2005

ACER 2004-2005 Annual Report

Australian Council for Educational Research (ACER)

Follow this and additional works at: http://research.acer.edu.au/ar

Part of the Educational Assessment, Evaluation, and Research Commons

Recommended Citation
http://research.acer.edu.au/ar/5

This Article is brought to you by ACEReSearch. It has been accepted for inclusion in Annual Reports by an authorized administrator of ACEReSearch. For more information, please contact repository@acer.edu.au.
## Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commissioned projects</td>
<td>2</td>
</tr>
<tr>
<td>Staff Publications and professional activities</td>
<td>5</td>
</tr>
<tr>
<td>Financial Report</td>
<td>10</td>
</tr>
<tr>
<td>Directors' Report</td>
<td>11</td>
</tr>
<tr>
<td>Directors' Declaration</td>
<td>29</td>
</tr>
<tr>
<td>Members of ACER Council</td>
<td>30</td>
</tr>
<tr>
<td>Members of Staff</td>
<td>31</td>
</tr>
</tbody>
</table>
Commissioned projects 2004-05

International Projects

America's Choice Inc
• Development of Grade 6 and Grade 9 Assessment Items as part of school reform project Ramp-Up Program

Basic Education for Mindanao - Philippines
• Basic Education for Mindanao (BEAM)

Education Quality and Accountability Office, Ontario, Canada
• Ontario Secondary School Literacy Test (OSSLT)

Government of the Maldives (through funding of the World Bank)
• Third Education and Training Project - Consultancy of Improving Monitoring and evaluation of schools

Hong Kong Education and Manpower Bureau
• Consultancy Services to the Hong Kong Curriculum Development Institute (CDI) 2004

International Association for the Evaluation of Educational Achievement (IEA)
• IEA Teacher Education Development Study (TEDS) 2004

International School Bangkok
• International School Bangkok Consultancy
• International School Bangkok Student Profile Database

Ministry of Education Chile
• Development of a Standards Based Curriculum and Assessment System in Chile

Ministry of Education New Zealand
• Secondary Teacher Workload Research
• NZ Primary Workload Research

Ministry of Education United Arab Emirates
• Aptitude Testing for Higher Education Selection
• United Arab Emirates National Assessment of Student Achievement and Progress (NASAP)

National Institute of Child Health and Human Development (USA)
• Hispanic Families

New Zealand Council for Educational Research
• NZCER Consultancy

New Zealand Qualifications Authority
• N.Z. Literature Review on Variability

New Zealand Teachers Council
• Review of literature; Professional Practice of Teaching - NZ

Organisation for Economic Cooperation and Development (OECD)
• OECD Programme for International Student Assessment (PISA) 2003 and 2006 - international component

• PISA Computer Based Assessment of Scientific Literacy
• OECD PISA Thematic Report 8: PISA and TIMSS (in conjunction with Melbourne University)
• PISA 2003 Thematic Report on Mathematical Literacy and Instruction

SAGRIC International Pty Ltd
• PNG Monitoring Program

World Bank
• WBI Africa Training

National

ACT Board of Senior Secondary Studies
• ACT Scaling Test

Australian Music Board
• Market Research for Australian Music Examination Board (AMEB)

Australian Principals’ Associations Professional Development Council
• Student Well-Being and Resilience Survey (Secondary Schools)

Australian Research Council
• Teacher Evaluation in Australia
• Australian Science Teachers Association - ACER Portfolio Professional Development Program

Commonwealth Department of Education Science and Training (DEST)
• Australian Certificate of Education
• Evaluation of Central Queensland University Bachelor of Learning Management
• Investigating Teacher Professional Development and Student Learning Outcomes
• Longitudinal Surveys of Australian Youth (LSAY)
• National Awards for Quality Schooling
• National Inquiry into the Teaching of Literacy
• OECD Programme for International Student Assessment (PISA) 2003 and 2006 National component (also funded by the state and territory education departments)
• Project Good Start (formerly Improving Numeracy Outcomes in the Early Years)
• Trends in International Mathematics and Science Study (TIMSS trends) (also funded by the state and territory education departments)

Commonwealth Dept Health & Ageing
• Specialist Medical College Exam Procedures & Pass Rates Discussion Paper
Graduate Careers Council of Australia
• Analysis and Reporting of Course Experience Questionnaire (CEQ) and the Postgraduate Research Experience Questionnaire (PREQ)

Minerals Council of Australia
• Review of the Minerals Council of Australia’s National Education Program

Ministerial Committee on Education, Employment and Youth Affairs (MCEETYA)
• Civics Assessment Project Phase 2
• Indigenous LLANS
• Longitudinal Literacy and Numeracy Study (LLANS)
• Primary School Assessment Study (PSAP) Phase II
• Survey of ICT Literacy

National Institute for Quality Teaching and School Leadership
• Consultancy on Standards for Leadership in Schools
• Consultancy on Advanced Standards for Teaching
• National Accreditation Review

Smith Family
• Study of Student Perceptions of the World of Work, Study and Vocation

VIBE Australia
• Evaluation of Deadly Vibe Magazine

ACT
Australian Capital Territory
• The Effectiveness of Funding for Schools in the ACT

NSW
Department of Education and Training
• Basic Skills Testing Program 2005
• NSW Selective High Schools Test
• NSW Test for Year 5 Opportunity Classes
• SNAP 2005

QLD
Education Queensland
• Evaluation of New Basics Research Program
• Qld Years 3, 5, 7 Literacy and Numeracy Testing

SA
Department of Education and Children’s Services
• I.G.N.I.T.E
• Provision of Systemic Year 3, 5 and 7 Literacy and Numeracy Testing to SA DECS
• Student WellBeing

Flinders University
• Evaluation of Interaction Between Teaching and Academic staff ASM (Australian Science & Mathematics School)

Tasmania
Tasmanian Department of Education and Training
• Calibration of Tasmanian Standards

Victoria
Association of Independent Schools in Victoria
• Indicators of Teacher and School Effectiveness in Independent Schools

Catholic Education Office
• A Study of Reasons For Underperformance of CECV Schools in VCE Science and Maths
• Disabilities Definition Project
• Leadership Standards In Catholic Schools Phase 2
• Literacy in the Middle Primary Years
• Primary Science Professional Development
• Professional Standards in Science

Department of Education and Training
• Coaching of Principals Program
• DET Verification & Accreditation Project
• Evaluation of Access to Excellence
• Evaluation of Phase 1 of the Schools for Innovation and Excellence Initiative
• Evaluation of Restart Initiative
• Evaluation of the ‘Getting it Right’ Literacy and Numeracy Strategy
• Literacy Chronology
• Student Learning Difficulties

Department of Family and Community Services
• The Household, Income and Labour Dynamics in Australia Survey (a consortium led by the Melbourne Institute of Applied Economic and Social Research)
• Longitudinal Survey of Australian Children

Geelong College
• Geelong College Intellectual Character Consultancy

Geography Teachers Association
• Global Education Victoria Evaluation Project

Royal Australian & NZ College of Obstetricians and Gynaecologists
• Evaluation of Continuing Professional Development Framework

Royal Melbourne Institute of Technology
• Evaluation of Middle years Reform Program

Victorian Curriculum and Assessment Authority (VCAA)
• Key Competencies Curriculum & Methods of Assessment & Reporting
• Trial of Assessment Materials for the English and Mathematics Years 3,5 and 7 Statewide testing component of the Achievement Improvement Monitor
• Victorian Essential Learning Standards – Independent Evaluation
• Victorian General Achievement Test

Victorian Institute of Teaching
• Future Teachers Project - Phase I
• VIT Repeat Survey of First-Year Teachers

WA

Department of Education and Training
• Western Australian Literacy and Numeracy Assessment (WALNA) cohort testing in years 3, 5 and 7
• Western Australian Monitoring Standards in Education (WAMSE) Arts - test development and psychometrics
• Western Australian Monitoring Standards in Education (WAMSE) Mathematics 2004
• Western Australian Monitoring Standards in Education (WAMSE) Social Outcomes = test development and psychometrics
• Western Australian Monitoring Standards in Education (WAMSE) Mathematics, English and Science

Edith Cowan University
• WA Student Growth Study
Staff Publications and professional activities

Published books and reports


Chapters in books


Journal articles refereed


Other published articles


Elliott, A. (2004). When the learners know more than the teachers, Information Age, December.


Peck, R. (2004). Do I need to be good with technology to be a good maths teacher? Education Quarterly, Talking Maths and ICT, Summer 2004, Carlton Curriculum Corporation


Unpublished reports


Anderson, P. (2004). Commissioned report for BEAM with AusAID funding; Philippines Report on Student Achievement in English Reading Regions XI, XII and ARMMM.


LaI, K., & Nankervis, S. (2005). A Study of the Relationship Between the International Student Admissions Test (ISAT) and the Western Australian Tertiary Entrance Examination (TEE). Report prepared for Faculty of Medicine, Monash University. (Unpublished).

LaI, K., & Nankervis, S. (Jan 2005). A Study of the Relationship Between the International Student Admissions Test (ISAT) and the Canadian International Matriculation Program (CIMP). Report prepared for Faculty of Medicine, Monash University. (Unpublished).

LaI, K., & Nankervis, S. (July 2004). Stage Two Study of the Relationship Between Performance in the International Baccalaureate (IB) and the International Student Admissions (ISAT). Report prepared for Faculty of Medicine, Monash University. (Unpublished).

LaI, K., & Nankervis, S. (July 2005). A Study of the Relationship Between the International Student Admissions Test (ISAT) and the Monash University Foundation Year (MUFY). Report prepared for Faculty of Medicine, Monash University. (Unpublished).


Financial Report

AUSTRALIAN COUNCIL FOR EDUCATIONAL RESEARCH LTD
ABN 19 004 398 145

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2005
Directors’ Report

The Directors of the Australian Council for Educational Research Limited present the following report together with the financial statements for the financial year ended 30 June 2005.

Directors

The names of Directors in office at any time during or since the end of the financial year are:

<table>
<thead>
<tr>
<th>Directors</th>
<th>Start date</th>
<th>Finish date</th>
<th>Eligible to attend</th>
<th>Number attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jessie Borthwick DipArt &amp; Design BA</td>
<td>30-05-05</td>
<td>3</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Jennifer Bryce BA BEd DipArtsMusic MSocSci</td>
<td>31-12-04</td>
<td>2</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Brian Caldwell BSc Bed MEd PhD</td>
<td>4</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brian Croke BA DipED DPhil Fellow, Australian Humanities Academy</td>
<td>4</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Joy Cumming BA DipED BEdSt MEd PhD</td>
<td>31-12-04</td>
<td>2</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Anthony Mackay BEd MA</td>
<td>01-02-05</td>
<td>2</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Jillian Maling AM BA DipEd BEd PhD FACE</td>
<td>4</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Steve Marshall BEd DipT Grad Dip Ed Admin MEd Admin MBA</td>
<td>4</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Geoffrey Masters BSc MEd PhD FACE</td>
<td>4</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Judith MacCullum Bsc (Hons) DipEd BEdSt MEd PhD</td>
<td>4</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paige Porter BA MA PhD</td>
<td>4</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sheldon Rothman BA MAT MEd EdD</td>
<td>01-01-05</td>
<td>2</td>
<td>2</td>
<td></td>
</tr>
</tbody>
</table>

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities of the company

The principal activities of the company during the financial year were educational research and development, publication and sale of educational and psychological books, tests and materials, and the provision of assessment services. During the financial year there was no significant change in the nature of those activities.

Result for the year

The surplus for the year was $661,329.

Dividends

ACER is a not for profit company and neither declares nor pays dividends.

Environmental issues

The company’s operations are not regulated by any significant environmental regulation under Commonwealth, State or Territory law.

Review of operations

During the year, the company continued to engage in its principal activities, the results of which are disclosed in the attached financial statements.

Significant changes in state of affairs

During the financial year there were no significant changes in the state of affairs of the company other than those referred to in the accounts or notes thereto.
Principal activities of the company
The principal activities of the company during the financial year were educational research and development, publication and sale of educational and psychological books, tests and materials, and the provision of assessment services. During the financial year there was no significant change in the nature of those activities.

Result for the year
The surplus for the year was $661,329.

Dividends
ACER is a not for profit company and neither declares nor pays dividends.

Environmental issues
The company's operations are not regulated by any significant environmental regulation under Commonwealth, State or Territory law.

Review of operations
During the year, the company continued to engage in its principal activities, the results of which are disclosed in the attached financial statements.

Significant changes in state of affairs
During the financial year there were no significant changes in the state of affairs of the company other than those referred to in the accounts or notes thereto.

After balance date events
There have been no matters or circumstances since the end of the financial year, which significantly affect the operations of the company in future years.

Directors’ indemnification
During the financial year the company paid a premium to insure each of the directors against liabilities for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct while acting in the capacity of director of the company, other than conduct involving a wilful breach of duty in relation to the company.

Proceedings on behalf of company
No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of these proceedings. The company was not a party to any such proceedings during the year.

Auditors Independence
A copy of the auditors independence declaration as required under section 307C of the Corporations Act 2001 is set out on page 13.

Signed in accordance with a resolution of the Directors.

For and on behalf of the Directors

Director: J Maling
Director: G Masters
Date: 2 September 2005
AUSTRALIAN COUNCIL FOR EDUCATIONAL RESEARCH LTD
ABN 19 004 398 145

AUDITOR’S INDEPENDENCE DECLARATION UNDER SECTION 307C
OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF AUSTRALIAN COUNCIL FOR
EDUCATIONAL RESEARCH LTD

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2005 there have been:

i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation
to the audit; and

ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Saward Dawson

Bruce Saward
Partner

2 September 2005

The accompanying notes form part of these financial statements.
<table>
<thead>
<tr>
<th>Notes</th>
<th>2005 $</th>
<th>2004 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue from ordinary activities</td>
<td>36,920,009</td>
<td>30,803,738</td>
</tr>
<tr>
<td>Changes in inventories of finished goods and work in progress</td>
<td>(113,423)</td>
<td>22,405</td>
</tr>
<tr>
<td>Raw materials and consumables used</td>
<td>(2,095,099)</td>
<td>(2,088,651)</td>
</tr>
<tr>
<td>Employee benefits expense</td>
<td>(19,455,191)</td>
<td>(16,008,619)</td>
</tr>
<tr>
<td>Freight and cartage expenses</td>
<td>(541,652)</td>
<td>(511,012)</td>
</tr>
<tr>
<td>Depreciation and amortisation expenses</td>
<td>(1,052,229)</td>
<td>(982,006)</td>
</tr>
<tr>
<td>Borrowing costs</td>
<td>(268,205)</td>
<td>(235,362)</td>
</tr>
<tr>
<td>Advertising</td>
<td>(238,796)</td>
<td>(188,079)</td>
</tr>
<tr>
<td>Computer Expenses</td>
<td>(661,989)</td>
<td>(327,500)</td>
</tr>
<tr>
<td>Rent and Occupancy expenses</td>
<td>(285,015)</td>
<td>(222,280)</td>
</tr>
<tr>
<td>Consultancy expenses</td>
<td>(4,886,498)</td>
<td>(3,335,133)</td>
</tr>
<tr>
<td>Printing and Stationery Expenses</td>
<td>(1,595,857)</td>
<td>(1,366,516)</td>
</tr>
<tr>
<td>Royalty Expenses</td>
<td>(548,921)</td>
<td>(551,160)</td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
<td>(279,404)</td>
<td>(206,899)</td>
</tr>
<tr>
<td>Travel Expenses</td>
<td>(1,565,482)</td>
<td>(1,538,817)</td>
</tr>
<tr>
<td>Other expenses from ordinary activities</td>
<td>(2,670,919)</td>
<td>(1,922,466)</td>
</tr>
<tr>
<td><strong>Total expenses from operating activities</strong></td>
<td><strong>(36,258,680)</strong></td>
<td><strong>(29,462,095)</strong></td>
</tr>
<tr>
<td>Surplus from operating activities</td>
<td>661,329</td>
<td>1,341,643</td>
</tr>
<tr>
<td>Income transferred to the Scientific Research Fund</td>
<td>-</td>
<td>4,017</td>
</tr>
<tr>
<td><strong>Surplus from ordinary activities</strong></td>
<td><strong>661,329</strong></td>
<td><strong>1,345,660</strong></td>
</tr>
<tr>
<td><strong>Total changes in equity</strong></td>
<td><strong>661,329</strong></td>
<td><strong>1,345,660</strong></td>
</tr>
<tr>
<td>Notes</td>
<td>2005</td>
<td>2004</td>
</tr>
<tr>
<td>-------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash assets</td>
<td>4</td>
<td>1,088,860</td>
</tr>
<tr>
<td>Receivables</td>
<td>5</td>
<td>9,775,337</td>
</tr>
<tr>
<td>Inventories</td>
<td>6</td>
<td>1,437,500</td>
</tr>
<tr>
<td>Other</td>
<td>7</td>
<td>164,451</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td></td>
<td>12,466,148</td>
</tr>
<tr>
<td>NON-CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>8</td>
<td>12,679,346</td>
</tr>
<tr>
<td>Intangible assets</td>
<td>9</td>
<td>222,000</td>
</tr>
<tr>
<td><strong>TOTAL NON-CURRENT ASSETS</strong></td>
<td></td>
<td>12,901,346</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td></td>
<td>25,367,494</td>
</tr>
<tr>
<td>CURRENT LIABILITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>10</td>
<td>5,868,952</td>
</tr>
<tr>
<td>Interest-bearing liabilities</td>
<td>11</td>
<td>83,110</td>
</tr>
<tr>
<td>Provisions</td>
<td>12</td>
<td>2,870,439</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
<td></td>
<td>8,822,501</td>
</tr>
<tr>
<td>NON-CURRENT LIABILITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest-bearing liabilities</td>
<td>11</td>
<td>3,745,922</td>
</tr>
<tr>
<td>Provisions</td>
<td>12</td>
<td>446,117</td>
</tr>
<tr>
<td><strong>TOTAL NON-CURRENT LIABILITIES</strong></td>
<td></td>
<td>4,192,039</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td></td>
<td>13,014,540</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td></td>
<td>12,352,954</td>
</tr>
<tr>
<td>EQUITY</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserves</td>
<td>14</td>
<td>298,280</td>
</tr>
<tr>
<td>Retained surpluses</td>
<td>15</td>
<td>12,054,674</td>
</tr>
<tr>
<td><strong>TOTAL EQUITY</strong></td>
<td></td>
<td>12,352,954</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
### Statement of Cash Flow

**For the Year Ended 30 June 2005**

<table>
<thead>
<tr>
<th>Notes</th>
<th>2005 $</th>
<th>2004 $</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash Flow from Operating Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts from customers</td>
<td>36,162,920</td>
<td>30,950,091</td>
</tr>
<tr>
<td>Payments to suppliers and employees</td>
<td>(35,509,890)</td>
<td>(30,497,918)</td>
</tr>
<tr>
<td>Interest received</td>
<td>45,829</td>
<td>83,021</td>
</tr>
<tr>
<td>Borrowing costs</td>
<td>(274,226)</td>
<td>(235,362)</td>
</tr>
<tr>
<td><strong>Net cash provided by operating activities</strong></td>
<td>424,633</td>
<td>299,832</td>
</tr>
</tbody>
</table>

| **Cash Flow from Investing Activities** | | |
| Payment for property, plant and equipment | (1,354,879) | (6,080,016) |
| Payment for Educare business | - | (175,000) |
| Payment for development of the Global Achieve testing product | - | (162,753) |
| **Net cash used in investing activities** | (1,354,879) | (6,417,769) |

| **Cash Flow from Financing Activities** | | |
| Proceeds from (repayment of) borrowings | (170,968) | 4,000,000 |
| **Net cash provided by/(used in) financing activities** | (170,968) | 4,000,000 |

| Net decrease in cash held | (1,101,214) | (2,117,937) |
| Cash at beginning of financial year | 2,190,074 | 4,308,011 |
| **Cash at end of financial year** | 1,088,860 | 2,190,074 |

The accompanying notes form part of these financial statements.
NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial report preparation requirements of the Corporations Act 2001. The directors have determined that the company is not a reporting entity.

The financial report is for the entity Australian Council For Educational Research Ltd as an individual entity. Australian Council For Educational Research Ltd is a company limited by guarantee, incorporated and domiciled in Australia.

The financial report has been prepared in accordance with the requirements of the Corporations Act 2001, and the following applicable Accounting Standards:

- AASB 1001: Accounting Policies
- AASB 1002: Events Occurring After Reporting Date
- AASB 1004: Revenue
- AASB 1008: Leases
- AASB 1018: Statement of Financial Performance
- AASB 1021: Depreciation
- AASB 1025: Application of the Reporting Entity Concept and Other Amendments
- AASB 1026: Statement of Cash Flows
- AASB 1028: Employee Benefits
- AASB 1031: Materiality
- AASB 1034: Financial Report Presentation and Disclosures
- AASB 1040: Statement of Financial Position
- AASB 1044: Provisions, Contingent Liabilities and Contingent Assets
- AASB 1047: Disclosing the Impacts of Adopting Australian Equivalents to International Financial Reporting Standards

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

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

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

(a) Income Tax

No provision for income tax has been raised as the company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(b) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis and include direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenses.

(c) Property, Plant and Equipment

Each class of property plant and equipment is carried at cost. All assets, excluding freehold land are depreciated over their useful lives.

Depreciation

The depreciation rates used for each class of depreciable assets are:

<table>
<thead>
<tr>
<th>Class of fixed asset</th>
<th>Depreciation rates</th>
<th>Depreciation basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings</td>
<td>2.5-10 %</td>
<td>Straight Line</td>
</tr>
<tr>
<td>Motor Vehicles</td>
<td>25 %</td>
<td>Straight Line</td>
</tr>
<tr>
<td>Furniture Fixtures and Fittings</td>
<td>25 %</td>
<td>Straight Line</td>
</tr>
<tr>
<td>Computer Equipment</td>
<td>33 %</td>
<td>Straight Line</td>
</tr>
</tbody>
</table>

Camberwell Road redevelopment costs:

The directors have determined that costs incurred to date in relation to the redevelopment of the Camberwell Road site should be expensed. These costs include concept drawings, zoning investigation and some feasibility work. The directors do not believe that the project is sufficiently advanced to ensure that it will proceed in its current form.
NOTE-1: STATEMENT-OF-SIGNIFICANT-ACCOUNTING-POLICIES (Continued)

(d) Leases
Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the company are classified as finance leases. Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that the company will obtain ownership of the asset, or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.
Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(e) Intangibles
Goodwill

Goodwill is initially recorded at the amount by which the purchase price for a business or for an ownership interest in a controlled entity exceeds the fair value attributed to its net tangible assets at date of acquisition. Goodwill is amortised on a straight line basis over the period of 2 years. The balances are reviewed annually and any balance representing future benefits the realisation of which is considered to be no longer probable are written off.

(f) Foreign Currency Transactions and Balances
Foreign currency transactions during the financial year are converted to Australian currency at the rates of exchange applicable at the dates of the transactions. Amounts receivable and payable in foreign currencies at balance date are converted at the rates of exchange ruling at that date.
The gains and losses from conversion of assets and liabilities, whether realised or unrealised, are included in surplus from ordinary activities as they arise.
Exchange differences arising on hedged transactions undertaken to hedge foreign currency exposures, other than those for the purchase and sale of goods and services, are brought to account in the profit from ordinary activities when the exchange rates change. Any material gain or loss arising at the time of entering into a hedge transaction is deferred and brought to account in the profit from ordinary activities over the lives of the hedges.
Costs or gains arising at the time of entering hedged transactions for the purchase and sale of goods and services, and exchange differences that occur up to the date of purchase or sale are deferred and included in the measurement of the purchase or sale.

(g) Employee Benefits
Provision is made for the company’s liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled plus related on-costs. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.
Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.

(h) Cash
For the purposes of the Statement of Cash Flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts.

(i) Revenue
Revenue from sale of goods is recognised upon the delivery of goods to customers.
Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.
All revenue is stated net of the amount of goods and services tax (GST).
Project work in progress is valued at cost, plus profit recognised to date less any provision for anticipated future losses. Costs include both variable and fixed costs relating to specific contracts, when those costs that are attributable to the contract activity in general and that can be allocated on a reasonable basis.
NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Project profits are recognised over the life of the project measured using the proportion of costs incurred to date as compared to expected total costs. Where losses are anticipated they are provided for in full. Project revenue has been recognised on the basis of the terms of the contract adjusted for any variations or claims allowable under the contract.

(j) 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 Taxation 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 expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(k) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(l) Impact of Adoption of Australian Equivalents to International Financial Reporting Standards

Australia is currently preparing for the introduction of International Financial Reporting Standards (IFRS) effective for financial years commencing 1 January 2005. This requires the production of accounting data for future comparative purposes at the beginning of the next financial year.

In addition to this alteration, the company’s directors have determined that the entity will become a reporting entity in the 2006 financial year and that it should therefore comply with all applicable Australian Accounting Standards in its financial report for the year ending 30 June 2006.

The company’s management, along with its auditors, are assessing the significance of these changes and preparing for their implementation.

The directors are of the opinion that the key differences in the company’s accounting policies which will arise from the adoption of IFRS are:

- AASB 1: First Time Adoption of the Australian Equivalents to International Financial Reporting Standards

  This standard prescribes the recognition, measurement and disclosures to be made on the company’s first time application of the Australian equivalents of International Financial Reporting Standards (“AIFRS”). In order for the company to comply with this standard, the financial impact of the changes required to comply with AIFRS needs to be quantified and disclosed.

- AASB 101: Presentation of Financial Statements

  The standard will affect the presentation and format of the company’s financial report. In addition to the re-branding of the Statement of Financial Position to Balance Sheet and Statement of Financial Performance to Profit and Loss the company must prepare a statement of changes in equity. This statement summarises all movements in equity such as reserve movements, adjustments to retained earnings and distributions to shareholders.

- AASB 136: Impairment of assets

  The company’s assets will need to be sorted into “exempt and non-exempt” asset groups as defined by the standard. Recoverability analysis will then need to be performed on the non-exempt asset units with impairment indicators present. The carrying value of the exempt assets will then need to be compared with their depreciated replacement cost where impairment indicators are present. The directors do not anticipate any material adjustment to the current value of fixed assets on first time application of this standard.

(m) Library Additions

The company adopts the policy of charging all additions to the library directly to the profit and loss account in the year in which the expenditure is incurred.

(n) Recognition of Intangible Assets

The company has capitalised intangible assets representing the development costs of new testing programs, where future economic benefits and revenue streams from the use of those assets are identifiable and projected. Items are then amortised at applicable rates when finalised ready for use.

The carrying amount of these assets is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets.
### NOTE 2: REVENUE

**Operating activities**
- sale of goods: 6,862,915 6,181,174
- project income: 29,694,061 24,347,389
- royalties: 317,204 192,154
- interest: 45,829 83,021

\[36,920,009\] \[30,803,738\]

(a) Interest from:
- other persons: 45,829 83,021

### NOTE 3: SURPLUS FROM ORDINARY ACTIVITIES

Surplus (deficits) from ordinary activities has been determined after:

(a) Expenses
- Cost of sales: 2,208,522 2,066,246
- Borrowing costs: 268,205 235,362
- Depreciation of property, plant and equipment: 1,052,229 967,006
- Amortisation of non-current assets: 175,000 15,000
- Bad and doubtful debts: 25,651 40,182
- Write down of inventory: 159,357 300,697
- Remuneration of the auditors for
  - audit or review services: 29,950 24,000
  - other services: 3,517 5,351
- Foreign currency translation deficits (gains): 14,038 (49,548)
- Rental expenses on operating leases: 285,015 222,280

(b) Significant Revenues and Expenses
- Test items developed for the Global Achieve product: 222,007 533,890
- Acquisition of Australian Principals Centre: 70,000 -
- Foreign currency translation deficits (gains): 14,038 (49,548)

### NOTE 4: CASH ASSETS

- Cash on hand: 1,250 1,250
- Cash at bank: 1,087,610 2,188,824

\[1,088,860\] \[2,190,074\]
### NOTE 5: RECEIVABLES

**CURRENT**
- **Trade debtors**: $7,865,163 (2005) vs. $4,862,782 (2004)
  - Less provision for doubtful debts: $(75,000) (2005) vs. $(50,000) (2004)
  - **Total current receivables**: $7,790,163 (2005) vs. $4,812,782 (2004)
  - **Total receivables**: $9,775,337 (2005) vs. $6,919,858 (2004)

### NOTE 6: INVENTORIES

**CURRENT**
- **Finished goods at cost**: $1,783,657 (2005) vs. $2,002,531 (2004)
  - **Total current inventories**: $1,437,500 (2005) vs. $1,550,923 (2004)

### NOTE 7: OTHER ASSETS

**CURRENT**

### NOTE 8: PROPERTY, PLANT AND EQUIPMENT

#### LAND
- **Freehold land**
  - **At cost**: $7,250,000 (2005) vs. $7,250,000 (2004)

#### BUILDINGS
- **At cost**: $6,183,158 (2005) vs. $6,038,173 (2004)
  - **At cost**: $(4,413,744) (2005) vs. $(4,373,017) (2004)

#### LEASEHOLD IMPROVEMENTS
- **At cost**: $84,840 (2005) vs. $84,840 (2004)
  - **At cost**: $9,511 (2005) vs. $30,452 (2004)

#### PLANT AND EQUIPMENT

**PLANT AND EQUIPMENT**
- **At cost**: $957,056 (2005) vs. $980,104 (2004)
  - **At cost**: $290,735 (2005) vs. $197,533 (2004)

**Computer equipment**
- **At cost**: $1,839,577 (2005) vs. $1,452,730 (2004)
### NOTE 8: PROPERTY, PLANT AND EQUIPMENT (Continued)

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total plant and equipment</td>
<td>1,006,091</td>
<td>723,227</td>
</tr>
<tr>
<td>Total property, plant and equipment</td>
<td>12,679,346</td>
<td>12,376,696</td>
</tr>
</tbody>
</table>

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

<table>
<thead>
<tr>
<th></th>
<th>Freehold land</th>
<th>Buildings</th>
<th>Leasehold improvements</th>
<th>Plant &amp; equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>2005</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at the beginning of the year</td>
<td>7,250,000</td>
<td>4,373,017</td>
<td>30,453</td>
<td>197,533</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>397,813</td>
<td>-</td>
<td>287,660</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>-</td>
<td>(357,086)</td>
<td>(20,942)</td>
<td>(194,458)</td>
</tr>
<tr>
<td>Carrying amount at end of year</td>
<td>7,250,000</td>
<td>4,413,744</td>
<td>9,511</td>
<td>290,735</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Computer equipment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>2005</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at the beginning of the year</td>
<td>525,694</td>
<td>12,376,697</td>
</tr>
<tr>
<td>Additions</td>
<td>436,770</td>
<td>1,122,243</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(402,455)</td>
<td>(974,941)</td>
</tr>
<tr>
<td>Carrying amount at end of year</td>
<td>560,009</td>
<td>12,523,999</td>
</tr>
</tbody>
</table>

An independent valuation of land and buildings at Prospect Hill Road was undertaken on 25 March 2003. The valuation revealed a current market value of $7,300,000.

The property located at 347 Camberwell Road was valued on 22 June 2004 and the current market value of this property was assessed to be between $5,500,000 and $6,500,000.

Both valuations were undertaken in accordance with the requirements of AASB 1040 Statement of Financial Performance to value land and buildings periodically.

(a) The Commonwealth Bank of Australia has a registered first mortgage charged over the freehold land and building situated at Prospect Hill Road, Camberwell.

### NOTE 9: INTANGIBLE ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goodwill at cost</td>
<td>-</td>
<td>175,000</td>
</tr>
<tr>
<td>Test development costs capitalised in relation to the Global Achieve project</td>
<td>222,000</td>
<td>444,007</td>
</tr>
<tr>
<td></td>
<td>222,000</td>
<td>619,007</td>
</tr>
</tbody>
</table>
### NOTE 10: PAYABLES

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unsecured liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade creditors</td>
<td>1,112,397</td>
<td>895,902</td>
</tr>
<tr>
<td>Project Income in advance</td>
<td>2,695,276</td>
<td>2,953,598</td>
</tr>
<tr>
<td>Sundry creditors and accruals</td>
<td>2,061,279</td>
<td>1,675,158</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>5,868,952</td>
<td>5,524,658</td>
</tr>
</tbody>
</table>

### NOTE 11: INTEREST BEARING LIABILITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secured liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance lease liability</td>
<td>83,110</td>
<td>-</td>
</tr>
<tr>
<td><strong>NON-CURRENT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secured liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bills of exchange and promissory notes</td>
<td>3,700,000</td>
<td>4,000,000</td>
</tr>
<tr>
<td>Finance lease liability</td>
<td>45,922</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3,745,922</td>
<td>4,000,000</td>
</tr>
</tbody>
</table>

The bank bills are secured by a registered first mortgage charged over the freehold land and building situated at Prospect Hill Road, Camberwell. The bank loan facility expires on 30 June 2023.

The carrying amounts of non-current assets pledged as security are:

- Prospect Hill Road Property (Freehold land and buildings) 5,488,721 5,662,272

### NOTE 12: PROVISIONS

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits 12(a)</td>
<td>2,870,439</td>
<td>2,274,184</td>
</tr>
<tr>
<td><strong>NON-CURRENT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits 12(a)</td>
<td>446,117</td>
<td>358,423</td>
</tr>
</tbody>
</table>

(a) Aggregate employee benefits liability 3,316,556 2,632,607
(b) Number of employees at year end 202 191

### NOTE 13: EQUITY

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total equity at the beginning of the financial year</td>
<td>11,691,625</td>
<td>10,345,965</td>
</tr>
<tr>
<td>Total changes in equity recognised in the statement of financial performance</td>
<td>661,329</td>
<td>1,345,660</td>
</tr>
<tr>
<td>Total equity at the reporting date</td>
<td>12,352,954</td>
<td>11,691,625</td>
</tr>
</tbody>
</table>
NOTE 14: RESERVES

<table>
<thead>
<tr>
<th>Fund</th>
<th>2005 $</th>
<th>2004 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scientific Research Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening balance</td>
<td>-</td>
<td>69,864</td>
</tr>
<tr>
<td>Transfers to (from) Reserve</td>
<td>4,017</td>
<td></td>
</tr>
<tr>
<td>Closing balance</td>
<td>-</td>
<td>69,864</td>
</tr>
</tbody>
</table>

This reserve contains funds that directly relate to employees that wish to participate in educational research and development activities.

(b) Foundation for Educational Research Fund

<table>
<thead>
<tr>
<th>Fund</th>
<th>2005 $</th>
<th>2004 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to (from) Reserve</td>
<td>298,280</td>
<td>-</td>
</tr>
<tr>
<td>Closing balance</td>
<td>298,280</td>
<td>-</td>
</tr>
</tbody>
</table>

This reserve contains the funds that have been allocated directly to the Foundation for Educational Research.

(c) Strategic Initiatives Fund Reserve

<table>
<thead>
<tr>
<th>Fund</th>
<th>2005 $</th>
<th>2004 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>1,029,746</td>
<td>1,029,746</td>
</tr>
<tr>
<td>Transfer to (from) Reserve</td>
<td>(1,029,746)</td>
<td>-</td>
</tr>
<tr>
<td>Closing balance</td>
<td>-</td>
<td>1,029,746</td>
</tr>
</tbody>
</table>

This reserve is available to fund strategic initiatives that relate directly to the operations of the company. The directors have decided to transfer this reserve to accumulated surpluses in the 2005 year.

NOTE 15: RETAINED SURPLUSES

<table>
<thead>
<tr>
<th>Item</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retained surpluses at the beginning of the financial year</td>
<td>10,592,015</td>
<td>9,250,372</td>
</tr>
<tr>
<td>Net surplus (deficit) attributable to members of the entity</td>
<td>661,329</td>
<td>1,345,660</td>
</tr>
<tr>
<td>Transfers to reserves</td>
<td>801,330</td>
<td>(4,017)</td>
</tr>
<tr>
<td>Retained surpluses at the end of the financial year</td>
<td>12,054,674</td>
<td>10,592,015</td>
</tr>
</tbody>
</table>
**NOTE 16: CAPITAL AND LEASING COMMITMENTS**

(a) Finance leasing commitments

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- not later than one year</td>
<td>96,211</td>
<td>-</td>
</tr>
<tr>
<td>- later than one year and not later than five years</td>
<td>48,105</td>
<td>-</td>
</tr>
<tr>
<td>Minimum lease payments</td>
<td>144,316</td>
<td>-</td>
</tr>
<tr>
<td>Less future finance charges</td>
<td>(15,284)</td>
<td>-</td>
</tr>
<tr>
<td>Total finance lease liability</td>
<td>129,032</td>
<td>-</td>
</tr>
</tbody>
</table>

Represented by:

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current liability</td>
<td>83,110</td>
<td>-</td>
</tr>
<tr>
<td>Non-current liability</td>
<td>45,922</td>
<td>-</td>
</tr>
</tbody>
</table>

The above finance lease relates to computer equipment.

(b) Operating lease commitments

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

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- not later than one year</td>
<td>416,272</td>
<td>-</td>
</tr>
<tr>
<td>- later than one year and not later than five years</td>
<td>867,654</td>
<td>-</td>
</tr>
</tbody>
</table>

General description of leasing arrangement:

The above operating leases attach to the rented premises in South Sydney and the staff novated car leases.

(c) Capital expenditure commitments contracted for:

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>- plant and equipment purchases</td>
<td>282,460</td>
<td>-</td>
</tr>
</tbody>
</table>

The capital expenditure relates to the purchase of 180 desktop computers.
NOTE 17: CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand</td>
<td>1,250</td>
<td>1,250</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>1,087,610</td>
<td>2,188,824</td>
</tr>
<tr>
<td>Total</td>
<td>1,088,860</td>
<td>2,190,074</td>
</tr>
</tbody>
</table>

(b) Reconciliation of cash flow from operations with surplus from ordinary activities

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus from ordinary activities</td>
<td>690,447</td>
<td>1,345,660</td>
</tr>
<tr>
<td>Non-cash flows in surplus from ordinary activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortisation</td>
<td>-</td>
<td>15,000</td>
</tr>
<tr>
<td>Depreciation</td>
<td>1,052,229</td>
<td>967,006</td>
</tr>
<tr>
<td>Charges to provisions</td>
<td>25,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Write-off of intangible assets</td>
<td>397,007</td>
<td>-</td>
</tr>
<tr>
<td>Write-off of obsolete stock</td>
<td>159,357</td>
<td>-</td>
</tr>
<tr>
<td>Changes in assets and liabilities</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Increase in receivables</td>
<td>(2,852,604)</td>
<td>(1,879,313)</td>
</tr>
<tr>
<td>Increase in inventories</td>
<td>(45,934)</td>
<td>(76,647)</td>
</tr>
<tr>
<td>Decrease in grants received in advance</td>
<td>(258,322)</td>
<td>(41,531)</td>
</tr>
<tr>
<td>Increase/(decrease) in payables</td>
<td>575,035</td>
<td>(332,871)</td>
</tr>
<tr>
<td>Increase in provisions</td>
<td>682,418</td>
<td>262,528</td>
</tr>
<tr>
<td>Cash flows from operations</td>
<td>424,633</td>
<td>299,832</td>
</tr>
</tbody>
</table>

NOTE 18: MEMBERS’ GUARANTEE

The company is limited by guarantee. If the company is wound up, the articles of association state that each member is required to contribute a maximum of $20 each towards meeting any outstanding obligations of the company. At 30 June 2005 the number of members was 10 (2004: 10).

NOTE 19: COMPANY DETAILS

The registered office of the company is:
Australian Council For Educational Research Ltd
19 Prospect Hill Road
Camberwell VIC 3124
AUSTRALIAN COUNCIL FOR EDUCATIONAL RESEARCH LTD
ABN 19 004 398 145

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
AUSTRALIAN COUNCIL FOR EDUCATIONAL RESEARCH LTD

Scope

The financial report and directors' responsibility


The directors of the company are responsible for the preparation and true and fair presentation of the financial report and have determined that the accounting policies used and described in Note 1 to the financial statements which form apart of the financial report are appropriate to meet the requirements of the Corporations Act 2001 and are appropriate to meet the needs of the members. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the directors financial reporting requirements under the Corporations Act 2001. We disclaim any assumptions of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Audit approach

We conducted an independent audit in order to express an opinion to the members of the company. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report is presented fairly, in accordance with the accounting policies described in Note 1, so as to present a view which is consistent with our understanding of the company's financial position, and of their performance as represented by the results of its operations and its cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia. No opinion is expressed as to whether the accounting policies used and described in Note 1, are appropriate to the needs of the members.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the directors.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Corporations Act 2001.
Audit Opinion

In our opinion, the financial report of Australian Council For Educational Research Ltd is in accordance with:

(a) the Corporations Act 2001, including:
   (i) giving a true and fair view of the company's financial position as at 30 June 2005 and of their performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
   (ii) complying with Accounting Standards in Australia to the extent described in Note 1 and the Corporations Regulations 2001; and

(b) other mandatory professional reporting requirements to the extent described in Note 1.

Saward Dawson

Bruce Saward
Partner
2 September 2005
Directors’ Declaration

The Directors have determined that the company is not a reporting entity. The Directors have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Directors of the company declare that:

1. The financial statements and notes, as set out on pages 17 to 26:
   (a) comply with Accounting Standards as detailed in Note 1 to the financial statements and the Corporations Act; and
   (b) give a true and fair view of the company’s financial position as at 30 June 2005 and its performance for the financial year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

2. In the Directors’ opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Directors.

Director: Professor Jillian Maling

Director: Professor Geofferey Masters

Dated: 2 September 2005
Members of ACER Council: 2004 – 2005

Chair
Maling, Jillian

Deputy Chair
Porter, Paige

Elected Members
Caldwell, Professor Brian, BSc, BEd, Melb, MEd, PhD Alberta
Managing Director, Educational Transformations Pty Ltd

Croke, Dr Brian, BA(Hons), DipEd Macquarie, DPhil Oxford, Fellow, Australian Humanities Academy
Executive Director, Catholic Education Commission, NSW

Mackay, Mr Anthony, BEc (Monash), BEd (Monash), MA (Ed) (London)
Director, Centre for Strategic Educational Thinking, Incorporated Association of Registered Teachers of Victoria

Maling, Professor Jillian, AM, BA, DipEd, BEd Melb, PhD Stanford
FACE
Educational Consultant, South Australia

Porter, Professor Paige, BA Maccuen, MA PhD Stanford
Executive Dean (International Relations), The University of Western Australia

MacCullum, Dr Judith, BSc(Hons) NSW, DipEd Newcastle, BEdSt Qld, Med Murdoch, PhD Murdoch
Director, Centre of Learning, Change and Development
School of Education, Murdoch University, Murdoch WA

Nominee of Australian Education Systems Officials Committee
Marshall, Mr Steve, MBA Deakin Geelong, GradDipProfDev SA, GradDip CurrDev SA, GradDipEd Admin SA, Cert Human Achievement Skills SA, BEdDipT SA
Chief Executive, Department of Education & Childrens’ Services SA

Nominee of Secretary of Commonwealth Department of Education, Science and Training
Borthwick, Ms Jessie, BA (Asian Studies) ANU, Dip Art & Design Prahran CAE
Group Manager, Research Analysis & Evaluation Group, DEST

Staff Member
Rothman, Dr Sheldon, BA (Massachusetts), MAT (New Mexico State), MEd (Hons I) (UNE), EdD (Harvard)
Senior Research Fellow, Australian Council for Educational Research

Executive Director
Masters, Professor Geoffrey, BSc, Med WA, PhD Chicago, FACE
Chief Executive Officer, Australian Council for Educational Research

* All members of Council were also members of the Board of Directors
Members of Staff: 2004 – 2005

Chief Executive Officer
Masters, Geoff, BSc, MEd UWA, PhD Chicago, FACE

Personal Assistant to CEO
Vivienne Acker (from July 04)

International Development
Director of International Development
McGuckian, Peter, BAgSc, DipEd Melb

Administrative Officer
Kruse, Julie

Corporate Development
Director of Corporate Development
Moore, Robert, BCom Melb

Human Resources Manager
Coyle, Suzanne, BA Dip Ed Macquarie (from Nov 04)
McSweeney, Fiona, BA(Hons) Melb, GradDip IR/HRM RMIT (on leave from Oct 04)

Human Resources Officer
Archibald, Renée, BBus (HRM/ Mktg) Swin A-HRI (from Oct 04)
Matar, Sarah, BBus (IR/HRM) RMIT (to Sep 04)

Corporate Services
Director of Corporate Services and Chief Financial Officer
Dawes, Wayne, BBus Monash, FCPA ACIS

Corporate Publicity and Communications Manager
Reynolds, Louise, Cert Public Relations RMIT, BA(Hons) LaT, MA (Communications) Monash, Cert IV Stotts

Corporate Communications Officer
Robinson, Julia, BA(Journ.) RMIT, GradCert(Mgt) Deakin

Facilities and Services Coordinator
Sheean, Anita

Receptionists
Coyne, Meg
Dempster, Pamela (from Aug to Oct 04)
Mendelevich, Natalya

Relief Receptionist/ Accounts Officer
Miles, Louise (from Aug 04 to Mar 05)

Record Services Manager
Fraser, Simon

Record Services Officer
Bonning, Judy

Despatch Officer
Evans, David

Cleaning Services
Skiadopoulos, Marina

Financial Services
Director of Corporate Services and Chief Financial Officer
Dawes, Wayne, BBus Monash, FCPA ACIS

Corporate Accountant
Cameron, Andrew, BCom Deakin, CPA

Divisional Accountant
Nichol, Chris, BBus Swin, CPA (to Aug 04)

Project Accountant
Thomas, Alison, BBus(Acc) Bendigo (from Feb 05)

Payroll Officer
Thomas, Alison, BBus(Acc) Bendigo (to Feb 05)
Harvey, Warwick (from Feb 05)

Assistant Accountant
Guzowska, Anna, BEda, Warsaw

Trebath, Stewart, BBus Swin

Accounts Officers
Car, Lyn
Evans, Dilsie
McLean, Sophie

Information Technology
Manager
Guzowski, Andrew, MSc EEng WUT

Network and Support Manager
Nguyen, Daryl, BIS Monash
Software Engineering Manager
Liddelow, Tim, BA AppSc Computer Science RMIT

Software Engineers
Chan, Phooi Lai, BComp(Hons) Monash
Chin, Edward, Grad Dip Business Systems Monash, MBusSys Monash, BBus Hutson
Daws, Alisdair, BSc(Hons) Grad Dip Internet & Web Computing PhD Mast Tech (Internet & Web Computing)
Haldane, Samuel, BCS Melb (from Oct 04)
Hare, John
Rainsford, David, BA(Hons) Economics Essex

Network Administrator
Nguyen, Hoai, BCompSci Monash

Desktop Support Officer
Lie, Jafar, DipTech(Comp) BComp Monash

Web Developer
Telliler, Gulay (from May 05)

Online Services Coordinator
Maresch, Amanda, BA(Hons) Interactive Multimedia Edith Cowan (to Mar 05)

Project Services
Manager
Carrigan, Jim, MEI Swin

Permissions Officer
Anthony-Harvey-Beavis, Debra BBSc (Hons)

Administrative Staff
Buckley, Carole
Cowhey, Pauline
Kent, Rachel, BBus(InfoSystems) VUT

Photocopying Services
Koglin, Dianne

Professional Resources Division
Deputy CEO (Professional Resources)
Macklin, Pamela, Dip Teach Melb, B Ed Deakin, Grad Dip Arts (Asian Studies) Melb, DipCDC AICD, GAICD, AFAIM, MACE (from Jun 05)

ACER Press
Manager
Morris, Deirdre, BA ANU

Consultant Psychologist
Power, Marian, BA(Hons) Melb, Grad Dip Career Educ RMIT, MA(AppPsych) Melb, MAPS, AHRI, AACC

Sales & Marketing Manager
Fyffe, Ros, BA Swin, Grad Dip Mkts Melb (to Jul 04)
Rolls, Annemarie, BA (Hons Lit.) CoC, USA, MA (Communications) Monash, GradCert (Ed & Training) VUT (from Oct 04)

Marketing Administrative Officer
Stephens, Mandy, BA Monash, Grad Dip Mkts RMIT (from Dec 04)
Thomson, Virginia, BA Monash, Cert Bus Stud (Ad & Advertising) RMIT (to Dec 04)

Marketing Promotions Officer
Koch, Josh, Cert IV Prof Writing & Editing RMIT (from Apr 05)
Weller, Nadean, BComm (Journalism) Dip Prof Writing & Editing (to Jan 05)

Whyte, Lizzie (from Feb to Apr 05)

Sales Consultant, Education
Cornish, Terri, BEd(Hons) Wollongong, Dip Book Editing & Publishing, Macleay College (from May 2004)
Smith, Barbara, BCom, DipEd Melb, Grad Dip (Sec Studies) VcCol, GradCert (Career Counselling) RMIT

Sales Consultant, HR/Psychology
Ferrara, Gerard, BA (Psych/HRM) Swin, Grad Dip (AppPsych) VU, MAPS, AHRI (from Apr 05)
McClenough, Melissa, BSc(Psychol.) (Hons) UNSW, Grad Cert Personnel Mgt Sydney Institute TAFE, M Psych (Applied) (Hons) UNSW, MAPS, MAHRI, AACC (from Jan 05)
Wigg, Rebecca, BBus (HRM Psych) Deakin, Grad Dip App Psych Swin (to Jan 05)

Customer Service Supervisor
O’Loughlin, David (from Feb 05)

Customer Service Coordinator
Higgins, Christine, Grad Cert (Mgt) Deakin (from Feb 05)

Customer Service Officers
Dicken, Donna (to Nov 04)
Gardiner, Jan
Keele, Julie, TPTC Coburg
Manuel, June
McNab, Victoria, BA, Grad Dip Psych Melb

32
Despatch Manager
O'Neill, Steven

Despatch Officers
Gilder, Peter
Matravers, Philip
Smith, Ian

Publishing Manager
Peterson, Anne, BA (Hons) DipEd LaT (to Jun 05)
Saubern, Ralph, Grad Dip Comp Science (Hons) RWIT, BA Melb, BEd LaT, MTESOL Monash; CTEFLA Holmes College (from Aug 05)

Managing Editor
Whitton, Joy, BA(Hons) DipEd Melb

Test Publisher and Agencies Manager
Saubern, Ralph, Grad Dip Comp Science (Hons) RWIT, BA Melb, BEd LaT, MTESOL Monash; CTEFLA Holmes College (to Aug 05)

Publishing Consultant
Goldsworthy, Joanna, BA(Hons) Oxon. (to Apr 05)

Production Manager
Coates, Jillian

Project Editor
Pinches, Amanda, BComm (Public Relations) Monash, CertArts & DipArts (Professional Writing and Editing) Chisholm (from Dec 04)

Editorial Assistant
Pinches, Amanda, BComm (Public Relations) Monash, CertArts & DipArts (Professional Writing and Editing) Chisholm (to Dec 04)

Administrative Assistant
Koch, Josh (from Jan to Apr 05)

Publishing Manger, Journals
Holden, Steven, BA(Hons) DipEd MA PhD

Senior Project Officer, Educare
Richardson, Lesley

Senior Project Officer, Advertising
Bourozikas, Vicki

Desktop Publisher, Educare
Schubele, Ralph

Project Publishing Manager
Grose, Craig (from Apr 05)

Project Publishing Coordinator
Blake, Caroline (on leave from Dec 04)

Senior Desktop Publishing Officers
Jeffrey, Darren, DipArt (Graphic Art) RMIT
McGregor, Wendy

Desktop Publishing Officer
Locock, Gloria

Australian Principals Centre
Manager
Thornton, Nick, B.Com Deakin, Higher Diploma of Teaching (Secondary), Melb State College, Trained Secondary Teachers Certificate (Secondary Teachers College), Graduate Diploma in Educational Administration (Hawthorn Institute of Education), Diploma of Business (Gordon Institute of Technology), CPA, FACE. (from Jan 05)

Assistant Manager
Jackson, Andrew, BA (Hons), Monash, BEd, Monash TPTC, AFAPC (from Jan 05)

Senior Project Officer
Meachen, Janine, Cert III Bus Admin VQA (from Jan 05)

Finance Officer
Harrison, Elaine, Cert III Bus Admin VQA (from Jan 05)

Desktop Publishing Officer
Jackson, Nick (from Jan 05)

Assessment Services
General Manager
Jackson, Deirdre, MBus RWIT, Cert Project Consulting RWIT, BA Monash, TPTC Monash, TTLC, Melb

Manager, Medical and Professional Programs
Aldous, Cecily, BA Melb, DipEd(TESL) LaT

Manager, Computer Based Assessments
Butler, Adele, BSc(Hons) Monash, DipEd Rusden, BEd Monash, GradCertEducLeadership VUT, MEd RWIT MPD-Master Project Director, AIPM

Education Consultant
Morath, John, DipEd, BEd Melb, BA, MA Monash
MacMahon Ball, Marita, BA (Hons) Dip Ed Sydney, MA (Communications) Monash (from Apr 05)

Markers Coordinator
Dick, Wendy, BA, MA Melb, TPTC Frankston/Monash

Senior Research Fellow
Richardson, Carmel, BA Ed. (Hons), M. Ed. Psych Melb MAPS

Research Officer
Ransfield, Daron
Project Directors
Brinson, Laura (from Dec 04)
Dodds, Robyn, BA RMIT, Grad Dip Soc LaT
Filipi, Anna, BA MA Melb, DipEd PhD Monash
MacLeod, Kirsty, BEd/BA(Hons) Monash (from Jan 05)
Nankervis, Susan, BEd, MEd Melb
Richardson, Carmel, BA Ed. (Hons), M Ed. Psych Melb MAPS
Weeding, David, BEd Melb

Senior Project Officers
Douglass, Samantha, BA Visual Arts (to Dec 04)
Evans, Sandra, BA Monash, BAppSci VCAH, AdvCertIT NMI TAFE
Haby, Kerry, BA Monash (to May 05)
Hubbard, Melissa, Cert (Travel & Tourism), Holmes Coll. (to Nov 04)
McLean, Penny, BEd, Dip Teach
Sadler, Alison, BA Dip Ed

Project Officers
Buttress, Wei, BBus (International Finance) BA (Foreign Languages) Shenyang (to Jul 04)
Chung, Michelle, BBus (InfoSystems) RMIT (from Aug 04)
Greaves, Sarah, BEd, Post Grad Dip in Comp Ed, Grad Dip Info Mgt (from May 05)
Stockfeld, Louise, BA Library & Information Science, MRSA (to Feb 05)
Williams, Tanya, BA Melb Grad Dip Ed Melb. (from Aug 04)

Centre for Professional Learning
Manager
Hoad, Kerry-Anne, MEd Melb, BA Deakin, Grad Dip Special Ed SCV8, DipTeach IECID (from Nov 04)
Coordinator
Hoad, Kerry-Anne, MEd Melb, BA Deakin, Grad Dip Special Ed SCV8, DipTeach IECID (to Nov 04)
Administrative Officer
Taylor, Margaret

Cunningham Library
Manager
Clarke, Sue, BA NE MBA RMIT GDipComDatProc RMIT AALIA (from Mar 05)
Findlay, Margaret, BA VicColl AALIA (to Dec 04)
Senior Librarian
Gifford, Anna, BA, Grad Dip Librarianship & Info Studies, Grad Dip Arts Management Melb (to Aug 04)
Librarians
Hughes, Stuart, BA(Hons) Otage, MA Monash, AALIA
Grimston, Tine, BEd Librarianship Melb State Coll
MacKen, Joel, BA(English) Calgary, MA (Lib&InfSt) Alberta AALIA
McDowell, Katie, GradDip(Info Services) RMIT, BA Melb.
Psilakos, Lula, BBus RMIT, AALIA
Stockfeld, Louise, BA Library & Information Science, MRSA (to Oct 04)
Library Technician
Britton, Cheryl, AssocDipAppSocSci (Lib&InfSt) Box Hill TAFE

Assessment and Reporting
Research Director
Forster, Margaret, BA(Hons) DipEd LaT, MEdSt Monash
Principal Research Fellow
McCrae, Barry, BSc(Hons), DipEd Melb, MEd Monash
Senior Research Fellows
Anderson, Prue, BA Monash, DipEd LaT, MEd Studies Monash (from Dec 04)
Bryce, Jennifer, BA, BEd Melb, DipArts VicColl, MSoC RMIT, PhD RMIT (from Nov 04)
Farkota, Rhonda, DipTeach, BEd Melb, MEdSt Monash, EdD Monash (from Jul 04)
Hambur, Sam, BSc(Hons) Monash, DipEd HIE
Lumley, Thomas, MA Oxon, Dip Ed LaT, MA PhD Melb (from Oct 04)
McCurry, Doug, BA(Hons), DipEd LaT, PhD Monash
Mendelovits, Juliette, BA(Hons), DipEd LaT, MA(Eng) Melb
Morgan, George, BSc(Hons) UNSW, DipEd SCV, MSc LaT, MEd Melb
Stephanou, Andrew, Laurea in Physics Rome, DipEd Melb
Wu, Margaret, BSc(Hons) GDip Computer Studies, DipEd, MeD, PhD
Research Fellows

Anderson, Prue, BA, Monash, DipEd LaT, MEd Studies Monash (to Dec 04)
Bastecky, Lucy, GradDipEd ACU, BA(Hons) LaT, BAComm NSWIT (from Sep 04)
Bibby, Yan, BEng Shanghai, MEng Auck, CertIT Newcastle, GradDipAppFinInv SIA
Blackwood, Mary, B Agric. Sci. Melb GradDipEd UTAS CELTA Cambridge (from Jun 05)
Bryce, Jennifer, BA, BEd Melb, DipArts VicCol, MSocSci RWIT, PhD RWIT (to Nov 04)
Butler, Mark, BSc(Hons) Warwick, PGCE Manchester (from Aug 04)
Chiavaroli, Neville, BAppSci LoT, BA(Hons) Melb, MPhil Cambridge MEd Melb
Dulhunty, Mark, BSc Melb MAssessEval Melb (from Jul 04)
Hall, Robyn, BA(Hons) BSc, Monash
Farkota, Rhonda, Dip Teach, BEd Melb, MEdSt Monash, EdD Monash (to Jul 04)
Fraillon, Julian, BA GradDip Melb, PostGradDip (Maths) Melb
Harding, John, BSc Monash GradDip Ed Rusden State Coll, DipArts Bendigo Coll, BEd Monash
Hughes, Melissa, BA(Hons) Monash, GradDipEd Monash, Grad Cert CALL Melb (on leave from Dec 04)
Hunt, Malcolm, BSc(Hons), DipEd, PhD Melb
Inglis, Andrea (from Jan 05)
Jackel, Brad, BA(Hons), PhD Monash (from Jan 05)
Kreibich, Robyn, BSc (Hons), Dip Ed, Monash Cert Software Applications Swinburne (from March 2004)
Lehy, Peodair, MA, M. Com (Melb) MSt. (Oxon) CELTA (from Jan 05)
Lindsey, John, BSc(Hons), PhD Monash, DipEd Melb
Lye, Helen, BSc Melb, DipEd Monash
Martin, Ron, BSc BEd GradDipEdAdmin Melb, MEnvSci PhD (Environmental Studies) Monash
Maher, Fran, BSc(Hons) ANU, PhD Melb, Grad. Dip, Ed, Melb (to Jan 05)
McGregor, Margaret, BEd (Prim), MEd Studies Monash, TPTC Frankston
McLaren, David, BSc Melb, DipEd LaT (from Jul 04)
McQueen, Joy (from Aug 04)
Morrissey, Noni, BEd Melb BA Monash
Nixon, Judy, BA, DipEd Melb, BA Psych (Hons) Deakin
Peck, Ray, BSpecial Ed Monash, BSc, DipEd Melb
Pywell, Sean, BSc(Hons), Dip Ed, PhD
Raivars, Andrew, BA(Hons), DipEd, Blitt(Hons) Monash, GradDipMathSc MCAE
Rollo, Greta, BEd Sydney, MTeachEd (SpecialEd) UTS
Simpson, Brian, BSc, DipEd Melb
Thau, Felicia (from Oct 04)
Urbach, Daniel, Bcom(Hons) Monash (from Apr 05)

Research Officers

Calvitto, Leanne, BAppSci(Hons) RWIT (from May 05)
Michaels, Esther, Cert SmallBusMgt BEd (MathsSci) Melb
Searle, Dara, BAV BSc(Hons) Psych Melb (from Jan 05)
Twigg, Kylie, BSc (Hons) LaT (from May 05)
Urbach, Daniel, Bcom(Hons) Monash (to Apr 05)

Senior Administrative Officer

Bolton, Kirsty, BA (Anthropology) Monash, Grad Dip Museum Studies Deakin (from Mar 05)

Administrative Officer

Bates, Susan (to Dec 04)

Early Childhood Education

Research Director

Elliott, Alison, BEd, BEd St, MEd St, PhD FACE

Learning Processes and Contexts

Research Director

Rowe, Ken, BA (Hons) PhD Melb, MSc London, DipGenStuds Swin, TPTC FACEL

Principal Research Fellows

Khoo, Siek Toon, BSc Canterbury NZ, DipEd Singapore, GradDipCompSc LaT, MEdSt, Monash, PhD UCLA
Purdie, Nola, PhD, MEd, BEd, DipPhysEd UWA TC Claremont

Senior Research Fellow

Withers, Graeme, BA, Melb

Research Fellow

Ellis, Louise, BPsych(Hons) Macquarie, PhD(Psych) UWS, Psych Reg Board NSW, Assoc MAPS (to Aug 05)
Friso, Tracey, BBSc LaT, DipEd Bendigo, GradDipAdol&Child Psych Melb

Indigenous Education Researcher

Stone, Alison, BEd UTAS, MEd UTAS (from Oct 04)

Research Officers

Nolan, Kathy, BEd, DipTeach ACU, GradCertEdStudies (TESOL)
Fleming, Nicole, BBSc LaT, PGradDipPsych Melb, Assoc MAPS
Administrative Officer
Bates, Susan (from Dec 04)
Firth, Patricia

National and International Surveys

Deputy CEO (Research) and Research Director
Ainley, John, BSc, MEd, PhD, Melb, FACE

Principal Research Fellow
Thomson, Sue, BAAppSci RMIT, DipEd Monash, GradDipMathsEd Deakin, MEdSt, PhD Monash (from Jan 05)

Senior Research Fellows
Berezner, Alla, BSc, MSc Moscow
Cresswell, John, BSc, BEd UWA, MEd UTas, PhD Curtin (to Sep 04)
Koomen, Marten, BEd, GradDipTechEd Melb, MBA, MEd Studies LaT
Mellor, Suzanne, BA, DipEd Melb, BEd LoT, MEdSt Monash, MACE (from Aug 04)
Murphy, Martin, BA, DipEd, MEdSts Monash, GradDipSocStat Swin (from Mar 05)
Schulz, Wolfram, Dipl-Pol Berlin, PhD (EcoSocSc) Rostock
Thomson, Sue, BAAppSci RMIT, DipEd Monash, GradDipMathsEd Deakin, MEdSt, PhD Monash (to Jan 05)
Turner, Ross, MSc, DipEd Melb, DipEdPsych Monash
Walker, Maurice, BA(Hons) VUW, MAssessEval Melb

Research Fellows
Gebhardt, Eveline, MA Psych UVA
De Bortoli, Lisa, BAAppSci Deakin, GradDipCounsPsych RMIT, Assoc MAPS
Hollingsworth, Hilary (to Jul 04)
Lay, Dulce, BEd LoT (from Mar 05)
Le, Luc, BSc Hue, MEd RMIT
Macaskill, Greg, BSc(Hons) Adel, GradDipComStudies RMIT
Mellor, Suzanne, BA, DipEd Melb, BEd LoT, MEdSt Monash, MACE (to Aug 04)
Murphy, Martin, BA, DipEd, MEdSts Monash, GradDipSocStat Swin (to Mar 05)
Nguyen, Van, BSc Hue, MEd RMIT, MA Psych, PhD Hanoi
Routitsky, Alla, BSc(Hons, Math) PhD Voronezh, DipEd Melb, DipSocStats Swin
Wernert (Fleming), Nicole, BBSc LaT, PGradDipPsych Melb, Assoc MAPS (from Nov 04)

Research Officers
Doukas, George (from Jun 05)
Handayani, Dewi, ST ITB
Hong, Jennifer, BA, MSc(App Statistics) Swin (from May 05)
Lay, Dulce, BEd LoT (to Mar 05)
McKelvie, Pippa, BAVBSc(Hons) VUW, MSc Psych Melb (from Feb 05)
Searle, Dara, BAVBSc(Hons) Psych Melb (to Jan 05)
Underwood, Catherine, BA, GradCert(Soc Statistics), Swin
Wernert (Fleming), Nicole, BBSc LaT, PGradDipPsych Melb, Assoc MAPS (from Nov 04)

Senior Project Officer
Buttress, Wei, BBus (International Finance) BA (Foreign Languages) Shenyang (from Jul 04)
Wardono, Wahyu, ST, ITB, Indonesia MBA, Colorado State University, USA (from Jul 04)

Senior Administrative Officer
Zubrinich, Julie, BA, UWA, BEd Deakin

Software Engineer
Haldane, Samuel, BCS Melb (to Oct 04)

System and School Testing

Research Director
Tognolini, Jim, BAAppSci(Physics), WAIT; BEd, UWA; MEd, PhD, Murdoch, MACE

Manager, Government Projects
Freeman, Chris, MA, Macq; BComm UniQld, Dip Teaching ASOPA

Manager, System Testing
Arthur, Phillip, BEd ACAE (from Oct 04)

Senior Research Fellow
Davidson, Michelle, MEd Synd, BEd UNSW, DipEd SCAE

Research Fellows
Basides, Helen (from Jan 05)
Blackwood, Mary, B Agric.Sc. Melb GradDiPEd UTS (from Aug 04)
Blumen, Sacha, BArts (Hons) UQqld, A.MusA. (from Jan 05)
Eveleigh, Frances, DipEd SCAE, BEd UNSW
Hung, Njora, Diploma & B.Sc. (Hon.) Egerton University M.A., M.Ed., Ph.D. Finders (from Jan 05)
Leong, Claire (from Jan to Jun 05)
Reid, Greg, BEdBA (Hons) James Cook Prep Cert Tefl London and DST Sydney
Smith, Brooke, BSc(Hons) Psych Wollongong (on leave from 04)
Project Director
Spurway, Caroline (to Nov 04)

Senior Project Officer
Moore, Holly (from Mar to Jun 05)

Administrative Officers
James, Kari, B Media Macquarie (to Mar 05)
Schollum, Kaye (from Apr 05)

Teaching and Learning

Research Director
Ingvarson, Lawrence, BSc DipEd UWA, MA, Landon, PhD Monash
FACE

Principal Research Fellow
Beavis, Adrian, BA Chisholm, MEd and PhD Melb

Senior Research Fellow
Anderson, Michelle, BEd Rusden; MEd (Hons) Melb (from May 05)
Meiers, Marion, BA, DipEd Melb, BEd, MEd Monash, MACE

Research Fellows
Kleinhenz, Elizabeth, BA, BEd Melb, EdD MEd Monash TPTC
Semple, Anne, BSc DipEd Reading UK, MEd Monash, FSTAV FACE
(to Dec 04)
Wilkinson, Jenny, BA, Melb; B, Ed, Melb; Master of Ed. Stud. Monash;
Certificate of Gifted Education, Monash (from Nov 04)

Administrative Officer
Bastecky, Lucy, GradDipEd ACU, BA(Hon) LoT, BAComm NSWIT
(to Aug 04)
Curtin, Emma (from Oct 04)

Transitions and Economics of Education

Research Director
McKenzie, Phillip, BEc(Hons), DipEd, MEd, PhD Monash, FACE

Principal Research Fellow
Marks, Gary, BSc(Hons), MSc Melb, PhD Qld
Rothman, Sheldon, BA Massachusetts, MAT New Mexico State,
MEd(Hons) UNE, EdD Harvard (from Mar 05)

Senior Research Fellow
Curtis, David, BSc Hons Adel, Grad Dip Inst Comp (SACAEC),
MEdSt, MA, EdD Finders (from Apr 05)
McMillan, Julie, BA(Hons), PhD UQ (on leave from Jun 05)
Rothman, Sheldon, BA Massachusetts, MAT New Mexico State,
MEd(Hons) UNE, EdD Harvard (to Mar 05)

Research Fellows
Hillman, Kylie, BA(Hons) MEd Psych Melb Psych Reg Board Vic

Senior Administrative Officer
Zubrinich, Julie, BA, UWA, BEd Deakin

ACER, Dubai Office

Egbert, Alan
D’Souza, Supatra BSc Microbiology Joseph’s, India, MHM Fr.
Mullers Inst Med Sc India (from Mar 05)