourne Cup Day luncheon and the operation of the Pavilion during winter and summer sports seasons. These various functions are huge logistical challenges and the various parents involved are deserving of much praise and our gratitude. The catering at the Pavilion for the 'home' games provides an ideal venue for parents to get together, socialise and to help the School with fundraising at the same time. The School is most grateful to all parents and Old Boys who help us in this way.

In recent years the Parents and Friends' Association has made a hugely significant contribution to the progress of the School through its financial donations. This year the P & F Association donated to the School the sum of \$100,000 towards the new Sports Centre.

The School's Engagement with the Local Community

The School seeks to make a positive contribution to the progress of the City of Toowoomba and its residents. It is keen to engage on many fronts and this also serves to promote the citizenship displayed by our boys. Activities have included considerable involvement at the House level in terms of fund-raising for charities and providing student volunteer support for many community functions. Through assisting children with disabilities or learning conditions, tutoring, assisting Meals on Wheels, environmental projects, the Toowoomba Languages and Cultural event, and other events hopefully a culture of service leadership amongst the boys is developed, whereby they seek to contribute to the wellbeing of others.

In October the School was a sponsor and contributor to the City of Toowoomba's major seminar on Mental Health, titled 'Unleash the Beast'. This involved a writing and wellbeing symposium for World Mental Health Day and included a series of lectures and workshops sponsored by Lifeline.



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Human Resources

The Board of Trustees and the Headmaster recognise the crucial role played by all staff, both teaching and non-teaching, in the offering of quality programs and resources to the students and parents.

Toowoomba Grammar School:

- Will actively seek to attract, employ and retain talented, well-qualified and committed teachers and other staff
- Will offer opportunities to assist the teaching staff of Toowoomba Grammar School to better understand issues relating to boys' education
- Is committed to attempt to ensure that the workplace is free of bullying, discrimination and unsafe or unfair practices
- Will seek to promote a collaborative and empowering culture in which staff can extend themselves professionally for the benefit of their students

Staff

A crucial asset of Toowoomba Grammar School is the quality of its teaching staff. These men and women have all been appointed to this school via a highly competitive selection process involving applicants from around Australia. All of our teachers have decided to make a conscious decision to teach in an all-

boys' environment, clearly illustrating their desire to relate to, and support, our boys and young men. They have also voluntarily made a decision to work at Toowoomba Grammar School knowing full well the commitment they will have to make to the extensive co-curricular program of the School. This reflects the teachers' professionalism and their appreciation of how coaching boys in various sports and activities will improve the quality of relationships and learning outcomes in the classroom. Furthermore, the commitment to after-school and week-end co-curricular activities also reflects the work ethic of the staff the School employs.

Contributing to our teachers' excellent efforts in the classroom and in the co-curricular program is the support provided to them by the School's administrative staff, who are responsible for supporting the teaching staff through the management of the School's financial, infrastructure and human resources as well as assisting with teaching and boarding activities. The School is fortunate to have a stable workforce and many staff have well in excess of 10 years' service. During the year 13 staff with contracts in excess of 2 terms, left the School and this was consistent with prior years.

Workforce Planning

The School's reputation and profile, employment conditions and professional development make it an employer of choice in South East Queensland. The School supports the professional

development of all employees through training and performance development. Staff are required to undertake annual mandatory training in areas such as child protection and first aid and are also strongly encouraged to undertake further regular training in areas relevant to their employment, either on-the-job or via an external provider. The School is continuously reviewing its staffing resources to ensure they are appropriate to the School's operations and can support delivery of the School's strategic plan. In response to these reviews, where necessary the School will either make staffing changes, e.g. recruit for additional skills, or provide training for staff.

Health and Safety

During 2018, the School engaged specialist consultant Kitney OHS to conduct a health and safety review of the School. The findings of this review have provided a platform for strengthening the School's risk management framework and workplace health and safety systems. We are coupling the findings with the appointment of a Risk Management and Compliance Co-ordinator to set up the School to continue with these important improvements. The School is also implementing a Risk Management and Compliance system (Complispace) in early 2019, with the on-line incident management module being implemented for Term 1 2019.

To support all staff, the School offers weekly yoga and swimming programs as well as an employee assistance programs which offers a confidential counselling service. All of these programs are available free of charge to our staff.

During 2018, one employee was offered and received a redundancy package at a cost of \$39,140.

STAFF SEPARATION RATE

% of total staff who left the School



Facilities - Infrastructure

Toowoomba Grammar School:

- Will deliver a very high level of customer service, effective management of physical and human resources, prudent financial management and sustainable and efficient energy management
- Will maintain and enhance its buildings and grounds to ensure that they are contemporary, serviceable, sustainable and relevant to its needs
- Will continue to make every reasonable effort to conserve water and power
- Will consider cost efficiencies associated with alternative energy sources in all major operations

Situated on a 52 acres campus, Toowoomba Grammar School is widely regarded as one of the most picturesque schools in Australia. The School campus encompasses five major sporting ovals, eight tennis courts, two indoor swimming pools, and a new three court indoor sports centre, all combined on one campus and situated only 1500 metres from the Toowoomba CBD.

Over \$6.8million was reinvested back into the School in 2018. The major works undertaken involved the completion of the indoor sports centre. Other works included the following:

- Trustees oval re-development to improve the sports facilities used predominantly by junior boys.
- Continuation of the roll-out of the electronic locking system across the buildings
- Refurbishment of the Baynes Music Centre following significant storm damage in October 2018
- Changes to the Herries Street entrance near the Junior School making it safer for both pedestrians and drivers
- Refurbishment of the aquatic centre flooring and pool tiling, again improving safety for centre staff and users
- Installation of air-conditioning in the health centre for the comfort of sick boys
- Replacement of rugby goal posts with lighter aluminium posts thus improving safety for our staff when erecting and removing these

Facilities – Information Technology

From 2019, the School is moving from a bring your own device (BYOD) structure with iPads for younger students and laptops for Years 9 and 10, to a School provided laptop for all students from Year 4 to Year 9. This will be extended to

Year 10 students in 2020. Whilst iPads offer convenience and ease of use, the standardised laptop program provides students with the opportunity to improve their keyboard skills from an earlier age. It also allows the School's Information Technology (IT) department to better serve students when there is a consistent laptop model in use. Other IT changes during the year included:

- New devices for staff which has enabled increased interactivity with students
- Improved wifi connection in classrooms
- Implementation of Learning Analytics software which enables teachers to use School data, statistical analysis and modelling to gain insights into the performance of students
- Implementation of the initial modules of Complispace - risk management and compliance software – to better record and manage incidents
- The development of a virtual tour of the School to enable prospective families to visit the School in a virtual setting



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Finance

Toowoomba Grammar School will deliver a very high level of customer service, effective management of physical and human resources, prudent financial management and sustainable and efficient energy management.

The Board of Trustees commit to the proper and lawful management and security of school property and ensuring that school finances are rigorously monitored against the School's budget and meets or surpasses key financial performance criteria.

For the year ended 31 December 2018, the School achieved an Operating Surplus before Other Comprehensive Income of \$1.66 M, which was above the budgeted surplus approved by the Board of Trustees. This compared with \$4.91 M in 2017. The key reasons for the decrease are:

- 4% decrease in enrolments contributed to a \$0.59 M decrease in revenue. This enrolments decrease was due to demographic changes and cyclical variations and had been forecast for some years. Budgetary adjustments were made in 2018 to accommodate this decrease
- Increased expenditure in maintenance of the School's infrastructure. This was planned maintenance to ensure the School's facilities remain at an excellent standard
- Increased expenditure in Information Technology to support the learning needs of the School's students
- Increased depreciation as a result of the capitalisation of the new Sports Centre in 2018

Land and buildings were revaluated by an independent valuer in 2018 and as a result, there was an asset devaluation of \$1.30 M. The valuer found that land values had decreased due to the recent softening in the Toowoomba property market. This devaluation led to a decrease in the Asset Revaluation Reserve from \$38.5 M to \$37.2 M.

The School participates annually in the Non-Government Schools' Financial Performance Survey conducted by the Association of School Business Administrators Limited. The Key Performance Indicators and Benchmarking provided by this survey assists the School to review its financial viability. Ratio results for the School from recent years including 2018 are as follows:

	2018	2017	2016	2015
Working Capital Ratio (Goal >2)	3.5	4.3	6.9	8.4
Net Operating Margin (before interest and depreciation) (Goal >15%)	14%	20%	16%	19%
Reinvestment Ratio (Goal > 100%)	165%	135%	95%	210%
Debt per Student (Goal < \$10,000)	\$10,731	\$11,199	\$8,539	\$9,161

Working capital represents the factor of current assets to current liabilities. The School's working capital ratio indicates that there are sufficient liquid assets to cover liabilities due within the next 12 months.

The **net operating margin before interest and depreciation** has dipped slightly below 15%. This is because

the School intentionally increased expenditure in 2018 on Information Technology and maintenance of assets.

Reinvestment ratio is the cash invested in the School's property, plant and equipment divided by the net cash from operating activities. The School has invested heavily in sporting and boarding assets in recent years.

The **debt per student** is currently above the goal; however, is below the level of comparative schools as per Financial Performance Survey data provided by independent sources. This amount is expected to continue decreasing as the School repays State Government loans taken out to support recent capital works.

Legislative Requirement

Establishment

The Toowoomba Grammar School was founded on 5 August 1875 as a Boarding and Day School for boys, when the Lieutenant-Governor of Queensland, Mr Justice Lilley, laid the Foundation Stone of the original School building. The School opened on 1 February 1877, with an enrolment of forty-two boys, of whom eighteen were boarders.

Toowoomba Grammar School is the equal third oldest secondary boys' school in the State, and is one of the nine member schools of the Great Public Schools (GPS) of Queensland Association currently educating boys from Prep to Year 12.

Location

The Toowoomba Grammar School is located at 24 Margaret Street, East Toowoomba. The School's property is 52 acres with buildings constructed to provide both education and boarding facilities. The grounds include five sporting ovals and other recreational facilities.

The Toowoomba Grammar School postal address is – PO Box 2900, Toowoomba Qld 4350 and the website is www.twgs.qld.edu.au.

Controlled Entities

The Board of Trustees of the Toowoomba Grammar School established a Building Fund in 1958 managed by the Trustees and is established in accordance with "Collections Act 1966". The fund is registered as a Deductible Gift Recipient by the Australian Taxation Office and is audited by the Queensland Audit Office.

The functions of the Toowoomba Grammar School Public Building Fund are to provide money for the acquisition, construction and maintenance of the School buildings through public donations.

In 2008 the School established the Toowoomba Grammar School Scholarship and Bursary Fund to receive, acquire and hold gifts, donations and legacies and devices for the advancement of the Fund. The Fund is maintained solely for providing money for scholarships or bursaries and is registered as a Deductible Gift Recipient by the Australian Taxation Office.

Government Objectives

Toowoomba Grammar School has contributed to the following priorities in the Queensland Government's objectives for the community:

- Engaging more young Queenslanders in education, training or work - as detailed throughout the 2018 Year in Review.
- Increasing childhood immunisation rates – the School operates immunisation clinics which the boys can access with their parents' consent.
- Increasing the number of Queenslanders with a healthy body weight – through an extensive sport and activities program.

Legislative Foundation

Toowoomba Grammar School, one of the eight Grammar Schools of Queensland, was founded in 1875 under an Act of the Queensland Parliament known as the Grammar Schools' Act 1860(Qld). In short, the Act allowed for the establishment of a Board of Trustees to govern the School and, most importantly, it also allowed for the gazetting of Crown land on which the School was to be built. The land on which the School was built remains Crown land today under perpetual leases to the Board of Trustees.

The School now operates under the Grammar Schools Act 2016 which regulates the governance and administration of the School.

Statutory Powers of the Board

By statute, Toowoomba Grammar School is governed by a seven-person Board of Trustees. The Board has a dual role as a government statutory body and as a governing board.

Responsibilities of the Board of Trustees include:

- Supervising and controlling the School's operations
- Policy making
- Appointing the Headmaster
- Planning, goal setting and appraisal
- Overseeing school resources

The Board delegates to the Headmaster the tasks of recruiting, appointing, appraising, promoting and disciplining staff. The Headmaster also has authority over student enrolments.

Meetings of the Board

The Board of Trustees held eight General Meetings during 2018.

Legislative Requirement

Board of Trustees



Mr Glen McCracken (Chairman) FAICD FTIA

Mr Glen McCracken was appointed to the Board of Trustees in 1990, and in 1999 he was appointed Chairman. Mr McCracken attended Toowoomba Grammar School from 1970-1974 and was Senior Dayboy Prefect in 1974. Mr McCracken is a partner in a Toowoomba legal firm and advises on business, finance, property and succession matters. He is a Fellow of The Tax Institute and a Fellow of the Australian Institute of Company Directors.



Dr Russell Domrow (Deputy Chairman) MBBS(UQ), FRACGP, DipRACOG, JP (Qual)

Dr Russell Domrow was appointed to the Board of Trustees in 2009 and is the parent of two Toowoomba Grammar School Old Boys. Dr Domrow graduated in Medicine from the University of Queensland and has practised in Toowoomba since 1986. Dr Domrow has also been an Honorary Lecturer at The University of Queensland and an Examiner for the Royal Australian College of General Practitioners.



Mr Chris Wicks BAppSc (UQ), DFP, GAICD

Mr Chris Wicks was appointed to the Board of Trustees in 2011. Mr Wicks boarded at Toowoomba Grammar School from 1981 to 1985 and was Senior Prefect in 1985. Mr Wicks has an agribusiness background and he currently works for a resource company in forecasting and economic modelling of gas developments and facilitating coexistence with landholders. Mr Wicks' two sons attended Toowoomba Grammar School and he is a Past President of the Old Boys' Association.



Dr Nicola Hulme-Peake BDS (Dund), FIDDCE

Dr Hulme-Peake was appointed to the Board of Trustees in 2013. She emigrated to Toowoomba from the United Kingdom in 1995. Dr Hulme-Peake is a practising dentist with a Toowoomba Dental Clinic and she is a current Toowoomba Grammar School parent.



Mrs Kym Murray BA, LLB (Hons) (UQ)

Mrs Kym Murray was appointed to the Board of Trustees in 2013. She has degrees in Arts and Law. Mrs Murray and her husband have owned and operated a successful small business in Toowoomba for the past 30 years. Mrs Murray's two sons are Old Boys of Toowoomba Grammar School.



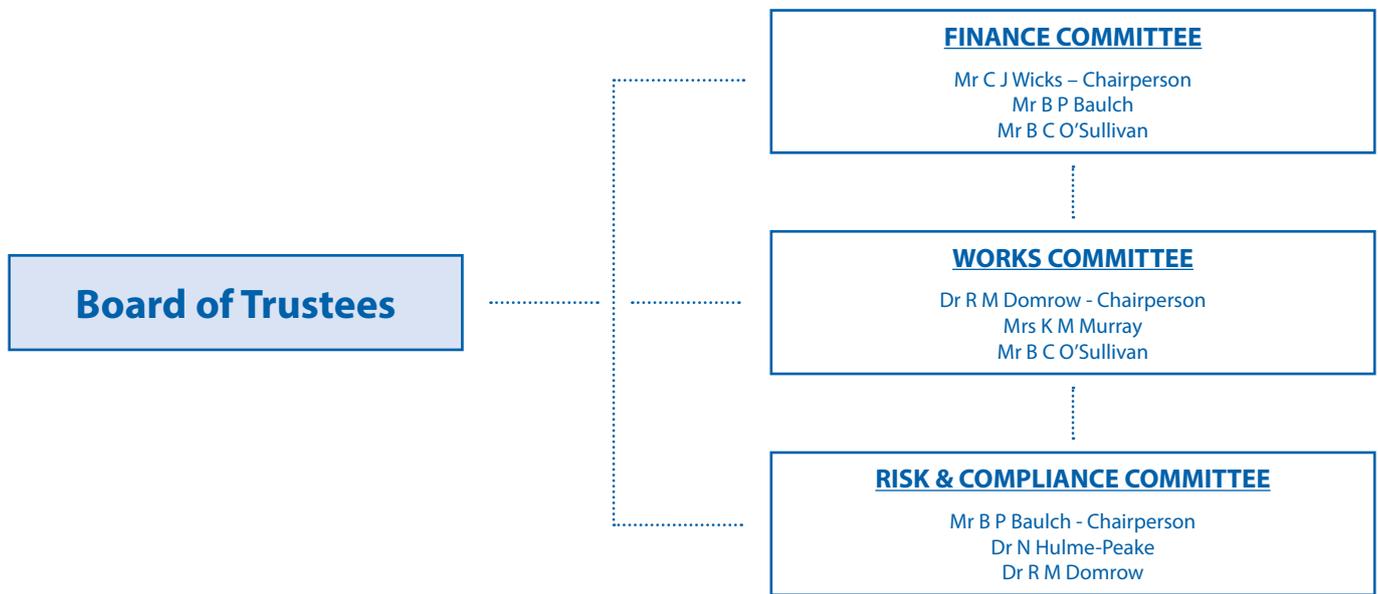
Mr Brendan Baulch BCom, LLB (UQ), CA

Mr Brendan Baulch was appointed to the Board of Trustees in 2017. Mr Baulch is the principal of Baulch & Associates, a Toowoomba-based accounting practice providing taxation, audit and management accounting services to small and medium-sized enterprises. He has a Bachelor of Commerce and Law and is a current Toowoomba Grammar School Parent.



Mr Barry O'Sullivan

Mr Barry O'Sullivan was appointed to the Board of Trustees in January 2018. Mr O'Sullivan is the Director of Newlands civil construction and Newlands Commercial Construction, based in Toowoomba, which specialise in civil and commercial construction. Mr O'Sullivan is also involved in a number of other companies within Toowoomba and is a current Toowoomba Grammar School parent.



Finance Committee

This Committee is responsible for monitoring and reporting on matters relating to financial management including, but not limited to, financial policies, budgets, financial performance compared with goals, as well as proposing major transactions and programs (either new or revised) to the Board. The Finance Committee met seven times during 2018.

Works Committee

The role of the Works Committee is to assist and advise the Board of Trustees to fulfil its responsibilities to the School on matters relating to property master planning, capital works building programs and the development of the School grounds, facilities and infrastructure. The Works Committee met seven times during 2018.

Risk Management and Compliance Committee

The Risk Management and Compliance Committee provides independent and objective review, advice and assistance in developing Board policy and monitoring School activity within the scope of its authority and making recommendations to the Board for resolution. The Committee also assists the Board in the School’s governance and exercising of due care, diligence and skill in relation to general risk oversight and monitoring, internal control and risk management, external audit, insurance and corporate governance. The Risk Management and Compliance Committee met seven times during 2018.

Legislative Requirement

Executive Management

Headmaster

Mr PB Hauser

BEd, DipEd, MEdSt (Mon), BEd (Melb), FACEL, FAIM, FACE, GAICD

Deputy Headmaster

Mr JC Anderson

BEd (UQ), MACEL

Head of Senior School

Mr MS Oliphant

BAppSc (Hons) (UQ), MEd (USQ)

Head of Junior School

Mr SD Campbell

MEd (UTS), BEd, DipT (UNSW), MACE, MACEL

Director of Studies

Dr JA Young

BSc (Hons), PhD (UQ), MTeach (QUT), MLeadership (QUT)

Head of Boarding

Mr JM Noble

BBus (Accounting) (QUT), GradDipEd (ACU)

Director of Sport and Activities

Mr WK Dunne – BA, DipEd(Sec)

(Macquarie), commenced 19 February 2018.

Director of Enrolments

Mr BJ Foley

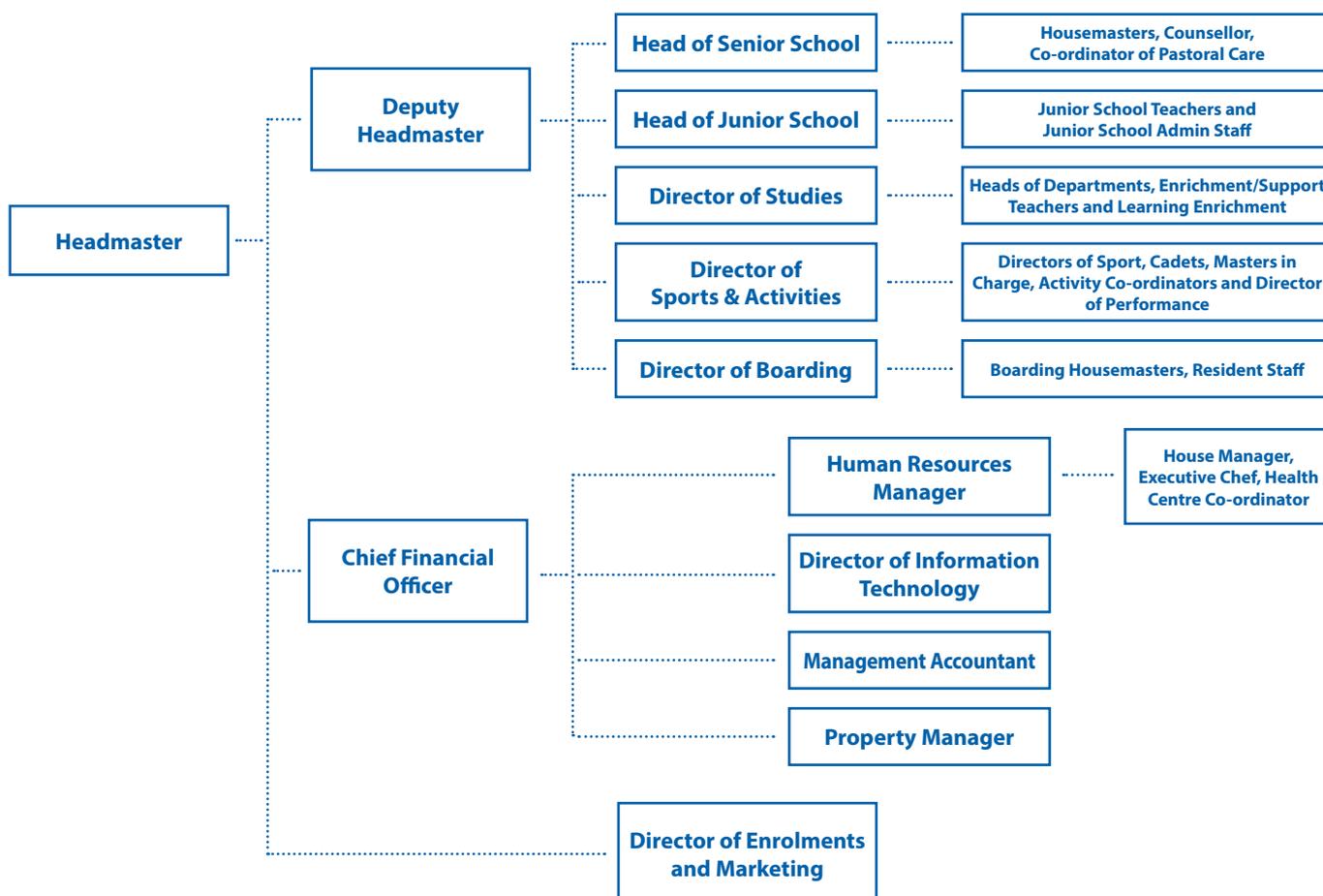
BAppSc (UQ), LLB (Hons) (QUT)

Chief Financial Officer

Mrs CN Onley

CA, BCom (UQ), GDipEnvMan. (UQ), commenced 30 April 2018. Mr GN Woolcott – BBus, (DDIAE), FCPA, Cdec, retired 13 April 2018.

Organisational Chart



Risk Management

As outlined above, the School has a Risk Management and Compliance Committee which is responsible for assisting the Board in the School's governance and exercising of due care, diligence and skill in relation to internal controls, risk management, external audit, insurance and corporate governance.

Achievements of the Risk Management and Compliance Committee in 2018 included commissioning an external review of the School's health and safety systems and risk management framework, updating and approving the Data Breach Response Plan and approving the implementation of the Complispace Risk Management and Compliance software system.

Due to the size of our organisation a formal internal audit function has not been established. The School has put in place, through risk assessments, a number of practices that help it to confirm the appropriateness of its operations such as monitoring financial and operational benchmarks which are also reviewed yearly by an external independent organisation.

The School also refers to advice and guidance from the Queensland Audit Office (such as the Education: 2016-17 Results of Financial Audits report and technical updates), Independent Schools Queensland and other professional bodies to ensure it is abreast of latest developments and recommendations with regard to internal controls and governance.

The Chief Financial Officer is responsible for, amongst other things, the financial management and the risk management and compliance function of the School. During 2018 the School engaged a consultant to undertake an extensive workplace health and safety review and to assist with a review of School's risk management policy and risk register. Furthermore, the School has engaged the services of Complispace to assist with the implementation of an online risk management and compliance system. This work commenced in 2018 and is continuing into 2019.

In response to the rugby union injuries in 2018, the Great Public Schools' Association of Queensland together with Rugby Australia and Queensland Rugby Union, appointed a Serious Injury Review Panel to review the incidents and report on lessons to be learned to improve player safety. This report was issued in late 2018 and the School is working to have the necessary recommendations implemented in time for the 2019 playing season.

Information Systems and Recordkeeping

Compliance with Queensland State Archives' Policies

The School has a Retention and Data Disposal Policy which is based on the Queensland State Archives General Retention and Disposal Schedule. The School is also compliant with the Queensland State Archives' Disposal Freeze Policy which covers records that are relevant to, or may become relevant to, an allegation of child sexual abuse.

Information Systems Framework

The School's infrastructure resilience is provided by dual server rooms located in separate buildings and the availability of an uninterruptible power supply and a backup generator to ensure continued operation of critical network devices. There is also an application and data backup schedule in place, including offsite storage of backup media. Users are forced to change their passwords on a regular basis and there is a requirement to have a specified level of complexity for passwords.

In 2018, a review of the School's information systems environment was undertaken by Business Aspect. This review assessed the current state and provided recommendations for improvement to service delivery and mitigation of any risk areas identified. Following this report, in early 2019 the School will appoint a Director of Information Technology to strengthen the strategic focus of the School's information technology department.

During 2018, there were no known data breaches.

Systems and Reporting in Place at the School

The School uses the web based TASS school administration software application for its financial and school management operations.

Reports provided to the Board include the School's income statement, balance sheet, cash position, details of loans and repayments, temporary investments including current rates of earnings and details of capital works.

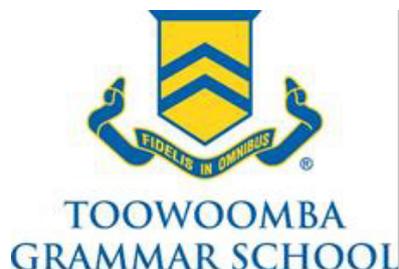
The above reports and systems provide information for the Board to decide if it is:

- Maximising the yields of revenue from its available revenue base
- Operating within its budget and achieving reasonable value for money
- Maximising the benefits arising from investments, including long and short term investments
- Maximising the use of, and the benefits available from, its assets, including receivables, inventories and non-current physical assets
- Minimising its costs and risks in relation to its liabilities and contingent liabilities

The TASS system also provides an integrated management system for student, human resource and asset data.

Records Management

Appropriately trained staff are responsible for records across the School and there are policies and procedures in place to ensure these records are being correctly handled. The School is continuously reviewing the handling of records and their transition from paper to digital form. During 2018, a number of administrative records were transitioned to digital form and this is expected to continue in future years.



**BOARD OF TRUSTEES
OF THE
TOOWOOMBA GRAMMAR SCHOOL**

**FINANCIAL STATEMENTS
FOR THE
YEAR ENDED 31 DECEMBER 2018**

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BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018 \$	2017 \$
Income from continuing operations			
Fees	2	22,320,121	22,694,824
Government grants	3	11,467,474	11,803,415
Investment income		764,660	799,744
Other income	4	1,691,539	1,537,546
Total income from continuing operations		<u>36,243,794</u>	<u>36,835,529</u>
Expenses from continuing operations			
Employee expenses	5	22,506,290	22,160,700
Supplies and services	6	8,341,443	6,942,400
Depreciation		2,203,651	2,085,889
Finance/borrowing costs		700,341	701,949
Other expenses	7	501,733	390,839
Total expenses from continuing operations		<u>34,253,458</u>	<u>32,281,777</u>
Operating result for the year		<u>1,990,336</u>	<u>4,553,742</u>
Gain/(loss) for change in assets held at fair value through profit or loss		(333,372)	358,949
Result for the year before comprehensive income		<u>1,656,964</u>	<u>4,912,691</u>
Other comprehensive income			
<i>Items that will not be reclassified subsequently to operating result:</i>			
Increase/(decrease) in asset revaluation surplus	16	(1,298,705)	14,426
Total other comprehensive income		<u>(1,298,705)</u>	<u>14,426</u>
Total comprehensive income		<u>358,259</u>	<u>4,927,117</u>

The Statement of Comprehensive Income is to be read in conjunction with the accompanying notes.

BOARD OF TRUSTEES OF THE TOWOOMBA GRAMMAR SCHOOL
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018

	Notes	2018 \$	2017 \$
Current Assets			
Cash and cash equivalents	8	9,776,264	13,067,725
Other financial assets	9	8,766,452	8,906,646
Trade and other receivables	10	1,017,984	974,064
Other current assets		515,937	311,216
Total current assets		20,076,637	23,259,651
Non-current assets			
Property, plant and equipment	11	100,479,882	97,867,730
Total non-current assets		100,479,882	97,867,730
Total assets		120,556,519	121,127,881
Current liabilities			
Trade and other payables	12	1,379,616	1,611,741
Other liabilities	13	577,344	463,591
Provisions	14	2,496,103	2,305,776
Borrowings	15	1,176,464	1,117,321
Total current liabilities		5,629,527	5,498,429
Non-current liabilities			
Provisions	14	692,379	724,413
Borrowings	15	11,518,073	12,668,208
Other liabilities	13	-	3,050
Total non-current liabilities		12,210,452	13,395,671
Total liabilities		17,839,979	18,894,100
Net assets		102,716,540	102,233,281
Equity			
Retained earnings		65,491,834	63,709,870
Asset revaluation surplus	16	37,224,706	38,523,411
Total equity		102,716,540	102,233,281

The Statement of Financial Position is to be read in conjunction with the accompanying notes.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2018

	Financial assets reserve		Retained earnings		Asset revaluation surplus		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at 1 January	-	1,177,049	63,834,870	57,745,130	38,523,411	38,508,985	102,358,281	97,431,164
Effect of adoption of new accounting standards	-	(1,177,049)	-	1,052,049	-	-	-	(125,000)
Operating profit from continuing operations	-	-	1,990,336	4,553,742	-	-	1,900,336	4,553,742
Gain/(loss) of assets held at fair value through profit or loss	-	-	(333,372)	358,949	-	-	(333,372)	358,949
Other comprehensive income								
Increase/(decrease) in asset revaluation surplus - revaluation	-	-	-	-	(1,368,305)	14,426	(1,368,305)	14,426
Increase/(decrease) in asset revaluation surplus - other	-	-	-	-	69,600	-	69,600	-
Total comprehensive income for the period	-	-	1,656,964	5,964,740	(1,298,705)	14,426	358,259	4,802,117
Balance as at 31 December	-	-	65,491,834	63,709,870	37,224,706	38,523,411	102,716,540	102,233,281

The Statement of Changes in Equity is to be read in conjunction with the accompanying notes.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018	2017
		\$	\$
CASHFLOWS FROM OPERATING ACTIVITIES			
Inflows			
Receipts from customers		25,827,795	25,733,380
Interest and Distributions Received		293,590	531,857
Government Funding		11,465,310	11,596,785
Capital Grants and Donations		128,674	586,121
GST Input Tax Credits Received		1,914,482	1,741,621
Outflows			
Payments to Suppliers		(12,639,538)	(11,443,826)
Payments to Employees		(22,014,133)	(21,505,967)
Finance Costs		(627,775)	(499,780)
GST Paid to ATO		(579,041)	(613,771)
NET CASH PROVIDED BY OPERATING ACTIVITIES		3,769,364	6,126,420
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipment		(6,188,456)	(8,268,491)
Interest and Distributions Received		215,937	10,870
NET CASH USED IN INVESTING ACTIVITIES		(5,972,519)	(8,257,621)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		-	4,000,000
Repayments of Borrowings		(1,088,306)	(944,563)
NET CASH PROVIDED BY FINANCING ACTIVITIES		(1,088,306)	3,055,437
Net Increase/ (Decrease) in Cash and Cash Equivalents		(3,291,461)	924,236
Cash and cash equivalents at the beginning of the financial period	8	13,067,725	12,143,489
Cash and cash equivalents at the end of the financial period	8	9,776,264	13,067,725

The Statement of Cash Flows is to be read in conjunction with the accompanying notes.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

a) Statement of compliance

The financial statements have been prepared in compliance with the Financial Accountability Act 2009, the Financial and Performance Management Standard 2009, the Australian Charities and Not-for-profits Commission Act 2012 and the Australian Charities and Not-for-profits Commission Regulation 2013. The statements are general purpose financial statements that have been prepared on an accruals basis in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations.

With respect to compliance with Australian Accounting Standards and Interpretations, the School has applied those requirements applicable to not-for-profit entities, as the School is a not-for-profit public sector entity. Except where stated, the historical cost convention is used.

The School does not control other entities. The financial statements include the value of all income, expenses, assets, liabilities and equity for the School as an individual entity.

b) Revenue

Revenue is measured at the fair value of consideration received or receivable, net of discounts and is recognised to the extent that it is probable that economic benefits will flow to the School and revenue can be reliably measured.

Revenue from rendering of tuition and boarding services (contracts with customers) is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the School expects to be entitled in exchange for those services.

Where fees are paid in advance, a liability called Fees Received in Advance is recognised. This liability is written back when the obligation to provide the related service is discharged.

Interest revenue is recognised on a proportional basis, taking into account the interest rate applicable to the financial assets.

c) Grants and contributions

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which the School obtains control over them at the time of receipt. Where grants are received that are reciprocal in nature, revenue is recognised over the term of the funding arrangements.

d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions and other short-term highly liquid investments with original maturities of three months or less.

e) Trade and other receivables

Fee Debtors are recognised at the amounts due at the time of sale or service delivery. Unless prior arrangements are in place, settlement of these amounts is required by the start of each relevant school term.

The collectability of receivables is assessed periodically with provision being made for impairment. All known bad debts were written off as at 31 December.

Other debtors generally arise from transactions outside the usual operating activities of the School and are recognised at their assessed values. Terms are a maximum of 30 days, no interest is charged and no security is obtained.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

f) Land held in trust

Land identified as Lot 1094 is held at fair value and is subject to a Deed of Grant in Trust (DOGIT). Land identified as Lot 1093 is held at fair value and is subject to a Trust. All the land is retained by the Crown, however the economic benefits of the land accrue to the School and the land is administered by the Board of Trustees of the Toowoomba Grammar School.

g) Acquisitions of assets

Actual cost is used for the initial recording of all non-current physical asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use, including architects' fees and engineering design fees. However, any training costs are expensed as incurred.

Assets acquired at no cost or for nominal consideration are recognised at their fair value at date of acquisition in accordance with AASB 116 *Property, Plant and Equipment*.

h) Property, plant and equipment

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Buildings	\$10,000
Land and Heritage & Cultural Assets	\$1
Plant and Equipment	\$5,000

Items with a lesser value are expensed in the year of acquisition.

i) Revaluations of non-current physical assets

Land and Buildings and Heritage & Cultural Assets are measured at fair value in accordance with *AASB 116 Property, Plant and Equipment*, *AASB 13 Fair Value Measurement* and Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and impairment losses where applicable.

In respect of the abovementioned asset classes, the cost of items acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Plant and equipment is measured at cost. The carrying amounts for plant and equipment at cost do not materially differ from their fair value.

Non-current physical assets (excluding Heritage & Cultural Assets) measured at fair value (refer above) are revalued at least every three years. Heritage & Cultural Assets are revalued at least every five years. In those years where an independent valuation is not conducted an interim valuation using appropriate indices is performed where there has been a material variation in the index.

An independent revaluation, at fair value, was performed by Daniel Cooke AAPI - CPV. Registered Valuer No.3816, from Jardine Lloyd Thompson Pty Ltd, Newstead on 30 June 2018.

An independent valuation, at fair value, of the School's Heritage and Cultural Assets was performed by Mr Colin McWilliam NCJV Fine Arts Division Registered Valuer No 384, from McWilliam and Associates Pty Ltd, Sydney in July 2015.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

i) Revaluations of non-current physical assets (continued)

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate asset class, except to the extent it reverses a revaluation decrement for the asset previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation reserve relating to that asset class. On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

j) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the School include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the School include subjective adjustments made to observable data to take account of the characteristics of the School's assets/liabilities, internal record of recent construction costs (and /or estimates of such costs) for assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

For investments in listed shares, the fair values have been determined based on closing quoted bid prices at the end of the reporting period.

For land, buildings and heritage & cultural assets the fair values are based on an external independent valuation performed in previous years, which used comparable market data for similar assets.

k) Depreciation of property, plant and equipment

Land and Heritage and Cultural Assets are not depreciated as they have an unlimited useful life.

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the School.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

Assets under construction (work in progress) are not depreciated until they reach service delivery capacity.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

k) Depreciation of property, plant and equipment (continued)

For each class of depreciable asset the following depreciation rates are used:

Buildings	4.0%-7.7%
Plant and Equipment	2.5%-30.0%

l) Impairment of non-current assets

All non-current physical assets at cost are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the School determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and value in use.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation reserve of the relevant asset class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase. Refer also note 1(i).

m) Leases

Leases of Plant and Equipment are classified as operating leases as the lessors retain substantially all of the risks and benefits of ownership and are expensed in the year they are incurred.

n) Trade and other payables

Trade and other payables are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on a 30 day term.

o) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

i) Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at cost, fair value through comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the School's model for managing them.

For a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are "solely payments of principal and interest (SPPI)" on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

i) Financial assets (continued)

Subsequent measurement

For purpose of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost (debt instruments)
- Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments)
- Financial assets at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instrument)
- Financial assets at fair value through profit and loss

Financial assets at amortised cost

The School measures financial assets at amortised cost if both the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The School's financial assets at amortised cost includes trade receivables and term deposits.

Financial assets at fair value through profit or loss

Financial assets at fair value through the profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through the profit or loss or financial assets mandatorily required to be measured at fair value. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model.

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss.

This category includes the School's investment in the QIC Growth Fund and listed equity investments which the School had not irrevocably elected to classify at fair value through OCI. Dividends on listed equity investments are also recognised as other income in the statement of profit or loss when the right of payment has been established.

Derecognition

A financial asset (or where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e. removed from the School's statement of financial position) when:

- The rights to receive cash flows from the asset have expired; or
- The School has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without delay to a third party.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
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ii) Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings or payables as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The School's financial liabilities include trade and other payables and borrowings.

Subsequent measurement

The measurement of financial liabilities depends on their classification as described below:

Borrowings

After initial recognition, interest bearing borrowings are subsequently measured at amortised cost using the effective interest rate method. Gains and losses are recognised in profit or loss when liabilities are derecognised.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs and is included as a finance cost in the statement of profit or loss.

This category generally applies to interest bearing loans and borrowings.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired.

p) Impairment of financial assets

The School recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through the profit or loss. ECL's are based on the differences between the contractual cash flows due in accordance with the contract and all cash flows that the School expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL's are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining useful life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables, the School applies a simplified approach in calculating ECLs. Therefore, the School does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The School has established a provision matrix that is based on its historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

The School considers a financial asset in default when contractual payments are 90 days past due where there is no agreed payment arrangement in place. However, in certain cases, the School may also consider a financial asset to be in default when internal or external information indicates that the School is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the School. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

q) Employee benefits

Wages, salaries, sick leave, annual leave and long service leave

Wages and salaries due but unpaid at reporting date, are recognised in the Statement of Financial Position at the current remuneration rates.

For unpaid entitlements expected to be paid within 12 months, or where the School does not have an unconditional right to defer settlement to beyond 12 months after the reporting date, the entitlements are recognised as current liabilities at their undiscounted values. For those entitlements not expected to be paid within 12 months, the entitlements are recognised as non-current liabilities at their present value, calculated using yields based on Fixed Rate Commonwealth Government bonds of similar maturity.

Prior history indicates that on average, sick leave taken each reporting year is less than the entitlement accrued. This is expected to continue in future years. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Superannuation

Contributions are expensed in the year in which they are paid or payable. The School's obligation is limited to its contributions to these funds.

Executive remuneration disclosure

Executive remuneration disclosures are made in accordance with the section 5 of the Financial Reporting Requirements for Queensland Government Agencies issued by Queensland Treasury and Trade.

The School has assessed the key management personnel positions in context of the School being constituted under the *Grammar Schools Act 1975*. Refer to note 22 for the disclosure.

No member of the Board of Trustees received or were entitled to receive any fees during the year.

r) Financing costs

Finance costs including interest on bank overdrafts and short-term and long-term borrowings are recognised as an expense in the year in which they are incurred.

s) Taxation

Toowoomba Grammar School is exempted from income tax under the Income Tax Assessment Act 1936 and is exempted from other forms of Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

GST receivables and payables are recognised in the Statement of Financial Position.

t) Judgements and Assumptions

Critical accounting estimates and judgments

The estimates and judgements incorporated into the financial statements are based on historical experiences and the best available current information on current trends and economic data, obtained both externally and within the school. The estimates and judgements made assume a reasonable expectation of future events but actual results may differ from these estimates.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

t) Judgements and Assumptions (continued)

Estimates and assumptions that have a potential significant effect relate to the valuation of property, plant and equipment (refer Note 11) and the assessment of impairment of assets, employee entitlements and contingencies.

The estimates and underlying assumptions are reviewed on an ongoing basis and any revisions to accounting estimates are recognised in the year in which the estimate is revised and in future periods as relevant.

u) Authorisation of financial statements for issue

The financial statements are authorised for issue by the Chairman of the Board of Trustees and the Chief Financial Officer at the date of signing the Certificate of the Board of Trustees.

v) Rounding and comparatives

Amounts included in the financial statements have been rounded to the nearest dollar. Comparative information has been restated where necessary to either be consistent with disclosures in the current reporting year or to provide improved disclosure of the School's income and expenses.

	2018	2017
	\$	\$
2. FEES		
Tuition fees	16,393,999	16,768,908
Boarding fees	5,649,217	5,684,509
Enrolment and application fees	276,905	241,407
	<u>22,320,121</u>	<u>22,694,824</u>
3. GOVERNMENT GRANTS		
State government grants - recurrent	2,824,423	2,900,966
Commonwealth government grants - recurrent	8,643,051	8,688,319
	<u>11,467,474</u>	<u>11,803,415</u>
4. OTHER INCOME		
Donations	229,574	398,623
Aquatic centre income	1,129,594	973,671
Miscellaneous income	332,372	165,252
	<u>1,691,539</u>	<u>1,537,546</u>

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
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	2018	2017
	\$	\$
5. EMPLOYEE EXPENSES		
Employee benefits		
Salaries and wages	19,428,081	18,823,430
Long service leave expense	515,089	683,171
Study leave expense	4,509	27,372
Employer superannuation contributions	2,241,807	2,214,829
Employee related expenses		
Workers' compensation premium	120,662	98,262
Other	196,143	313,636
	22,506,290	22,160,700
The number of employees including both full-time and part-time employees measured on a full-time basis.		
Number of Employees	149.5	151.5
6. SUPPLIES AND SERVICES		
Repairs and maintenance	2,884,122	2,289,283
Tuition and co-curricular	2,108,417	1,622,600
Administration and IT	1,267,953	1,151,241
Boarding provisions and services	895,625	893,741
Utilities	863,513	784,866
Consultants	170,772	54,053
Other supplies	151,041	146,616
	8,341,443	6,942,400
7. OTHER EXPENSES		
Doubtful debts expense	137,997	3,009
Insurance	135,882	143,624
Grants expenses	113,732	130,562
Fringe benefits tax	76,122	116,334
Audit fees	38,000	35,500
	501,733	390,839

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	\$	\$
8. CASH AND CASH EQUIVALENTS		
For the purposes of the Statement of Cash Flows, cash includes cash on hand and in banks and investments in money market instruments with an original maturity of less than 90 days. Cash at the end of the financial period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Petty Cash	1,300	1,300
Cash at Bank and Deposits at Call	9,774,964	13,066,425
Total Cash and Cash Equivalents	9,776,264	13,067,725

The Board has set aside the following funds included in notes 8 & 9 for specific purposes: Endowment Fund (scholarships) \$5,595,733, Capital Maintenance Fund (Acquisition, Construction & Maintenance of Infrastructure) \$1,321,797, Building Fund (Acquisition, Construction & Maintenance of Infrastructure) \$1,967,901, Scholarship Fund \$444,322, Special Purpose Funds (Prizes, Sick leave, Long Service Leave, Study Leave, Clubs and Refundable Fee Deposits) \$974,928.

9. OTHER FINANCIAL ASSETS

Financial assets held at fair value through profit or loss

Shares at market value	29,883	37,221
Units in unit trust - at market value	4,736,569	4,869,425
	4,766,452	4,906,646

Movement in financial assets held at fair value through profit or loss

Shares in listed entities at fair value

Opening balance	37,221	36,726
Purchases/donations	-	-
Fair value measurement gains/(losses)	(7,338)	495
Closing balance	29,883	37,221

Units in unit trust

Opening balance	4,869,425	4,328,454
Purchases/distributions	215,937	203,583
Disposal/fees	(22,759)	(21,057)
Fair value measurement gains/(losses)	(326,034)	358,446
Closing balance	4,736,569	4,869,425

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
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	2018	2017
	\$	\$
Financial assets at amortised cost		
Short term deposits consist of term deposits held at commercial banking institutions.	4,000,000	4,000,000
Total other financial assets	8,766,452	8,906,646

The units are invested in the QIC Growth Fund - The focus of the Fund is growth rather than income, with the potential for short term capital loss.

Shares are held in the National Australia Bank and Clydesdale Bank Accounts. These shares form part of an investment portfolio for a bursary fund and were gifted to the School.

10. TRADE AND OTHER RECEIVABLES

Fees outstanding	953,630	788,550
Allowance for expected credit losses	(135,000)	(125,000)
	818,630	663,550
GST input tax credits receivable	51,909	100,838
Other receivables	147,445	209,676
Total trade and other receivables	1,017,984	974,064

Movement in the allowance for expected credit losses for trade receivables

Balance at 1 January	125,000	110,000
Amounts written off during the year	-	-
Increase in the allowance	10,000	15,000
Balance at 31 December	135,000	125,000

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	\$	\$
11. PROPERTY, PLANT AND EQUIPMENT		
Land held in trust – at fair value	17,250,000	18,000,000
Freehold land – at fair value	4,249,840	4,114,000
Buildings – at fair value	106,810,887	98,080,206
less accumulated depreciation	<u>(29,762,242)</u>	<u>(32,813,835)</u>
	77,048,645	65,266,371
Plant and equipment – at cost	2,838,302	2,093,171
less accumulated depreciation	<u>(1,322,324)</u>	<u>(1,103,625)</u>
	1,515,978	989,546
Work in progress – at cost	131,609	9,214,003
Heritage and cultural assets – at fair value	<u>283,810</u>	<u>283,810</u>
Total property, plant and equipment	<u>100,479,882</u>	<u>97,867,730</u>

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
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Movements in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial period:

2018	Land held in trust	Freehold land	Buildings	Plant and equipment	Work in progress	Heritage & cultural assets	Total
	\$	\$	\$	\$	\$	\$	\$
Opening written down value	18,000,000	4,114,000	65,266,371	989,546	9,214,003	283,810	97,867,730
Additions	-	-	10,933	205,929	6,001,536	-	6,218,398
Disposals	-	-	(4,348)	(29,942)	-	-	(34,290)
Transfers	-	-	14,538,366	545,565	(15,083,931)	-	-
Depreciation	-	-	(2,008,531)	(195,120)	-	-	(2,203,651)
Revaluation	(750,000)	135,840	(754,145)	-	-	-	(1,368,305)
Closing written down value	17,250,000	4,249,840	77,048,646	1,515,978	131,608	283,810	100,479,882

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	\$	\$
12. TRADE AND OTHER PAYABLES		
Sundry creditors	935,868	1,230,381
Accrued expenses	443,748	381,360
Total trade and other payables	<u>1,379,616</u>	<u>1,611,741</u>

13. OTHER LIABILITIES

Current

Fees received in advance	574,294	462,546
Enrolment deposits refundable	3,050	1,045
Total other liabilities	<u>577,344</u>	<u>463,591</u>

Non-current

Enrolment deposits refundable	-	3,050
Total other liabilities	<u>-</u>	<u>3,050</u>

The total \$3,050 Enrolment Deposits Refundable represents fee deposits held in trust until the students, who commenced prior to 2008, leave the School or cancel their enrolment. The Enrolment Fee paid for students who commence after 2007 is non-refundable and paid into the Endowment Fund.

14. PROVISIONS

Current

Annual leave	220,635	238,602
Long service leave	1,986,519	1,800,254
Employee related expenses – on costs	288,949	266,920
Total current provisions	<u>2,496,103</u>	<u>2,305,776</u>

Non-current

Long service leave	612,237	640,563
Employee related expenses – on costs	80,142	83,850
Total non-current provisions	<u>692,379</u>	<u>724,413</u>

Although classified as current, the following liabilities are not expected to be settled within the next 12 months

Long service leave and related on-costs	1,787,482	1,837,060
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BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	\$	\$
15. BORROWINGS		
Current		
Queensland Treasury Corporation loan – unsecured fixed rate loan	1,176,464	1,117,321
Non-current		
Queensland Treasury Corporation loan – unsecured fixed rate loan	11,518,073	12,668,208
Total borrowings	12,694,537	13,785,529

Principal and interest repayments are made quarterly at rates ranging from 3.125% to 7.558% and the maturity dates for the borrowings range from June 2023 to March 2035.

All borrowings by the Board are guaranteed by the Queensland Government.

16. ASSET REVALUATION SURPLUS

	Balance 1 January	Revaluation Increments	Balance 31 December
2017			
Land held in trust	17,197,888	-	17,197,888
Freehold land	3,269,500	-	3,269,500
Buildings	17,819,587	14,426	17,834,013
Heritage and cultural assets	222,010	-	222,010
	38,508,985	14,426	38,523,411

	Balance 1 January	Revaluation Increments	Balance 31 December
2018			
Land held in trust	17,197,888	(750,000)	16,447,888
Freehold land	3,269,500	135,840	3,405,340
Buildings	17,834,013	(684,545)	17,149,648
Heritage and cultural assets	222,010	-	222,010
	38,523,411	(1,298,705)	37,224,706

17. SUBSEQUENT EVENTS

No items occurred subsequent to balance date that require disclosure in these financial statements.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
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	2018	2017
	\$	\$

18. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

a) Government capital assistance

Federal and State Governments retain equity in capital projects that are partly funded under their respective capital assistance programmes for a prescribed period of 20 years from the date of practical completion, or useable life of equipment, whichever is the shorter (the minimum period). If the facilities are not used for educational purposes for the minimum period, repayment of some of the capital assistance may be required.

There are no plans to cease operating as a School or to cease using the current facilities for their designated purpose. The Board does not foresee any time or circumstances which may result in the repayment of any capital assistance funding.

b) Legal matters

In the normal course of business issues may arise which involved litigation and commercial negotiation. The Board is aware of one matter where a claim has been made. No proceedings have been served. At this stage, the Board does not expect any liability.

19. COMMITMENTS

Operating Lease Commitments

Non-cancellable leases contracted for but not capitalised in the financial statements.

Payable – minimum lease payments

- not later than 12 months	455,874	124,567
- between 12 months and five years	530,249	173,411
	986,123	297,980

The leases are for motor vehicles, I.T. equipment and photocopiers with fixed payments due monthly, quarterly or half-yearly in advance. The terms of leases for these assets are generally 3 to 5 years and other than one vehicle, the value of the individual items leased is less than \$10,000.

20. FINANCIAL INSTRUMENTS

Financial assets

Cash and cash equivalents	8	9,776,264	13,067,725
Trade and other receivables	10	1,017,984	1,099,064
Financial assets held at fair value through profit or loss	9	4,766,452	4,906,646
Financial assets at amortised cost	9	4,000,000	4,000,000
Total financial assets		19,560,700	23,073,435

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018	2017
		\$	\$
Financial liabilities			
Financial liabilities measured at amortised cost			
Trade and other payables	12	1,461,001	1,611,741
Borrowings	15	12,694,537	13,785,529
Enrolment deposits refundable	13	3,050	4,095
Total financial liabilities		14,158,588	15,401,365

21. RELATED PARTIES

The School's main related parties are as follows:

Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the School, directly or indirectly, including any Trustee (whether executive or otherwise) of the School, is considered key management personnel.

Other related parties

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel, individually or collectively with their close family members.

During the year, a close family member of one of the key management personnel team was employed by the School for a total annual remuneration of \$69,000 (2017: \$67,000) to fulfil the roles associated with providing administrative and cleaning services. All services are remunerated in line with the Toowoomba Grammar School Workplace agreement.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

22. KEY MANAGEMENT PERSONNEL

The School has assessed the key executive management personnel positions in context of the School being constituted under the Grammar Schools Act 2016. Details of executive management personnel positions, responsibilities, appointment date and remuneration are detailed below. Further information on these positions can be found in the body of the Annual Report under the section relating to governance.

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date initially appointed to position
Trustees: Mr GW McCracken, Dr RM Domrow, Mr BP Baulch, Mr CJ Wicks, Dr N Hulme-Peake, Mrs KM Murray, Mr BC O'Sullivan	Trustees are responsible for the overall governance of the School.	Three positions elected through roll of electors and four positions appointed by the Governor in Council.	25/01/2018
Headmaster	The Headmaster is responsible for the implementation of plans and strategies as approved by the Board of Trustees	Five year contract	1/01/2003
Deputy Headmaster	The Deputy Headmaster supports the Headmaster in implementation of plans and strategies as delegated by the Headmaster.	Five year contract	1/01/2018
Chief Financial Officer	The Chief Financial Officer is responsible through the Headmaster for the leadership of, and all matters pertaining to the ongoing administration of the non-academic function of the School.	Five year contract	30/04/2018
Director of Studies	Responsible to the Headmaster through the Deputy Headmaster, for the leadership of and all matters pertaining to the conduct and delivery of the academic curriculum at the School.	Three year contract	1/01/2016
Director of Enrolments	The Director of Enrolments is responsible through the Headmaster for the overall operation of the Enrolments, Promotions and Marketing areas of the School.	Five year contract	6/12/2010
Director of Sport & Activities	The Director of Sport and Activities assists the Headmaster with the management of the sporting and co-curricular activities of the school.	Five year contract	19/02/2018
Head of Boarding	The Head of Boarding is responsible through the Headmaster for co-ordinating the work of the Boarding Housemasters.	Three year contract	1/01/2011
Head of the Senior School	The Head of the Senior School is responsible through the Headmaster and Deputy Headmaster with the major discipline and student management pertaining to the Senior School.	Five year contract	1/01/2018
Head of the Junior School	The Head of the Junior School is responsible through the Headmaster with the leadership and all matters pertaining to the Junior School and its future direction.	Five year contract	13/04/2004

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
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The remuneration and other terms of employment for the key executive management personnel are specified in employment contracts. For the 2018 year, remuneration of key executive management personnel increases were based on performance assessments.

Remuneration packages for key executive management personnel comprise the following components:

- Short term employee benefits which include:
 - Base** - consisting of base salary, allowances and leave entitlements paid and provided for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
 - Non-monetary benefits** – consisting of provision of remission for School fees, provision of housing and other benefits together with fringe benefits tax applicable to the benefit.
- **Long term employee benefits** - include long service leave accrued.
- **Post-employment benefits** - include employer superannuation contributions.
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.
- No performance bonuses were paid.

2018

Description	Short Term Employee Benefits		Long Term Employee Benefits	Post Employee Benefits	Termination Benefits	Total
	Base	Non-Monetary Benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Trustees	Nil	27	Nil	Nil	Nil	27
Headmaster	462	44	11	20	Nil	537
Deputy Headmaster	209	44	5	27	Nil	285
Chief Financial Officer ¹	193	14	5	21	113	346
Director of Studies	151	Nil	3	19	Nil	173
Director of Enrolments	192	9	4	22	Nil	227
Director of Sport & Activities ²	127	Nil	3	16	Nil	146
Head of Boarding	160	27	3	20	Nil	210
Head of the Junior School	192	10	5	20	Nil	227
Head of the Senior School	151	4	4	19	Nil	178

¹ The role of Chief Financial Officer includes a termination payment on resignation effective 16/04/2018 and the commencement of a new contract effective 30 April 2018.

² The Director of Sports and Activities commenced 19 February 2018.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
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2017

Description	Short Term Employee Benefits		Long Term Employee Benefits	Post Employee Benefits	Termination Benefits	Total
	Base \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Trustees	Nil	15	Nil	Nil	Nil	15
Headmaster	423	39	11	30	Nil	503
Deputy Headmaster	224	40	0	31	59	354
Chief Financial Officer	227	Nil	6	22	Nil	255
Director of Studies	145	Nil	4	19	Nil	168
Director of Enrolments	152	9	4	21	Nil	186
Director of Sport & Activities	138	6	3	18	Nil	165
Head of Boarding	146	27	4	20	Nil	197
Head of the Junior School	176	16	4	23	Nil	219
Head of the Senior School	179	16	4	24	Nil	223

23. NEW AND AMENDED STANDARDS

The School applied AASB 9 for the first time. The nature and effect of the changes as a result of adoption of these new accounting standards are described below.

AASB 9 Financial Instruments

AASB 9 Financial Instruments replaces AASB 139: Financial Instruments: Recognition and Measurement for annual periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The School has applied AASB 9 retrospectively, with the initial application date of 1 January 2018 and adjusting the comparative information for the period 1 January 2017.

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

The effect of adopting AASB 9 is as follows:

Balance Sheet (extract)		31 Dec 2017	AASB 9	1 January 2018 restated
Current Assets				
Term deposits (maturity greater than 90 days)	(a)	13,067,725	(13,067,725)	-
Other financial assets at amortised cost	(a)	-	13,067,725	13,067,725
Non-Current Assets				
Available for sale financial assets	(b)	4,906,646	(4,906,646)	-
Financial Assets at fair value through the profit or loss	(b)	-	4,906,646	4,906,646

Reclassification from Held to Maturity to Amortised Cost

Term deposits with a maturity date greater than 90 days that would have previously been classified as held-to-maturity are now classified at amortised cost. The School intends to hold the assets to maturity to collect contractual cash flows and these cash flows consist solely of payments of principal and interest on the principal amount outstanding. There was no difference between the previous carrying amount and the revised carrying amount of these financial assets as 1 January 2018 which required adjustment to opening retained earnings.

Investments previously classified as Available for Sale

The School previously recognised its investment in the QIC Growth Fund as available for sale and recognised any movements in its fair value through other comprehensive income. The nature of this investment does not allow it to be continued to be classified as available for sale under AASB 9. As a result, this financial asset with a fair value of \$4,906,646 as at 31 December 2017, has been reclassified from an available-for-sale financial asset to a financial asset at fair value through the profit or loss. There was no difference between the previous carrying amount and the revised carrying amount of the other financial assets as 1 January 2018 which required adjustment to opening retained earnings.

Financial Asset Reserve

Arising from the change in classification of the QIC Growth Fund, the related financial asset reserve, which recorded the movement in fair value of the asset through other comprehensive income, is no longer required. As a result, the financial asset reserve balance at 1 January 2017 of \$1,177,049 has been reclassified to retained earnings. The Statement of Changes in Equity discloses this reclassification.

The comparative information appearing in the Statement of Comprehensive Income has been amended to show the movement through the financial asset reserve in the 2017 financial year of \$358,949 to appear as income from continuing operations rather than other comprehensive income. This has resulted in the operating profit from continuing operations for the 2017 financial year increasing from \$4,553,742 to \$4,912,691. The restated Statement of Comprehensive Income provides disclosure of the movement in fair value of this financial asset.

Reclassification of financial instruments on adoption AASB 9

On the date of initial application, 1 January 2018, the financial instruments of the Group were as follows, with any reclassifications noted:

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
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FOR THE YEAR ENDED 31 DECEMBER 2018

Current financial assets	Measurement category		Carrying amount		
	Original (AASB 139)	New (AASB 9)	Original \$	New \$	Difference \$
Term Deposit (maturity > 90 days)	Amortised cost	Amortised cost	13,067,725	13,067,725	-
Non-current assets					
Listed and unlisted equity securities	Available for sale	Fair Value Through Profit or Loss	4,906,646	4,906,646	-

Impairment of financial assets

The adoption of AASB 9 has fundamentally changed the School's accounting for impairment losses for financial assets by replacing AASB 139 incurred loss approach with a forward-looking expected credit losses (ECL) approach.

The School has two types of financial assets that are subject to AASB 9's new expected credit loss model:

- Debt investments carried at amortised cost (term deposits with a maturity greater than 90 days), and
- Trade and other receivables

The School was required to revise its impairment methodology under AASB 9 for each of these classes of assets.

Debt investments

Debt investments at amortised cost are not subject to a significant risk of impairment. While subject to the impairment requirements of AASB 9, the identified impairment loss was Nil.

Trade and other receivables

The School applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables. The calculated impairment provision for expected credit losses under AASB 9 as at 31 December 2017 was \$125,000 which compared to an impairment provision previously reported as at 31 December 2017 of \$nil.

24. STANDARDS ISSUED BUT NOT YET EFFECTIVE

Australian Accounting Standards and Interpretations that are issued, but not yet effective, up to the date of issuance of the School's financial statements are disclosed below. The School intends to adopt these new standards and interpretations, if applicable, when they become effective.

AASB 15 - Revenue from Contracts with Customers (applicable to annual reporting periods commencing on or after 1 January 2019).

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principle-based model. Except for a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to represent the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five step process:

BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL
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- identify the contract(s) with a customer;
- identify the performance obligations in the contract(s);
- determine the transaction price
- allocate the transaction price to the performance obligations in the contract(s); and
- recognise revenue when (or as) the performance obligations are satisfied.

Impact

This standard will have little impact on the School's financial report as fees and grants are generally received for 1-year period, which aligns with the School's reporting period.

Presentation and disclosure requirements

The presentation and disclosure requirements in AASB15 are more detailed than under current Australian Accounting Standards. Many of the disclosure requirements in AASB 15 are new and the School has assessed there will be an increase in the disclosures required in the School's financial statements.

Date of adoption by the School

The new standard is mandatory for financial years commencing on or after 1 January 2019. The School intends to adopt the standard using the modified retrospective approach which means that the cumulative impact of the adoption will be recognised in retained earnings as of 1 January 2019 and that the comparatives will not be restated.

AASB 16 – Leases

AASB 16 was issued in January 2016 and it replaces AASB 117 Leases, AASB 4 Interpretation 4 Determining whether an Arrangement contains a Lease, AASB Interpretation – 115 Operating Leases-Incentives and AASB Interpretation 127 Evaluating the Substance of Transactions Involving the Legal Form of a Lease. AASB 16 sets out principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all operating leases under a single on- balance sheet model similar to accounting for finance leases under AASB 117. The standard includes two recognition exemptions for lessees – leases of low value and short term leases (i.e. leases with a lease term of 12months or less). At the commencement date of a lease, a lessee will recognize a liability to make lease payments (i.e. the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e. the right of use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right of use asset.

Lessees will also be required to remeasure the lease liability upon the occurrence of certain events (e.g. a change in lease term, a change in future lease payments resulting from a change in index or rate used to determine those payments). The lessee will generally recognise the amount of the remeasurement of the lease liability as an adjustment to right of use asset.

Lessor accounting under AASB 16 is substantially unchanged from today's accounting under AASB 117. Lessors will continue to classify all leases using the same classification principle as in AASB 117 and distinguish between two types of leases: operating and finance leases.

AASB 16, which is effective for annual periods beginning on or after 1 January 2019, requires lessees and lessor to make more extensive disclosures than under AASB 117.

Impact

The School has assessed the impact of AASB 16 and concludes that it will not have a material impact on its financial operating result or financial position.

CERTIFICATE OF THE BOARD OF TRUSTEES OF THE TOOWOOMBA GRAMMAR SCHOOL

These general purpose financial statements have been prepared pursuant to the provisions of section 62(1) of the Financial Accountability Act 2009 (the Act), the Australian Charities and Not-for-Profits Commission Act 2012 and the Australian Charities and Not-for-Profits Commission Regulation 2013, section 43 of the Financial and Performance Management Standard 2009 and other prescribed requirements.

In accordance with section 62 (1)(b) of the Act, we certify that in our opinion:

- a) the prescribed requirements for the establishment and keeping of the accounts have been complied with in all material respects, and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards of the transactions of the Board of Trustees of the Toowoomba Grammar School for the year ended 31 December 2018 and of the financial position of the School as at the end of that year, and
- c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

28 February 2019



G W McCracken

Chairman



C N ONLEY

Secretary to the Board of Trustees

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the Toowoomba Grammar School

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Board of Trustees of the Toowoomba Grammar School.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 31 December 2018 and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009, the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulation 2013 and Australian Accounting Standards – Reduced Disclosure Requirements.

The financial report comprises the statement of financial position as at 31 December 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the certificate given by the Chairman and Chief Financial Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General of Queensland Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Other information comprises the information included in the School's annual report for the year ended 31 December 2018, but does not include the financial report and my auditor's report thereon.

Those charged with governance are responsible for the other information.

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Responsibilities of the entity for the financial report

The Board of Trustees is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009, the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulation 2013 and Australian Accounting Standards, and for such internal control as the Board of Trustees determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board of Trustees is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

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

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

- Conclude on the appropriateness of the entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 31 December 2018:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



Melissa Fletcher
as delegate of the Auditor-General

28 February 2019

Queensland Audit Office
Brisbane

Appendix 1 - Glossary

A

ACER

Australian Council for Educational Research

ANZAC

Australian and New Zealand Army Corps

ATAR

Australian Tertiary Admission Rank

C

CA

Chartered Accountant

F

FC

Football Club

G

GPS ASSOCIATION

The Great Public Schools' Association of Queensland Inc. (commonly referred to as the GPS) was established with the following objectives:

- a) to promote and conduct various forms of activities between member schools with a view to fostering a spirit of fellowship, sound educational practice and mutual support and assistance among schools;
- b) to promote the welfare and best interests of the Great Public Schools of Queensland;
- c) to consider, deliberate upon and deal with educational matters and questions of common policy and principle concerning the Great Public Schools of Queensland;
- d) to contribute to and influence the formulation and advancement of educational policy in Queensland;

e) to exercise general supervision and control over the joint activities of the Great Public Schools of Queensland; and

f) to do all such other things as are conducive or incidental to the attainment of the aims and objects set forth above or any of them.

I

ICAS

International Competitions and Assessment for Schools

ISQ

Independent Schools Queensland

N

NAPLAN

National Assessment Program - Literacy and Numeracy

NYSF

National Youth Science Forum

O

OP

Overall Position.

P

P&F

Parents and Friends Association

Q

QCS

Queensland Core Skills

QDU

Queensland Debating Union

S

SOTA

Supporters of the Arts

SWQ

South West Queensland

T

TGS

Toowoomba Grammar School

TRAMS

Toowoomba Refugee and Migrant Support

TVA

Toowoomba Volleyball Association

U

UNSW

University of New South Wales

USQ

University of Southern Queensland

V

VET

Vocational Education and Training

Appendix 2 - Compliance Checklist

	Summary of requirement	Basis for requirement	Annual report reference
Letter of compliance	• A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	p 3
Accessibility	• Table of contents • Glossary	ARRs – section 9.1	p 5 p 61
	• Public availability	ARRs – section 9.2	p 2
	• Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	N/A
	• Copyright notice	Copyright Act 1968 ARRs – section 9.4	p 2
	• Information Licensing	QGEA – Information Licensing ARRs – section 9.5	N/A
General information	• Introductory Information	ARRs – section 10.1	p 6
	• Machinery of Government Changes	ARRs – section 31 and 32	N/A
	• Agency role and main functions	ARRs – section 10.2	p 6 - 25
	• Operating environment	ARRs – section 10.3	p 25 - 29
Non-financial performance	• Government's objectives for the community	ARRs – section 11.1	p 25
	• Other whole-of-government plans / specific initiatives	ARRs – section 11.2	N/A
	• Agency objectives and performance indicators	ARRs – section 11.3	p 8 - 24
	• Agency service areas and service standards	ARRs – section 11.4	N/A
Financial performance	• Summary of financial performance	ARRs – section 12.1	p 24
Governance – management and structure	• Organisational structure	ARRs – section 13.1	p 28
	• Executive management	ARRs – section 13.2	p 28
	• Government bodies (statutory bodies and other entities)	ARRs – section 13.3	p 62
	• Public Sector Ethics Act 1994	Public Sector Ethics Act 1994 ARRs – section 13.4	N/A
	• Queensland public service values	ARRs – section 13.5	N/A
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	p 29
	• Audit committee	ARRs – section 14.2	p 27 - 30
	• Internal audit	ARRs – section 14.3	p 21
	• External scrutiny	ARRs – section 14.4	p 29
	• Information systems and recordkeeping	ARRs – section 14.5	p 29
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	p 22
	• Early retirement, redundancy and retrenchment	Directive No.11/12 Early Retirement, Redundancy and Retrenchment Directive No. 16/16 Early Retirement, Redundancy and Retrenchment (from 20 May 2016) ARRs – section 15.2	p 22
Open Data	• Statement advising publication of information	ARRs – section 16	p 2
	• Consultancies	ARRs – section 33.1	p 2
	• Overseas travel	ARRs – section 33.2	p 2
	• Queensland Language Services Policy	ARRs – section 33.3	N/A
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	p 58
	• Independent Auditors Report	FAA – section 62 FPMS – sections 50 ARRs – section 17.2	p 59 - 60

Name of Government body - Board of Trustees of the Toowoomba Grammar School

Act or instrument	Grammar Schools Act 2016
Functions	Operates an open entry, non-academically selective school for boys, both dayboys and boarding.
Achievements	Refer to pages 8 - 24 of the 2018 Annual Report
Financial reporting	Transactions of the entity are accounted for in the financial statements
Remuneration	Refer to Note 22 of the Financial Statements included in the 2018 Annual Report
No. scheduled meetings/sessions	8
Total out of pocket expenses	Refer to Note 22 of the Financial Statements included in the 2018 Annual Report



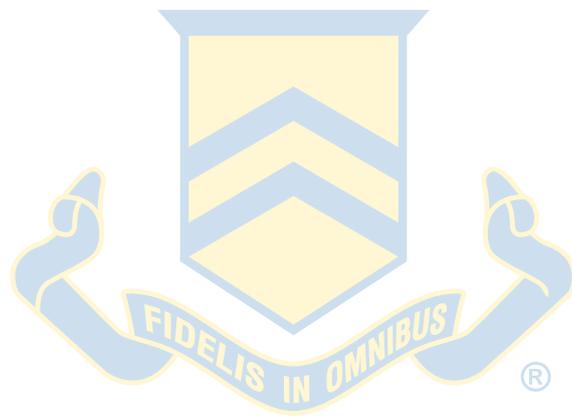
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TOOWOOMBA GRAMMAR SCHOOL



TOOWOOMBA
GRAMMAR SCHOOL

Annual Report 2018

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