

9 December 2020

Mr P Oates
Director of Business and Operations
The Scots College
Victoria Road
Bellevue Hill NSW 2023

Dear Paul,

Report of Factual Findings – Verification of student and staff numbers

We have performed the procedures agreed with you to report factual findings for the purpose of meeting The Scots College's (the 'College') reporting requirements to the Sydney Eastern City Planning Panel, in verifying the accuracy of student and staff numbers across all campuses since 2003.

Responsibility for the Procedures Agreed

The College is responsible for the adequacy or otherwise of the procedures agreed to be performed by us. The College is responsible for determining whether the factual findings provided by us, in combination with any other information obtained, provide a reasonable basis for any conclusions which you or other intended users wish to draw on the subject matter.

Assurance Practitioner's Responsibility

Our responsibility is to report factual findings obtained from conducting the procedures agreed. We conducted the engagement in accordance with Standard on Related Services ASRS 4400 Agreed-Upon Procedures Engagements to Report Factual Findings. We have complied with ethical requirements equivalent to those applicable to Other Assurance Engagements.

Because the agreed-upon procedures do not constitute either a reasonable or limited assurance engagement in accordance with AUASB standards, we do not express any conclusion and provide no assurance on the completeness of student and staff numbers across all campuses since 2003. Had we performed additional procedures or had we performed an audit or a review of the accounts in accordance with AUASB standards, other matters might have come to our attention that would have been reported to you.

Restriction on Distribution and Use of Report

This report is intended solely for the use of the College for the purpose set out above. As the intended user of our report, it is for you to assess both the procedures and our factual findings to determine whether they provide, in combination with any other information you have obtained, a reasonable basis for any conclusions which you wish to draw on the subject matter. As required by ASRS 4400 Agree-Upon Procedures Engagements to Report Factual Findings, distribution of this report is restricted to those parties that have agreed the procedures to be performed with us. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the College for any consequences of reliance on this report for any purpose.



Nexia Sydney Audit Pty Limited



Lester Wills
Director

Procedures performed	Factual findings / Error or exceptions identified
Verification of student and staff numbers for all campuses since 2003	
1. We obtained the report to be provided by the College to the Sydney Eastern City Planning Panel titled 'Staff and Student Number History' which includes the student and staff numbers for the period since 2003.	<p>We obtained the report titled 'Staff and Student Number History' of 3 pages (copy attached) and tested the accuracy of student and staff numbers disclosed since 2003.</p> <p>For further detail on our findings please refer to procedure 3 below.</p>
2. We obtained a copy of the Traffic survey submitted on 11 April 2018 to determine if there are any student or staff numbers disclosed in this report, for consistency with the report titled 'Staff and Student Number History'.	<p>We obtained a copy of the 'Traffic survey' dated 11 April 2018.</p> <p>There are no student or staff numbers reported in this document other than the number of students and staff who participated in the traffic survey, as follows:</p> <ul style="list-style-type: none"> 736 students; and 257 staff. <p>No further testing was performed on this 'Traffic survey'.</p>
3. We obtained all census reports for the College for all campuses since 2003 and verified the consistency of numbers reported in 'Staff and Student Number History' against census data.	<p>We obtained the report titled 'Staff and Student Number History' and tested the accuracy of student and staff numbers disclosed since 2003 to source documents including:</p> <ul style="list-style-type: none"> Census data for students and staff – signed by the School Principal for years 2008 to 2020; Student numbers from the College's published annual report for the years 2003 to 2007; Census data for staff – formatted as an excel record for years 2003 to 2007; My School website records for students and staff for the years 2014 to 2019. Please refer to procedure 4 below regarding My School record availability; and The College's internal reports through Synergetic. <p>No exceptions were noted in verifying student and staff numbers to source documents, however we note that some estimates were used in determining numbers for Early Learning Centre and Early Years Centre students, as described below.</p> <p>We bring to attention the following:</p> <ul style="list-style-type: none"> 2009 staff numbers agree to census information, however we note that the number of staff reported is higher than expected in comparison to 2008 and 2010. It is unknown if the number of teaching staff includes casuals which are not reflected in other years. 2014 staff numbers agree to census information, however we note this is comparatively higher than staff reported in 2013. The increase is reasonable in comparison to the increase in student numbers in the same period.

Procedures performed	Factual findings / Error or exceptions identified
	<ul style="list-style-type: none"> Senior boarders have been shown as a separate line, however these students are included in the line senior student head count. Early Learning Centre ('ELC') and Early Years Centre ('EYC') students (children aged below Kindergarten) and staff are not included in the College's census data, as these students do not attract government funding for the College and are not required to be reported in the same census. <p>Numbers reported for students in ELC were verified against:</p> <ul style="list-style-type: none"> 2003 was based on census data; The College's published annual reports for the years 2007, 2009 to 2017; For the years 2004 to 2006 and 2008 the College has estimated the number of students on the basis of prior and subsequent year intakes; and For 2018 to 2020, the College's internal reports through Synergetic. <p>Numbers reported for students in EYC were verified against:</p> <ul style="list-style-type: none"> The College's published annual reports for the years 2013 to 2017; and For 2018 to 2020, the College has estimated the number of students on the basis of data obtained from the College's published annual report and data from Childcare central (new in 2018). <p>Numbers reported for staff for both ELC and EYC were verified against:</p> <ul style="list-style-type: none"> The College's internal payroll reports through Synergetic. <ul style="list-style-type: none"> Casual staff numbers have been included in the report. Casual staff are not reported in the College's census. These statistics have been agreed to the College's internal payroll reporting. <p>The full-time equivalent of casual staff has been determined based on the number of hours performed by casual staff members, based on an 80 hour fortnight for teaching staff and 76 hour fortnight for support staff.</p>
<p>4. We agreed census data against My School (public database via myschool.edu.au, where available) to ensure consistency.</p>	<p>For consistency of information supplied for verification, we agreed census data for students and staff against My School records for the years available.</p> <p>It is to be noted that My School records are only available for the years 2014 to 2019. My School records exclude students in early learning years, publishing only Kindergarten to Year 12 student numbers.</p> <p>All student and staff statistics published on My School agreed to census data with the following exception noted:</p> <ul style="list-style-type: none"> For the 2018 year – the student numbers published on My School excludes 30 students at Brighton. Brighton campus opened as part of the College in Term 1, 2018; as a Preparatory School. The statistics for students on My School does not include the students at the Brighton campus.

Procedures performed	Factual findings / Error or exceptions identified
<p>5. To verify historical changes, we checked for the reasonableness of the student and staff data against audited tuition fees, government grants received and average salary costs for each year.</p>	<p>Historical changes to student and staff numbers are bona fide and supported.</p> <p><i>Student numbers to tuition fees</i></p> <p>The change in tuition fees year on year from 2003 to 2020 is reasonable based on changes in reported student numbers year on year in the same period.</p> <p>No exceptions were noted.</p> <p><i>Student numbers to government grants received</i></p> <p>The change in government grant income received year on year from 2003 to 2020 is reasonable based on changes in reported student numbers year on year in the same period.</p> <p>No exceptions were noted.</p> <p><i>Staff numbers to average salary costs</i></p> <p>The change in average salary costs year on year from 2003 to 2020 is reasonable based on changes in reported staff numbers year on year in the same period.</p> <p>No exceptions were noted.</p>

Staff and Student Number History

Student Numbers

Campus	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Senior	817	858	876	894	895	914	915	930	998	1036	1060	1078	1109	1133	1117	1149	1141	1122
Senior Preparatory	96	97	96	101	94	193	198	223	244	247	248	250	249	256	256	253	256	253
Glengarry	76	68	75	83	89	85	78	92	86	93	103	91	93	98	108	101	101	114
Total	989	1,023	1,047	1,078	1,078	1,192	1,191	1,245	1,328	1,376	1,411	1,419	1,451	1,487	1,481	1,503	1,498	1,489
Boarders included above	204	196	205	217	222	212	244	206	230	221	240	242	225	217	201	213	177	198
Effective number of students travelling to the Victoria Road campus¹	709	759	767	778	767	895	869	947	1,012	1,062	1,068	1,086	1,133	1,172	1,172	1,189	1,220	1,177
Junior Preparatory	399	407	414	452	467	407	400	415	410	407	399	412	391	417	423	408	408	409
Early Learning Centre	45	50	55	60	61	60	59	58	73	75	77	81	79	66	72	64	64	62
Early Years Centre Brighton ²											4	25	25	21	27	24	23	25
																30	61	90
Total	1,433	1,480	1,516	1,590	1,606	1,659	1,650	1,718	1,811	1,858	1,891	1,937	1,946	1,991	2,003	2,029	2,054	2,075

Staff Numbers

Permanent FTE

Campus	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Senior School	136	125	146	161	165	171	213	226	165	174	184	205	198	212	211	209	220	211
Senior Preparatory	4	4	4	4	4	8	8	0	39	30	16	37	26	17	28	14	13	21
Total Victoria Road campus	140	129	150	165	169	179	221	226	204	204	200	242	224	229	239	223	233	232
Junior Preparatory	44	44	45	54	62	63	76	16	39	47	67	48	74	66	63	82	70	53
Glengarry	22	22	24	26	27	25	40	17	18	18	20	28	28	41	32	31	37	36
Brighton																5	8	10
Early Learning Centre ³																	4	9
Early Years Centre ⁴															5	4	4	5
Total	206	195	219	245	258	267	337	259	261	269	287	318	326	336	339	345	356	345

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Casual FTE (average) ⁵																		
Senior School																68	74	67
Senior Preparatory																6	7	6
Total Victoria Road Campus																74	81	73
Junior Preparatory																5	6	5
Glengarry																13	16	13
Brighton																0	1	1
Early Learning Centre																2	2	2
Early Years Centre																1	2	1
Total																95	108	95

Notes:

1. Calculated as the total of Senior and Senior Preparatory students less Boarders
2. Brighton Preparatory School opened in 2018
3. Early Learning Centre staff numbers were included in Junior Preparatory until 2019
4. Records of staff numbers for the Early Years Centre are available only since 2017
5. The College did not keep readily available totals of casual staff prior to 2018. This has been calculated as the average number of casuals employed at any one time across the year. Note that casuals often work outside of normal school hours and often at locations other than the Senior or Senior Preparatory campus.

History of Staff and Student Number Changes

There has been growth since 2003 with the additional class added to Senior Preparatory for Year 5 in 2006, which then moved through to Year 6 in 2007. Year 6 moved from the Mansion Road campus (now the Junior Preparatory campus) to Victoria Road campus in 2001, and was followed by Year 5 which moved in 2008, also from Mansion Road. The student cap on the Junior Preparatory campus was added in 2008 in response to construction related to the Building the Education Revolution funding. Staff number growth has generally tracked with student number growth and with the development of the curriculum, which is typical of the experience of many schools. It is noted that staff also use the College's contractor bus systems.

Note also that the Junior Preparatory years were temporarily housed at the Victoria Road campus during 2010 while the BER upgrade was underway on the Mansion Road campus.

Campus Locations

Senior: 29-53 Victoria Road Bellevue Hill 2023

Senior Preparatory: 17-25 Ginahgulla Road Bellevue Hill 2023

Junior Preparatory: 6-12 Mansion Road Bellevue Hill 2023

Early Learning Centre: 5-7 Mansion Road Bellevue Hill 2023

Early Years Centre: 2 Carlisle Street Rose Bay 2029

Glengarry: Jacks Corner Road Kangaroo Valley 2577

Brighton Preparatory School: 190 Russell Avenue Dolls Point 2219