

AAMT Annual Report 2015

The Australian Association of Mathematics Teachers Inc.



supporting and promoting mathematics education



This report concerns the financial year, as required by the Constitution. This overlaps with the second year of my two year term as President. It has been a year of significant success and growth for AAMT as the result of achieving Federal Government support for several major projects, which will provide many opportunities for the association to contribute to it mission: "AAMT improves the quality of teaching of mathematics by advocating for mathematics and teachers of mathematics, and providing teachers of mathematics with professionally and educationally relevant support."

My first item is to thank the members of the Council of AAMT, who volunteer their time to attend Council meetings and to participate in other activities of the association. They embody the links to the eight Affiliated Associations through which membership of AAMT is structured. Thank you all for your contributions. It has been a great pleasure to work with all of you and I am sure that the incoming President, Allason MacNamara, will enjoy working with this group. During the year we farewelled Richard Korbosky (MAWA), and John Bament (MTANT) who completed their terms. Rom Cirillo was welcomed in Richard's place. From the Northern Territory we welcomed Matt Skoss then later Selina Blyton when Matt joined the staff of AAMT and stepped down from the Council. We also welcomed Bronwyn Welch (CMA) when Jurek Paradowski became Treasurer, replacing Allason who became the President Elect at the 2015 AGM. Professor Kim Beswick finished her term as Immediate Past President in May and I thank her for her outstanding contributions in many areas, and particularly for her stewardship of the move to the new way of working of the Council under AAMT's revised Constitution.

Members of Council have contributed to the development of two AAMT Policy statements: Girls and Maths, and Promoting Positive Attitudes to Learning Maths. I thank Rodney Anderson and Karen McDaid respectively for leading those projects. The Objectives of the Association have also been reviewed and the list consolidated into a more reasonable number, and I thank Jim Spithill for leading the work there. That work has culminated in a motion considered at the 2016 AGM to update the Objectives.

My second item is to acknowledge with much appreciation the work and the vision of the CEO, Will Morony. Will has ensured that AAMT will play a major role in the future of mathematics education in the way he helped develop the bids for several Australian Maths and Science Partnership Program (AMSPP) projects and of course, Maths by Inquiry. This is a major project and I believe it will transform the way that mathematics is learnt and taught in schools across the country. There are more details of these projects later in this report. The CEO's report recognises the efforts of the staff of AAMT, and I join Will in thanking them all.

During February 2015, AAMT along with Business Events Sydney hosted a site visit by the committee of the International Commission on Mathematical Instruction (ICMI) that was tasked with choosing the location for the 2020 International Congress on Mathematical Education (ICME). Assembling the bid for this conference was a major effort, and I am very pleased that AAMT was able to bring together and lead a Coalition of Mathematics Education (CoME) to collaborate with Business Events Sydney do this important work. Again many thanks are due to our CEO. Member organisations of CoME were the Mathematics Education Research Group of Australasia (MERGA), the Australian Mathematical Sciences Institute (AMSI), the Australian Mathematical Society (AustMS), and the Statistical Society of Australia Incorporated (SSAI). Professor Merrilyn Goos, former President of MERGA, led the Coalition and our bid was a serious contender, although the final decision went to Shanghai, China. I firmly believe that Australia is now in a good position to bid for the 2024 ICME and I trust that when the time comes, AAMT will be able to play a leading role in another strong team in negotiations with ICMI.

The formal link between Australian Mathematics Educators and ICMI is managed by the National Committee for Mathematical Sciences, a committee of the Australian Academy of Science. This committee recently completed a major project in which AAMT was closely involved through the contributions of former President, Professor Kim Beswick, who chaired the Education in schools and colleges subcommittee. The project has resulted in *The Mathematical sciences in Australia: A vision for 2025* which was published in March 2016 and is the first ten-year plan representing the strategic vision for the discipline. The plan is based on five core principles, the first being that "The mathematical sciences are critically important for Australia's future—especially in light of ongoing technological change." It follows that Australian students need the best possible mathematical education to enable them to contribute to the future of the country as informed citizens, and to be best placed to participate in the jobs of the future. This is reflected in the second principle: "All young Australians need a strong foundational education in mathematics and statistics". I recommend that all mathematics educators read this report and use it to guide discussions and planning. In it are specific objectives and calls to action. AAMT will certainly be looking for commitments from all levels of government to ensuring that the ambitions of the report are adequately funded, as was promised by Senator Birmingham at the launch of the plan.

Major activities for AAMT during 2015 included the establishment phases of the AMSPP projects mentioned above. Kate Manuel has been pivotal in the work of the five projects in which AAMT is closely involved, which are:

TEMPEST: Towards Educating Mathematics Professionals Encompassing Science and Technology. This project, based at the University of Tasmania, is concerned with evaluating and improving the quality of professional learning of teachers of mathematics. Implementation Officers across the country have been appointed as part of this project, and they will work closely with the Affiliated Associations to carry out the objectives of the project. I expect this collaboration will help lift the profiles of both AAMT and the Affiliated Associations among teachers and schools.

Maths Inside: This is based at UTS and is about enhancing the classroom experiences of students and teachers and broadening their knowledge of where maths is used in science and industry. CSIRO is a major partner and the project has produced videos of CSIRO scientists talking about their work and the role that maths plays in it. Writers co-ordinated by AAMT have prepared engaging classroom materials that link to the *Australian Curriculum: Mathematics* and use ideas and topics from the videos to provide opportunities for students to explore mathematical concepts and use their maths in interesting ways.

Reframing Mathematical Futures 2: This builds on work by Di Siemon, Professor of Mathematics Education at RMIT and is led by her. This project aims to build a sustainable, evidence-based, integrated learning and teaching resource to support the development of mathematical reasoning in Years 7 to 10 across the full scope of the *Australian Curriculum: Mathematics*. Outcomes will include professional learning modules aimed at deepening teacher's pedagogical content knowledge for teaching Year 7 to 10 Mathematics.

The Secondary Science and Mathematics Mentoring project (SeSaMMe) based at the University of Canberra is developing a mentoring program that brings together inexperienced and/or under qualified science teachers with experienced and expert colleagues. AAMT is involved in gathering together ten experienced mathematics teachers who will be available to advise on the mathematical issues that arise when science teachers need assistance with identifying and addressing the mathematical needs of students of science. These may include issues in measurement, tools and technologies, proportional reasoning, data display and analysis for example. The team is using their experiences to develop resources for science teachers to help them with the mathematical demands that emerge in teaching science in junior secondary schools.

The **Excellence and Equity in Maths (XE)** project is based at the University of South Australia. This initiative aims to close the gap in achievement in numeracy and mathematics education between Indigenous students and the total student population in Australian schools, and to address the under-representation of Indigenous people in higher education, particularly in mathematics and the sciences. Major outputs will be national audits and review of current professional practices, mathematical teaching resources and university outreach programs in science and mathematics; the design and implementation of a series of school pilot projects and university case studies; and consultation with students, educators, academic staff, mathematics curriculum experts, Indigenous teachers and other stakeholders in the design, delivery and evaluation of the project.

All five of these projects will contribute funding towards the development of the AAMT Dimensions Portal. This will be a major platform for professional learning for teachers of mathematics and will be an enduring legacy of the AMSPP projects. AAMT is committed to ensuring that teachers will be well resourced from their own profession when it comes to keeping up to date with mathematical content knowledge and especially pedagogical content knowledge.

The Portal will also house the very successful online communities that were established as part of the Connect with Maths project. The five Connect with Maths online communities together link over 6000 members who exchange information, teaching and learning ideas, resources and interact with webinars. These collaborative professional learning activities are available to all. A major event in 2016 was the Connect with Maths day held at the Victorian Space Science Centre on 18th March 2016, falling outside the timeframe for this report. However I wish to mention it as the day was such an outstanding success. Renee Hoareau has been managing the Connect with Maths project and did an excellent job in marshalling support from the Mathematical Association of Victoria, the Victorian Space Science Centre, and the Victorian Department of Education and Training. The day set new benchmarks as it was the first mathematics conference in Australia to have more teachers attending remotely than in the audience (3:1), it had delegates from all Australian states and territories and included mathematics for Early Childhood, Primary, Indigenous education, Secondary education for a remote and live audience. Personally I enjoyed being there at the Victorian Space Science Centre on the day, seeing and listening to how such an online event unfolded. There was a real sense of sharing on the day. Once again AAMT is grateful to the contributors – as a profession we are indeed fortunate that speakers contribute so generously to our efforts.

The constitution requires that there be annual reports from both the President and the CEO. In Will's report he will describe the unfolding of the Maths by Inquiry project and also report about the biennial conference in 2015, and the contributions from the Office staff.

I will close this report with a paragraph that looks forward, taking my cue from the future-focussed intentions of the conference planned for the 50th anniversary of AAMT: 'Directions'. In 2016 we will celebrate this milestone in Adelaide. It will be a time to take stock and appreciate the past contributions of so many mathematics educators and staff of AAMT, but a primary purpose will be to set directions for the future. I hope to see you there. Also in 2016 we will be planning the 2017 biennial AAMT conference. A future to look forward to for our profession includes a renewed focus on the activities of the Affiliated Associations and collaborations between those bodies and AAMT. It is a bright future.

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Mary Coupland, President



Overview of 2015

The clouds over AAMT's financial performance lifted late in 2014 with the signing of five agreements as part of the Australian Mathematics and Science Partnerships Programme. The financial benefits of these projects for the Association are, of course, subsidiary to the educational benefits for students and their teachers. Nevertheless, 2015 saw funds from these projects flowing into the coffers and a return to more positive times.

Towards the end of 2015 AAMT signed an agreement with the Australian Academy of Science (AAS) to collaborate on another major government funded project entitled Mathematics by Inquiry (see below). This project further adds to the financial stability of AAMT over the next few years. An important feature of the Mathematics by Inquiry project—and of aspects of the AMSPP projects —is that they will contribute significantly to connections between AAMT and the eight state and territory Affiliates. In addition, the projects also enhance connections with universities and this has potential to lead to future collaborations.

In addition to 'turning the corner' financially and commencing the AMSPP projects, the Association continued its regular program of support for school mathematics. Some key components of what AAMT provides are outlined below. However I would like to start with profiles of the staff who help make it all happen.

AAMT Office staff

The Council and members of AAMT are fortunate to have talented and committed people on the staff. It is important to note their contribution to the work of the association, and to thank them for all they have done in 2015



Kate Manuel is the **Manager National Projects**. In 2015 her work included the STEM Connections project with ACARA, several AMSPP projects, professional leadership of the AAMT 2015 Biennial Conference and oversight of the AAMT Resources Catalogue.



Esther Ginn commenced as **Administrative Assistant** at the start of 2015, having completed year 12 the year before. She quickly established herself as a capable young worker keen to learn, performing her duties with skill and maturity well beyond her years.



Yoko Antwi is AAMT's **Finance Officer**, responsible for all aspects of the sound management of all the Association's finances. She also took responsibility for membership records and oversight of AAMT sales during 2015.



Toby Spencer's responsibilities as **Communications & Technical Manager** include the external presence of the Association—website, newsletters, journals, social media and more—as well as oversight of IT systems in the AAMT Office. 2015 also saw him assume responsibilities for technical aspects of the Dimensions portal.



As **Graphic Designer**, **Jacquie Sprott** produces most of the documents published by AAMT including journals, catalogues, fliers etc. as well as many of the graphic elements on the AAMT websites, particularly those associated with the Connect with Maths project.



Renée Hoareau is **Manager of the Connect with Maths** project, working from the offices of the Mathematical Association of Victoria where she lives. Her work involves establishing and promoting networks with and among teachers of mathematics and coordinating online professional learning events.



Helen Kaminski joined AAMT as **Events Coordinator** in August. Her work includes providing Secretariat support services to the Mathematics Education Research Group of Australasia (MERGA), including administration of the annual MERGA conferences.

Steve Thornton was employed as a Project Officer in a part time capacity from May-November. He worked mainly on two of the AMSPP projects. He left us to take up the position of Executive Director of the Mathematics by Inquiry project, so AAMT will continue to work with him and benefit from his vast knowledge and experience.

Melinda Pearson left AAMT in June after seven years as Events Coordinator. She was instrumental in establishing event management processes as well as making a significant contribution to the success of the Make it Count project in 2009–13. I wish her well in future endeavours.

Internal projects

Journals

AAMT's three professional journals and their Editors are:

- Australian Primary Mathematics Classroom (Lorraine Day, WA)
- Australian Mathematics Teacher (Marree Skillen, NSW)
- Australian Senior Mathematics Journal (Gloria Stillman and Jill Brown, Vic.)

These national publications are a major contribution to the professional reading available to teachers and others. They provide a means for sharing successful practice and research findings that can inform others. A substantial amount of volunteer effort is involved in producing the journals, principally from the Editors, but also their teams of reviewers. On behalf of members and readers all over the country I sincerely thank them for their work, and urge you to consider assisting, either by submitting an article or becoming a reviewer.

The increased emphasis on electronic publications continues to be considered in the context of the future for AAMT's journals. At this time our only foray into this arena is to provide existing subscribers with the capacity to download an electronic version of each journal. This should be particularly useful for sharing the journal contents in schools that subscribe. Investigations of other possibilities available through online publication have identified a range of exciting options. Moving in these directions needs to be done in a cost effective way, however. Members' ideas on this matter are always welcome.

Catalogue

AAMT maintains an extensive catalogue of items for teachers and others involved in mathematics education. Our purpose is not to duplicate the offerings of other book retailers, especially in terms of student texts. Rather, we aim to provide access to high quality, professional materials that people may not otherwise be aware of. There are resources from one state that can be seen by people around the country; books from overseas; and some that AAMT publishes itself.

In this way the catalogue is part of AAMT's 'service' to its members and others. We need to cover our costs, of course, but the good news is that members (individuals and schools) receive a 25% discount on most items.

2015 Biennial Conference

AAMT's 2015 Conference Learn, Lead, Link was held in Adelaide from 6th-8th July. Some 437 people attended, of whom nearly half were 'first timers'. As is always the case with AAMT Biennial Conferences the local association and its members—in this case the Mathematical Association of SA (MASA)— played a vital role as co-host of the conference. MASA provided vital input to the shape of both the professional and social programs. Whilst the AAMT staff were responsible for the administration,

MASA members willingly pitched in to assist the smooth running of the conference in many ways. MASA's many contributions are therefore much appreciated.

The professional program received high praise from participants. All four Keynote addresses (Lynne McClure, UK; Amie Albrecht and Val Westwell, SA; and Merrilyn Goos, Queensland) were informative and thought provoking. The parallel sessions—well over 100 of these—were generally well received. These sessions are the backbone of our conferences and all presenters are sincerely thanked for their professionalism and willingness to share their work with colleagues.

The Social Program also went well, with the dinner at the newly refurbished Adelaide Oval a highlight for many, locals and visitors alike. Special thanks are due to all the businesses and organisations that supported the conference through the trade displays and as sponsors, particularly our major sponsors the University of SA and the South Australian Department of Education and Child Development.

Mathematics by Inquiry project

As Indicated above, this project officially commenced at the start of November as a collaboration between AAMT and the Australian Academy of Science (AAS), although intensive work on the proposal commenced some months earlier. The project has total funding of \$6.4 million over the period to 30 June 2018. Mathematics by Inquiry will "develop and disseminate a suite of high quality, innovative mathematics resources for students and teachers from Foundation to Year 10 incorporating contemporary mathematics pedagogy exemplifying an inquiry approach."

In brief the AAS will develop classroom and professional resources, with AAMT's role one of promoting awareness and engagement with the project and the resources produced. The main work of the project in 2015 was detailed planning. Two key appointments were made. Dr Steve Thornton, an AAMT Life Member and past president, was appointed as the project's Executive Director. Matt Skoss, well known to many teachers and others around the country as an inspirational leader of professional learning accepted the AAMT position as Manager of Engagement to commence duties in February 2016.

For me it is a privilege to be part of AAMT, and contribute to its work to advance mathematics in our schools, and a pleasure to be able to work with the many talented people—Councillors, members and staff—who share my commitment to the Association and what we strive to achieve.

Will Morony, CEO

Income	Notes	2016	2015
Membership fees		118,660	118,482
Gross profit on sale of products and publications	2	138,458	136,098
AAMT project contracts	3	327,343	102,884
Add-on educational project contracts	4	3,935	3,312
AAMT conference	5	112,081	18,738
Interest received		10,793	13,740
Sundry income	6	162,683	31,221
TOTAL INCOME		873,953	424,475

Expenditure	Notes	2016	2015
Auditor's remuneration		2,300	2,700
Depreciation & write offs		4,910	5,496
Salaries and superannuation	7	644,843	303,322
Postage, printing, photocopying & stationery		39,999	39,408
Travelling and meeting expenses		42,375	61,798
Consultancy fees		7,675	24,467
Telephone, fax and e-mail		9,098	6,539
Rent		35,921	34,548
Other expenses	8	25,790	25,217
TOTAL EXPENSES		812,911	503,495
Less: Extraordinary items		0	22,100
Rent Other expenses TOTAL EXPENSES Less: Extraordinary items	8	35,921 25,790 812,911 0	34,548 25,217 503,495 22,100

Net income/(loss)		61,042	(101,120)
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Balance Sheet as at 31 January 2016

Current Assets	Notes	2016	2015
Cash and cash equivalents	1(a)	986,235	393,207
Receivables		273,135	126,902
Stock on hand	1(c)	54,228	46,260
Prepayments		10,039	58,692
		1,323,637	625,061

Non Current Assets	Notes	2016	2015
Computer equipment		35,422	28,646
Less depreciation provision	1(d)	(25,439)	(22,316)
		9,983	6,330
Office furniture and equipment		27,386	27,386
Less depreciation provision	1(d)	(17,258)	(15,471)
		10,128	11,915
		20,111	18,245
TOTAL ASSETS		1,343,748	643,306

Current Liabilities	Notes	2016	2015
Creditors	1(e)	72,159	63,116
Provision for long service leave	1(f)	1,231	6,826
Taxation	1 (g)	40,661	
Unexpensed project advance	1(h)	604,308	9,017
TOTAL LIABILITIES		718,359	78,959

Net assets	625,389	564,347
Members funds	2016	2015
Accumulated funds at beginning of year	564,347	665,467
Profit/(Loss)	61,042	(101,120)
ACCUMULATED FUNDS AT END OF YEAR	625,389	564,347

NOTE 1: Statement of accounting policies

These financial statements are special purpose financial reports prepared in order to satisfy the requirements of the Associations Incorporation Act (SA) and the Association's Constitution. The council has determined that the association is not a reporting entity and therefore, there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) in the preparation and presentation of these statements.

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

The accounting policies have been consistently applied, unless otherwise stated. The following is a summary of the significant accounting policies adopted by the Association in the preparation of the financial statements.

(a) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(b) Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument

Grant and donation, including external funding for projects income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).

(c) Stock on hand

Stock is recognised at the lower of cost and net realisable value.

(d) Depreciation

Fixed assets are depreciated over the estimated useful lives commencing from the time the asset is held ready for use.

(e) Creditors

Creditors represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(f) Employee benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(g) Taxation

No provision for income tax is made against any surplus of income over expenditure as the Association is exempt from income tax under Section 50-5 of the Income Tax Assessment Act 1997 (previously Section 23(e) of the old ITAA 1936).

The liability for Goods and Services Tax (GST) has been separated from amounts listed in Creditors for this year. In previous years, the liability for GST has been reported within creditors.

(h) Unexpensed project advance

Unexpensed project advance relates to the income received in advance for various projects. This amount is based on the services performed to date as a percentage of total services to be performed. This treatment is consistent with generally accepted accounting principles and the respective Australian Accounting Standard.

NOTE 2: Gross trading account

	2016	2015
Sales revenue from products and publications	240,250	243,056
Less: cost of goods sold	101,792	106,958
Gross profit from trading	138,458	136,098

The costs of goods sold does not take into account all other costs associated with the sale of journals and catalogue items.

NOTE 3: AAMT project contracts

AAMT project contracts include Connect with Maths, the AMSPP project (made up of 5 sub-projects) and Mathematics by Inquiry. This figure is the net of total project income less expenditure other than salaries, and project income received in advance.

NOTE 4: Add-on project contracts

Add-on education projects include services provided to MERGA (general secretariat and conference management).

NOTE 5: AAMT conference

This figure is the net of total of the 2015 conference income and expenditure on all items except salaries.

NOTE 6: Sundry income

Sundry income includes advertising and copyright receipts and income from projects through internal charging that covers costs incurred by AAMT for those projects including a proportion of general office expenses such as general administration salaries, rent, utilities, communications, etc.

NOTE 7: Salaries and superannuation

Salaries and superannuation has been shown as a total expenditure to the association for this year. This is a departure from previous treatment of this expense where salary and superannuation expenses were allocated to project income where the expense directly related to specific projects.

NOTE 8: Sundry expenditure

Other expenses includes items such as computer software/consumables, insurance, repairs and maintenance, bank fees and office amenities.

AAMT Council Report for the year ended 31 January 2016

In accordance with section 35(5) of the Associations Incorporation's Act, 1985, the executive of The Australian Association of Mathematics Teachers Incorporated hereby state that during the year ended 31 January 2016,

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

This report is made in accordance with a resolution of the Council and is signed for and on behalf of the Council.

_____ Jurek Paradowski, Treasurer

____/___/ ___ Dated

Statement by members of the AAMT Council

The Council has determined that the Association is not a reporting entity as defined in statement of Accounting Concepts 1: Definition of the Reporting Entity and therefore there is no requirement to apply accounting concepts or standards in the preparation of these financial statements.

The Council has determined that this special purpose financial report should be prepared in accordance with the basis of preparation outlined in Note 1 to the accounts.

In the opinion of the Council:

- 1. the accompanying accounts present fairly the state of affairs of the Association as at 31 January 2016 and the results of its operations for the year then ended, and;
- 2. at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Council and is signed for and on behalf of the Council by:

Mary Coupland, President

____/___/ Dated

We have audited the accompanying financial report, being a special purpose financial report, of the Australia Association of Mathematics Teachers Incorporated (the association), which comprises the Income and Expenditure Statement, Balance Sheet and the Notes to the Financial Statements for the financial year ended 31 January 2016.

Committee's responsibility for the Financial Report

The committee of the Australia Association of Mathematics Teachers Incorporated is responsible for the preparation and fair presentation of the financial report, and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act of South Australia 1985 and is appropriate to meet the needs of the members. The committee's responsibilities also includes such internal control as the committee determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Australia Association of Mathematics Teachers Incorporated as at 31 January 2016 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporation Act of South Australia 1985.

Basis of accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist the Australian Association of Mathematics Teachers Incorporated to meet the requirements of the Associations Incorporation Act of South Australia 1985. As a result, the financial report may not be suitable for another purpose.

Nathan Carger, CA Griffin O'Dea Bowler 389-391 Goodwood Road, Westbourne Park SA 5041