



Fairness + Integrity + Service + Humility + Excellence + Respect + Responsibility
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Responsibility + Fairness + Integrity + Service + Humility + Excellence + Respect

King's Baptist Grammar School



2021 Reports

Annual General Meeting

24 May 2022

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2021 King's Board of Governors



Don Grimmett



Matt Wilson



David George



Kestral Blackmore



Paul Drury (Chair)



Sonia Heard



Darren McDonald



Stefano Fimmano



Glenn White



Michelle Stevens



Marina Elliott

King's Baptist
Grammar School



2021 Governor's Report

Like most organisations and Boards 2020-2021 was a year of adjusting to a new normal as we navigated the challenges of COVID-19.

Here in SA, we were thankful for the minimal in person teaching opportunities lost and overall, the educational side of school was able to continue without too much disruption although some of the extracurricular activity was challenging to complete.

At a Board level despite a brief hiatus, we were able to keep the preparation for the Mount Barker campus moving forward and we remain on track for a 2023 opening. This represents a remarkable effort by many people from both within King's and those part of the building process to obtain all the requisite planning approvals. As always, we look forward to seeing the physical aspects of the school become a reality early in 2022.

The enrolment planning is well underway, and we look forward to this growing in momentum as we move into 2022.

Again, despite the challenges created by COVID-19, the new middle school building work is also well underway and on track for opening in Jan 2022. Facilities like the new middle school represent our commitment to providing great facilities that reflect our core values of excellence in education in an environment that works for all students. We look forward to its opening in 2022.

During 2021 we have also embarked on some other major processes. COVID-19 has highlighted several challenges in our constitution, for example it is silent on the issue of voting whilst on a zoom call! Consequently, we have decided to review our constitution which should be completed by early 2022.

The other major work that has begun is practically working to replace our 'ends policies,' (which are the aims of the school), with a new framework of strategic pillars. The old ends that included spiritual, physical, academic, social, vocational and community were at times exceedingly difficult to measure objectively and consequently too often became reflectors of activity and not outcomes.

The new strategic pillars are Excellence in Teaching and Learning, Empowering Individuals, and Partnerships with Families.

During our Board retreat we spent time seeking, thinking, and working through what each pillar means and how they will support our core values of faith and excellence in education. Below I wanted to share at an extremely high level, the direction we are moving toward.

Excellence in Teaching and Learning

Excellence in teaching and learning has three main keys

- Child Centered
- Innovative programs
- Identify and empower individual gifts and talents

These then provide the framework for greater delineation of learning between sub schools, a greater focus on the student as the learner and improved focus on our co-curricular activities.

Empowering individuals

- Resilience
- Opportunity
- Equipping students for a diverse range of pathways

Empowering individuals can look like Kimochis in the early years and junior school to help our young learners understand and express their feelings to a new position of Leader of Student Futures as we facilitate greater diversity in pathways and earlier tracking of our students to help them discover their gifts.

Partnership with families

- Our Vision of Faith provides a solid foundation for growth.
- Creating an enduring sense of hope.
- Enhance our student's growth and wellbeing

We understand a person's family of origin can have a significant impact on educational outcomes and so the stronger the partnership the better the outcomes. Over the coming year we will be intentionally focusing on student wellbeing and reviewing the area of Spiritual Formation.

I would like to offer my sincere thanks to Don and his leadership team who have done an outstanding job in leading King's during a difficult season. As always, I also want to extend my sincere thanks to all the Board Members who give of their time to serve on Board committees and meetings and do so with a real sense of calling.

As a school we are blessed by both the godliness, wisdom, and sense of purpose of our Board members, and I hope you will take the time to thank them as well.

Blessings

Mr Paul Drury

Chairman, Board of Governors

2021 Secretary's Report

During 2021, the School Board of Governors met on 9 occasions.

Date	Attendance	Date	Attendance
9 February	11	10 August	11
9 March	11	14 September	11
27 April	10	19 October	10
11 May	10	16 November	11
15 June	10		

The School Board, during 2021, was:

Name	Position	Date of joining	Date of completion
Mr Paul Drury	Chair	Mar 2012	
Mr David George	Deputy Chair	Jun 2015	
Mr Matthew Wilson		Mar 2017	
Mrs Michelle Stevens		Apr 2017	Mar 2022
Mrs Sonia Heard		Nov 2018	
Mr Stefano Fimmano	Chair of Finance	Nov 2018	
Mrs Marina Elliott		Sep 2019	
Mr Glenn Whyte		Sep 2020	
Mr Kestrel Blackmore		Jun 2021	
Mr. Don Grimmett	ex-officio Principal	Jul 2019	
Mr. Darren McDonald	ex-officio Administrator	Nov 2006	

With the adoption of our new Constitution in June 2010, all current Board Members have had their terms of office renewed for 3 years from that time. The original date of joining for each member is listed for record purposes.

We particularly thank Mrs Michelle Stevens who has given wonderful service to the Board for 5 years and attended her final Board meeting in March 2022. Michelle has brought tremendous godly wisdom to the Board table and she will be greatly missed. We look forward to her ongoing involvement in the King's community as a parent as well as her role as Executive Pastor with Clovercrest Baptist Church.

We are pleased to welcome Kestrel Blackmore who has commenced as a Board Member. Kestrel attended his first Board meeting in June and we are looking forward to Kestrel playing an important role on the Board into the future.

The Board's held a retreat in conjunction with the Board of King's Baptist Church on the 13th February, where we had a meaningful discussion around the purpose and governance of the

'King's Community'. We also met as joint Boards on 2nd of November to further discuss expectations and opportunities for the King's Community Centre joint facility.

The Board held a workshop on 28th August to review our strategic pillars and better define the areas we will measure as a Board.

The Board Executive Committee met the week following each Board meeting to support the Board with planning and specific work referred to this committee. The Executive Committee was Mr Don Grimmett, Mr Darren McDonald, Mr David George, Mrs Sonia Heard and Mr Paul Drury. We thank them for this additional work done on behalf of the School.

Finally it would be remiss not to recognise the enormous contribution of Glyn Price as Minutes Secretary to the Board as part of her role as Assistant to the Principal. Glyn retired at the end of 2021 and handed the baton to Kirsty Belton in this role. Glyn has been an enormous support to the Board, and we owe her a debt of gratitude. Glyn's can-do attitude and organisational skills have been fundamental in assisting the Board function effectively. Thank you so much Glyn and we wish you all the best in retirement. We also welcome Kirsty to the role and know you are also going to make a fantastic contribution.

Darren McDonald

Secretary

King's Baptist Grammar School Board of Governors

For the full financial reports for the year ended 31 December 2021 - please turn to page 16.



2021 Principal's Report

A. Introduction

'A Jesus-centred community that inspires hope by creating opportunity for people and families to do life better, together'.

Despite the obvious pandemic difficulties and the disruptions, 2021 was a most productive year.

Having lived with COVID-19 for most of 2020, our heightened ability to 'flex' and 'pivot' stood us in excellent stead to face the difficulties with optimism and determination.

Our commencement to 2021 saw the establishment of separate Early Years [ELC – Year 2] and Junior [Year 3 to Year 5] Sub Schools.

This change saw the appointment of Mrs Clare Williamson to the position of Head of Early Years and Ms Vicky Jones to that of Head of Junior School and the provision of [among other things] the seamless integration of our new ELC into the school structure.

Together with the rest of the Executive Leadership Team Mr Adam Dunt [Head of Middle School (Year6-9)], Mr Lee Swiderski, [Head of Senior School (Year 10 to 12)], Mr Darren McDonald [Director of Business] and Kathryn Churchett [Director, Spiritual Formation] important consultative work was undertaken to develop The King's Way: statements that describe the qualities, attributes and stages of growth as children move through the school.

1/ Early Years – 'Empowering Individuals and Each Other'

ELC – Year 2 Where individuals are recognised for who they are, where they've come from and what they know. Nurturing a sense of wonder by exploring curiosities through trusting relationships.

2/ Junior School – 'Believing in Themselves and Each Other'

Year 3 – Year 5 Cultivating personal identity and strengthening relationships. This season of school life is about fostering curiosity and the skills required for children to be independent and resourceful learners.

3/ Middle School – 'Journeys that Empower the Leader in Everyone'

Year 6 – Year 9 - Learning and Development with a pastoral focus where every student is seen and valued. A journey of identity, empathy, awareness and respect that prepares students as independent thinkers who know who they are.

4/ Senior School – 'Championing Relationships, Resilience and Opportunity'

Year 10 – Year 12 - Where every student is equipped and empowered to respond to the changing world around us and exposed to a breadth of pathways with and beyond the King's community.

Further, the King's Way is underpinned by our Leadership Values devised in 2020 but well worth reinforcing as they are integral to the development of our King's culture and the living out of our FISHER Principles.

- **Servant Leadership**
Demonstrating **Humility** and **Service** by leading with empathy, awareness and a commitment to the growth of others.
- **Accountable Leadership**
Being reliable, responsible and building trust with others by acting with **Excellence** and **Integrity**.
- **Pastoral Leadership**
Caring for the person is behind every decision, action and conversation by treating each other with **Fairness** and **Respect**.

Once again, our Year 12 students managed to display great character and a tenacity to work steadily with flexibility, determination [and of course, a sense of humor] to navigate a challenging year with some excellent results.

Our Vision of Faith continues to inspire us and provides us with a great challenge.

Our Purpose

Our Vision of Faith provides excellence in teaching and learning that empowers individuals in partnership with families.

Our Strategic Objective

To build and embed a 'King's Way'.

Delivering child-centered learning through innovative programs in partnership with King's Community.

Our Mission

To use the time we've been gifted to champion resilience, opportunity and an enduring sense of hope.

Key achievements of 2021 include:

- Continued high expectations of all members of our learning community
- Excellent destination results for our Year 12 graduates – students overwhelmingly receiving their preferred [first] choice of ongoing pathway a the coemption of their schooling.
- Continued development of a comprehensive, holistic and balances teaching and learning program led by dynamic and dedicated teaching and non-teaching staff.
- The introduction of our Human Powered Vehicle [HPV] Pedal Prix program.
- The commencement of our Duke of Edinburgh's Award program
- The opening of the King's Community Centre including Auditorium, Milk and Honey Café and various conference and meeting rooms.

We continue to live in challenging times, but as I reflect on the rich learning that has taken place, the resilience of our staff, parents and students and the bringing together of our community, I cannot help but be excited and expectant about the 'new ways' through which God continues to teach us.

Blessings

Don Grimmett

Principal



A. Key Data

i. Student Enrolments

The School commenced 2021 with 1124 students; 505 in the Junior School, 364 in the Middle School and 255 in the Senior School. The census figure [taken in Term 3] was 1117.

Data on students who departed King's during 2021 is indicated below. Note that the table includes our 2020/2019 figures as a comparison and does not include Year 12 students who left at the end of the year.

ii. Student attendance

As part of our compliance requirement to the Federal Government for the recurrent grants we receive, we are required to advise the parent body of the following statistics. The figures listed below are the 2021 student attendance percentages.

GRADE	REC	Y01	Y02	Y03	Y04	Y05	Y06	Y07	Y08	Y09	Y10	Y11	Y12
ATTENDANCE	91.62	91.51	92.19	93.29	92.61	91.03	94.35	92.86	93.12	90.62	93.46	92.99	92.47

Non-attendance – In the case of student absence, parents/guardians notify the School of an absence by email or phone. Unexpected absences are immediately followed up with a phone call to the parent/guardian requesting an explanation.

iii. Staffing [headcount/qualifications]

Teaching Staff head count 93

Male	26	Female	67	Indigenous	0
EY/JS	29.8 FTE	MS/SS	46.8 FTE		

Non-teaching Staff - Head count - 65

Male	14	Female	51	Indigenous	0
Full time	31	Part-time	34		

Staff qualifications

Qualifications	Diploma	One Degree	One Degree & Diploma	Double Degree	One Degree & Masters	Double Degree & Masters
Teachers	7	47	19	8	16	1

iv. SACE Results 2021

We are pleased to share with you for the sixth year in a row, 100% of eligible King's students in Year 12 have achieved their SACE.

a. Highlights from the 2021 results include:

Eleven A+ [with Merit] results for eleven students across seven different subjects.

Isabella Bartlett	Psychology
Benjamin Davies	English
Isaac Hegedus	General Mathematics
Zachary Kvasniuk	Language and Culture
Michael Lee	Chemistry
Bowen Maddren	Research Project
Samuel Olafsen	General Mathematics
Alex Provatas	Mathematical Methods
Kyan Reimers	Mathematical Methods
Kaitlin Teo	General Mathematics
Eliza Wilson	General Mathematics

- Of the 84 students to complete their SACE in 2021, 62 students achieved one or more grades in the A band. A total of 185 A grades were achieved across the cohort. The median ATAR was 82.20.
- Some statistics relating to the Australian Tertiary Admission Rank achieved by the 2021 group of graduating students are:
 - 14% of eligible students were in the top 5% of the State (ATAR of 95 or higher)
 - 23% of eligible students were in the top 10% of the State (ATAR of 90 or higher)
 - 53% of eligible students were in the top 20% of the State (ATAR of 80 or higher)
 - 45.3% of all grades were A's
 - 45.2% of all grades were B's
 - 9.5% of all grades were C's
- With regard to Vocational Education qualifications, there are 26 students who completed a Certificate III level qualification and in doing so, contributed to the calculation of their ATAR. There are a further 8 students who partially completed competencies toward their SACE in qualifications up to a Certificate IV level.
- There are also two students who completed university studies as part of their SACE through the University of Adelaide Headstart program. Since the university results have not yet been included in the ATAR, the ATAR calculation for Isaac Drury and Isabella Bartlett will increase once this is added.

Congratulations to Michael Lee, Dux of 2021 with an ATAR of 99.65. Michael studied:

Subject	Grade
Chemistry	A+ with Merit
English	A
Mathematical Methods	A+ with Merit
Physics	A
Specialist Mathematics	A+
Research Project	A+

The following students achieved an ATAR over 90:

Michael Lee	99.65	Samuel Olafsen	94.95
Eliza Wilson	99.10	Benjamin Davies	94.40
Riley Wain	98.25	Holly Letcher	94.30
Sarah Smart	97.85	Isaac Drury	93.60
Isabella Bartlett	96.90	Alyssa Roberts	93.05
Isaac Hegedus	96.85	Kaitlin Teo	91.45
Georgia Littlechild	96.50	Haileigh Dunt	90.35
Michaela Sotiriou	95.95		
Isabela Loughron	95.40		
Bowen Maddren	95.35		

b. Percentages of Grades

Table 1 – Percentage of grades over time.

	2019	2020	2021
SACE completion	100%	100%	100%
ATAR over 90	23%	25%	23%
A+ grades were achieved	25	18	20
A grades	39.4%	43%	45.3%
A or B grades	83%	92%	90.5%
A,B or C grades	100%	100%	100%
Median ATAR	79.05	80.25	82.20
Dux ATAR	99.80	99.95	99.65

c. Place of VET in the SACE - 2021

During 2021, a total of 77 students participated in VET studies across 16 different courses. A majority of students completed VET studies while in Year 10 and 11, while a smaller number completed VET as part of their Year 12 program.

For the first time, the Certificate III in Fitness was taught within the regular timetable which increased accessibility for students. This resulted in 36 Year 11 and 4 Year 12 students enrolling in this subject with 39 of the 40 students successfully completing the certificate.

A summary of 2021 enrolments is detailed in the table below. It is important to note that even if a qualification is only partially completed it still contributes to a students' SACE. In many cases, a student will complete the qualification in the following year.

VET Studied Certificates in 2021

Course	Certificate Level	Full Completions	Partial Completions
Animal Studies	III	1	
Barbering	III		1
Christian Ministry and Theology	III	3	
Dance	III	1	
Early Childhood Education and Care	III	8	1
Educational Support	III	1	
Electrotechnology	III		1
Fitness	III	39	1
Hospitality	III		1
Information, Digital Media and Technology	III	1	
Music Industry	III		1
Retail	III	5	1
Animal Studies	II	2	
Automotive Servicing	II		2
Construction Pathways	II		5
Electrotechnology	II		3

v. Vocational Pathways

The table below summarises the destination for the 2021 Year 12 students and provides comparisons with previous years. Of the 87 students who completed Year 12 last year, 76 provided us with their destination information.

Destination of Year 12 graduates 2021

Summary	2021		2020		2019	
	#	%	#	%	#	%
University	61	71	60	77	50	59
TAFE or similar	4	5	7	9	4	5
Apprenticeship	4	5	1	1	6	7
Internship /Scholarship	-	-	-	-	1	1
Work	5	6	2	3	12	14
Forces (inc Police)	1	1	-	-	-	-
GAP/Travel	1	1	1	1	7	8
Unknown	11	13	7	9	-	-
Total	87	100	78	100	85	100

vi. NAPLAN Results

A thorough review of NAPLAN data was undertaken during 2021, and a series of recommendations were made in light of the data and an analysis report was developed. The highlights of the data include:

Year 3

Component	Year Level	2021 Mean Score			2021 KBGS % Above	
		KBGS	State	National	State	National
Reading	3	457.4	426.1	437.3	7.34%	4.6%
Writing	3	452.6	411.5	425.4	10%	6.4%
Spelling	3	449.1	412.1	421	9%	6.7%
Grammar and Punctuation	3	451.5	418.3	433.2	8%	4.2%
Numeracy	3	429.6	393.8	403.5	9%	6.5%

Year 5

Component	Year Level	2021 Mean Score			2021 KBGS % Above	
		KBGS	State	National	State	National
Reading	5	540.5	501.4	511.6	7.8%	5.8%
Writing	5	513.8	466.3	480	10%	7.0%
Spelling	5	536.6	498.9	504.5	7.5%	6.4%
Grammar and Punctuation	5	549.9	490.5	502.8	12%	9.3%
Numeracy	5	532.4	490.5	502.8	8.5%	5.9%

Year 7

Component	Year Level	2021 Mean Score			2021 KBGS % Above	
		KBGS	State	National	State	National
Reading	7	573.6	538.8	542.4	6.4%	5.8%
Writing	7	553.8	519.3	522.2	6.6%	6.1%
Spelling	7	570.4	541.1	548.7	5.4%	4.0%
Grammar and Punctuation	7	570.9	530.9	533.4	7.5%	7.0%
Numeracy	7	597.2	544.3	550.6	9.7%	8.5%

Year 9

Component	Year Level	2021 Mean Score			2021 KBGS % Above	
		KBGS	State	National	State	National
Reading	9	610.5	574.1	577.5	6.3%	5.7%
Writing	9	602	552.6	550.7	8.9%	9.3%
Spelling	9	605.8	571.3	580.1	6%	4.4%
Grammar and Punctuation	9	612.5	567.1	570.9	8%	7.2%
Numeracy	9	625.4	580.6	587.9	7.7%	6.4%

Summary

NAPLAN results indicate that in all categories, students at King's Baptist Grammar School continue to perform above state and national averages. The report contains a brief overview of our results for 2021.

Staff have been encouraged to consider the summary data and seek ways to improve the learning experience for students in order that we might continue to improve our outcomes. Our curriculum leaders across the school, play an important role in supporting teachers to use the data to inform their practice.

It should be noted that these results do not only inform the work of English and Mathematics teachers; indeed teachers of all subject areas engage in this process seeking ways to improve literacy and numeracy understanding in our students.

Each year level across Year1-9 is provided with a summary of key areas of the curriculum requiring closer consideration as determined by the data. In addition, a review of school-based assessments to measure students' achievement will be undertaken, to enable improvement in supporting student outcomes.

Financial Report

For the Year Ended
31 December 2021

King's Baptist
Grammar School



better, together

King's Baptist Grammar School Incorporated

Financial Report
For the Year Ended 31 December 2021

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King's Baptist Grammar School Incorporated

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 31 December 2021

	Note	2021 \$	2020 \$
Revenue from ordinary activities	2	20,348,088	18,809,861
Tuition Expenses		(611,361)	(626,441)
Employee Expenses		(14,373,402)	(13,476,997)
Administrative Expenses		(1,534,896)	(1,475,111)
Depreciation Expenses		(1,165,363)	(1,205,076)
Finance Expenses		(191,067)	(147,397)
Repair & Maintenance Expenses		(773,043)	(780,794)
		<hr/>	<hr/>
Net surplus from ordinary activities attributable to the School		1,698,956	1,098,045

The accompanying notes form part of these financial statements

King's Baptist Grammar School Incorporated

Statement of Financial Position
As at 31 December 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	3	87,765	103,283
Trade and Other Receivables	4	539,131	690,455
Other Assets	5	222,931	268,728
Inventories	6	31,719	68,748
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		881,546	1,131,214
NON CURRENT ASSETS			
Trade and Other Receivables	4	161,444	228,938
Other Assets	5	195,891	544,680
Property, Plant & Equipment	7	19,106,853	13,975,911
King's Community Investment	17	5,800,000	5,500,000
King's Mt Barker Campus Investment	17	6,131,185	2,536,511
		<hr/>	<hr/>
TOTAL NON CURRENT ASSETS		31,395,373	22,786,040
TOTAL ASSETS		32,276,919	23,917,254
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	1,990,376	1,421,811
Financial Liabilities	9	-	5,000,000
Employee Benefits Provision	10	1,473,485	1,389,541
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		3,463,861	7,811,352
NON CURRENT LIABILITIES			
Trade and Other Payables	8	26,110	17,910
Financial Liabilities	9	11,000,000	-
		<hr/>	<hr/>
TOTAL NON CURRENT LIABILITIES		11,026,110	17,910
TOTAL LIABILITIES		14,489,971	7,829,262
		<hr/>	<hr/>
NET ASSETS		17,786,948	16,087,992
ACCUMULATED FUNDS			
Accumulated surplus		17,786,948	16,087,992
Reserves	11	-	-
		<hr/>	<hr/>
TOTAL ACCUMULATED FUNDS		17,786,948	16,087,992

The accompanying notes form part of these financial statements

King's Baptist Grammar School Incorporated

Statement of Changes in Equity
For the Year Ended 31 December 2021

	Accumulated Surplus \$	Reserves \$	Total Equity \$
Balance at 1 January 2020	14,689,947	300,000	14,989,947
Net Surplus from Ordinary Activities	1,098,045	-	1,098,045
Transfer from Deferred BER Feb Govt Grant Reserve Account	300,000	(300,000)	-
Balance as at 31 December 2020	<u>16,087,992</u>	<u>-</u>	<u>16,087,992</u>
	Accumulated Surplus \$	Reserves \$	Accumulated Surplus \$
Balance at 1 January 2021	16,087,992	-	16,087,992
Net Surplus from Ordinary Activities	1,698,956	-	1,698,956
Balance as at 31 December 2021	<u>17,786,948</u>	<u>-</u>	<u>17,786,948</u>

The accompanying notes form part of these financial statements

King's Baptist Grammar School Incorporated

Statement of Cash Flows
For the Year Ended 31 December 2021

	Note	2021 \$	2020 \$
Cashflows from Operating Activities:			
Receipts from government funding		14,437,581	13,198,429
Receipts from tuition fees		7,092,643	6,765,279
Capital grants and donations		132,805	132,540
Other receipts		250,808	55,533
Interest received		5	33
Payments to suppliers and employees		(18,807,185)	(17,467,311)
Interest paid		(167,708)	(70,535)
Net Cash from operating activities	12	<u>2,938,949</u>	<u>2,613,968</u>
Cash flows - Investing Activities:			
Payments for Property, Furniture, Computers and Equipment		(5,408,582)	(1,105,552)
Proceeds from related entity - King's Baptist Church		3,803,631	-
Mt Barker Project Development - Additional		(3,594,674)	(514,286)
King's Community Investment - Additional		(3,754,842)	(2,399,585)
Net Cash Used in Investing Activities		<u>(8,954,467)</u>	<u>(4,019,423)</u>
Cash flows from Financing Activities:			
Proceeds from loan facilities		6,000,000	1,500,000
Net cash provided by financing activities		<u>6,000,000</u>	<u>1,500,000</u>
Net (decrease)/ increase in cash and cash equivalents held		<u>(15,518)</u>	<u>94,545</u>
Cash and cash equivalents at beginning of year	3	<u>103,283</u>	<u>8,738</u>
Cash and cash equivalents at end of financial year	3	<u>87,765</u>	<u>103,283</u>

The accompanying notes form part of these financial statements

King's Baptist Grammar School Incorporated

Notes to the Financial Statements
For the Year Ended 31 December 2021

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Board have prepared the financial statements on the basis that the entity is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are special purpose financial statements prepared in order to satisfy the Board's financial reporting requirements under the School's constitution and the transitional reporting arrangements for Non-Government Schools under the *Australian Charities and Not-for-profits Commission Act 2012*. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the transitional reporting arrangements for Non-Government Schools under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the Board have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

(a) Basis of Accounting

The accounting policies used in the preparation of this report are described below and are, in the opinion of the Board of Governors, appropriate to meet the needs of the Board of Governors. The financial statements, except for the cash flow information, The financial statements have been prepared on an accruals basis of accounting including the historical cost convention and the going concern assumption. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

(b) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits at call with banks, other short term highly liquid investments with original maturities of three months or less and business current account balance.

(c) Inventories

Inventories consist of stationery, craft supplies and cleaning products and is valued at cost.

(d) Property, Plant and Equipment

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

Cost

Property, furniture, plant and equipment are recorded at cost. The School does not have a revaluation policy in place for its property, plant and equipment assets.

Any gain or loss on the disposal of assets is determined as the difference between the written-down value of the asset at the time of disposal and the proceeds from disposal, and is included in the results in the year of disposal.

Depreciation

Assets are depreciated over their useful lives. Depreciation is provided on a straight-line value basis on all buildings & improvements, on furniture, plant & equipment and on motor vehicles at rates calculated to allocate the cost, less estimated residual value at the end of the useful lives of the assets, against revenue over those estimated useful lives.

Major depreciation periods are:

Buildings & Improvements	25 years
Buildings refurbishments	5 years
Furniture and Fittings	5 years
Motor Vehicles	6 years
Computers and Equipment	3 years

Insurance

All property, plant and equipment is insured through Baptist Insurance Services. The replacement cost for all property, plant and equipment is \$46,500,000 (\$46.5 million in 2020).

(e) Leases

AASB 16 now requires that operating leases with a term exceeding 12 months are given the same treatment as finance leases, and therefore be recognised as assets and liabilities. Consequently, depreciation and interest on operating lease liabilities are to be recognised and the repayments of the lease liabilities classified into principal and interest portions.

The School will adopt and apply this newly issued accounting standard AASB 16 beginning in the 2022 financial year.

King's Baptist Grammar School Incorporated

Notes to the Financial Statements
For the Year Ended 31 December 2021

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

(f) Income Tax

The School is exempt from income tax under the provisions of Section 50-10 of the Income Tax Assessment Act 1997.

(g) Employee Entitlements

Provision is made for the School's liability for employees' benefits arising from services rendered by employees to balance date. Employee benefits have been measured including their related on costs.

Provision is made for long service leave estimated to be payable to employees on the basis of statutory and contractual requirements. Long service leave entitlements are recognised from the end of seven years of service, at which point the entitlement vests.

Sick leave entitlements are non-vesting, and so no accrual for sick leave has been recognised. Sick leave taken by employees is charged as an expense when incurred.

(h) Revenue Recognition

The nature of the School's activities allows it to raise funds from operations, principally from fees, income on investments and government recurrent grants.

The School recognises tuition and other associated fees on an accrual basis. Under the accruals basis of accounting, fees represented by outstanding debts have been brought to account as trade debtors.

Grant income is brought to account in the School's Income Statement in the period to which the grant relates. Unspent grant funds have been recognised as unearned income.

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST (where applicable).

(j) Economic Dependency

Future ongoing operations of the School are dependent on the continuation of adequate funding from the Australian Federal and South Australian governments in respect of operational grants.

(k) Comparative Figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

The operations of the School's Early Learning Centre (ELC) were consolidated into the School's financial report for the first time in 2021. The comparative figures have been adjusted to also include the ELC's operations for 2020.

(l) Critical Accounting Estimates and Judgements

The Board of Governors evaluated estimates and judgments incorporated into the financial report are based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained externally and within the School.

King's Baptist Grammar School Incorporated

Notes to the Financial Statements
For the Year Ended 31 December 2021

2 REVENUE AND OTHER INCOME	Note	2021 \$	2020 \$
(a) Revenue from continuing operations			
Operating activities:			
- Tuition fees		5,615,365	5,398,618
- Government grant funding		13,125,074	11,998,572
		18,740,439	17,397,190
Other revenue			
Donations - capital		132,805	132,540
Interest		5	33
Bookshop sales (Net)		180,500	176,244
Early Learning Program		1,243,460	1,059,439
Other Income		51,890	40,420
Uniform Shop (Net)		(3,461)	(48)
TRT Assistance		2,450	4,043
		1,607,649	1,412,671
Total Revenue		20,348,088	18,809,861
3 CASH AND CASH EQUIVALENTS			
NAB Business Account		65,964	92,549
NAB Cash Management Account		26	26
BFS Bank Account		-	2,731
NAB Building Fund Account		3,564	3,564
NAB Musical Account		2,569	2,569
ELC Bank Account		15,642	1,844
		87,765	103,283
4 TRADE AND OTHER RECEIVABLES			
<i>Current</i>			
Trade Receivables		421,390	549,246
Provision for Doubtful Debts		(150,000)	(165,000)
Sundry Debtor		267,741	306,209
		539,131	690,455
<i>Non-Current</i>			
Sundry Debtor		161,444	228,938
		161,444	228,938
		700,575	919,393
5 OTHER ASSETS			
<i>Current</i>			
Prepayments		180,826	142,795
Recoverable Expenses		42,105	125,933
		222,931	268,728
<i>Non-Current</i>			
Loan to King's Community		195,891	544,680
		195,891	544,680
		418,822	813,408
6 INVENTORIES			
Uniforms		-	39,384
Bookshop		31,719	29,364
		31,719	68,748

King's Baptist Grammar School Incorporated

Notes to the Financial Statements
For the Year Ended 31 December 2021

7 PROPERTY, PLANT & EQUIPMENT	Note	2021 \$	2020 \$
LAND AND BUILDINGS			
Freehold land at cost		1,402,851	1,402,851
Buildings and improvements at cost		22,649,160	22,393,970
Capital works in progress at cost		6,379,966	591,471
Accumulated depreciation		(11,887,335)	(11,096,597)
Total land and buildings		18,544,642	13,291,695
PLANT AND EQUIPMENT			
Furniture, fixtures and fittings at cost		2,039,968	1,891,558
Accumulated depreciation		(1,701,936)	(1,565,538)
Computer Equipment at cost		3,977,975	3,873,765
Accumulated depreciation		(3,786,896)	(3,557,458)
Motor Vehicles at cost		88,126	88,126
Accumulated depreciation		(55,026)	(46,237)
Total plant and equipment		562,211	684,216
Total property, plant and equipment		19,106,853	13,975,911
8 TRADE AND OTHER PAYABLES			
<i>Current</i>			
Trade Creditors		1,026,130	40,017
Enrolment Deposits		35,290	25,351
Sundry payables and accrued expenses		928,956	1,356,443
		1,990,376	1,421,811
<i>Non-Current</i>			
Enrolment Deposits		26,110	17,910
		2,016,486	1,439,721
9 FINANCIAL LIABILITIES			
<i>Current</i>			
NAB Business Market Loan		-	5,000,000
		-	5,000,000
<i>Non-Current</i>			
NAB Business Market Loan		11,000,000	-
		11,000,000	0
Total current and non current borrowings		11,000,000	5,000,000

The NAB Business Market Loan, secured by a mortgage over the School's land and buildings, is an \$11.75 million loan limit facility.

King's Baptist Grammar School Incorporated

Notes to the Financial Statements
For the Year Ended 31 December 2021

10 EMPLOYEE BENEFITS	Note	2021 \$	2020 \$
Current			
Employee Long Service Leave Entitlements		1,473,485	1,389,541
Total Employee Leave Entitlements		<u>1,473,485</u>	<u>1,389,541</u>
11 RESERVES			
Federal Government BER Grant - 2011		3,000,000	3,000,000
Cumulative Annual Transfers to Accumulated Funds Account		(3,000,000)	(2,700,000)
Balance as at 1 January 2021		-	300,000
Transfer to Accumulated Funds Account in current year		-	(300,000)
Balance carried forward at 31 December 2021		<u>-</u>	<u>-</u>
12 CASH FLOW INFORMATION			
<i>Reconciliation of results for the year to cashflows from operating activities</i>			
Net Surplus from ordinary activities attributable to the School		1,698,956	1,098,045
Adjustments for:			
Depreciation		1,165,363	1,205,076
Provision for doubtful debts movement		(15,000)	-
(Increase) / Decrease in inventories		37,029	18,308
(Increase) / Decrease in receivables		233,818	258,716
(Increase) / Decrease in Prepayments		45,797	(319,645)
(Increase) / Decrease in Creditors		(310,958)	667,334
(Increase) / Decrease in Provisions		83,944	(313,866)
Net Cash from operating activities		<u>2,938,949</u>	<u>2,613,968</u>
13 EXPENDITURE COMMITMENTS			
a. Operating Leasing Commitments			
Minimum lease payments:			
- not later than one year		92,664	100,188
- between one year and five years		112,476	216,814
		<u>205,140</u>	<u>317,002</u>
b. Recurrent Expenditure Commitments			
The School raised and donated a contribution of \$16,500 towards the establishment of 'King's Friendship Centre' through Transform Cambodia in 2014. This was to be followed by annual fundraising drives and donations of \$13,200 p.a to assist with the centre's general running costs, underwritten for the life of the centre by the school.			
The school has also committed to use its best endeavours to encourage sponsorship of all the approximately 100 children at the centre, at the current monthly rate of \$48, and in the event of sponsors withdrawing their support the School has committed to use its best endeavours to replace such sponsors.			
c. Capital commitments			
The School in 2020 completed the acquisition of 5.066 hectare of land for the construction of a second campus at Mount Barker. The land acquisition, other design and development application costs and construction in progress totals \$6,131,185. Further costs will be incurred on buildings construction, and on the development and ongoing maintenance costs for use of car parking spaces and shared community and sporting recreational facilities on adjacent land, on agreement with the District Council of Mount Barker who own it. The campus is planned to be operational from 2023.			
This investment is disclosed in more detail at Note 17.			

King's Baptist Grammar School Incorporated

Notes to the Financial Statements
For the Year Ended 31 December 2021

14 Contingent Liabilities	Note	2021 \$	2020 \$
Credit Card Facility		50,000	50,000
		<u>50,000</u>	<u>50,000</u>
15 EVENTS OCCURRING AFTER BALANCE SHEET DATE			
No events have occurred subsequent to 31 December 2021 that would impact the School's operations or financial reporting.			
16 RELATED PARTY DISCLOSURES			
Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.			
The names of the persons who hold or held office as Board Members of the School at any time during, or since the end of the year are:			
Paul Drury			Chair - Board
David George			Deputy Chair
Steve Fimmano			Chair - Finance Committee
Glenn Whyte			Member
Matt Wilson			Member
Michelle Stevens			Member
Mike Bartlett			Member (Resigned in February 2021)
Sonia Heard			Member
Marina Elliott			Member
Kestrel Blackmore			Member (Commenced in June 2021)
Ex-officio Members (Voting)			
Don Grimmatt			Principal
Darren McDonald			Business Director & Public Officer
No amounts were received or are due and receivable by a member of the Board of Governors during the year ended 31 December 2021 with the exception of salaries and employment benefits paid to those Board of Governors' members that are also full-time or part-time salaried employees of the School.			
17 RELATED PARTY INVESTMENTS			
The School has the following investments in related entities:			
<i>King's Community Investment</i>			
This project includes the investment in an Early Learning Centre and joint-use auditorium under a memorandum of understanding between the School, King's Baptist Church and Baptist Church of South Australia Inc.			
<i>King's Mt Barker Campus Investment</i>			
School includes the investment in King's Baptist Mount Barker Incorporated in this financial report which comprises of land acquired, design and development application costs and construction costs in progress.			
18 BREACH OF CONTRACT CLAIM			
The School has been notified of a dispute between the school and a contractor regarding a tender for the King's Baptist Auditorium. At the date of signing this report, no formal action has been instigated and the School's insurer is currently handling the matter on the School's behalf.			
19 SCHOOL DETAILS			
The principal place of business of the School is			
3 Keithcot Farm Drive			
Wynn Vale			
South Australia 5127			

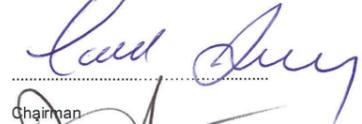
King's Baptist Grammar School Incorporated

Statement by the Board
For the Year Ended 31 December 2021

In the opinion of the Board, the financial report, being the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and Notes thereto are in accordance with the transitional reporting arrangements for non-government schools under the *Australian Charities and Not-for-Profits Commission Act 2012* and:

1. Provide a true and fair view of the financial position of King's Baptist Grammar School Incorporated as at 31st December 2021 and its performance for the year ended on that date, in accordance with the accounting policies outlined in Note 1 to the financial statements.
2. At the date of this statement, there are reasonable grounds to believe that King's Baptist Grammar School Incorporated is able to pay its debts as and when they fall due.

Signed in accordance with a resolution of the Board by:



Chairman



Board Member

Dated at Adelaide this 12th day of APRIL 2022

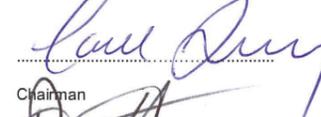
King's Baptist Grammar School Incorporated

Report of the Board
For the Year Ended 31 December 2021

In accordance with Section 35(5) of the *Association Incorporations Act (SA)*, the Board of King's Baptist Grammar School Incorporated hereby state that during the financial year to which the accounts relate:-

1.
 - i) no officer of the Association
 - ii) no firm of which an officer is a member; and
 - iii) no body corporate in which an officer has a substantial financial interest,
 has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the
2. no officer of the association has received directly or indirectly from the Association any payment or other benefit of pecuniary value.

Signed in accordance with a resolution of the Board by:



Chairman



Board Member

Dated at Adelaide this 12th day of APRIL 2022

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF KING'S BAPTIST GRAMMAR SCHOOL****Opinion**

We have audited the financial report of King's Baptist Grammar School ("the School"), which comprises the Statement of Financial Position as at 31 December 2021, the Statement of Income and Expenditure, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Council Members' Declaration.

In our opinion, the accompanying financial report of the School, is in accordance with the transitional reporting arrangements for Non-government Schools under the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the School's financial position as at 31 December 2021 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 to the financial report and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the School in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of matter - basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the School's financial reporting responsibilities under the transitional reporting arrangement for Non-government Schools under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other information

The Council is responsible for the other information. The other information comprises the Report of the Council Members and the Detailed Statement of Income and Expenditure for year ended 31 December 2021 but does not include the financial report and the auditor's report thereon.

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

Nexia Edwards Marshall

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF KING'S BAPTIST GRAMMAR SCHOOL (CONT)****Other information (Cont)**

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

If, based on the work we have performed, we conclude that there is a material misstatement of the other information we are required to report that fact. We have nothing to report in this regard.

Council's responsibility for the financial report

The Council is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 1 to the financial statements is appropriate to meet the requirements of the transitional reporting arrangement for Non-government Schools under the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The Council is also responsible for such internal control as it determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Council is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the School or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibility for the audit of the financial report

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

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

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

Nexia Edwards Marshall

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF KING'S BAPTIST GRAMMAR SCHOOL (CONT)*****Auditor's responsibility for the audit of the financial report (Cont)***

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

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Nexia Edwards Marshall
Chartered Accountants



Damien Pozza
Partner

Adelaide
South Australia

12 April 2022

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SUBDIVISION 60-40 OF THE AUSTRALIAN CHARITIES
AND NOT-FOR-PROFITS COMMISSION ACT 2012 TO THE COUNCIL MEMBERS OF KING'S BAPTIST
GRAMMAR SCHOOL INC**

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2021 there have been no contraventions of the auditor independence requirements as set out in any applicable code of professional conduct in relation to the audit.



Nexia Edwards Marshall
Chartered Accountants



Damien Pozza
Partner

Adelaide
South Australia

12 April 2022

King's Baptist
Grammar School



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better, together