

a great way of life, a great way to learn

boarding

Country High School Hostels Authority
Annual Report 2007–08



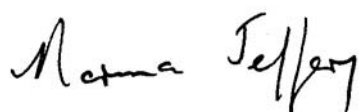
MINISTER FOR EDUCATION

Dear Minister

In accordance with Section 61 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report of the Country High School Hostels Authority for the financial year ended 30 June 2008.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

Yours sincerely



Norma Jeffery
CHAIRPERSON



Sharyn O'Neill
A/CHIEF EXECUTIVE OFFICER

19 September 2008

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REPORT ON OPERATIONS

Our Mission

The Authority is committed to the achievement of high standards and being recognised throughout Australia as being at the forefront in the care and development of students boarding away from home. We believe in the potential of all our students and are actively working to support them in their personal development.

Our Values

Mutual Respect

All students and staff feel respected and supported.

Self-fulfilment & Success

All students and staff feel positive about themselves and their future prospects.

High Standards

All students and staff set and achieve high standards.

Fairness

All students and staff think and act fairly in the pursuit of self-fulfilment and high standards.

Co-operation

Students, staff and parents work together in achieving their objectives.

Our Boarding Service

The Country High School Hostels Authority provides a boarding service on behalf of the State Government and the people of Western Australia to families living in remote parts of the State. The Government provides capital and supplementary funding to the Authority for the establishment, operation and maintenance of residential colleges for geographically isolated students.

The Authority's residential college boarding service exists to provide an opportunity for isolated students to attend a school where they can grow and learn in the company of others. Almost all of the students who access the service do so for their secondary schooling. With many Western Australian students living great distances from a secondary school, the Authority's residential colleges provide a necessary and vital service to families who want their children to undertake their secondary studies at a school rather than by distance education.

To provide students with stability and continuity during their secondary schooling, all of the Authority's residential colleges operate in conjunction with a nearby senior high school.

With local community support, residential college and school staff work closely together for the benefit of students from remote locations. In so doing they play an important part in the achievement of the Government's 2006 **Better Planning: Better Futures** planning framework objective, namely, *'to enhance the quality of life and wellbeing of all people throughout Western Australia by providing high quality, accessible services.'*

Desired Outcome

The desired outcome for the Country High School Hostels Authority is the provision of quality accommodation, care and services for isolated students who have to board away from home to attend school.

The Authority's Service

The Authority's service consists of the establishment, operation and maintenance of residential colleges that provide quality accommodation, care and services for isolated students. In 2007-08 the Authority had residential colleges providing a boarding service in close proximity to senior high schools, primary schools, and TAFE colleges in nine country centres. It also operated a new boarding service in City Beach in support of country students offered places in metropolitan gifted and talented education programs.

Adequate levels of provision relative to demand, and parent satisfaction with the boarding service, are the key indicators of the Authority's effectiveness in the achievement of the Government's desired outcome.

STUDENT ENROLMENT (as at end of February)											
Res. College	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Albany	103	107	104	93	97	111	111	102	115	128	128
Broome										30*	46
City Beach										17	45
Esperance	68	93	86	68	74	74	74	96	106	98	98
Geraldton	124	104	104	88	112	115	106	124	116	134	118
Katanning	50	47	36	38	33	29	28	19	15	24	37
Merredin	66	54	54	64	56	35	37	37	30	35	30
Narrogin	243	244	248	256	233	221	214	241	247	220	205
Northam	50	47	43	43	38	44	37	36	38	48	33
St James', Moora	37	45	50	41	41	59	55	53	42	39	36
Totals	741	741	725	691	684	688	662	708	709	743	776

* Broome Residential College opened on 24th July 2007 with 30 students.

Effectiveness Indicator – Level of Provision (Audited)

Enrolments in 2008 are compared with the number of places available at each residential college. Overall occupancy was at 81% on the census date relative to an 84% target.

The comparison figures indicate that there was sufficient provision at the commencement of 2007 to meet the demand from isolated children for access to the primary and secondary schooling services available in these country centres.

At City Beach, which commenced operations in February 2007, places are only provided to students qualifying for gifted and talented education programs. Broome commenced operations in July 2007.

Residential College	Provision as at 28 February 2008			Average Enrolment
	2008 Capacity	2008 Occupancy	2008 Enrolment	
Albany	130	98%	128	113
Broome	48	96%	46	38*
City Beach	45	100%	45	31*
Esperance	100	98%	98	90
Geraldton	140	84%	118	119
Katanning	60	62%	37	23
Merredin	82	37%	30	35
Narrogin	249	82%	205	229
Northam	50	66%	33	41
St James, Moora	52	69%	36	50
Totals	956	81%	776	770

Note: *The average enrolment is based upon the enrolment in the previous five years except at Broome and City Beach where it is based on two successive years, including the current year.

The needs of isolated families are well represented by the *Isolated Children's Parents' Association*. In accordance with this Association's request, the boarding allowances provided by the Federal and State Governments are not restricted to the nearest boarding facility but allow a family to enrol their child at any boarding facility in the State. As a consequence, geographically isolated families know that they need to book early if they want to secure accommodation at the boarding facility of their choice.

Similarly, the Authority allows families in receipt of a boarding allowance to enrol their children at any of its residential colleges. It makes no guarantee that a student can gain entry to his or her nearest residential college and families need to book early to secure a place at the residential college of their choice. However, to ensure a return on the capital investment involved, asset planning associated with a college's operating capacity not only takes account of the level of demand at a college but also takes account of the number of students who have alternative government funded boarding facilities and schools in closer proximity to their family home.

Effectiveness Indicator - Parent Satisfaction (*Audited*)

The Authority initiated a Parent Satisfaction Survey in 1994 and has surveyed parents since then on a biennial basis.

During Term 2, 2008 the Authority conducted its eighth survey. Parents of students at all ten residential colleges were surveyed regarding the quality of the services and care provided and the data was aggregated to provide an overall rating.

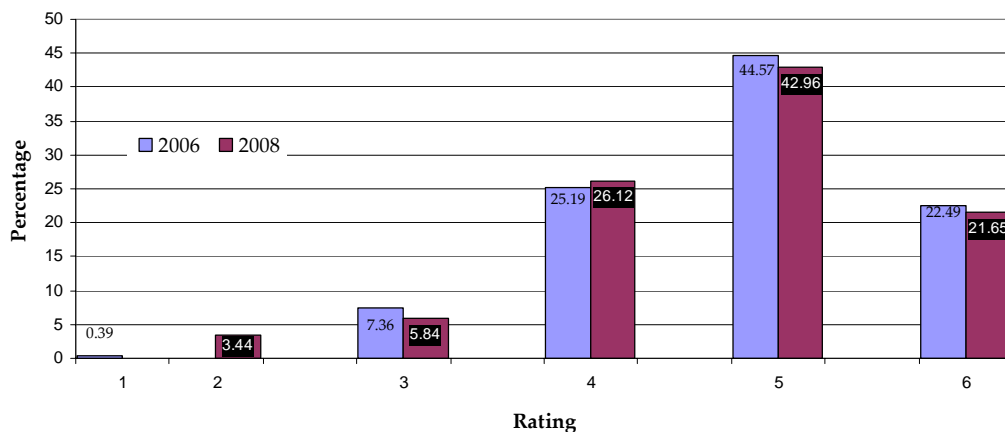
Surveys were posted to six hundred and fifty four families. Two hundred and ninety one families returned forms and provided ratings (44.5%). The standard error rate was less than ±5%.

Parent satisfaction is one measure of the **quality** of the Authority’s **service**. Our target for 2008 was to achieve a **91%** rating. In percentage terms **90.7%** of respondents rated college services and care as of good, high or very high quality and **96.6%** rated college services and care as adequate or better.

The data indicate that the Authority can be 95 percent certain that between 85% - 95% of all parents rated college care and services as of good, high or very high quality.

The overall rating for the quality of service and care provided for 2008 is compared to the 2006 survey in the following graph:

2006 & 2008 Parent Survey Comparison



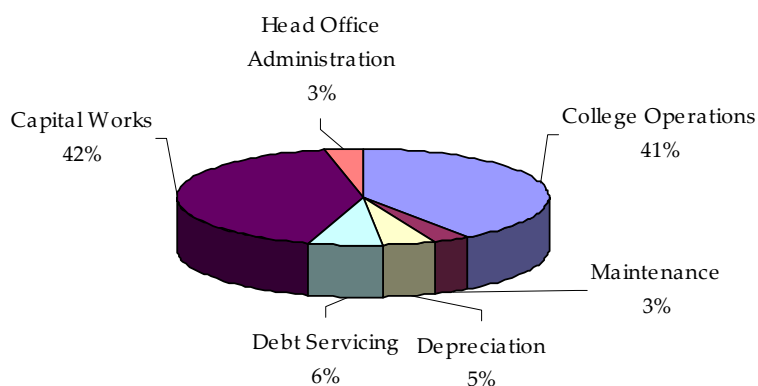
Rating Scale

- 6 – *Very high quality* 5 - *High quality* 4. – *Good quality*
- 3 - *Adequate* 2 - *Inadequate* 1 – *Unacceptable quality*

Note: Where respondents provided a rating between the whole number rating indicators the in between ratings have been rounded up in both 2006 and in 2008.

Recurrent and Capital Cash Expenditure 2007-2008

The following is a summary of recurrent and capital cash expenditure that totalled \$20,336,300 in 2007-2008. The revenue expended includes the recurrent and capital funds provided to the Authority by Parliament and the boarding fees collected by residential colleges.



Cost of Output

	2007-2008 Actual \$'000	2007-2008 Budget \$'000
Total Cost of Output	11,266	12,220
Less Operating Revenues	7,425	9,093
Net Cost of Output	3,841	3,127

The actual net cost was greater than the estimate. The impact of construction delays in Stage 1A on the progress payment schedule has meant that the contribution of \$1.6m from Catholic Education in Western Australia for Stage 1B at Broome has been deferred until 2008-09. The cost impact of this deferral was offset by lower debt servicing and depreciation costs arising from delays in capital projects in Broome and Albany.

Output Measure – Quantity: Number of Students

Boarding fee revenue makes up a significant component of the total revenue needed to provide a residential college service. The target revenue for 2007-08 was set in July 2007 and based upon an enrolment of 780 students as at the end of February 2008 and an average of 735 over the period that students were in residence.

	Feb. 2007	Feb. 2008	2007-08
Target Enrolment:	760	780	735
Actual Enrolment:	743	776	733

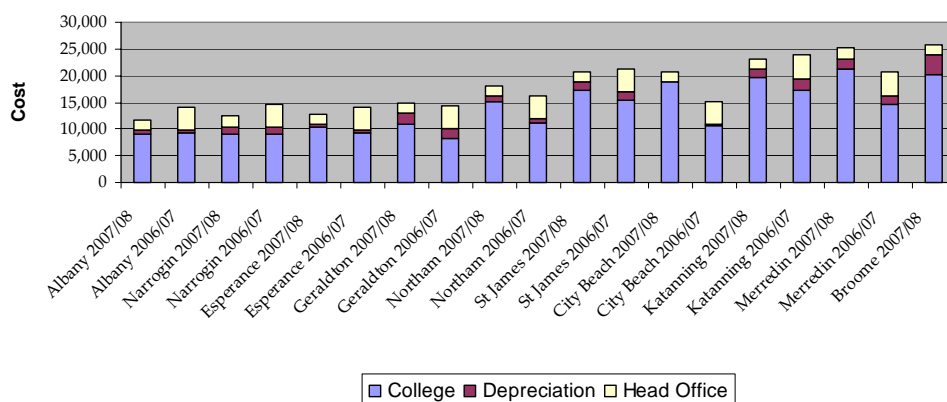
Note: Residential colleges have students in residence during the school terms (usually 40 weeks each year). The annual census date is the last day in February each year. The enrolment on the last day of each month is also recorded and averaged over the months that students are in residence. This data provides an average enrolment for the past financial year (as in column 3 above).

Efficiency Indicator – Cost Per Student (*Audited*)

The cost per student is a key indicator of the economy of the Authority’s residential college operations.

Per student operating costs for each of the ten residential colleges for the 2007-2008 financial year, which include depreciation costs and a pro-rata component of central office boarding service administration costs, are compared. The residential colleges are arranged from lowest to highest cost per student.

Cost Per Student



Notes:

1. The table illustrates the economies of scale achieved in colleges with 100 or more students.
2. The need to provide supervision and care at all times that students are in residence (and same sex supervision at night) sets a minimum staffing level. Under CHSHA staffing arrangements a residential college with five full-time live-in staff needs to achieve an average 45 student enrolment to achieve reasonable cost efficiency and minimise its need for cost subsidisation.
3. Costs in the Kimberley are significantly higher than in the south west of the State and this is reflected in the operating costs at the Broome Residential College.
4. The inclusion of depreciation affects the cost per student ranking. The impact of significant capital expenditure is evident at Geraldton and Narrogin. A low enrolment relative to depreciation, even where recent capital expenditure is low, is evident at Merredin and Katanning.
5. The central office cost component was significantly less than in the previous year due to the abolition of the capital user charge.

Efficiency Indicator - Average Cost per Student (*Audited*)

The cost per student over the past four years is illustrated in the following table. The calculation differs from previous years in that the enrolment figure used is the average enrolment across the ten months that students are in residence rather than the enrolment on the annual census date.

In 2007-08 the capital user charge was no longer applied. The capital user charge which applied in previous years has been deducted from the total expenditure in those years to provide a meaningful comparison.

The increase in 2007-08 is due to higher costs associated with a new residential college in Broome and a full year in operation at the new boarding service at City Beach.

	2007-2008 Actual	2007-2008 Budget	2006-2007 Actual	2005-2006 Actual	2004-2005 Actual
Expenditure \$000's	11,266	12,292	9,686	8,946	10,686
Enrolment	733	735	707	680	670
Cost per Student	\$15,370	\$16,724	\$13,700	\$13,156	\$12,964

Boarding Cost

The Authority continued to provide value for money for isolated families seeking to board their children away from home to gain access to preferred educational opportunities.

In 2008 the Authority's boarding and amenities fee was increased to \$9,070 which included a \$300 amenities fee component and a GST component (on meals) of \$118. The fee, which was applicable at all residential colleges, covered a student's room, meals, care and supervision for seven days a week during the school year.

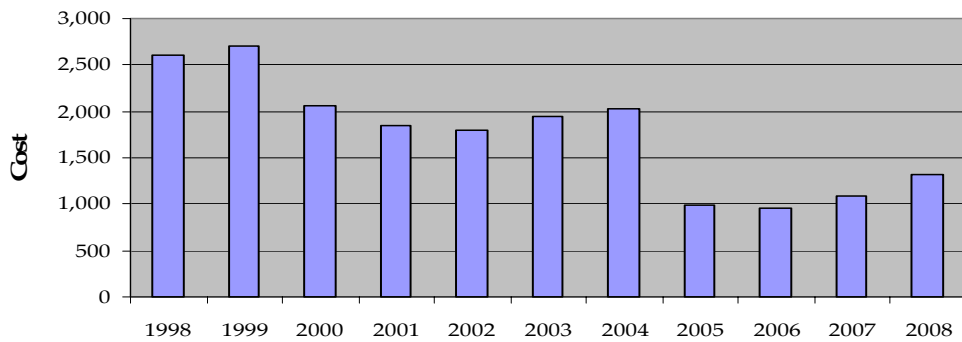
The cost of boarding is substantially reduced for families eligible for assistance through a number of State and Commonwealth Government schemes. Assistance schemes include the *Assistance for Isolated Children* boarding allowances, the *State Boarding Away From Home Allowance*, *ABSTUDY* and *Youth Allowance*.

The **net boarding cost in 2008** for an isolated student receiving the non-means tested *Assistance for Isolated Children* allowance of \$6,530 and the *State Student Boarding Away from Home* allowance of \$1,215, was **\$1,325**. This equated to \$33 per week over the 40-week school year. By comparison the net cost to parents in 1998 was \$65 per week.

The cost of boarding is less for families on low incomes who qualify for the *Assistance for Isolated Children Additional Allowance*. From age 16 students may be eligible for additional assistance under the income tested *Youth Allowance* or *ABSTUDY* schemes.

The Authority seeks to ensure that its residential colleges operate economically and that the boarding cost, which is reviewed annually, is reasonable and affordable. The objective is to ensure that the cost of boarding away for geographically isolated students is comparable with the cost of housing, feeding, clothing and providing educational resources at home (eg. books, computers, study and recreation facilities).

Boarding Cost After Allowances (1998 – 2008)



As above graph shows, the cost of boarding became significantly less in 2005 when both Federal and State Government boarding allowances increased substantially.

BETTER SERVICES

'enhancing the quality of life and wellbeing of all people throughout Western Australia by providing high quality, accessible services.'

Significant Issues and Trends

1. *A higher school leaving age has seen an increase in the year 11 and 12 boarding population.*

The higher school leaving age has contributed to the establishment of a new residential college in Broome and to a need to increase the boarding capacity at the Albany, Esperance and Geraldton. Major additions and improvements are underway in Albany. At Geraldton some common rooms have been converted to student bedrooms and at Esperance some temporary light frame additions have been linked to existing bedrooms.

2. *An increase in the population in Hopetoun in support of a new mining venture will add to the demand on boarding services in this region.*

Additions at Albany will help meet this extra demand. Design and development work has been undertaken to support future additions and improvements to the Esperance Residential College.

3. *Changing community expectations are being reflected in the redevelopment of both public and private sector boarding facilities with more students being housed in single rather than in shared bedrooms or dormitories.*

The Country High School Hostels Authority has acknowledged the benefits associated with single rooms, particularly for upper school students, and is implementing this standard as and when facilities are in need of a major upgrade. Since 1998 single bedrooms have been the standard in new senior student accommodation constructed by the Authority and since 2002 single bedrooms have become the standard for all new student accommodation.

4. *Families are increasingly being attracted by boarding options closer to home where these give them access to quality secondary schooling.*

Quality schooling is the key factor for parents and more parents are choosing local schools which offer courses and achieve standards on par with metropolitan secondary schools. This trend has been particularly evident at Albany and Esperance and has been a factor in the development of a new boarding service in Broome.

5. *The number of country students at risk of non-engagement in education is increasing and placing higher demands on residential college staff and the need for adequate support services.*

Societal factors and changes have required residential college staff to become more skilled in the handling of students who are unhappy, depressed, or struggling to deal with a range of pressures. Increasingly, residential college staff have needed to utilise services provided by health, education, community development, disability services, counselling and police services to support students in need.

The Authority presented its views on how college staff might be supported to the Ministerial Education Workforce Initiatives Taskforce chaired by Professor Lance Twomey. Over the reporting period the Authority reviewed its own capacity to improve its care and supervision capacity and made some small but important adjustments to its supervisory staffing provisions. In addition, it provided targeted support where students with disabilities or health concerns needed some component of one-on-one care.

The Authority supported a submission to the Australian Government 'Better Care for our Carers Parliamentary Inquiry' which sought to ensure that residential colleges providing care services receive financial support no longer received by parents who enrol their children at a residential college.

Service Improvement

Broome Residential College

The new Broome Residential College commenced operations at the beginning of school term three on 24th July 2007 when student and staff accommodation had been completed. Construction of the administration, catering, laundry and indoor recreation block was completed by December. The residential college became fully operational with 48 students in residence at the commencement of the 2008 school year.

The Government has recognised that demand will increase and has supported the construction of additional student and staff accommodation. Construction commenced in late 2007, is progressing to schedule and is scheduled for completion by the end of 2008. The residential college will commence operations in 2009 with a 72 student boarding capacity. Registrations for places next year indicate that the 32 beds being added this year will be taken up in 2009.

The Broome Residential College is a joint capital project between the Government and the Catholic Education in Western Australia and as such it is providing a boarding service for students enrolling at either the Broome Senior High School or St Mary's Catholic College. This public-private joint venture, the first of its kind in student boarding, is helping Broome and the Kimberley region gain vital infrastructure that otherwise might not have been economically feasible. By the time the additional works have been completed the total capital investment will have amounted to \$13.6 million.

The residential college was officially opened by the Minister for Education and Training on 24th June 2008. Other government representatives both state and local, the Bishop of Broome, Catholic education leaders, traditional land owners, members of the local community, education service leaders, partner school staff, parents and students were in attendance.

This new residential college will serve students from outlying towns, communities and locations throughout the Kimberley region who have no local secondary school. Currently, many students from this region board away in Perth, Darwin, Meekatharra, Geraldton, Coolgardie and Esperance to attend a secondary school which meets their needs.

Student Accommodation for Gifted and Talented Students

By the end of 2007 the City Beach Residential College had become established in its location on the former City Beach Senior High School site. The second intake of students into the gifted and talented education program at Perth Modern School and other metropolitan senior high schools has seen the enrolment increase from 17 to 45.

After three more intakes the Department of Education and Training will have better data about how many country students will qualify for and accept the offer of places in its gifted and talented education programs.

Rather than duplicate existing services and infrastructure the Public Transport Authority has been approached regarding the provision of a dedicated school bus service between the residential college and Perth Modern School or slight route adjustments to existing public bus services.

Albany Residential College

The Premier visited the Albany Residential College on 4th March and announced the commencement of improvements and additions which will convert a facility which was originally built to accommodate 72 boys into a modern residential college for 144 male and female secondary school students. Catholic Education in Western Australia has taken up the opportunity to contribute capital which will secure access to 24 places for Catholic school students.

In committing to this major investment the Government has recognised that the education on offer at the secondary schools in Albany is in strong demand and that this demand will increase as the population along the coast to the east and west of Albany continues to grow.

The planned works will see the senior students living in new, single room accommodation and the younger students living in significantly upgraded shared accommodation.

Capital Investment Planning

Demand for the boarding service in Esperance is expected to increase as the population in Hopetoun and Ravensthorpe grows on the back of employment opportunities at the Ravensthorpe Nickel Mine.

The introduction of a new boarding service in Broome may result in increased demand for boarding services in other centres in the Kimberley region as the secondary school services in these centres come to deliver opportunities and outcomes comparable with those in Broome.

Diminishing population in some towns in the agricultural region is impacting on some district high schools. The senior high schools in inland regional centres like Merredin, Northam, Narrogin, Katanning and Moora, which are supported with boarding facilities, have links to local TAFE annexes, courses and training and may become an important option where local district high schools do not have the resources to provide for students' education and training needs.

Cost Efficient Service Delivery

While the Authority's residential colleges exist to give geographically isolated students access to appropriate public schools, the Government has been prepared to enter into public-private ventures in relation to regional boarding services under appropriate public-private cost sharing arrangements.

The Catholic Education Office has contributed significant capital funds towards the construction of the Broome Residential College in return for access to some of the accommodation for students attending St Mary's College. In 2007-08 this cost-sharing agreement was extended to embrace extensions to boost the residential college's boarding capacity from 40 to 72 beds for the commencement of the 2009 school year. The Catholic Education Office has also agreed to make a capital contribution to the redevelopment of the Albany Residential College in return for access to some places for students attending St Joseph's College. These partnerships have benefited both sectors and are helping create more viable and cost effective boarding services in these regional centres than otherwise would have been possible.

Service Integration Opportunities

Under current arrangements the Country High School Hostels Authority, the Department for Child Protection and the Department of Education and Training provide boarding services for secondary school students. Following an exchange of correspondence the Country High School Hostels Authority will be holding discussions with the Department for Child Protection about future boarding service arrangements early in the next reporting period.

Risk Management

The Authority and all residential colleges reviewed their operational activities and reassessed their risk list and risk classifications. Where necessary, the Authority and residential colleges updated their risk management action plans. Business continuity planning being implemented by the Department of Education and Training will encompass the risks associated with the Authority's operations.

Strategic Planning

The Authority operates within the Government's education and training portfolio and is in the process of developing a strategic plan for the 2008-2010 period. The plan is being developed in the context of the Government's 2006 *Better Planning: Better Futures* strategic planning framework and its vision for the public sector to play its part in creating the '*best opportunities for current and future generations*' and in the achievement of the following goals:

Better Services – *enhancing the quality of life and wellbeing throughout Western Australia.*

Regional Development - *ensuring that regional Western Australia is strong and vibrant.*

Lifestyle and the Environment – *protecting and enhancing the unique Western Australian lifestyle and ensuring sustainable management of the environment.*

Governance and the Public Sector – *developing and maintaining a skilled, diverse and ethical public sector serving the Government with consideration of the public interest.*

REGIONAL DEVELOPMENT

'ensuring that regional Western Australia is strong and vibrant.'

1. Regional customers have equitable (in comparison to Perth) access to the services provided

Nine of the ten Country High School Hostels Authority residential colleges in operation as at 30 June 2008 were located in close proximity to high quality secondary schools in regional centres. All CHSHA residential colleges specifically cater for remote and isolated students to ensure that they receive equitable access to educational services, comparable with those provided by metropolitan secondary schools.

In addition, a metropolitan residential college ensures that qualifying country students can gain access to gifted and talented education programs only available at metropolitan secondary schools.

2. Regional customers are informed of the services available to them

Information on the boarding service provided by Country High School Hostels Authority residential colleges is actively promoted to rural and remote areas through the central office and residential college websites, an information booklet, advertisements placed in various country publications, television and radio advertising, interviews and via displays at major field days and local agricultural shows.

3. Use of regional suppliers

Country residential colleges are able to utilise the Government's *Buy Local* policy that is aimed at maximising opportunities for small, local and regional businesses in Western Australia through Government buying.

Country residential colleges purchase a range of goods and services from suppliers in rural areas including cleaning/gardening products, small hardware items, groceries, meat, dairy produce, bread, fresh fruit and vegetables. The general maintenance of college buildings and the servicing of college vehicles and equipment are also undertaken by local businesses.

4. Consultation with regional communities about the effects of proposed changes

Boards of Management are responsible for ensuring the effective and efficient day-to-day management of residential colleges.

Each Board of Management includes parents of students accommodated at the college and representatives from the local shire, business and educational communities.

The Boards of Management have a pivotal role in the initiation, consideration and implementation of any proposed changes to college operations or college facilities.

5. Supported local planning processes

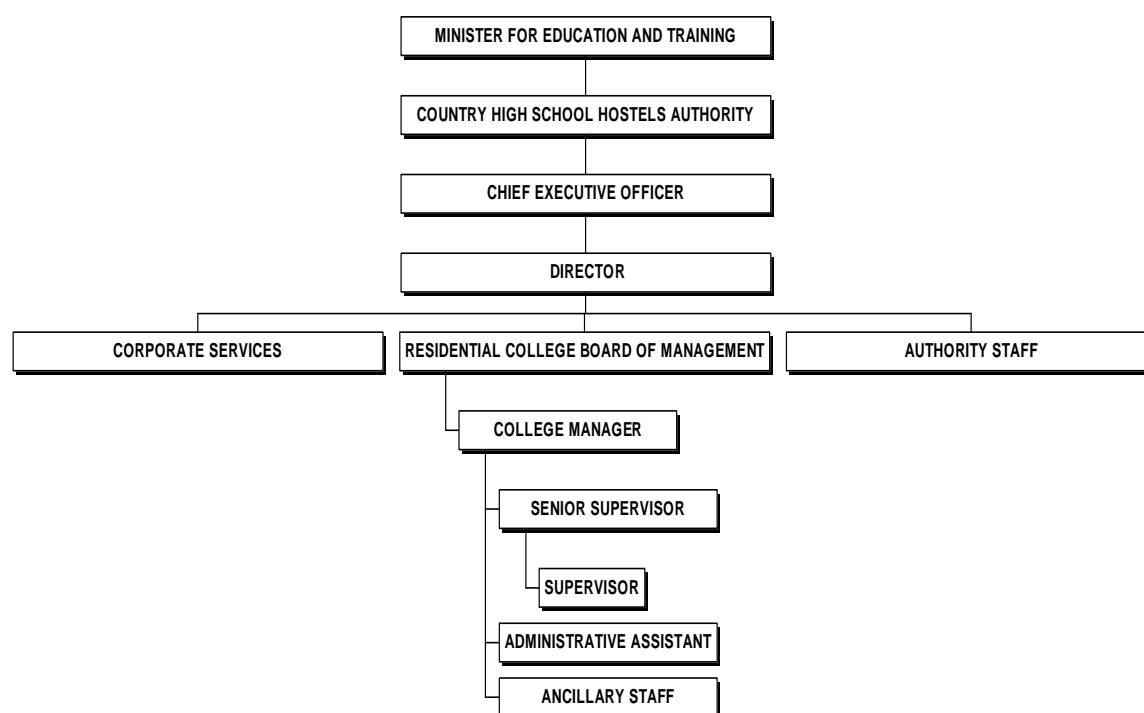
The Boards of Management, as representatives of the local community, are consulted and actively involved in decision-making processes affecting college functions.

Each Board of Management member brings unique and appropriate expertise to the Board and provides relevant input and support to college planning and operations.

GOVERNANCE AND THE PUBLIC SECTOR

' developing and maintaining a skilled, diverse and ethical public sector serving the Government with consideration of the public interest.'

Organisational Structure



Responsible Minister

The responsible Minister is the Honourable Mark McGowan, MLA Minister for Education and Training; South West.

Legislation

The legislative basis for the Authority's operations and the legislation for which the Authority is responsible is the *Country High School Hostels Authority Act 1960*. In the performance of its functions, the Authority complies with all relevant State and Commonwealth legislation.

Accountability

The Country High School Hostels Authority consists of seven members. They are accountable for the agency's operations and administer its business planning and operations. Authority members are appointed on the basis of their association with the conduct of

hostels, their suitability to represent parents of children accommodated in hostels or their general capacity for community service. At all times one member has to be an officer of the Public Service.

The Governor of Western Australia appoints members on the nomination of the Minister for Education and Training for a three year term. Members are also eligible for re-appointment.

Patron

The Authority's Patron is Mr Colin Philpott, a former Authority Chairperson who was awarded an Order of Australia Medal in 2003 for his contribution to rural families.

Members of the Authority

Chairperson

The Authority's Chairperson is Ms Norma Jeffery, Executive Director, Policy, Planning and Accountability, Department of Education and Training.

Members

Members for the full reporting period were Ms Margaret Collins, Ms Jeanette De Landgraft, Mr Rodney Lowther, Ms Ursula Richards and Mr Graham Wilks. Mr Troy Cook was appointed to fill the position which had become vacant following Mr George Faulds' resignation.

Authority members mainly meet in Perth but also schedule meetings at residential colleges each year. During this reporting period seven Authority meetings were held in Perth and one was held at the Broome Residential College to coincide with its official opening.

An appointment to the Country High School Hostels Authority carries significant responsibilities and obligations. Authority members have the power to regulate their own proceedings and as such have established a set of Guidelines and a Code of Conduct to enable members to carry out their responsibilities and obligations in a positive way. They are reimbursed for costs incurred in conducting Authority business. Members who are not public sector employees are paid a sitting fee.

Authority members also assume responsibility for particular colleges, visit them and support special college events.

Chief Executive Officer

The Authority's Acting Chief Executive Officer is Ms Sharyn O'Neill, Director General, Department of Education and Training.

College Boards of Management

Each residential college has a Board of Management appointed by the Authority to carry out the general management of the college. Each Board of Management operates under a Constitution that sets out the powers and functions delegated to it by the Authority. College Boards of Management are made up of parents, partner school principals, and people from the local community. The College Boards of Management generally meet twice during each school term. They continually review and direct college operations to ensure that they meet parents' expectations and the standards set by the Authority and the Government.

During 2007-08 boards of management were constituted for the Broome and City Beach Residential Colleges. Information sessions were organised to help the appointees understand the board's function and how it should give effect to this. Authority member, Mr Graham Wilks, assisted with the session in Broome where none of the people had previously served on a CHSHA residential college board of management. Residential college boards of management consist of people from the local community, their partner schools and parents. This ensures that residential college policies are developed with broad and relevant input and that college operations are open to public scrutiny. The college boards of management help ensure that college operations and services meet appropriate standards and that they are cost effective in the delivery of their services.

During the reporting period all newly appointed members of college boards of management were provided with a comprehensive Induction File on appointment.

CHSHA Office

The Authority operates with a central office headed by a Director who has line management responsibility for the performance of college managers. Central office staff provide a secretarial and executive service for the Authority and support its operations by:

- communicating standards, policy, general operational procedures, advice and relevant information;
- establishing appropriate financial accountability;
- developing personnel management policies and procedures;
- facilitating the maintenance of colleges as safe, functional and attractive facilities;
- receiving, considering and responding to correspondence received from colleges and other sources;
- providing accountability to Government;
- maintaining operations within legislation and the Government's guidelines; and
- contributing to the improvement of college operations, including parent and student services and staff development.

Office Staff

Director:	Mr Jim Hopkins
Finance Manager:	Mr Clayton Shimmon
Manager College Operations:	Mr Don Dixon
Project Officer:	Ms Lynette Mayo
Human Resources Officer:	Ms Wendy Beach
Personnel & Accounts Officer:	Ms Linda Hames
Administrative Assistant:	Ms Mavis Lau

Corporate Services

Mr Frank Wee, Chief Policy Officer with the Department of Education and Training, was the Authority's Chief Finance Officer for the reporting period.

During 2007-2008 the Department of Education and Training and the Curriculum Council provided support with records management, information technology and personnel and payroll.

Statement of Compliance

In the administration of the Authority I have complied with Public Sector Standards in Human Resource Management and the Western Australian Public Sector Code of Ethics and our Code of Conduct.

I have put in place procedures designed to ensure such compliance and conducted appropriate internal checks to satisfy myself that the statement made above is correct. There have been no applications made for a Breach of Standards review in the reporting period.



Sharyn O'Neill
A/CHIEF EXECUTIVE OFFICER

19 September 2008

Public Sector Standards and Ethical Codes

The Country High School Hostels Authority completed and returned the 2007-08 Annual Agency Survey on time.

Country High School Hostels Authority policies and practices comply with the Public Sector Standards in Human Resource Management, the WA Public Sector Code of Ethics and the Authority's Code of Conduct. Policies and guidelines are contained in the Human Resource Manual and are accessible to all staff.

The Manual includes information about the *Public Sector Management (Breaches of Public Sector Standards) Regulations 2005* provisions and how an employee can seek redress if they believe a Human Resource Management Standard has been breached.

All job applicants are given information about the standard relating to recruitment and filling vacancies. As part of the Authority's Induction Program, new employees receive information on the Public Sector Standards in Human Resource Management, the Public Sector (Breaches of Public Sector Standards) Regulations 2005, the WA Public Sector Code of Ethics and the Authority's Code of Conduct.

Ethical and conduct issues form an ongoing agenda item at residential college managers' meetings and are reviewed regularly in this forum. Any policy issues or procedural amendments that arise are communicated to staff as they occur.

Internal and external audits were conducted to check the appropriate use of public resources in financial management, purchasing goods and engaging contractors.

In the 2007-2008 reporting period there were no complaints alleging non-compliance with the Western Australian Public Sector Code of Ethics or the Authority's Code of Conduct, nor any breach claims made against the Public Sector Standards in Human Resource Management lodged under the Public Sector Management (Breaches of Public Sector Standards) Regulations 2005.

Corruption Prevention and Public Interest

The Authority has in place policies and procedures to address and minimise risks associated with corruption and misconduct and the disclosure of confidential information. Staff inductions have been revised to ensure new staff are aware of their responsibilities to safeguard confidential information.

Over the next twelve months the Authority will be reviewing all of its policies as part of the creation of an online policy and procedures framework. In the process it will be reviewing its risk management and corruption identification, prevention and management processes.

There were no notifications in relation to suspected corruption and no instances of suspected corruption were identified in the reporting period.

There were no public interest disclosures in the reporting period.

Personnel Screening

In accordance with new legislative requirements, all existing and new CHSHA personnel are now required to obtain a *Working with Children* clearance.

The Country High School Hostels Authority (CHSHA) initiated criminal conviction screening for all new staff in 1991. At the same time it became policy for any and all allegations of sexual misconduct to be referred to the Police for investigation. All students and parents were made aware of this policy and of the Authority's commitment to the safety of children entrusted to the care of its staff during the school year.

In 2006 the CHSHA determined that it would require all of its personnel to be screened using the Department of Education and Training prescribed Crimtrac process as it applies to people working either as paid employees or volunteers in education and training sector operations under that agency's jurisdiction.

Equal Employment Opportunity

During the reporting period the Authority's Equal Opportunity and Diversity Management Plan was updated and lodged with the Office of the Director of Equal Opportunity in Public Employment as required under the Equal Opportunity Act 1984.

Occupational Safety and Health

The Country High School Hostels Authority is committed to the prevention of accidents and injury and to the identification and safe management of hazards in the workplace.

As the provider of a boarding service for school students the Authority operates in full appreciation of its duty of care to the students in residence and its staff. All residential college staff, which includes live-in supervisory staff, are very aware of the need to identify hazards and ensure that:

- the facilities are safe;
- catering services meet the relevant standards;
- all college plant and equipment is regularly serviced, maintained and used properly,
- fire and electrical safety equipment and processes are functioning properly and safely;
- chemicals are stored and handled in accordance with the relevant regulations;
- swimming pools are maintained and managed in accordance with the relevant regulations; and that
- college buses meet school bus safety standards, are properly maintained, checked for safety each year in accordance with their licensing arrangements and used in accordance with agency policy.

All residential colleges maintain comprehensive health information about their students and are well drilled in health and infectious disease management.

All residential colleges have processes in place which ensure that staff are well trained to identify hazards and to manage risk in the interests of safety and good health. As a condition of their employment the live-in supervisory staff are required to gain and maintain a senior first aid certificate, an aquatic rescue or pool management certificate, a duty of care certificate and 'F' endorsed drivers' licences.

Appropriate alert and reporting processes are a key part of college practice and staff hold regular meetings where any concerns about safety or health are addressed as a matter of priority. Matters requiring central office attention are raised with the Director as appropriate. In addition, college managers regularly review safety and health concerns and management with the Director at quarterly meetings.

None of the residential colleges is built on, or near, a contaminated site. The Authority has arranged for the Department of Housing and Works to organise and undertake asbestos assessments for each of its work sites. When it receives the full set of reports, it will prepare formal asbestos management processes to ensure that all staff and contractors are aware of the presence of asbestos and how they are to manage the risk. In the meantime, all college managers are ensuring that all contractors are informed about the presence of asbestos and the need for safe handling.

Over the next twelve months the Authority will be utilising the Occupational Safety and Health in the Western Australian Public Sector Code of Practice to review its risk profile, risk management plan and policies and practices that have been formulated to prevent accidents and injury in the workplace.

The Authority has an Injury Management System in place which will also be reviewed as part of the process. Return to work programs are developed in accordance with the *Workers' Compensation and Injury Management Act 1981*.

RiskCover, the Authority's insurer, accepted liability for four new claims during the 2007-2008 financial year. Two of these claims were minor and have been closed and two are ongoing. One of the compensation recipients is back at work and undergoing ongoing treatment. The other claim relates to a very recent injury. At the end of the reporting period the person was not fit for work, but is expected to fully recover and resume work early in the next reporting period.

There are two ongoing claims from previous years. One involves a person who has ceased to be an employee but for whom minor pharmaceutical expenses continue to be met. The other person continues to require medical intervention and is being assisted with her return to work.

Work related fatalities	0
Lost time injury/disease incidence rate	49.7 %
Lost time injury severity rate	2.5%

Disability Access and Inclusion Plan Outcomes

The Authority's Disability Access and Inclusion Plan was reviewed and updated in the reporting period. Desired outcomes and initiatives in place and implemented over the reporting period are as follows:

1. *People with disabilities have the same opportunities as other people to access services and organised events.*

Consultation was undertaken in respect of each new student resident with disabilities to ensure that their needs would be met.

Event planning has been undertaken in recognition of the need to make provision for people with disabilities.

A new residential college in Broome has been designed and built by the Country High School Hostels Authority in accordance with the relevant Building Code of Australia requirements.

Physical modifications were undertaken in accordance with the recommendations of a disability services consultant to provide for a blind student resident at the City Beach Residential College.

2. *People with disabilities have the same opportunities as other people to access CHSHA buildings and other facilities.*

All residential colleges have reviewed their parking bay provisions for people with disabilities to ensure that these are sufficient.

3. *People with disabilities receive information in a format that will enable them to access the information as readily as other people.*

All public documents carry a notation regarding availability in alternative formats on request and the community is informed via newsletters and on websites.

4. *People with disabilities receive the same level and quality of service from Authority staff as other people.*

A disability services consultant provided training to all residential college boarding supervisors and managers in December 2007.

Residential colleges enrol and provide a boarding service for students with disabilities and medical conditions, adapt the physical environment as necessary and provide the support they need in the boarding environment.

All new staff are made aware of the Authority's provisions and plans for resident students and people with disabilities as part of their induction.

5. *People with disabilities have the same opportunities as other people to make complaints.*

The Authority has received no complaints about the accessibility of its complaints process. All managers recognise the need to provide alternative formats on request. The development of web-based forms is planned as part of the development of an online policy and procedures project to be implemented over the next twelve months.

6. *People with disabilities have the same opportunities to participate in public consultation as other people.*

The Authority sought public input into the development of its Disability Access and Inclusion Plan 2007-2010. It has established a Disability Access Committee comprised of the Authority Director, managers and a project officer which regularly reviews disability services and how well these meet the needs of student residents and people with disabilities.

Employment Agreements

A wage increase became effective from 1 January 2008 with a further wage increase to take effect from 1 January 2009 for cooks, domestic workers, gardeners and groundskeepers employed under the Government Services (Miscellaneous) General Agreement 2007.

Negotiations have been ongoing in relation to new agreements to replace the Public Service General Agreement 2006, the Government Officers' Salaries, Allowances and Conditions General Agreement 2006 and the Country High School Hostels Authority Residential College Supervisory Staff General Agreement 2006. The replacement agreements will contain salary and conditions changes affecting both central office and residential college staff.

Leave Liability

Leave liability is effectively managed by the Authority and was at an acceptable level in 2007-2008.

Annual leave liability increased in line with the employment of additional staff to support two new residential colleges. Under their terms of employment, all residential college staff take their annual leave when no students are in residence over their summer vacation period.

In addition, all residential colleges make financial provision each year to cover the cost of staff who become eligible for long service leave and compliance with long service leave policy and financial provision requirements is monitored and managed as necessary.

Authority Staff by Employment Category (as at 30 June 2008)

	No. of Employees		Full-time Equivalent	
	2007	2008	2007	2008
Residential Colleges				
Administrative Staff			6.86	7.49
Full-time employees	2	2		
Part-time employees	7	9		
Casuals	1	2		
Ancillary Staff			36.04	36.65
Full-time employees	9	6		
Part-time employees	49	49		
Casuals	5	11		
Supervisory Staff			60.98	63.09
Full-time employees	56	57		
Part-time employees	8	9		
Casuals	3	12		
Central Office			4.9	4.4
Full-time employees	4	3		
Part-time employees	1	2		
Casuals		1		
Total	145	163	108.78	111.64
Other Information	2007	2008		
Full-time employees	71	68		
Part-time employees	65	69		
Casuals	9	26		
Total	145	163		
Female employees	101	113		
Male employees	44	50		
Total	145	163		
Employees from culturally & linguistically diverse backgrounds	5	6		
Aboriginal & Torres Strait Islander employees – Trainees under registered traineeships	0	4		
Employees with Disabilities	1	3		
Employees under 25 yrs of age	6	9		
Employees over 45 yrs of age	96	92		

Note: Additional residential college staff were employed to support enrolment growth at new boarding services in Broome and City Beach.

Freedom of Information

The Authority supports the principle that Freedom of Information applications should be the process of last resort reserved to deal with the most sensitive information. The Authority aims as far as possible to provide access to documents or information outside the Freedom of Information process.

Requests made under the provisions of the Act can be addressed directly to the Freedom of Information Officer at the Authority's address. The Freedom of Information Officer can help people make a request under the *Freedom of Information Act* where necessary and can be contacted on (08) 9264 5434. Some costs are involved where information is not available free of charge.

For the year ended 30 June 2008 there were no formal requests for information under the Act.

Recordkeeping Plans

In accordance with Section 19 of the *State Records Act 2000*, the Authority submitted a Recordkeeping Plan to the State Records Office of Western Australia. The State Records Commission approved the Plan on 6 November 2003.

The Country High School Hostels is co-located with the Department of Education and Training and has supported the development of a records management model which can embrace the education and training portfolio.

During the reporting period the Authority has been working with the Department of Education and Training on the utilisation of the Department's Recordkeeping Plan for both agencies. As part of the integration process the Authority's Retention and Disposal Schedule has been incorporated into the Department of Education and Training Retention and Disposal Schedule and presented to the State Records Commission for approval.

Implementation in the next reporting period will focus on the use of the Department's Recordkeeping Plan by the Authority's central office. This will give the Authority's central office personnel seamless access to the Department's electronic records management system as well as uniform recordkeeping arrangements.

An audit on the Authority's central office records management was carried out on 7 June 2006 by *Quantum Consulting Australia*, a chartered accounting firm commissioned by the Department of Education and Training. The Authority was one of the 50 sites within the education and training portfolio to be selected for an audit, the first to be scheduled since the *State Records Act 2000* was introduced.

The objectives of the audit were to determine whether the Authority's central office complied with the *State Records Commission Standard 2 Record Keeping Plans* and the Authority's policies relating to government record keeping. This included procedures and guidelines set out in the Authority's Records Management Manual. Selected samples of record types were checked for detailed testing.

The Authority's central office records management was found to be compliant and given an overall rating of 4 out of 5, which indicated that some aspects of central office records management could be enhanced. This compliance rating took into consideration principles of control such as Proper and Adequate Records, Policies and Procedures, Preservation, Retention and Disposal, Language Control, and Compliance.

Records management training continued to be provided to new staff and college board members as part of each residential college's orientation program. New college board members are inducted in their record keeping responsibilities at or prior to their attendance at their first board meeting. New college staff are inducted into the records management process within three working days of their commencement, and all staff have a copy of the Authority's record keeping policy and guidelines.

Advertising and Sponsorship

In accordance with Section 175ZE of the Electoral Act 1907 the following information is presented. The total expenditure on advertising for 2007-2008 was \$75,850. Of this amount \$8,857 was spent centrally on scholarship and boarding service advertising. The Authority's ten residential colleges spent \$43,367 on the production and distribution of information booklets, print, radio and television promotions and on regional field day and local agricultural show displays. An additional \$23,626 was spent on job vacancy advertising.

Publications

The Authority and eight of its ten residential colleges have established and maintain a website. The Authority's website, www.det.wa.edu.au/boarding, provides public access to some of the Authority's publications, including access to enrolment forms, fee and allowance information and links to residential colleges and related organisations.

The Authority has a number of publications that are available for viewing on application to the Authority. These include:

- an information booklet for parents;
- a set of standards for the care and supervision of students boarding at the Authority's residential colleges;
- guidelines for the staff who supervise and care for the students in residence; policy and procedure manuals for the colleges covering college administration,
- guidelines for CHSHA board members,
- the college board of management constitution and a residential college board members' Induction Manual,
- human resources, finance, and records management; risk management, information technology, and disability services plans, and
- the Authority's Code of Conduct and annual reports.

Also stored and available for perusal are reviews/reports on the Authority's business and its residential colleges over the past ten years.

Central office and residential college newsletters provide business activity updates for staff and parents respectively.

LIFESTYLE AND THE ENVIRONMENT

'protecting and enhancing the unique Western Australian lifestyle and ensuring sustainable management of the environment.'

Sustainability

The Authority has addressed the targets and priority areas set in its Sustainability Action Plan 2005-2007. The Authority and its residential colleges are aware of their obligations in relation to the desired outcomes and set sustainability goals relevant to their workplace in their annual improvement plans. The Authority's Plan provides details on how the residential colleges will adopt and implement the Western Australian Public Sector *Sustainability Code of Practice for Government Agencies*. The key objectives being addressed are:

1. To conduct planning, reporting and decision-making in accordance with sustainability principles.
2. To conduct agency operations in a way that supports sustainability.
3. To empower and encourage employees to embrace sustainability.

Sustainability was a key objective in the design of the Broome Residential College which was constructed during the reporting period. Measures taken to achieve efficient energy and water use included:

- the use of extensive natural lighting, energy efficient artificial lighting, and master controls for lighting and air-conditioners;
- well ventilated ceiling spaces to minimise hot air build-up, extensive natural ventilation and ceiling fans where safe to use;
- high efficiency inverter air-conditioners and electronic controls to switch off air-conditioners automatically when windows are opened;
- grey water recycling for use on gardens;
- use of locally manufactured concrete building materials;
- use of materials with lower embodied energy (e.g. high density plastic pipework in lieu of copper);
- reverse block veneer construction where the thermal mass is placed on the inside to retain coolness during the night and light coloured corrugated iron on the exterior to deflect day-time heat and cool quickly in the evening;
- oversized eaves to give umbrella shading of buildings and the retention of natural bushland;
- the extensive use of galvanised materials to minimise ongoing painting and future maintenance combined with colourbond materials which do not require repainting;
- the use of recycled materials (timber and decking), low emission paint and non-petrochemical marmoleum floor coverings (recycled non-virgin timber material); and
- carpets made with recycled and recyclable material which can be used to make new carpets.

Water Management

The Authority's ten residential colleges are in the process of completing Water Management Assessments and collating the information in conjunction with the preparation of a Water Efficiency Management Plan for the agency's operations.

Reduction of Greenhouse Emissions

Strategies to reduce greenhouse emissions have been incorporated in the Authority's Sustainability Action Plan. The main focus is on energy savings. The Authority has achieved all energy saving targets set as part of the Government's Energy Smart Program. Achievement advice from the Sustainable Energy Development Office lags one year behind the annual reporting period.

Period	Energy Saving Target	Result
2006-07	12%	✓
2005-06	10%	✓
2004-05	8%	✓
2003-04	6%	✓
2002-03	5%	✓

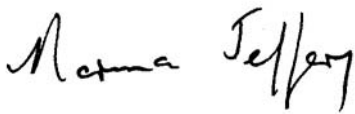
Waste Management

Strategies to improve waste management (including recycling) have been incorporated in the Authority's Sustainability Action Plan.

CERTIFICATION

Certification of Performance Indicators

We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Country High School Hostels Authority's performance, and present fairly the performance of the Country High School Hostels Authority for the financial year ended 30 June 2008.



Norma Jeffery
CHAIRPERSON

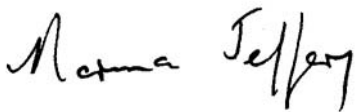


Rod Lowther
MEMBER

19 September 2008

Certification of Financial Statements

The accompanying financial statements of the Country High School Hostels Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the year ended 30 June 2008 and the financial position as at 30 June 2008. At the date of signing, we are not aware of any circumstances that would render the particulars included in the financial statements misleading or inaccurate.



Norma Jeffery
CHAIRPERSON



Rod Lowther
MEMBER



Kerry Spencer
CHIEF FINANCE OFFICER

19 September 2008



Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

COUNTRY HIGH SCHOOL HOSTELS AUTHORITY FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2008

I have audited the accounts, financial statements, controls and key performance indicators of the Country High School Hostels Authority.

The financial statements comprise the Balance Sheet as at 30 June 2008, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, a summary of significant accounting policies and other explanatory Notes.

The key performance indicators consist of key indicators of effectiveness and efficiency.

Authority's Responsibility for the Financial Statements and Key Performance Indicators

The Authority is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

An audit does not guarantee that every amount and disclosure in the financial statements and key performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and key performance indicators.

Country High School Hostels Authority
Financial Statements and Key Performance Indicators for the year ended 30 June 2008

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Country High School Hostels Authority at 30 June 2008 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions;
- (ii) the controls exercised by the Authority provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key performance indicators of the Authority are relevant and appropriate to help users assess the Authority's performance and fairly represent the indicated performance for the year ended 30 June 2008.



COLIN MURPHY
AUDITOR GENERAL
18 September 2008

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

	Note	2007/08 \$'000	2006/07 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expense	4	5,722	4,932
Depreciation expense	5	986	899
Finance costs	6	736	736
Supplies and services (a)	7	677	513
Food supplies		1,086	921
Domestic		861	718
Maintenance		628	558
Amenities		235	202
Motor vehicle		135	98
Canteen		43	56
Capital user charge	8	-	1,836
Other expenses	9	157	53
Total Cost of Services		<u>11,266</u>	<u>11,522</u>
Income			
<i>Revenue</i>			
Boarding fees	10	6,595	5,604
Other revenue	11	786	2,214
Total Revenue		<u>7,381</u>	<u>7,818</u>
<i>Gains</i>			
Gain on disposal of non-current assets	12	44	13
Total Gains		<u>44</u>	<u>13</u>
Total Income other than Income from State Government		<u>7,425</u>	<u>7,831</u>
NET COST OF SERVICES		<u>3,841</u>	<u>3,691</u>
INCOME FROM STATE GOVERNMENT	13		
Service appropriation		5,400	6,607
Liabilities assumed by the Treasurer		3	(1)
Resources received free of charge		98	51
Total Income from State Government		<u>5,501</u>	<u>6,657</u>
SURPLUS FOR THE PERIOD		<u>1,660</u>	<u>2,966</u>

(a) Includes administrative expenses

The Income Statement should be read in conjunction with the accompanying notes.

BALANCE SHEET AS AT 30 JUNE 2008

	Note	2007/08 \$'000	2006/07 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	24	4,321	6,759
Receivables	14	811	575
Amounts receivable for services	15	424	400
Total Current Assets		<u>5,556</u>	<u>7,734</u>
Non-Current Assets			
Restricted cash and cash equivalents	16	44	42
Amounts receivable for services	15	4,878	3,944
Property, plant, equipment & vehicles	17	45,581	36,098
Total Non-Current Assets		<u>50,503</u>	<u>40,084</u>
TOTAL ASSETS		<u>56,059</u>	<u>47,818</u>
LIABILITIES			
Current Liabilities			
Payables	18	276	170
Borrowings	19	890	670
Provisions	20	500	443
Income received in advance	21	321	373
Other current liabilities	22	247	214
Total Current Liabilities		<u>2,234</u>	<u>1,870</u>
Non-Current Liabilities			
Payables	18	44	42
Borrowings	19	12,047	10,799
Provisions	20	165	198
Total Non-Current Liabilities		<u>12,256</u>	<u>11,039</u>
TOTAL LIABILITIES		<u>14,490</u>	<u>12,909</u>
NET ASSETS		<u>41,569</u>	<u>34,909</u>
EQUITY			
	23		
Contributed Equity		13,490	10,420
Reserves		14,199	12,269
Accumulated surplus		13,880	12,220
TOTAL EQUITY		<u>41,569</u>	<u>34,909</u>

The Balance Sheet should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2008

	Note	2007/08 \$'000	2006/07 \$'000
Balance of equity at the start of the period		<u>34,909</u>	<u>22,647</u>
CONTRIBUTED EQUITY	23		
Balance at the start of the period		10,420	3,850
Capital Contribution		<u>3,070</u>	<u>6,570</u>
Balance at end of period		<u>13,490</u>	<u>10,420</u>
RESERVES	23		
<u>Asset Revaluation Reserve</u>			
Balance at the start of the period		12,269	9,386
Gains from asset revaluation		<u>1,930</u>	<u>2,883</u>
Balance at end of period		<u>14,199</u>	<u>12,269</u>
ACCUMULATED SURPLUS	23		
Balance at the start of the period		12,220	9,411
Change in accounting policy (b)		-	(157)
Restated balance at start of period		12,220	9,254
Surplus for the period		1,660	2,966
Balance at end of period		<u>13,880</u>	<u>12,220</u>
Balance of equity at end of period		<u>41,569</u>	<u>34,909</u>
Total income and expense for the period (a)		<u>3,590</u>	<u>5,849</u>

(a) The aggregate net amount attributable to each category of equity is:

2008: \$3,590,000 - surplus \$1,660,000 plus gains from asset revaluation of \$1,930,000.

2007: \$5,849,000 - surplus \$2,966,000 plus gains from asset revaluation of \$2,883,000.

(b) The Authority has increased its asset capitalisation threshold to \$5,000 for property, plant and equipment as per TI 1101 from 1 July 2007.

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

	Note	2007/08 \$'000	2006/07 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		4,042	5,549
Capital appropriation		3,070	6,570
Holding account draw downs		400	400
Net cash provided by State Government		<u>7,512</u>	<u>12,519</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(5,637)	(4,884)
Supplies and services		(3,584)	(3,097)
Capital user charge		-	(1,836)
Finance costs		(726)	(733)
GST payments on purchases		(1,115)	(671)
Receipts			
Boarding fees		6,419	5,622
Interest received		88	67
GST receipts on sales		936	506
Other receipts		698	498
Net cash used in operating activities	24	<u>(2,921)</u>	<u>(4,528)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of non-current physical assets		44	26
Purchase of non-current physical assets		(8,539)	(4,652)
Net cash used in investing activities		<u>(8,495)</u>	<u>(4,626)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds of borrowings		2,000	-
Repayment of borrowings		(532)	(519)
Net cash provided by/(used in) financing activities		<u>1,468</u>	<u>(519)</u>
Net (decrease)/increase in cash and cash equivalents		<u>(2,436)</u>	<u>2,846</u>
Cash and cash equivalents at the beginning of the period		<u>6,801</u>	<u>3,955</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	24	<u>4,365</u>	<u>6,801</u>

The Cash Flow Statement should be read in conjunction with the accompanying notes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

1. Australian Equivalents to International Financial Reporting Standards

The Country High School Hostels Authority's ('the Authority') financial statements for the year ended 30 June 2008 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations). In preparing these financial statements the Authority has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the AASB and formerly the Urgent Issues Group (UIG)

Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Authority for the annual reporting period ended 30 June 2008.

2. Summary of Significant Accounting Policies

a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format and wording.

The Financial Management Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land and buildings which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars rounded to the nearest thousand dollars (\$'000).

After assessing possible sources of estimation uncertainty at the reporting date, the Authority considers that there is no significant risk of any matter causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

c) Reporting Entity

The reporting entity comprises the Authority. There are no related bodies.

d) Contributed Equity

UIG Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) have been designated as contributions by owners by TI 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

e) Income

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Boarding Fees, Amenities Fees and Canteen Revenue

Revenue is recognised on delivery of the service to the client or by reference to the stage of completion of the transaction.

Interest

Revenue is recognised as the interest accrues (The effective interest method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset, is used where applicable.)

Service Appropriations

Service appropriations are recognised as revenues at nominal value in the period in which the Authority gains control of the appropriated funds. The Authority gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the holding account held at Treasury. (See note 13)

Grants, donations, gifts and other non-reciprocal contributions are recognised at fair value when the Authority obtains control over the assets comprising the contributions, usually when cash is received. Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of, and amounts pertaining to those undischarged conditions, are disclosed in the notes.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

f) Borrowing Costs

Borrowing costs for qualifying assets are capitalised net of any investment income earned on the unexpended portion of the borrowings. Other borrowing costs are expensed when incurred.

g) Property, Plant and Equipment

Capitalisation/expensing of assets

Items of property, plant and equipment costing over \$5,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost. For items of property, plant and equipment acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition.

Subsequent measurement

After recognition as an asset, the revaluation model is used for the measurement of land and buildings and the cost model for all other property, plant and equipment. Land and buildings are carried at fair value less accumulated depreciation on buildings and accumulated impairment losses. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market evidence is available, the fair value of land and buildings is determined on the basis of current market buying values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Where market evidence is not available, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Where the fair value of buildings is dependent on using the depreciated replacement cost, the gross carrying amount and the accumulated depreciation are restated proportionately. Independent valuations of land and buildings are provided annually by the Western Australian Land Information Authority (Valuation Services) and recognised with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at the balance sheet date.

The most significant assumptions in estimating fair value are made in assessing whether to apply the existing use basis to assets. Professional judgment by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Refer to note 17 'Property, Plant and Equipment' for further information on revaluations.

Derecognition

Upon disposal or derecognition of an item of property, plant and equipment, any evaluation reserve relating to that asset is retained in the asset revaluation reserve.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. Land is not depreciated. Depreciation on other assets is calculated using the straight line method, using rates which are reviewed annually.

Estimated useful lives for each class of depreciable asset are:

Buildings	40 years	(rate of 2.5% per annum)
Office equipment and furniture	3 - 5 years	(rate of 20% - 33% per annum)
Buses & mobile equipment	5 -10 years	(rate of 10% - 20% per annum)

h) Impairment of Assets

Property, plant and equipment, and infrastructure assets are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is written down to the recoverable amount and an impairment loss is recognised. As the Authority is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of an asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairments at each balance sheet date.

Refer to note 17 'Impairment of assets' for the outcome of impairment reviews and testing. Refer also to note 2(n) and note 14 'Receivables' for impairment of receivables.

i) Leases

The Authority holds an operating lease for three motor vehicles. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the vehicle.

j) Financial Instruments

In addition to cash and bank overdraft, the Authority has two categories of financial instrument:

- * Loans and receivables; and
- * Financial liabilities measured at amortised cost.

These have been disaggregated into the following classes:

Financial Assets

- * Cash and cash equivalents
- * Restricted cash and cash equivalents
- * Receivables
- * Amounts receivable for services

Financial Liabilities

- * Payables
- * WATC Bank borrowings
- * Other liabilities

Initial recognition and measurement is at fair value. Usually the transaction cost or face value is equivalent to fair value and subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

k) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

l) Accrued Salaries

Accrued salaries (refer note 22 'Other Liabilities') represent the amount due to staff but unpaid at the end of the financial year, as the end of the last pay period for that financial year does not normally coincide with the end of the financial year. Accrued salaries are settled within a few days of the financial year end. The Authority considers the carrying amount of accrued salaries to be equivalent to its net fair value.

m) Amounts Receivable for Services (Holding Account)

The Authority receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account Receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

See also note 13 'Income from State Government' and note 15 'Amounts Receivable for Services'.

n) Receivables

Receivables are recognised and carried at original invoice amount less any provision for uncollectible amounts (i.e. *impairment*). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Authority will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. See note 14 'Receivables' and note 2 (j) 'Financial Instruments'.

o) Payables

Payables are recognised at the amounts payable when the Authority becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as accounts are generally settled within 30 days. See note 18 'Payables' and note 2 (j) 'Financial Instruments'.

p) Borrowings

All loans are initially recognised at cost, being the fair value of the net proceeds received. Subsequent measurement is at amortised cost using the effective interest rate method. See note 2(j) 'Financial Instruments' and note 19 'Borrowings'.

q) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of economic benefits is probable and can be measured reliably. Provisions are reviewed at each balance sheet date. See note 20 'Provisions'.

(i) Provisions - Employee Benefits

Annual Leave and Long Service Leave

The liability for annual and long service leave expected to be settled within 12 months after the end of the reporting date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the balance sheet date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the balance sheet date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Superannuation

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme now also closed to new members.

The Authority has no liabilities under the Pension or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Authority to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees commencing employment prior to 16 April 2007 who are not members of either the Pension or the GSS Schemes become non-contributory members of the West State Superannuation (WSS) Scheme, an accumulation scheme. Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). The Authority makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish all liabilities in respect of the WSS and GESBS Schemes.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share.

See also note 2(r) 'Superannuation expense' below.

(ii) Provisions - Other

Employment On-costs

Employment on-costs, including worker's compensation insurance, are not employee benefits and are recognised as separate liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Authority's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'. (See 'Other expenses' note 9 and note 20 'Provisions').

r) Superannuation Expense

The following elements are included in calculating the superannuation expense in the Income Statement:

- (a) Defined benefit plans - Change in the unfunded employer's liability (i.e. current service cost and actuarial gains and losses) assumed by the Treasurer in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme (GSS); and
- (b) Defined contribution plans - Employer contributions paid to the GSS, the West State Superannuation Scheme (WSS), and the GESB Super Scheme (GESBS)

Defined benefit plans - in order to reflect the true cost of services, the movements (i.e. current service cost and actuarial gains and losses) in the liabilities in respect of the Pension Scheme and the GSS transfer benefits are recognised as expenses. As these liabilities are assumed by the Treasurer, a revenue titled 'Liabilities assumed by the Treasurer' equivalent to the expense is recognised under Income from State Government in the Income Statement (see note 13 'Income from State Government').

The superannuation expense does not include payment of pensions to retirees, as this does not constitute part of the cost of services provided in the current year.

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole of government reporting. However, apart from the transfer benefit, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

s) Resources Received Free of Charge or for Nominal Value

Resources received free of charge or for nominal value that can be reliably measured are recognised as revenues and as assets or expenses as appropriate at fair value.

t) Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

3. Disclosure of Changes in Accounting Policy and Estimates

Initial application of an Australian Accounting Standard

The Authority has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 July 2007 that impacted on the Authority:

1. AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This standard requires new disclosures in relation to financial instruments. The Standard is considered to result in increased disclosures, both quantitative and qualitative of the Authority's exposure to risks, enhanced disclosure regarding components of the Authority's financial position and performance, and changes to the way of presenting certain items in the financial statements.

Voluntary changes in Accounting Policy

From 1 July 2007 the Authority has increased its asset capitalisation threshold to \$5,000 for property, plant and equipment as per TI 1101.

Future impact of Australian Accounting Standards not yet operative

2. The Authority cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Authority has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued and which may impact the Authority but are not yet effective. Where applicable, the Authority plans to apply these Standards and Interpretations from their application date :

AASB 101 'Presentation of Financial Statements' (September 2007). This Standard has been revised and will change the structure of the financial statements. These changes will require that owner changes in equity are presented separately from non-owner changes in equity. The Authority does not expect any financial impact when the Standard is first applied.

Review of AAS 27 'Financial Reporting by Local Governments', 29 'Financial Reporting by Government Departments' and 31 'Financial Reporting by Governments'. The AASB has made the following pronouncements from its short term review of AAS27, AAS 29 AAS31:

AASB 1004 'Contributions' (December 2007)

AASB 1050 'Administered Items' (December 2007)

AASB 1051 'Land Under Roads' (December 2007)

AASB 1052 'Disaggregated Disclosures' (December 2007)

AASB 2007-9 'Amendments to Australian Accounting Standards arising from the review of AAS's 27,29 and 31 (AASB 3, AASB 5, AASB8 AASB 101, AASB 114, AASB 116, AASB 127 & AASB 137) (December 2007)

Interpretation 1038 'Contributions by Owners made to Wholly Owned Public Sector Entities (revised) (December 2007)

The existing requirements in AAS27, AAS29 and AAS31 have been transferred to the above new and existing topic based Standards and interpretation. These requirements remain substantively unchanged. AASB1050, AASB1051 and AASB1052 only apply to government departments. The other Standards and Interpretation make some modifications to disclosures and provide additional guidance (for example Australian Guidance to AASB 116 'Property, Plant and Equipment' in relation to heritage and cultural assets have been introduced), otherwise there will no financial impact.

AASB123 'Borrowing Costs (June 2007) has been revised to mandate the capitalisation of all borrowing costs attributable to the acquisition, construction or production of qualifying assets. The Authority currently expenses such borrowing costs and will be capitalising it from the operative date 1 July 2009. When adopted it will have the effect of reducing operating costs as the cost currently expensed will be greater than the added depreciation cost.

COUNTRY HIGH SCHOOL HOSTELS AUTHORITY

	2007/08	2006/07
	\$'000	\$'000
4. Employee Benefits Expense		
Wages and salaries (1)	4,976	4,259
Superannuation - defined contribution plans (2)	438	379
Superannuation - defined benefit plans (3)	3	(1)
Long service leave (4)	(1)	16
Annual leave (4)	25	33
Other related expenses	281	246
	5,722	4,932
<p>(1) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component.</p> <p>(2) Defined contribution plans include West State and Gold State (contributions paid).</p> <p>(3) An equivalent notional income is also recognised (see Note 13 Income from State Government).</p> <p>(4) Includes a superannuation contribution component.</p> <p>Employment on-costs such as workers' compensation insurance are included in ' Other Expenses' at Note 9. The employment on-costs liability is included at Note 20' Provisions'</p>		
5. Depreciation Expense		
Office Equipment	-	40
Buildings	855	719
Plant, equipment and furniture	60	107
Buses and mobile equipment	71	33
	986	899
6. Finance Costs		
Interest paid	736	736
	736	736
7. Supplies and Services		
Office rental	8	8
Insurance	80	64
Authority members' expenses	9	11
Marketing	76	79
Telephone	98	94
Operating leases	41	30
Other administration expenses	365	227
	677	513

	2007/08 \$'000	2006/07 \$'000
8. Capital User Charge		
	-	1,836
	<u>-</u>	<u>1,836</u>

The charge was a levy applied by Government for the use of its capital. The final charge was levied in 2006-07.

9. Other expenses		
Workers Compensation	76	24
Doubtful Debts	68	13
Other	13	16
	<u>157</u>	<u>53</u>

10. Boarding Fees		
	6,595	5,604
	<u>6,595</u>	<u>5,604</u>

The Boarding Fee of \$8,770 (includes \$118 GST) per student for the 2008 school year is collected in three instalments during the year. The fee is determined by the Authority's Board and approved by the Minister for Education and Training each year.

11. Other Revenue		
Amenities	278	297
Canteen	42	35
Interest	88	67
Other	378	166
Catholic Education Office	-	1,649
	<u>786</u>	<u>2,214</u>

12. Net Gain / (Loss) on Disposal of Non-Current Assets

Cost of Disposal of Non-Current Assets

Plant, equipment and vehicles	-	13
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Proceeds from Disposal of Non-Current Assets

Plant, equipment and vehicles	44	26
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Net gain / (loss)	<u>44</u>	<u>13</u>
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See also note 17 'Property, Plant and Equipment'.

	2007/08	2006/07
	\$'000	\$'000
13. Income from State Government		
Appropriation received during the year:		
Service appropriation (a)	5,400	6,607
	5,400	6,607
The following liabilities have been assumed by the Treasurer during the financial year:		
Superannuation (b)	3	(1)
Total liabilities assumed by the Treasurer	3	(1)
Resources received free of charge (c)		
Determined on the basis of the following estimates provided by agencies:		
Department of Education and Training		
- finance and human resource services	98	51
	98	51
	5,501	6,657

(a) Service appropriations are accrual amounts reflecting the net cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

(b) The assumption of the superannuation liability by the Treasurer is a notional income to match the notional superannuation expense reported in respect of current employees who are members of the Pension Scheme and current employees who have a transfer benefit entitlement under the Gold State Superannuation Scheme. The notional superannuation expense is disclosed at note 4 'Employee Benefits Expense'.

(c) Where assets or services have been received free of charge or for nominal consideration, the Authority recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable. The exception occurs where the contribution of assets or services are in the nature of contributions by owners, in which case the Authority makes the adjustment direct to equity.

	2007/08 \$'000	2006/07 \$'000
14. Receivables		
Current		
Receivables	489	382
Allowance for impairment of receivables	(86)	(35)
GST receivable	402	222
Prepayments	6	6
	<u>811</u>	<u>575</u>
Reconciliation of changes in the allowance for impairment of receivables:		
Balance at start of year	35	72
Doubtful debts expense recognised in the income statement	68	13
Amounts written off during the year	17	50
Amounts recovered during the year	0	0
Balance at end of year	<u>86</u>	<u>35</u>
Credit Risk		
Ageing of receivables past due but not impaired based on the information provided to senior management, at the balance sheet date		
Not more than 3 months	274	190
More than 3 months but less than 6 months	112	69
More than 6 months but less than 1 year	10	54
More than 1 year	7	34
	<u>403</u>	<u>347</u>
Receivables individually determined as impaired at the balance sheet date:		
Carrying amount, before deducting any impairment loss	489	382
Impairment loss	(86)	(35)
	<u>403</u>	<u>347</u>
15. Amounts Receivable for Services		
Current	424	400
Non-current	4,878	3,944
	<u>5,302</u>	<u>4,344</u>

Represents the non-cash component of service appropriations (see note 2(m)) 'Amounts receivable for services (Holding Account)'. It is restricted in that it can only be used for asset replacement or payment of leave liability.

COUNTRY HIGH SCHOOL HOSTELS AUTHORITY

	2007/08 \$'000	2006/07 \$'000
16. Restricted Cash and Cash Equivalents		
Non-current		
Rural Boarding Scholarship Account	44	42
	44	42
	44	42
<p>The purpose of the account is to hold security monies deposited by scholarship holders. On completion of a teaching qualification, the funds in the trust account will be refunded to the successful scholarship recipient.</p>		
17. Property, Plant and Equipment		
Land		
At fair value (a)	589	529
	589	529
Buildings		
At fair value (a)	35,221	29,085
Accumulated depreciation	-	-
	35,221	29,085
Buildings under construction		
Construction costs	9,041	6,008
	9,041	6,008
Plant and Equipment		
Office equipment at cost	-	342
Accumulated depreciation	-	(283)
	-	59
Plant, equipment and furniture	472	921
Accumulated depreciation	(243)	(615)
Change in accounting policy	-	(155)
	229	151
	229	210
Vehicles		
Buses and mobile equipment at cost	1,328	1,178
Accumulated depreciation	(827)	(910)
Change in accounting policy	-	(2)
	501	266
	45,581	36,098
	45,581	36,098

- (a) Land and buildings were revalued as at 1 July 2007 by the Western Australian Land Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2008 and recognised at 30 June 2008. In undertaking the revaluation, fair value was determined by reference to market values for land and buildings. For the remaining balance, fair value of land and buildings was determined on the basis of depreciated replacement cost. See note 2 (g) 'Property, Plant and Equipment.

Valuation Services, the Office of the Auditor General and the Department of Treasury and Finance assessed the valuations globally to ensure that the valuations provided (as at 1 July 2007) were compliant with fair value at 30 June 2008.

Reconciliations of the carrying amounts of property, plant, equipment and vehicles at the beginning and end of the reporting period are set out below. The change in accounting policy is a result of the Authority increasing its asset capitalisation threshold to \$5,000 for property, plant and equipment as per TI 1101 from 1 July 2007.

	Freehold Land	Buildings	Buildings Under Construction	Plant & Equipment	Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2008						
Carrying amount at start of year	529	29,085	6,008	210	266	36,098
Additions	-	118	8,036	90	295	8,539
Disposals	-	-	-	-	-	-
Transfer to buildings	-	5,003	(5,003)	-	-	-
Revaluation changes	60	1,870	-	-	-	1,930
Depreciation	-	(855)	-	(71)	(60)	(986)
Carrying amount at end of year	589	35,221	9,041	229	501	45,581
2007						
Carrying amount at start of year	634	26,287	620	421	20	27,982
Additions	-	529	5,388	91	294	6,302
Disposals	-	-	-	-	(13)	(13)
Revaluation changes	(105)	2,988	-	-	-	2,883
Change in accounting policy	-	-	-	(155)	(2)	(157)
Depreciation	-	(719)	-	(147)	(33)	(899)
Carrying amount at end of year	529	29,085	6,008	210	266	36,098

COUNTRY HIGH SCHOOL HOSTELS AUTHORITY

	2007/08	2006/07
	\$'000	\$'000
18. Payables		
Current		
Trade payables	276	170
Non-current		
Scholarship bonds	44	42
	320	212
See also note 2(o) and note 30 'Financial Instruments'		
19. Borrowings		
Current		
WATC loans	890	670
	890	670
Non-current		
WATC loans	12,047	10,799
	12,047	10,799
20. Provisions		
Current		
Employee benefits provision		
Annual leave (a)	235	212
Long service leave (b)	260	229
	495	441
Other provisions		
Employment on-costs (c)	5	2
	500	443
Non-current		
Employee benefits provision		
Long service leave (b)	164	197
Other provisions		
Employment on-costs (c)	1	1
	165	198

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows :

	2007/08	2006/07
	\$'000	\$'000
Within 12 months of reporting date	235	212
More than 12 months after reporting date	-	-
	<u>235</u>	<u>212</u>

- (b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of reporting date	260	229
More than 12 months after reporting date	164	197
	<u>424</u>	<u>426</u>

- (c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers compensation premiums. The provision is the present value of expected future payments. The associated expense is included in 'Other expenses', note 9.

Movements in Other Provisions

Movements in each class of provisions during the financial year, other than employee benefits, are set out below:

Employment on-cost provision

Carrying amount at start of year	3	3
Additional provisions recognised	3	-
Payments/other sacrifices of economic benefits	-	-
Carrying amount at end of year	<u>6</u>	<u>3</u>

21. Income Received in Advance

Current

Boarding fees (a)	321	373
	<u>321</u>	<u>373</u>

- (a) Income received in advance relates to boarding fees received to 30 June 2008, for goods and services that will be provided to students in financial year 2008-09.

COUNTRY HIGH SCHOOL HOSTELS AUTHORITY

	2007/08	2006/07
	\$'000	\$'000
22. Other Liabilities		
Accrued interest	205	196
Accrued salaries	42	18
	247	214
	247	214

23. Equity

Equity represents the residual interest in the net assets of the Authority. The Government holds the equity interest in the Authority on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.

Contributed equity

Balance at start of year	10,420	3,850
Contributions by owners - Capital contribution (a)	3,070	6,570
	13,490	10,420
	13,490	10,420

- (a) Capital contributions (appropriations) and non-discretionary (non reciprocal) transfers of net assets from other State government agencies have been designated as contributions by owners in Treasurer's Instruction TI 955 'Contributions by Owners Made to Wholly Owned Public Sector Entities' and are credited directly to equity.
- (b) UIG Interpretation 1038 'Contributions by Owners Made to Wholly-owned Public Sector Entities requires that where the transferee accounts for a transfer as a contribution by owner, the transferor must account for the transfer as a distribution to owners. Consequently, non discretionary (non-reciprocal) transfers of net assets to other State agencies are distributions to owners and are debited directly to equity.
- (c) TI 955 requires non reciprocal transfers of net assets to Government to be accounted for as distribution to owners.

Reserves

Asset Revaluation Reserve		
Balance at start of year	12,269	9,386
Net revaluation increments/(decrements):		
Land	60	(105)
Buildings	1,870	2,988
	14,199	12,269
	14,199	12,269

Accumulated surplus

Balance at start of year	12,220	9,411
Change in accounting policy	-	(157)
Result for the period	1,660	2,966
	13,880	12,220
	13,880	12,220

24. Notes to the Cash Flow StatementReconciliation of cash

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows :

	2007/08 \$'000	2006/07 \$'000
Cash and cash equivalents	4,321	6,759
Restricted cash and cash equivalents (refer Note 16)	44	42
	<u>4,365</u>	<u>6,801</u>

Reconciliation of net cost of services to net cash flows used in operating activities

Net cost of services	(3,840)	(3,691)
<i>Non-cash items:</i>		
Resources received free of charge (note 13)	98	51
Depreciation (note 5)	986	899
Gain on sale of non current assets (note 12)	(44)	(13)
Liabilities assumed by the Treasurer (note 13)	3	(1)
Contribution from Catholic Education Office(note 11)	-	(1,649)
<i>(Increase)/decrease in assets:</i>		
Receivables	(55)	(8)
Other Assets	(180)	(165)
<i>Increase/(decrease) in liabilities:</i>		
Payables	106	(1)
Other liabilities	33	(42)
Income received in advance	(52)	43
Provisions	24	49
Net cash used in operating activities	<u>(2,921)</u>	<u>(4,528)</u>

25. Impairment of Assets

There were no indications of impairment to property, plant and equipment and intangible assets at 30 June 2008.

The Authority held no goodwill or intangible assets with an indefinite useful life during the reporting period and at reporting date there were no intangible assets not yet available for use.

All surplus assets at 30 June 2008 have either been classified as assets held for sale or written off.

26. Commitments

Capital expenditure commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

	2007/08 \$'000	2006/07 \$'000
Within 1 year	13,031	17,900
Later than 1 year and not later than 5 years	4,770	3,300
Later than 5 years	-	-
	17,801	21,200
The capital commitments include amounts for buildings:	17,801	21,200

Lease commitments

Commitments in relation to leases contracted for at the reporting date but not recognised as liabilities are payable as follows:

Within 1 year	37	30
Later than 1 year and not later than 5 years	6	30
Later than 5 years	-	-
	43	60
Representing:		
Non-cancellable operating leases	43	60

The non-cancellable operating lease commitments relate to three motor vehicles, which expire in August 2009 and the lease of a TAFE facility in Albany at \$7,000 per annum which ceases in January 2009.

These commitments are all inclusive of GST.

27. Events Occurring after balance sheet date

There have been no material events occurring after 30 June 2008 as defined by the Accounting Standards (AASB 110.3).

28. Contingent Assets and Liabilities

No contingent assets or liabilities exist as at 30 June 2008.

29. Explanatory Statement

Significant variations between estimates and actual results for income and expenses are shown below. Significant variations are considered to be those greater than 10% and \$100,000.

Significant variances between estimated and actual result for 2008

	Estimated	Actual	
	2008	2008	Variance
	\$000	\$000	\$000
Expenses			
Finance costs	990	736	(254)
Depreciation expense	1,339	986	(353)

Difference is due to delays in construction of the second stage of the Broome Residential College & Albany Residential College redevelopment.

Significant variance between actual results for 2007 and 2008

	2008	2007	
	\$000	\$000	Variance
			\$000
Expenses			
Employee Benefit expense	5,722	4,932	790
Supplies and services	677	513	164
Food supplies	1,086	921	165
Domestic	861	718	143
Other expenses	157	53	104
Income			
Boarding Fees	6,595	5,604	991
Other revenue	786	2,214	(1,428)

All of the above increases in expenditure are due to the opening of Broome Residential College on the 24 July 2007 and a full year operation at the City Beach Residential College which commenced in February 2007. Accordingly, the Authority has grown from eight to ten colleges over the past eighteen months and had a student intake of approximately 45 students each at the two new residential colleges in 2008. The Broome Residential College is predicting an enrolment of 72 students for 2009, while the City Beach College is likely to increase to around 60 students.

Boarding fee income increased as a result of the additional students at the Broome and City Beach Residential Colleges. In 2006/07, the Catholic Education Office contributed \$1,648,906 towards the first stage of the Broome Residential College construction. They were budgeted to provide an additional \$1.6m in 2007/08 but a slight delay in building construction has resulted in that money being deferred to 2008/09. This had decreased other revenue in 2007/08.

30 Financial Instruments**(a) Financial Risk Management Objectives and Policies**

Financial instruments held by the Authority are cash and cash equivalents, loans and receivables and payables. The Authority has limited exposure to financial risks. The Authority's overall risk management program focuses on managing the risks identified below.

Credit Risk

Credit risk arises when there is the possibility of the Authority's receivables defaulting on their contractual obligations resulting in financial loss to the Authority. The Authority measures credit risk on a fair value basis and monitors risk on a regular basis. The maximum exposure to credit risk at balance sheet date in relation to each class or recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment as shown in the table at Note 30 (c)

Credit risk associated with the Authority's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Authority trades only with recognised, creditworthy third parties. The Authority has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Authority's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Provision for impairment of financial assets is calculated based on past experience, and current and expected changes in client credit ratings. For financial assets that are either past due or impaired, refer to Note 14 "Receivables"

Liquidity Risk

The Authority is exposed to liquidity risk through its trading in the normal course of business. Liquidity risk arises when the Authority is unable to meet its financial obligations as they fall due. The Authority has appropriate procedures to manage cash flows including draw downs of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

The Authority's exposure to market risk for changes in interest rates relates primarily to the long term debt obligations. The Authority's borrowings are all obtained through the Western Australian Treasury Corporation (WATC) and are at fixed rates with varying maturities. The risk is managed by WATC through portfolio diversification and variation in maturity dates. Other than as detailed in the interest rate sensitivity analysis table at Note 30 (d), the Authority is not exposed to interest rate risk because apart from minor amounts of restricted cash, all other cash and cash equivalents and restricted cash are non interest bearing and have no borrowings other than the Treasurer's advance (non interest bearing) and WATC borrowings.

(b) Categories of Financial Instruments

	2008	2007
	\$000	\$000
Financial Assets		
Cash and cash equivalents	4,321	6,759
Restricted cash and cash equivalents	44	42
Receivables (a)	5,705	4,691
Financial Liabilities		
Payables	276	212
WATC Loan	12,937	11,469
Other liabilities	247	214

(a) The amount of loans and receivables excludes GST recoverable from the ATO.

30 (c) Credit Risk, Liquidity Risk and Interest Rate Risk Exposures

The following table details the Authority's exposure to liquidity risk and interest rate risk, as at the balance sheet date. The Authority's maximum exposure to credit risk at the balance sheet date is the carrying amount of the financial assets as shown on the following table. The table is based on information provided to senior management of the Authority. The contractual maturity amounts in the table are representative of the undiscounted amounts at the balance sheet date. An adjustment for discounting has been made where material.

The Authority does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The Authority does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

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	Weighted average effective interest rate	Variable interest rate	Fixed interest rate maturities						Non interest bearing	Total
			Within 1 year \$'000	1 to 2 years \$'000	2 to 3 years \$'000	3 to 4 years \$'000	4 to 5 years \$'000	More than 5 years \$'000		
2008	%	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Financial Assets</i>										
Cash and cash equivalents	8%	1,127							3,194	4,321
Restricted cash & cash equivalents	6%	44								44
Receivables									403	403
Amounts receivable for services									5,302	5,302
		1,171	-	-	-	-	-	-	8,899	10,070
<i>Financial Liabilities</i>										
Payables									276	276
WATC Loans	6.66%		890	910	910	910	910	8,407		12,937
Other liabilities	6.66%		205						42	247
		-	1,095	910	910	910	910	8,407	318	13,460

	Weighted average effective interest rate	Variable interest rate	Fixed interest rate maturities					Non interest bearing	Total	
			Within 1 year \$'000	1 to 2 years \$'000	2 to 3 years \$'000	3 to 4 years \$'000	4 to 5 years \$'000			More than 5 years \$'000
2007	%	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<i>Financial Assets</i>										
Cash and cash equivalents	6%	1,099						5,660	6,759	
Restricted cash & cash equivalents	6%	42							42	
Receivables Amounts receivable for services								347	347	
								4,344	4,344	
		1,141	-	-	-	-	-	-	10,351	11,492
<i>Financial Liabilities</i>										
Payables								212	212	
WATC Loans	6.1%		670	890	910	910	910	7,179	11,469	
Other liabilities	6.1%		196					18	214	
			866	890	910	910	910	7,179	230	11,895

All financial assets and liabilities recognised in the balance sheet, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

30 (d) Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Authority's financial assets and liabilities at the balance sheet date on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

2008					
Financial Assets	Carrying Amount \$(000's)	-1% Change		+1% Change	
		Profit \$(000's)	Equity \$(000's)	Profit \$(000's)	Equity \$(000's)
Cash and cash equivalents	1,171	(12)	(12)	12	12
2007					
Financial Assets	Carrying Amount \$(000's)	-1% Change		+1% Change	
		Profit \$(000's)	Equity \$(000's)	Profit \$(000's)	Equity \$(000's)
Cash and cash equivalents	1,141	(11)	(11)	11	11

31. Remuneration of members of the Accountable Authority and senior officers

<u>Remuneration of Members of the Accountable Authority</u>	2007/08	2006/07
	\$000	\$000

The number of members of the Accountable Authority whose total fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

\$		
0 - 10,000	5	5

The total remuneration of the members of the Accountable Authority is:

9	11
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The superannuation included here represents the superannuation expense incurred by the Authority in respect of members of the Accountable Authority

No members of the Authority are members of the Pension Scheme.

Remuneration of Senior Officers

The number of Senior Officers, other than those reported as members of the Accountable Authority, whose total fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

\$		
110,000 - 120,000	1	1

The total remuneration of senior officers is:	112	107
	112	107

The superannuation included here represents the superannuation expense incurred by the Authority in respect of Senior Officers other than senior officers reported as members of the Accountable Authority.

No senior officers are members of the Pension Scheme.

	2007/08	2006/07
	\$'000	\$'000

32. Remuneration of Auditor

Remuneration to the Auditor General for the financial year is as follows:

Auditing the accounts, financial statements and performance indicators.	37	30
	37	30

The expense is included at Note 7 (Supplies & Services) under 'Other administration expenses'

33. Supplementary Financial Information

Write-offs

Boarding debts due to the State to the value of \$16,552 were written off during the 2007/08 financial year.

The Accountable Officer	17	50
The Minister	-	-
Executive Council	-	-
	17	50
	17	50

Losses through theft, defaults and other causes

Losses of public moneys and public and other property through theft or default	-	-
Amounts recovered	-	-
	-	-
	-	-

Gifts of public property

Gifts of public property provided by the Authority	-	-
	-	-

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**Country High School
Hostels Authority**

151 Royal Street
East Perth WA 6004

Freecall 1800 645 212
Telephone (08) 9264 5434
Facsimile (08) 9264 5433
Email chsha@det.wa.edu.au
Web www.det.wa.edu.au/boarding