



MINARET COLLEGE

# Annual Report 2022

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# Minaret College Vision, Mission and Philosophy

## VISION

The Vision of Minaret College is to produce a healthy Australian Muslim identity which is: connected, conscious, sincere to its traditions and committed to excellence, good citizenship and compassionate service to humanity.

## MISSION

Our Mission is to provide an integrated Islamic and secular education that will help the students develop their talents and capacities to their full potential, taking into account the social, cultural, and economic needs of the Islamic community and the nation as a whole.

## PHILOSOPHY

Our Philosophy is to help students improve their learning and increase their knowledge on a daily basis to the best of their abilities.

# Governance – Minaret College Board

**Minaret College is a limited liability company by guarantee and is a not-for-profit organisation. Its accounts are independently audited and filed annually.**

## BOARD CHAIRPERSON

**Dr Ahmed Hassan** – MBBS (Melb), FRANZCO  
Consultant Ophthalmologist

## MEMBERS

**Mr Ameen Mohamed** – MPIA  
Deputy Chairperson  
Consultant Planner

**Mr Salifu Baba** – M.Ed., P.G.Dip., Dip. Ed., B.B.A.  
(Hon)  
School Executive

**Mr Madkhul Sani**  
Adviser/Consultant for IT-related matters

**Mr Kabir Azadzo**  
Businessperson

**Dr Jamal Yusuf** – MBBS, FRACGP  
General Practitioner

**Ms Inas Hassan** – B.A (Hons), P.G.Dip. Public Law,  
P.G.Dip.Ed.  
Early Childhood Educator

# Board Chairperson's Annual Report



Minaret College celebrated its 30th Anniversary Year in 2022 as COVID restrictions gradually faded away. It was another year full of successful milestones under the capable stewardship of Executive Principal, Mr Mohammed Taksim, Head of

Springvale Campus Mr Omar Marzouk, Head of Officer Campus Mr Rashdan Rashid, Head of Doveton Primary Mrs Fairooza Gaffar and a wonderful team of dedicated staff.

In its 30th year, Minaret enrolments across three campuses reached 2,500 students for the first time. Such growth necessitates ongoing investment in state-of-the-art facilities. To this end, planning and permits were submitted for a new dedicated VCE centre at Springvale Campus, along with many new buildings and developments at Officer Campus.

Our students enjoyed interschool sports, camps and excursions. Minaret students shone in the Premier's reading challenge, the Math Olympiad, debating and the Red Room poetry competition. STEAM activities included a new Drone club, 3D printing and more. The graduating VCE class of 2022 again demonstrate the College's ongoing commitment to providing our children the very best academic opportunities. I congratulate College Dux Mougadam Mougadam for his excellent ATAR of 96.75 and all other high achievers for their outstanding efforts.

The College Board began implementing the College's new five year strategic plan, along with consolidating a suite of policies covering areas including workplace safety, bushfire risk management, child protection, online safety and many more. Such important governance by the Board fulfills the VRQA requirements for best practice and for ongoing school compliance and registration. In August 2022, Minaret College was the Crescent Awards Winner for School Innovation and Renewal, up against a strong field of other great schools. This award is a strong testament to the hard work and vision of Executive Principal Mr Mohammed Taksim and his team.

Ramadan prayers and Eid celebrations for our families were held at both campuses, and the Minaret Hifz Program continues to grow. In November, a Community Celebration Day with rides, stalls and fun for all was held to mark the 30th Anniversary of Minaret College. A great day was had by our wonderful Minaret families and students, past and present.

The Minaret College Board is blessed to continue its service by developing the facilities and implementing policies to support our students and dedicated staff across three campuses. We strive to support our graduates as they grow into confident, capable and ethical young Australians who will be a credit to their families and society as a whole.

**Dr. Ahmed Hassan MBBS(Melb), FRANZCO**  
Minaret College Board Chair

# Executive Principal's Annual Report



2022 started with some remnants of COVID still impacting schools; students from Year 3 and above were required to wear masks, schools regularly distributed RAT kits and we were still mandated to inform families when a positive case had been onsite.

Alhamdulillah as the year progressed, the restrictions loosened, and teachers worked tirelessly to settle students back into routines and rebuild social connections. Limited social interaction during lockdown was isolating for many students and so great care and attention was paid to student wellbeing. Extracurricular activities, including excursions and funded camps played a pivotal role to return a sense of normalcy to school life.

The next emerging challenge became finding enough staff during a nationwide teacher shortage. Having exhausted local recruitment options, our search for teaching staff took us to Singapore where we found well experienced teachers who were willing to migrate themselves and their families to Australia. We welcomed the first of our international recruits in the latter half of the year and we will be joined by many more amazing teachers in 2023 InshaAllah. I look forward to seeing what these ambitious individuals will achieve not only in the classroom but as part of our local community.

This year marked a significant milestone for Minaret College – 30 years of serving the Muslim community of Melbourne's South-East. To share the occasion, the College held a two-day celebration. On the first day, we brought students from all campuses together at Springvale Campus. Students were treated to a day of fun activities, rides and food stalls. On the following day, we opened our doors to the school community. Joined by local politicians, staff and students from the past as well as current board members, students, staff and families, we reflected on the past 30 years. The day was filled with excitement and gratitude for the ongoing success of the College and the community we fondly refer to as our 'Minaret Family'. As part of the formal ceremony, and in memory of our Founding Director Mohamed Hassan OAM, the Multipurpose Hall was renamed Mohamed Hassan Hall. A 30-year

timeline was also installed in the foyer of our Admin building.

In 2022 we also received a favourable outcome to a comprehensive Victorian Registration and Qualifications Authority (VRQA) audit. The audit was part of the typical audit cycle of VRQA and assesses schools against the Minimum Standards expected of schools to maintain registration. The audit focused on governance, fiscal management, child safe standards and curriculum amongst other key areas. My team and I are grateful for the opportunity to demonstrate our professional stewardship of the College and receive validation of our efforts from the primary regulatory body for schools.

Due to a combination of student retention as well as growth at both Officer and Doveton, overall enrolment numbers increased by 6.5% from 2021 to 2022. Minaret College is now entrusted with the wellbeing and academic needs of a record 2,410 students. My team and I take this amanah very seriously and we thank our parents for their ongoing partnership and trust in us.

All these activities and investments are ultimately to ensure our students have the resources and support they need to reach their goals. In 2022 we congratulate Mougadam Mougadam as the Dux of our College. I'm pleased to also share that 98% of our graduates received an offer to pursue further studies in their preferred tertiary course. We wish them the best in their endeavours and I look forward to hearing of their continued success InshaAllah.

Once again I would like to thank our families, staff, the College leadership team and College board for their continued support and trust in our ability to deliver for our students. Most importantly, we thank Allah (SWT) for our continued blessings; success can only come with His permission.

I look forward to seeing the opportunities that 2023 will bring both for our students and the College community InshaAllah. May Allah (SWT) continue to guide us and give us success in this life and the next. Ameen.

**Mohammed Taksim**  
Executive Principal



# Student Enrolment and Attendance

## Attendance

Student attendance is taken twice a day in Primary schools and every period in Secondary School. As part of its obligation under the Australian Education Act 2013, the College is required to complete and submit Student Attendance Rate Data for full-time students in Years 1 to 10. Student Attendance Rate Data is reported twice a year for Semester 1 and Term 3 periods and is collected by grade, gender and Indigeneity.

For the purpose of this report, the average from the two submissions in 2022 is presented below. The attendance average of Foundation, Years 11 and 12 for the same period is also added to this report.

Attendance and absence is monitored by Heads of School and Student Wellbeing Specialists.

### Doveton Campus

Grade/Year Level	Average number of students	Overall average attendance rate	Average number of students with less than 90% attendance	Average number of students with more than 90% attendance
Foundation	50	83.67%	28	22
1	45	85.20%	29	16
2	24	86.90%	12	12
3	13	87.95%	5	8
<b>Total F -3</b>	<b>132</b>	<b>85.93%</b>	<b>74</b>	<b>58</b>

### Officer Campus

Grade/Year Level	Average number of students	Overall average attendance rate	Average number of students with less than 90% attendance	Average number of students with more than 90% attendance
Foundation	93	82.33%	64	29
1	91	84.62%	53	38
2	76	83.56%	49	27
3	100	84.52%	61	39
4	86	86.39%	45	42
5	104	84.57%	61	44
6	80	85.16%	53	28
7	96	86.17%	52	44
8	99	83.16%	69	30
9	88	82.89%	56	32
10	67	80.36%	47	20
11	60	85.21%	37	23
12	43	85.48%	26	18
<b>Total F -12</b>	<b>1,079</b>	<b>84.18%</b>	<b>670</b>	<b>409</b>



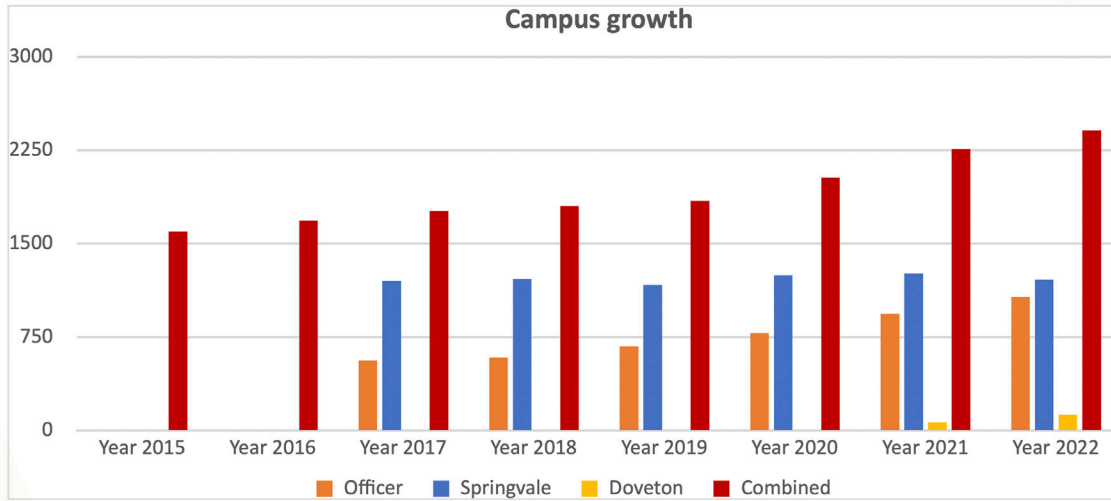
## Springvale Campus

Grade/Year Level	Average number of students	Overall average attendance rate	Average number of students with less than 90% attendance	Average number of students with more than 90% attendance
Foundation	88	82.55%	56	32
1	80	82.77%	51	29
2	100	85.71%	53	48
3	96	85.46%	50	46
4	98	87.77%	45	54
5	113	87.11%	49	64
6	82	85.30%	38	45
7	110	85.02%	68	42
8	108	85.37%	59	49
9	105	83.86%	61	44
10	88	80.15%	61	27
11	92	79.14%	67	25
12	78	79.40%	63	16
<b>Total F -12</b>	<b>1,237</b>	<b>83.81%</b>	<b>718</b>	<b>519</b>

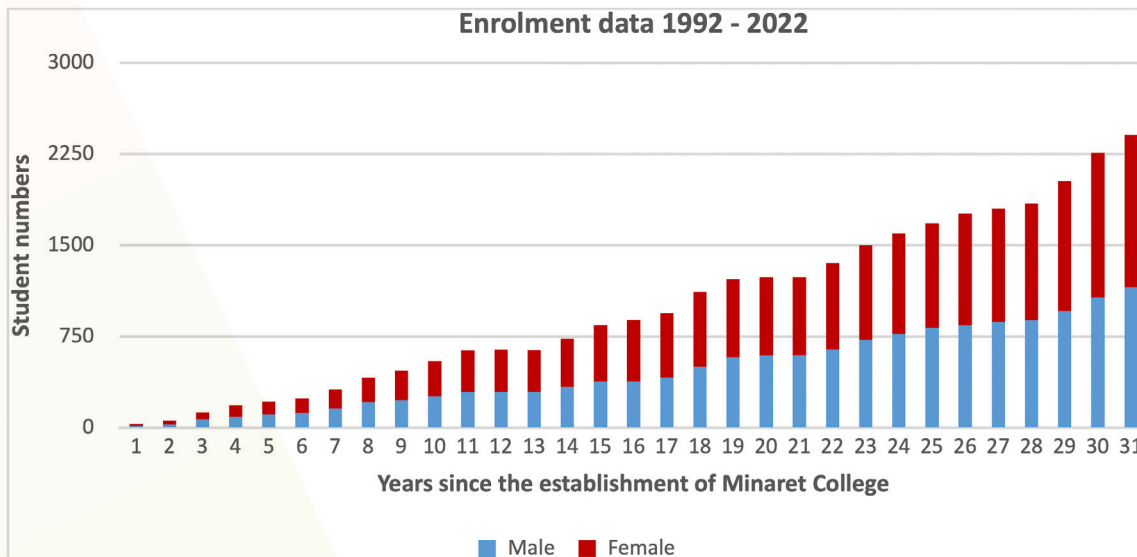


# Student Enrolment

In 2022, Minaret College had an enrolment of 2,410 students in Springvale, Officer and Doveton Campuses. This was an increase of 6.59% from the previous year. Growth for each campus and combined for the College is shown below.



The historic data from 1992 to 2021 is shown below.



	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Male	17	31	70	92	108	122	160	211	230	260	294	294	295	335	383
Female	16	31	58	95	107	121	155	202	241	290	344	351	346	400	464
Total	33	62	128	187	215	243	315	413	471	550	638	645	641	735	847

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Male	381	412	503	579	596	597	642	725	771	822	843	870	885	960	1,071	1,156
Female	506	531	615	642	643	644	713	777	827	862	921	932	958	1,070	1,190	1,254
Total	887	943	1,118	1,221	1,239	1,241	1,355	1,502	1,598	1,684	1,764	1,802	1,843	2,030	2,261	2,410

\*2022 enrolment data reflects data collected from census report.

# Wellbeing Programs

Schools, families and the broader community have a collective responsibility to create a safe and positive environment for students to thrive.

The aim of the Student Wellbeing programs at Minaret College is to:

- Create and maintain a safe, supportive, and inclusive school environment consistent with our school's values
- Develop a range of strategies to promote engagement, positive behaviour and respectful relationships for all students in our school

In 2022, the wellbeing programs focused on building children's resilience, and work to fully recover from the learning loss and the social-emotional toll of the pandemic.

By teaching children and young people resilience skills, we are empowering them to take care of their own mental health and wellbeing and giving them the confidence to cope with adversity.

The focus was on belonging, connection, re-engagement, promoting self-care and positive mental health.

Some of the wellbeing programs and activities that took place in 2022 include:

## Student Leadership Program

Minaret College students are provided plenty of opportunities throughout the year to refine and demonstrate their leadership skills. One such opportunity is to be appointed to formal student leadership positions such as School Captains or various other leadership positions. Students are encouraged to reflect on the sunnah of the Prophet (SAW) and ensure they use their positions to show care and compassion and lead by example.

## Harmony Day

Harmony Day is an event to celebrate the diversity of student and staff population, aiming to foster inclusiveness, respect and the idea that people of all different cultures make a valuable contribution to society.

## Cyber Safety Sessions

The ThinkUKnow program by Australian Federal Police aims to raise awareness and equip students with the knowledge and skills to protect their digital reputation, personal information and teaches young people steps to take in order to maintain their online safety at all times.

## Student Halaqah

Student Halaqah were introduced for Secondary students. The sessions explore contemporary issues which are relevant to students and allow them to understand the Islamic perspective. As attendance numbers have grown, the Halaqah have increasingly become student-led.

## Transition Activities

Transition activities play an important role of preparing students as they transition to a significantly different phase of their education. At the end of each year we run transition activities for two of the most significant transitions - ELC students coming to Foundation and Year 6 students moving to Year 7. The Headstart program prepares the whole school for a successful transition from one academic year to the next.

## Welcome Ramadan and Eid Assemblies

Throughout the year students participate in assemblies but our Welcome Ramadan and Eid Assemblies hold a significant place in our heart. Each year, students prepare for these auspicious occasions by putting on some wonderful performances for their teachers and peers.

## Leader in Me

The Leader in Me initiative is a primary school program of Personal and Social Learning which focuses on social and leadership development through in class activities, online resources and student-led presentations. The skills developed within the program help young people thrive and prepare them for the future.

### Anti-Bullying day and R U OK day activities

These activities/events encourage meaningful conversations amongst students to protect those they know and love. It is a day of action to encourage students to connect with someone they care about and help stop little problems from turning into big ones by engaging in meaningful activities.

There were many incursions delivered virtually on topics of safety such as road, water safety and First Aid in Schools sessions teaching students what to do in case of an emergency.

Counselling support was provided to students with social and emotional needs.

The teachers also undertook several professional development sessions to better equip themselves to support wellbeing of students.



# Curriculum Reports

Throughout the academic year 2022, our dedicated team of teachers have been worked to deliver a comprehensive curriculum aligned to the expectations set by the Victorian Curriculum.

At Minaret College, we believe that every child should have the opportunity to reach their full potential and we have designed our curriculum to be inclusive to cater for the needs of our students. The following is a brief summary of our schools' achievement in meeting the Victorian Curriculum Standards:

- Differentiated curriculum planners, with emphasis to cater for special needs and talented students along with mainstream classes
- Use of Seesaw portal in primary school – providing interactive tools, including the use of audio and video recordings which encourages students to support their creativity and other forms of expression and share the work with parent community
- ePortfolios of primary student work communicated to parents
- Primary School Curriculum Plan incorporating an Instructional Model common to Primary and Secondary Schools
- All students in Primary had access to the paid version of Mathletics, Reading Eggs, Reading Eggspress and Essential Assessments (including My Literacy and My Numeracy modules)
- Fully implement VRQA requirements and use the Education department guidelines for curriculum planning (develop 4 levels of curriculum documentation). We have shared appropriate planners with the teachers by using a common digital platform. Support teachers to implement the explicitly defined and agreed curriculum
- Transition from NAPLAN paper testing to NAPLAN Online
- Islamic Integration in different subject areas to be aligned with Islamic Ethos
- Hifz Program for students in Years 3-9 to support students with Quranic learnings
- Review of secondary curriculum structure and introduction of engaging electives including Media, Entrepreneurial skills, Digital Technologies, Forensic Science and 3D Printing
- College instructional model continued to be implemented in all classrooms focusing on effective learning strategies. There was a continual focus on 'learning intentions' and 'success criteria'
- Whole-school curriculum-linked events such as: Science Week, Book Week, Islamic Quiz, Islamic Book Fair, Quran Recitation and Quran Memorisation Competition, Premier's Reading Challenge, Queen's Commonwealth Essay Writing competition, and Red Room Poetry Competition, Debating and public speaking
- Careers program, including 'Choose Your Own Adventure' sessions and guest speakers
- VCE students were supported by free access to Edrolo (Online Learning platform for almost all VCE subjects from Units 1 – 4)
- VCE Alumni Tutoring, VCE afterschool tuition Program, and VCE TSFX tuition scholarship program for high achievers
- Lunchtime clubs and programs: Chess club, Art club, Media Club and Drone club, 3D printing club, Maths Learning Centre
- Participation in sporting competitions including School Sports Victoria and Bachar Houli Cup
- Online assessments were done using On Demand Testing, Edmodo, Exam.net, Essential Assessments (EA) and Benchmark Assessment System (BAS)
- Math Olympiad Program and English Challenge Program for advanced students
- Drop Everything and Read (D.E.A.R) across primary and middle school
- Standardised approach to exam development and assessment practices
- Student surveys to provide teachers feedback
- Data analysis to guide teaching practice and intervention strategies
- Headstart program for primary and secondary students
- Ongoing professional development for teachers

## National Assessment Program - Literacy and Numeracy (NAPLAN)

NAPLAN is an annual assessment for all students in Years 3, 5, 7 and 9. It tests the types of skills that are essential for every child to progress through school and life. The tests cover skills in reading, writing, spelling, grammar & punctuation, and numeracy.

The Australian Curriculum, Assessment and Reporting Authority (ACARA) is the independent statutory authority responsible for the overall management of the Australian National Assessment Program, in collaboration with representatives from all states and territories and non-government school sectors. The Commonwealth Government sets minimum standards for reading, writing, spelling, grammar & punctuation, and numeracy at each of the year levels tested. These are referred to as the National Minimum Standards.

The following table summarises the performance of students of Minaret College from each campus against the National Minimum Standards.

Percentage of students at and above National Minimum Standards in NAPLAN

Campus	Year	Reading	Writing	Spelling	Grammar & Punctuation	Numeracy
SV	3	92%	94%	85%	99%	89%
	5	97%	92%	97%	96%	93%
	7	80%	82%	86%	72%	71%
	9	81%	66%	87%	78%	85%
DC	3	100%	100%	100%	100%	100%
	5*					
OC	3	96%	96%	92%	93%	97%
	5	93%	95%	97%	92%	94%
	7	95%	97%	96%	89%	90%
	9	90%	87%	92%	82%As	96%

\* No Year 5 students at Doveton Campus in 2022

It is worth noting that 89% of students enrolled at Minaret College come from a language background other than English (LBOTE).

The school reviews, develops and implements curriculum programs to address areas of concern.

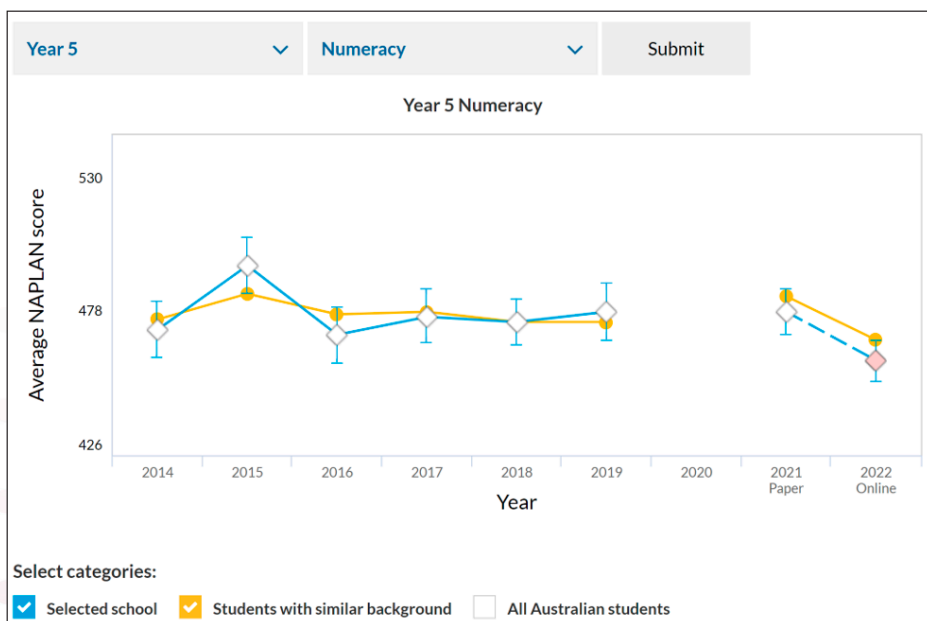
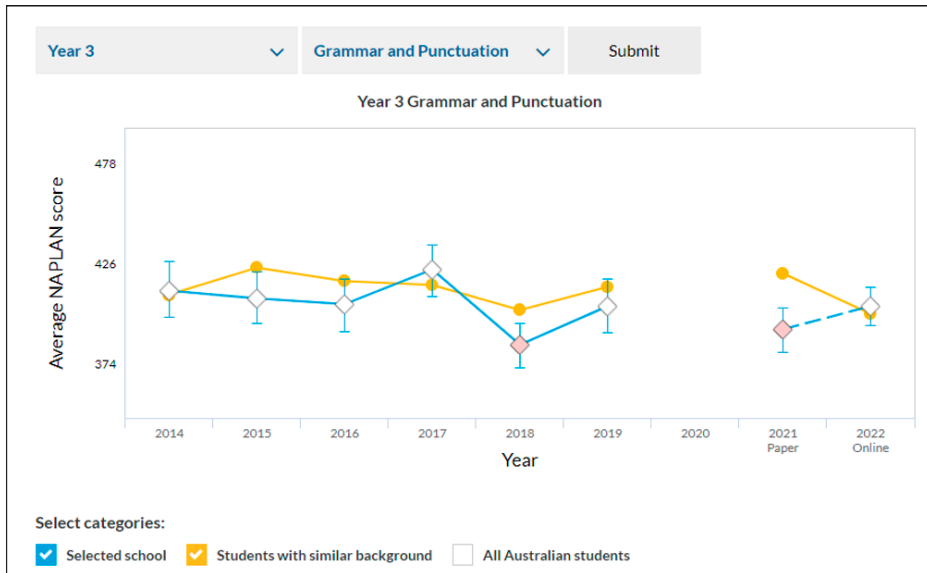
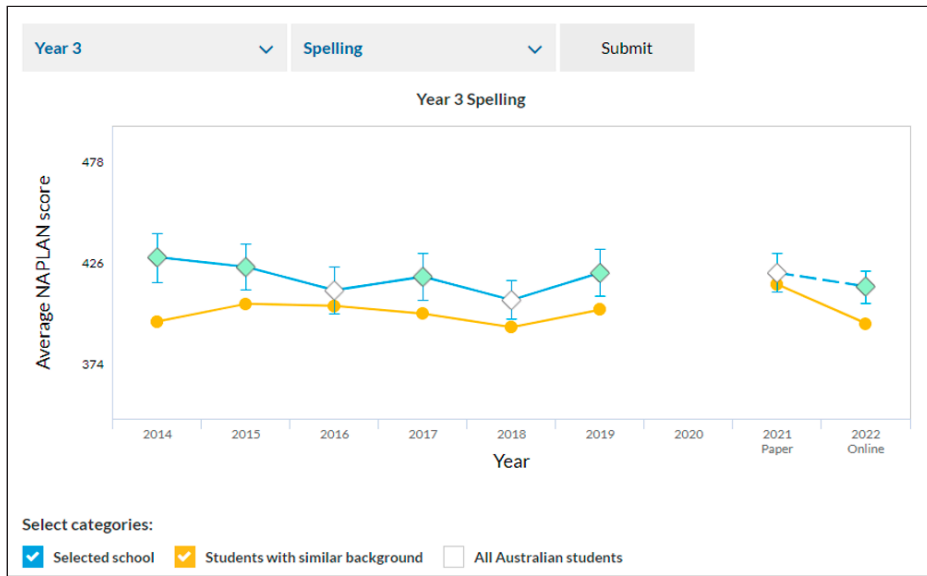
Each year the NAPLAN results are analysed by teachers to extrapolate diagnostic data that might inform teaching practices with a view to improving student performance.

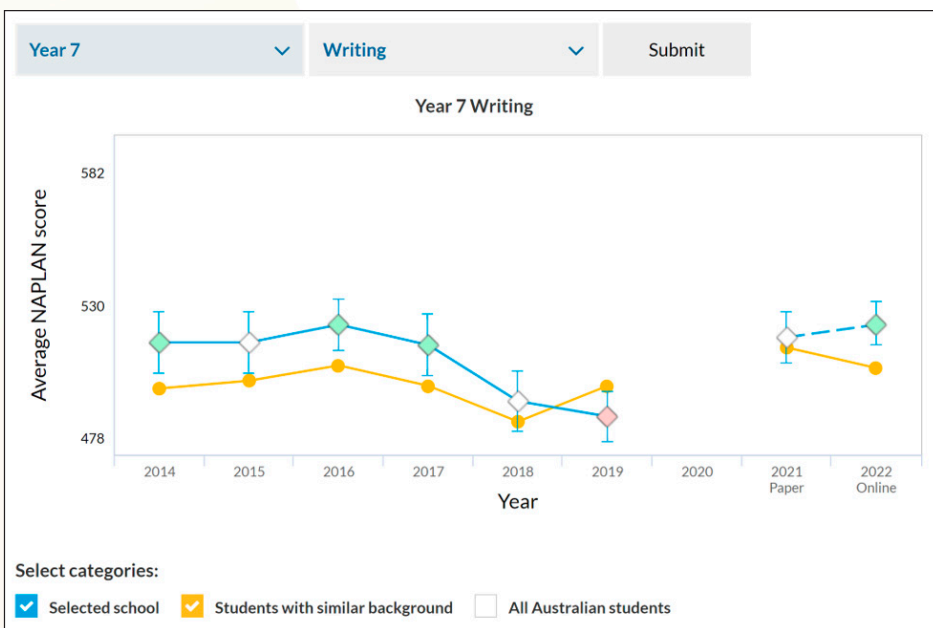
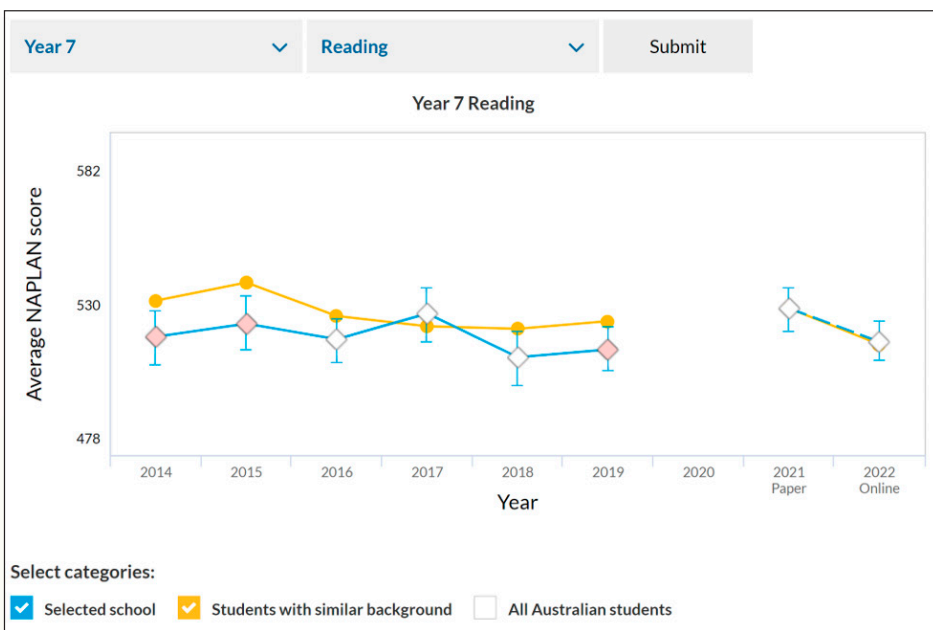
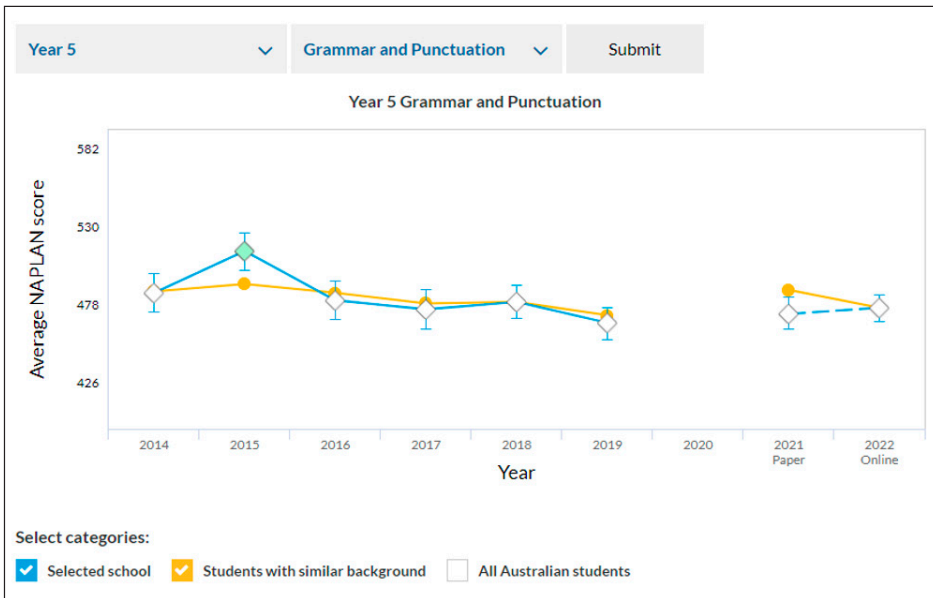
It is useful to examine results over time. The following longitudinal observations have been made when looking at the data from all campuses combined and comparing them to results of students of a similar background:

- Across all year levels, Minaret College spelling results are above the results of students of a similar background
- With the exception of grammar and punctuation, Year 3 results showed a decline from 2021 to 2022. Results for students of a similar background show a decline in all assessment areas, likely as a continued impact of the COVID-19 disruptions
- With the exception of numeracy, Year 5 results either remained steady or improved from 2021 to 2022. This is in contrast to a year-on-year decline in results across all areas for students of a similar background who declined in overall achievement year on year.
- Writing results for Year 7 students increased year-on-year and is now 'above' the average of those of results for students of a similar background.

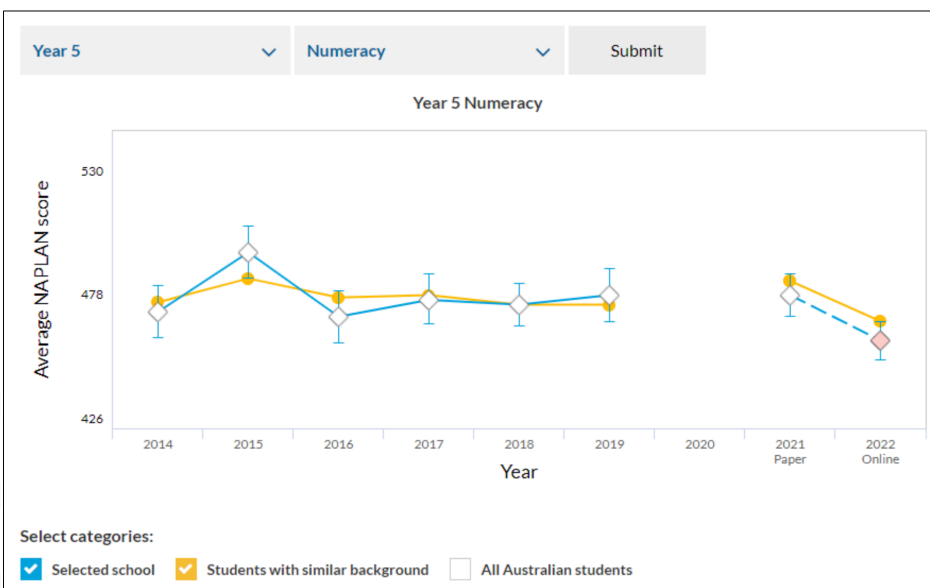
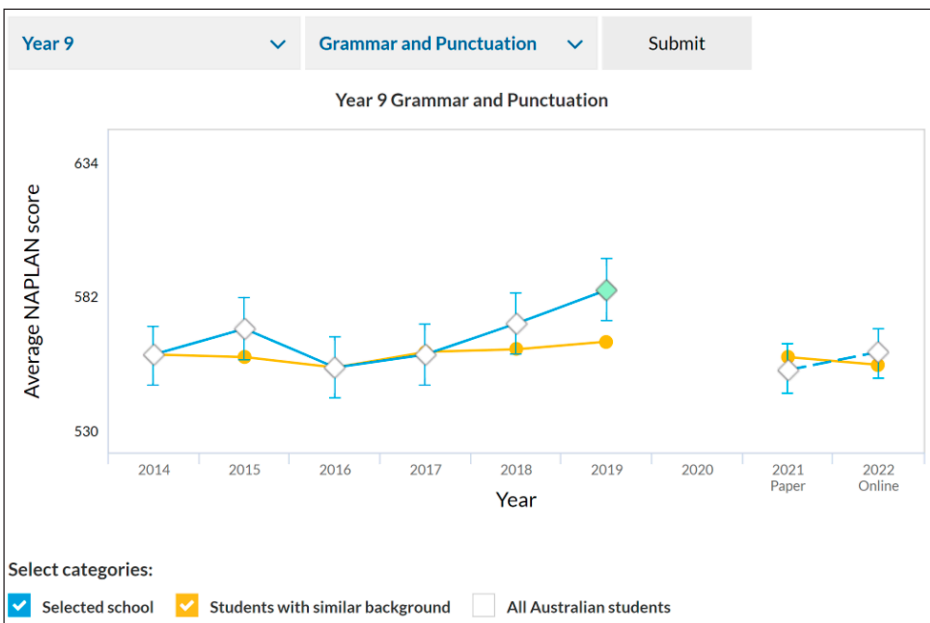
- Year-on-year results for Year 9 students increased across all assessment areas. In comparison, results for students of a similar background decreased year-on-year with the exception of writing.

The below graphs show a summary of results for Minaret College compared to students of a similar background. A full view of NAPLAN results across the years is available at <https://myschool.edu.au/>









## VCE Results

The following table shows a summary of VCE results for Minaret College graduates of 2022 (Springvale and Officer Campuses):

The Dux for 2022 was Mougadam Mougadam with an ATAR of 96.75.

Bilal Baba obtained a perfect score of 50 in Further Mathematics.

VCE subjects with a study score of 40 and above (approximately top 9% of high achievers in the state) included Accounting, Biology, Business Management, Chemistry, English, Further Mathematics, Psychology, Texts and Traditions.

Total number of Year 12 students	121
Total number of students with ATAR	110
Number of students without ATAR	11
Highest ATAR	96.75

## Tertiary Offers

The Victorian Tertiary Admission Centre (VTAC) processes student applications for tertiary courses. Below is a summary of VTAC offers for the graduating students in 2022.

Campus	Number of students enrolled in Year 12	Number of students who applied	Number of students who received an offer	Percentage of offers (received / applied)
Officer	43	43	41	95.3%
Springvale	78	67	67	100%
Combined	121	110	108	98.2%

When applying for tertiary education, students can nominate up to 8 options.

In total, 81 students (75% of all applicants) received an offer which was their first, second or third preference.

Preference level	Number of offers	Percentage %
1	50	46.30
2	20	18.52
3	11	10.19

## Tertiary Destinations

Students' top six tertiary institutions and areas of interest are shown on the following graphs:

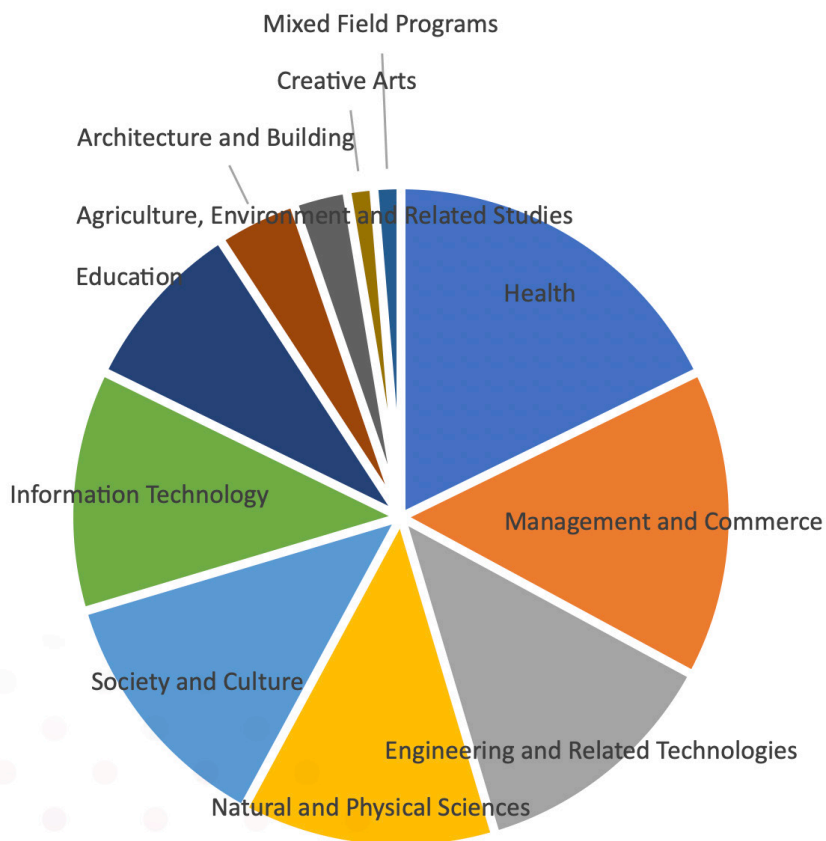
### Tertiary Offers by University (top 6 destinations)

- Deakin University
- Monash University
- RMIT University
- Victoria University
- La Trobe University
- University of Melbourne (The)



## Areas of Interest

Students' areas of interest varied, with Health, Management and Commerce, Engineering, Sciences, Society and Culture and Education being most popular career choices.



# Minaret College Staff

The staff at Minaret College are a dedicated team of professionals who work together to help each student realise their potential. All teachers are registered with the Victorian Institute of Teaching (VIT) according to the requirements of the VIT regulations (Full, Provisional, or Permission to Teach). Non-teaching staff have a Working with Children check. At the end of 2022 Minaret College had a total of 313 employees. The average staff absence for unforeseen leave was 10.8 days. From the end of the previous school year, 85.6% of staff remained and worked in the school for the entire 2022.

Professional learning is core to enabling staff to improve their practice. Both teaching and nonteaching staff participated in a number of professional learning activities. These included regular team professional development days with guest speakers, external PDs and online learning modules via Minaret Staff Learning System. Furthermore, the College ran comprehensive induction programs for the new staff. In 2022, there were no staff with the Aboriginal or Torres Strait Islanders heritage employed at Minaret College.



# Financial Report

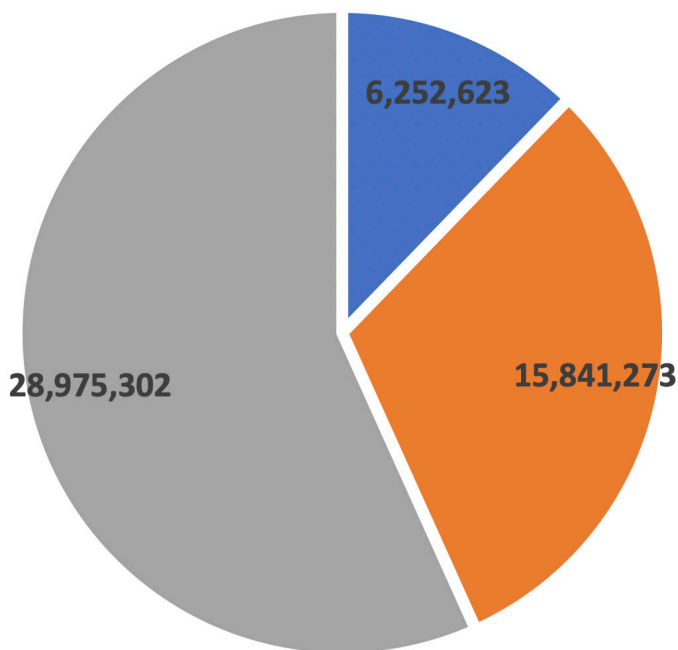
## Income and Expenses

The graphs below show a breakdown of the income and their source (Private/Parents, Victorian and Australian Federal Governments) and expenditure for Year 2022.

The Auditor's report is presented on the next three pages.

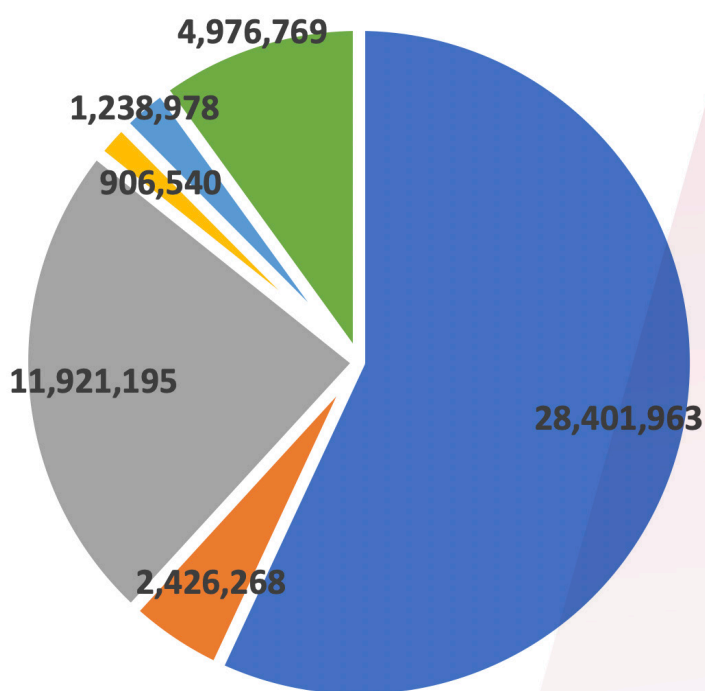
### Minaret College – Income 2022 (\$)

- Private / Parents
- Victorian
- Australian



### Minaret College – Expense 2022 (\$)

- Salaries
- Teaching Provisions
- Operations & facilities maintenance
- Rent
- Provision for Bad & Doubtful Debt
- Capital





## INDEPENDENT AUDIT REPORT TO THE DIRECTOR OF MINARET COLLEGE LTD A.B.N. 85 232 014 290

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of MINARET COLLEGE LTD, (the company) which comprises the statement of financial position as at 31 December 2022 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the director's declaration.

In our opinion, the accompanying financial report of the company is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the company's financial position as at 31 December 2022 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards and the Corporations Regulations 2001.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Report section of our report. We are independent of the company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the director of the company, would be in the same terms if given to the director as at the time of this auditors' report.

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

#### Responsibilities of Director's for the Financial Report

The director of the company is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the director determine 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 director is responsible for assessing the company'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 director either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

## Auditors' 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 auditors' 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the director.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the company 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 director 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.

We also provide the director with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the director, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation preclude public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



**INDEPENDENT AUDIT REPORT  
TO THE DIRECTOR OF MINARET COLLEGE LTD  
A.B.N. 85 232 014 290**


**Name of Firm:** Bunnett & Bassal Pty Ltd  
CPA

**Name of Partner:** M Bassal - FCPA

**Address:** Po Box 7172, Dandenong, VIC 3175

**Dated this 29<sup>th</sup> day of May 2023**

*M. Bassal*  
**BUNNETT & BASSAL PTY LTD  
ACCOUNTANTS  
PO BOX 7172, DANDENONG VIC 3175**

  
*R. Hammond*  
*Reg. Company Auditor*  
*Nº 8460*



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