

ST. JOSEPH'S SCHOOL BOARD OF TRUSTEES



ANNUAL REPORT

2019

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ST JOSEPH'S SCHOOL (KAIKOURA)



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	3530
Principal:	Judith Ford
School Address	30 Ludstone Road, Kaikoura
School Postal Address:	30 Ludstone Road, Kaikoura
School Phone:	03 319 5725
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Solutions & Services
Collaborative School Administration

ST JOSEPH'S SCHOOL (KAIKOURA)

Annual Report - For the year ended 31 December 2019

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St Joseph's School (Kaikoura)

Statement of Responsibility

For the year ended 31 December 2019


The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflect the financial position and operations of the School.

The School's 2019 financial statements are authorised for issue by the Board.


Chairperson


Principal

17-03-2020
Date

17/3/2020
Date

St Joseph's School (Kaikoura)

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
Maria Adams	Chairperson	Elected Member	May 2022
Judith Ford	Principal	ex Officio	
Marty Pattison	Parent Rep	Elected Member	Jun 2019
Marieke Ross	Parent Rep	Elected Member	May 2022
James Hill	Parent Rep	Elected Member	Jun 2019
Kauahi Ngapora	Parent Rep	Elected Member	Nov 2019
Lisa Moffat	Parent Rep	Elected Member	May 2022
Dan Fleming	Parent Rep	Elected Member	May 2022
Fr John Pearce	Proprietor's Rep		Jan 2019
Sr Maureen	Proprietor's Rep		
Emma Fissenden	Proprietor's Rep		May 2022
Sophie Lewthwiate	Staff Rep	Elected Member	May 2022

St Joseph's School (Kaikoura)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	816,664	795,557	723,992
Locally Raised Funds	3	35,834	21,500	36,891
Use of Land and Buildings Integrated		114,295	114,295	114,295
Interest Income		1,945	1,000	1,534
		<u>968,738</u>	<u>932,352</u>	<u>876,712</u>
Expenses				
Locally Raised Funds	3	22,112	17,000	13,714
Learning Resources	4	714,824	688,255	601,215
Administration	5	63,033	80,500	57,920
Finance Costs		2,430	-	1,511
Property	6	156,834	172,495	156,714
Depreciation	7	27,408	20,000	27,889
Loss on Disposal of Property, Plant and Equipment		867	-	228
		<u>987,508</u>	<u>978,250</u>	<u>859,191</u>
Net (Deficit) / Surplus		(18,770)	(45,898)	17,521
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(18,770)</u>	<u>(45,898)</u>	<u>17,521</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

St Joseph's School (Kaikoura)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019 \$ Actual	2019 \$ Budget (Unaudited)	2018 \$ Actual
Balance at 1 January	198,443	198,443	180,922
Total comprehensive revenue and expense for the year	(18,770)	(45,898)	17,521
Equity at 31 December	179,673	152,545	198,443
Retained Earnings	179,673	152,545	198,443
Equity at 31 December	179,673	152,545	198,443

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

St Joseph's School (Kaikoura)

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	151,687	110,435	136,333
Accounts Receivable	9	30,776	23,327	23,327
GST Receivable		4,146	4,947	4,947
Prepayments		6,306	4,470	4,470
Inventories	10	1,298	-	-
Investments	11	13,609	55,084	55,084
		<u>207,822</u>	<u>198,263</u>	<u>224,161</u>
Current Liabilities				
Accounts Payable	13	52,699	41,787	41,787
Provision for Cyclical Maintenance	14	-	20,477	20,477
Finance Lease Liability - Current Portion	15	13,028	9,779	9,779
		<u>65,727</u>	<u>72,043</u>	<u>72,043</u>
Working Capital Surplus/(Deficit)		142,095	126,220	152,118
Non-current Assets				
Property, Plant and Equipment	12	71,873	63,714	83,714
		<u>71,873</u>	<u>63,714</u>	<u>83,714</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	14,474	13,947	13,947
Finance Lease Liability	15	19,821	23,442	23,442
		<u>34,295</u>	<u>37,389</u>	<u>37,389</u>
Net Assets		<u>179,673</u>	<u>152,545</u>	<u>198,443</u>
Equity		<u>179,673</u>	<u>152,545</u>	<u>198,443</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

St Joseph's School (Kaikoura)
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		235,959	214,852	202,793
Locally Raised Funds		35,996	21,500	36,729
Goods and Services Tax (net)		801	-	(4,743)
Payments to Employees		(139,302)	(126,650)	(83,767)
Payments to Suppliers		(118,966)	(136,600)	(97,983)
Cyclical Maintenance Payments in the Year		(23,000)	-	-
Interest Received		1,627	1,000	2,182
Net cash from / (to) the Operating Activities		(6,885)	(25,898)	55,211
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(11,684)	-	(14,709)
Purchase of Investments		-	-	(2,313)
Proceeds from Sale of Investments		41,475	-	-
Net cash from the Investing Activities		29,791	-	(17,022)
Cash flows from Financing Activities				
Finance Lease Payments		(7,552)	-	(7,618)
Net cash from Financing Activities		(7,552)	-	(7,618)
Net increase/(decrease) in cash and cash equivalents		15,354	(25,898)	30,571
Cash and cash equivalents at the beginning of the year	8	136,333	136,333	105,762
Cash and cash equivalents at the end of the year	8	151,687	110,435	136,333

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

St Joseph's School (Kaikoura)

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

1.1. Reporting Entity

St Joseph's School (Kaikoura) (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

1.3. Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

1.4. Use of Land and Buildings Expense

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

1.5. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.6. Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

1.7. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

1.8. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

1.9. Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

1.10. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

1.11. Property, Plant and Equipment

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10 years
Furniture and equipment	10 years
Information and communication technology	4–5 years
Leased assets	3 years
Library resources	12.5% Diminishing value

1.12. Impairment of property, plant and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

1.13. Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

1.14. Employment Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

1.15. Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

1.16. Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

1.17. Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

1.18. Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

1.19. Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	203,236	205,102	178,288
Teachers' salaries grants	580,705	580,705	519,999
Other MoE Grants	32,723	9,750	25,705
	<u>816,664</u>	<u>795,557</u>	<u>723,992</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	3,730	5,000	15,303
Other revenue	13,040	1,000	-
Trading	792	-	-
Activities	18,272	15,500	21,588
	<u>35,834</u>	<u>21,500</u>	<u>36,891</u>
Expenses			
Activities	21,317	17,000	13,714
Trading	795	-	-
	<u>22,112</u>	<u>17,000</u>	<u>13,714</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>13,722</u>	<u>4,500</u>	<u>23,177</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	19,291	19,550	23,038
Equipment repairs	848	800	246
Library resources	468	550	555
Employee benefits - salaries	680,120	651,355	560,795
Staff development	14,097	16,000	16,581
	<u>714,824</u>	<u>688,255</u>	<u>601,215</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	2,850	3,000	2,700
Board of Trustees Fees	3,075	4,600	3,515
Board of Trustees Expenses	1,678	6,400	1,614
Communication	3,807	3,400	3,191
Consumables	8,134	9,200	6,175
Operating Lease	3,742	13,000	4,232
Legal Fees	-	400	-
Other	140	500	423
Employee Benefits - Salaries	32,711	31,000	31,194
Insurance	2,931	5,000	2,352
Service Providers, Contractors and Consultancy	3,965	4,000	2,524
	<u>63,033</u>	<u>80,500</u>	<u>57,920</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	2,798	1,500	2,827
Cyclical Maintenance Provision	3,050	4,000	3,750
Adjustment to the Provision	(1,650)	-	-
Grounds	7,313	10,000	7,949
Heat, Light and Water	6,745	5,500	6,039
Rates	2,580	2,500	2,307
Repairs and Maintenance	4,874	9,000	7,353
Use of Land and Buildings	114,295	114,295	114,295
Security	534	700	809
Employee Benefits - Salaries	16,295	25,000	11,385
	<u>156,834</u>	<u>172,495</u>	<u>156,714</u>

The use of land and buildings figure represents 8% of the school's total property value, as used for rating purposes. This is used as a 'proxy' for the market rental yield on the value of land and buildings.

7. Depreciation of Property, Plant and Equipment

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	5,336	3,500	5,336
Furniture and Equipment	4,659	3,000	3,621
Information and Communication Technology	5,255	5,000	10,054
Leased Assets	10,641	7,000	7,382
Library Resources	1,517	1,500	1,496
	<u>27,408</u>	<u>20,000</u>	<u>27,889</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	85,965	110,435	119,345
Bank Call Account	22,607	-	16,988
Short-term Bank Deposits	43,115	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>151,687</u>	<u>110,435</u>	<u>136,333</u>

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	162	162
Interest Receivable	318	-	-
Teacher Salaries Grant Receivable	30,458	23,165	23,165
	<u>30,776</u>	<u>23,327</u>	<u>23,327</u>
Receivables from Exchange Transactions	318	162	162
Receivables from Non-Exchange Transactions	30,458	23,165	23,165
	<u>30,776</u>	<u>23,327</u>	<u>23,327</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,298	-	-
	<u>1,298</u>	<u>-</u>	<u>-</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	13,609	55,084	55,084
Total Investments	<u>13,609</u>	<u>55,084</u>	<u>55,084</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	10,310	-	-	-	(5,336)	4,974
Furniture and Equipment	21,665	2,897	(25)	-	(4,659)	19,878
Information and Communication	9,357	-	(523)	-	(5,255)	3,579
Leased Assets	31,907	11,556	-	-	(10,641)	32,822
Library Resources	10,475	1,981	(319)	-	(1,517)	10,620
Balance at 31 December 2019	<u>83,714</u>	<u>16,434</u>	<u>(867)</u>	<u>-</u>	<u>(27,408)</u>	<u>71,873</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	53,362	(48,388)	4,974
Furniture and Equipment	123,701	(103,823)	19,878
Information and Communication	80,049	(76,470)	3,579
Leased Assets	47,532	(14,710)	32,822
Library Resources	36,667	(26,047)	10,620
Balance at 31 December 2019	<u>341,311</u>	<u>(269,438)</u>	<u>71,873</u>

The net carrying value of equipment held under a finance lease is \$32,822 (2018: \$31,907)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	15,646	-	-	-	(5,336)	10,310
Furniture and Equipment	13,164	12,314	(192)	-	(3,621)	21,665
Information and Communication	19,411	-	-	-	(10,054)	9,357
Leased Assets	3,313	35,976	-	-	(7,382)	31,907
Library Resources	9,612	2,395	(36)	-	(1,496)	10,475
Balance at 31 December 2018	<u>61,146</u>	<u>50,685</u>	<u>(228)</u>	<u>-</u>	<u>(27,889)</u>	<u>83,714</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	53,362	(43,052)	10,310
Furniture and Equipment	121,508	(99,843)	21,665
Information and Communication	95,682	(86,325)	9,357
Leased Assets	42,782	(10,875)	31,907
Library Resources	35,776	(25,301)	10,475
Balance at 31 December 2018	<u>349,110</u>	<u>(265,396)</u>	<u>83,714</u>

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	8,724	14,396	14,396
Accruals	3,277	3,105	3,105
Employee Entitlements - salaries	30,458	23,165	23,165
Employee Entitlements - leave accrual	1,122	1,121	1,121
	<u>52,699</u>	<u>41,787</u>	<u>41,787</u>
Payables for Exchange Transactions	52,699	41,787	41,787
	<u>52,699</u>	<u>41,787</u>	<u>41,787</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	34,424	34,424	30,674
Increase to the Provision During the Year	3,050	-	3,750
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(23,000)	-	-
Provision at the End of the Year	<u>14,474</u>	<u>34,424</u>	<u>34,424</u>
Cyclical Maintenance - Current	-	20,477	20,477
Cyclical Maintenance - Term	14,474	13,947	13,947
	<u>14,474</u>	<u>34,424</u>	<u>34,424</u>

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	15,050	11,587	11,587
Later than One Year and no Later than Five Years	21,405	25,873	25,873
Later than Five Years	-	-	-
	<u>36,455</u>	<u>37,460</u>	<u>37,460</u>

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School (Archdiocese of Wellington) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1.4. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

17. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and Deputy Principal.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,075	3,515
Full-time equivalent members	0.08	0.12
<i>Leadership Team</i>		
Remuneration	213,903	190,949
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	216,978	194,464
Total full-time equivalent personnel	2.08	2.12

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	0 - 0	1 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1.00	-
	1.00	-

The disclosure for 'Other Employees' does not include remuneration of the Principal.

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019 Actual	2018 Actual
Total	\$ -	\$ -
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following operating contracts:

(a) operating lease of a photocopier and Laptops;

	2019 Actual \$	2018 Actual \$
No later than One Year	2,093	3,588
Later than One Year and No Later than Five Years	-	2,093
	<u>2,093</u>	<u>5,681</u>

21. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	151,687	110,435	136,333
Receivables	30,776	23,327	23,327
Investments - Term Deposits	13,609	55,084	55,084
Total Financial Assets Measured at amortised cost	196,072	188,846	214,744

Financial liabilities measured at amortised cost

Payables	52,699	41,787	41,787
Finance Leases	32,849	33,221	33,221
Total Financial Liabilities Measured at Amortised Cost	85,548	75,008	75,008

23. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

24. Impact from COVID-19

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

25. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 8 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 9 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

26. EEO Report for Annual Plan

All employees and applicants for employment were treated according to their skills, qualifications, abilities and aptitudes without bias or discrimination.

To achieve this the board

- Shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, and conditions of service.
- Recognises the value of attracting people from all possible sources of talent.
- Selects the person most suited to the position in terms of skills experience, qualifications, and aptitude.
- Recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, hours of work, etc) and the employment requirements of diverse individuals/ groups.
- Ensures that employment and personnel practices are fair and free of any bias.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF ST JOSEPH'S SCHOOL (KAIKOURA) FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of St Joseph's School (Kaikoura) (the School). The Auditor-General has appointed me, John Hooper, using the staff and resources of John Hooper & Co, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2019, the statements of comprehensive revenue and expense, changes in net assets / equity and cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended: and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 April 2020. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of Opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the Auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

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

Responsibilities of the Board of Trustees

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the Auditor for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, 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.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for other information. The other information obtained at the date of our report is the list of board of trustee members, the analysis of variance report and Kiwisport statement.

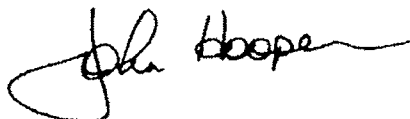
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

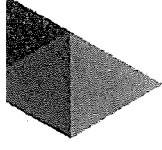
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School



JOHN HOOPER

John Hooper & Co
On behalf of the Auditor-General
Nelson, New Zealand



School Name:	St Joseph's School Kaikoura	School Number: 3530																																				
Strategic Aim:	Strengthen our curriculum and student learning base to meet the learning needs of our students by providing a dynamic curriculum in a student-centred environment.																																					
Annual Aim:	Students who are below in writing to have made accelerated progress in 2019.																																					
Target:	Students who are achieving below the expected level will make accelerated progress during 2019. Year 4 writing: 6/15 below in writing. To accelerate the progress of the 6 students below in writing in Year 4. Year 5 writing: 4/13 below in writing. To accelerate the progress of the 4 students below in writing in Year 5.																																					
Baseline Data:	<table border="1"> <thead> <tr> <th>Number of students below in writing</th> <th>2017</th> <th>2018</th> <th>2019</th> </tr> </thead> <tbody> <tr> <td>Year 1</td> <td>1/9</td> <td>1/9</td> <td>1/16</td> </tr> <tr> <td>Year 2</td> <td>2/12</td> <td>4/20</td> <td>1/9</td> </tr> <tr> <td>Year 3</td> <td>3/15</td> <td>6/15</td> <td>3/20</td> </tr> <tr> <td>Year 4</td> <td>5/13</td> <td>4/13</td> <td>3/14</td> </tr> <tr> <td>Year 5</td> <td>4/9</td> <td>2/11</td> <td>1/13</td> </tr> <tr> <td>Year 6</td> <td>2/4</td> <td>2/9</td> <td>0/11</td> </tr> <tr> <td>Year 7</td> <td>2/8</td> <td>2/4</td> <td>5/9</td> </tr> <tr> <td>Year 8</td> <td>1/8</td> <td>2/8</td> <td>1/4</td> </tr> </tbody> </table> <p>The data shows we were able to accelerate the progress of 6 out of the 10 students in year 4 and 5 who were below in writing at the end of 2018.</p>		Number of students below in writing	2017	2018	2019	Year 1	1/9	1/9	1/16	Year 2	2/12	4/20	1/9	Year 3	3/15	6/15	3/20	Year 4	5/13	4/13	3/14	Year 5	4/9	2/11	1/13	Year 6	2/4	2/9	0/11	Year 7	2/8	2/4	5/9	Year 8	1/8	2/8	1/4
Number of students below in writing	2017	2018	2019																																			
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Record the specific actions you have taken throughout the year to achieve, or make progress towards achieving, the target set out in your charter. These actions may include changes to practice, implementation of different strategies, use of new resources/personnel etc.</p> <p>Work with Jacqui Clayton to enhance teaching and learning programmes in writing at St Joseph's School..</p> <p>Work with the Kahui Ako to identify trends across our District.</p> <p>Attend Yolanda Soryl Phonics Course</p> <p>Attend Writing Course</p> <p>Collect scale score E-Asttle data for all students, identify target students and develop a learning programme for these students.</p> <p>Identify areas to improve, make a plan to attend to areas of weakness in writing.</p> <p>Teachers will inquire into ways to accelerate progress in writing.</p> <p>In junior school - small group teaching in term 1 and 2</p>	<p>Record details of the outcomes you have achieved in relation to the target you set. Provide numbers and percentages where appropriate (eg, of students or cohorts of students that are now achieving at expected levels). You may also like to consider recording outcomes such as the reaction/response of teachers and/or students to the specific actions taken (were there changes in attitude, motivation or engagement.</p> <p>The data shows we were able to accelerate the progress of 6 out of the 10 students in year 4 and 5 who were below in writing at the end of 2018.</p> <p>Percentage of students at or above the standard increased from 79% to 85%, students above the standard increased from 6 students to 17. The explicit teaching has improved students' understanding of expectations. Teachers improved understanding of moderation has also meant that teachers feel more confident in the assessment data.</p> <p>Teachers have continued with explicit lessons in writing as well as free writing, students attitudes, motivation and engagement in writing has improved over the year.</p>	<p>Record an analysis of your results and discuss the possible reasons for any difference in the aims and targets set in your charter and the outcomes you have achieved.</p> <ul style="list-style-type: none"> - Why did you get (or not get) the outcomes you thought you would? <p>Continued work with advisor Jacqui Clayton</p> <p>Mix of explicit teaching and free writing</p> <p>Moderation with Kahui Ako</p> <p>Small focus group work</p> <ul style="list-style-type: none"> - Which strategies worked well and had a significant impact on your progress in achieving your target? Why do you think this was the case? <p>As above. Teachers were focussed, shared understandings across all staff</p>	<ul style="list-style-type: none"> - Based on the outcomes and the reasons for these, what will you do the same/ differently next year? <p>We will continue with a mix of explicit teaching and free writing.</p> <p>Small group work</p> <p>Moderation with Kahui Ako</p> <p>Introduce the PACT tool</p> <ul style="list-style-type: none"> - What impact is there on current and ongoing teaching practice as a result of the actions taken and the results? <p>Teachers are aware of the priority writing is given at St Joseph's School, we have shared understandings around what is expected when teaching writing to improve consistency across the school, these are reviewed annually.</p> <ul style="list-style-type: none"> - Have you identified any ongoing teacher or student needs? <p>Extending students above the expected level.</p> <p>Accelerating the achievement of those students currently below the expected level, particularly the 5 students in Year 7 (Year 8 2020).</p> <ul style="list-style-type: none"> - What funding/resourcing may be necessary to support identified actions and needs? <p>Kahui Ako Professional Learning around the PACT tool.</p>
Planning for next year:			
<p>Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.</p> <p>Professional learning around the PACT tool with the Kahui Ako.</p> <p>Year 8 writing to be a target group in 2020.</p>			

School Name:	St Joseph's School Kaikoura	School Number: 3530																																				
Strategic Aim:	Strengthen our curriculum and student learning base to meet the learning needs of our students by providing a dynamic curriculum in a student-centred environment.																																					
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Year 8	2/8	1/8	0/4																																			

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Record the specific actions you have taken throughout the year to achieve, or make progress towards achieving, the target set out in your charter. These actions may include changes to practice, implementation of different strategies, use of new resources/personnel etc.</p> <p>All students to be tested in February using JAM, Gloss and ICan for senior students. Data will be analysed to identify areas of weakness.</p> <p>Increase teachers' knowledge and understanding of how students learn mathematics.</p> <p>Review and adapt maths teaching and learning where appropriate</p>	<p>Record details of the outcomes you have achieved in relation to the target you set. Provide numbers and percentages where appropriate (eg, of students or cohorts of students that are now achieving at expected levels). You may also like to consider recording outcomes such as the reaction/response of teachers and/or students to the specific actions taken (were there changes in attitude, motivation or engagement).</p> <p>The progress of 2/6 of the target students was accelerated in 2019. Writing was a major focus for us in 2019 and this impacted on the amount of time spent on reviewing our teaching of mathematics. We found it difficult to source Professional Development for teachers in the teaching of mathematics that suits our school beliefs. An advisor visited late in the year to offer support if required, however we felt that we had as much PD as we could cope with. Also, by this stage teachers were feeling more confident in their teaching of mathematics.</p>	<p>Record an analysis of your results and discuss the possible reasons for any difference in the aims and targets set in your charter and the outcomes you have achieved.</p> <ul style="list-style-type: none"> - Which strategies worked well and had a significant impact on your progress in achieving your target? Why do you think this was the case? A basic facts programme was introduced for year 2-8 students, this increased students recall of and understanding of basic maths. This in turn improved students attitudes around mathematics which helped with student achievement. - Which strategies were not effective and had little or no impact in achieving your target? Why do you think this was the case? Maths whizz did not have the impact on student achievement that we had hoped, the programme was reliant on regular and consistent use which for many of our students did not happen. 	<p>Based on the outcomes and the reasons for these, what will you do the same/ differently next year?</p> <p>We trialled Maths Whizz, for some students this was a useful programme, however it relied on students using the programme regularly at home and in the classroom and this did not occur for the majority of students. Also, this was quite an expensive programme and we did not see the benefit for the cost. In 2020 we will trial the Pr1me Maths Programme.</p> <ul style="list-style-type: none"> - What impact is there on current and ongoing teaching practice as a result of the actions taken and the results? We will continue with the daily basic facts for students in years 2-8. In 2020 we will trial the Pr1me Mathematics programme (Scholastic) with students in year 3-8. - Have you identified any ongoing teacher or student needs? As a staff we will support each other in the teaching of mathematics with the support of nzmaths.co.nz which has free PD online. - What funding/resourcing may be necessary to support identified actions and needs? Pr1me Maths programme to be bought.

Planning for next year:

Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.

Trial the Pr1me Maths programme with students in year 3 and above

School Name:	St Joseph's School Kaikoura	School Number: 3530
Strategic Aim:	Ensure attendance at school is a priority for parents and students, discourage holidays during term time. Parents are aware of the importance of their children attending school.	
Annual Aim:	Attendance rates for students at St Joseph's School will be above 90% unless due to chronic illness.	
Target:	Reduce rates of lateness to school and as well as reducing the occurrence of families taking holidays during term time.	
Baseline Data:	Attendance rate in 2017 was 86% Attendance rate in 2018 was 82% Attendance rate in 2019 was 88%	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Record the specific actions you have taken throughout the year to achieve, or make progress towards achieving, the target set out in your charter. These actions may include changes to practice, implementation of different strategies, use of new resources/personnel etc.</p> <p>Communicate target with parent community.</p> <p>Keep accurate attendance data for all students.</p> <p>Understand why regular attendance at school is important for their learning outcomes.</p>	<p>Record details of the outcomes you have achieved in relation to the target you set. Provide numbers and percentages where appropriate (eg, of students or cohorts of students that are now achieving at expected levels). You may also like to consider recording outcomes such as the reaction/response of teachers and/or students to the specific actions taken (were there changes in attitude, motivation or engagement.</p> <p>3 families took extended holidays overseas to visit family (10-15 weeks absent from school)</p> <p>Only 3 students have been late for more than 10% of the time, however we have 50% of our students who were at school for less than 90% of the term time. We had a nasty flu in term 3 this year and in conjunction with holidays during term time this has meant we have a large number of students with less than 90% attendance for the year.</p>	<p>Record an analysis of your results and discuss the possible reasons for any difference in the aims and targets set in your charter and the outcomes you have achieved.</p> <p>- Why did you get (or not get) the outcomes you thought you would? There was a lot of illness in our community this year which meant students were away as they were genuinely sick, some of these students also took holidays during term time which meant their attendance was affected more than if they had just been unwell.</p> <p>- Which strategies worked well and had a significant impact on your progress in achieving your target? Why do you think this was the case? Parents were aware of the target, however for many parents, the attendance rate of their child/ren was impacted by sickness and their child was too sick to attend school.</p> <p>- Which strategies were not effective and had little or no impact in achieving your target? Why do you think this was the case?</p> <p>The targets were communicated at the final prize giving Mass last year.</p>	<p>Based on the outcomes and the reasons for these, what will you do the same/ differently next year?</p> <p>We will give attendance certificates at the end of each term to reward those with over 90% attendance.</p> <p>Teachers will not provide work for parents to take away on holiday during term time to discourage holidays.</p> <p>- What impact is there on current and ongoing teaching practice as a result of the actions taken and the results?</p> <p>Teachers will not provide work for parents to take away on holiday during term time.</p>
Planning for next year:			
<p>Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.</p> <p>In 2020 we will focus on engagement, our target will be: Build on and improve positive relationships with whanau that influence and contribute to student learning and wellbeing. This will be achieved by encouraging attendance at student learning conferences, meet the teacher, and checking that parents are regularly checking their child's Linc-ed profile</p>			

ST JOSEPH'S SCHOOL

TE WHARE KURA O HATO HOHEPA

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Principal: Judith Ford



29 November 2019

To whom it may concern:

During 2019, the school received total Kiwisport funding of \$1343.82. This was spent on:

- Hot Shots Tennis Programme
- Kids Golf Coaching
- Swimming lessons
- IHD Hockey Coaching
- Sport Tasman Top Team

Thank you to Kiwisport for their continued support to get more kids more active more often.

Kind Regards

Judith Ford
Principal