

# ST MARY'S SCHOOL (HOKITIKA)



## FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address:	87 Sewell Street, Hokitika
School Postal Address:	87 Sewell Street, Hokitika, 7810
School Phone:	03 755 6133
School Email:	<a href="mailto:office@stmaryshok.school.nz">office@stmaryshok.school.nz</a>
Ministry Number:	3536

# ST MARY'S SCHOOL (HOKITIKA)

Financial Statements - For the year ended 31 December 2017

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# St Mary's School (Hokitika)

## Statement of Responsibility

For the year ended 31 December 2017

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

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls 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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

NIGEL NERL  
Full Name of Board Chairperson —  
trustee

[Signature]  
Signature of Board Chairperson — trustee

28/5/18  
Date:

Karen Dawn Payne  
Full Name of Principal

KD Payne  
Signature of Principal

28/5/18  
Date:

# St Mary's School (Hokitika)

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	1,054,750	1,002,813	1,018,624
Locally Raised Funds	3	53,032	10,500	51,622
Use of Land and Buildings Integrated		75,129	65,738	65,738
Interest Earned		6,183	4,000	6,671
		<u>1,189,094</u>	<u>1,083,051</u>	<u>1,142,655</u>
<b>Expenses</b>				
Locally Raised Funds	3	31,577	-	25,907
Learning Resources	4	864,247	838,605	818,762
Administration	5	82,959	103,330	89,438
Finance Costs		3,652	-	-
Property	6	145,340	124,978	150,288
Depreciation	7	33,960	15,000	29,434
Loss on Disposal of Property, Plant and Equipment		2,047	-	75
		<u>1,163,782</u>	<u>1,081,913</u>	<u>1,113,903</u>
<b>Net Surplus / (Deficit)</b>		25,312	1,138	28,752
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>25,312</u>	<u>1,138</u>	<u>28,752</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



**St Mary's School (Hokitika)****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	327,147	327,147	298,396
Total comprehensive revenue and expense for the year	25,312	1,138	28,751
<b>Equity at 31 December</b>	352,459	328,285	327,147
Retained Earnings	352,459	328,285	327,147
<b>Equity at 31 December</b>	352,459	328,285	327,147

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

**St Mary's School (Hokitika)**  
**Statement of Financial Position**  
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	222,016	173,505	157,367
Accounts Receivable	9	49,949	44,207	44,207
GST Receivable		2,014	2,991	2,991
Prepayments		5,334	3,736	3,736
Investments	10	94,197	144,187	144,187
		<u>373,510</u>	<u>368,626</u>	<u>352,488</u>
<b>Current Liabilities</b>				
Accounts Payable	12	63,708	78,974	78,974
Revenue Received in Advance	13	625	331	331
Provision for Cyclical Maintenance	14	55,564	4,500	4,500
Finance Lease Liability - Current Portion	15	16,667	18,274	18,274
Funds Held on Behalf of Kiwisport Cluster	16	(2,707)	2,784	2,784
Funds Held on Behalf of Swim Safe Cluster	18	4,521	4,678	4,678
		<u>138,378</u>	<u>109,541</u>	<u>109,541</u>
<b>Working Capital Surplus/(Deficit)</b>		235,132	259,085	242,947
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	156,685	144,155	159,155
		<u>156,685</u>	<u>144,155</u>	<u>159,155</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	8,434	49,523	49,523
Finance Lease Liability	15	30,924	25,432	25,432
		<u>39,358</u>	<u>74,955</u>	<u>74,955</u>
<b>Net Assets</b>		<u>352,459</u>	<u>328,285</u>	<u>327,147</u>
<b>Equity</b>		<u>352,459</u>	<u>328,285</u>	<u>327,147</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**St Mary's School (Hokitika)**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		303,419	301,398	317,208
Locally Raised Funds		53,346	10,556	51,112
Goods and Services Tax (net)		977	1,572	1,571
Payments to Employees		(170,404)	(159,729)	(146,646)
Payments to Suppliers		(130,193)	(127,707)	(136,961)
Cyclical Maintenance Payments in the Year		(9,975)	-	-
Interest Received		6,442	3,510	6,745
Net cash from / (to) the Operating Activities		53,612	29,600	93,029
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	(75)
Purchase of PPE (and Intangibles)		(13,045)	(17,008)	(5,696)
Sale of Investments		49,990	(4,913)	(4,913)
Net cash from / (to) the Investing Activities		36,945	(21,921)	(10,684)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	3,928
Finance Lease Payments		(20,260)	13,323	(12,422)
Funds Administered on Behalf of Third Parties		(5,648)	(4,864)	(4,863)
Net cash from Financing Activities		(25,908)	8,459	(13,357)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>64,649</b>	<b>16,138</b>	<b>68,988</b>
Cash and cash equivalents at the beginning of the year	8	157,367	157,367	88,379
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>222,016</b>	<b>173,505</b>	<b>157,367</b>

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.

# St Mary's School (Hokitika)

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### 1.1. Reporting Entity

St Mary's School (Hokitika) (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 2017 to 31 December 2017 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".

##### **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 11.

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

#### ***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**

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. Investments**

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

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 under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of securities.

### **1.10. 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.

### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **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:

Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **1.11. 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.

### **1.12. 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.

### **1.13. 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

#### **1.14. Revenue Received in Advance**

Revenue received in advance relates to fees received from students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

#### **1.15. Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **1.16. Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **1.17. 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).

#### **1.18. 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, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

#### **1.19. 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.

#### **1.20. Budget Figures**

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

#### **1.21. 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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	275,108	272,370	273,275
Teachers' salaries grants	740,396	701,415	701,415
Other MoE Grants	39,246	29,028	43,933
	<u>1,054,750</u>	<u>1,002,813</u>	<u>1,018,624</u>

## 3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	20,169	5,500	13,540
Other revenue	412	-	1,855
Trading	10,175	5,000	12,283
Activities	22,276	-	23,944
	<u>53,032</u>	<u>10,500</u>	<u>51,622</u>
<b>Expenses</b>			
Activities	24,995	-	21,015
Trading	4,539	-	4,645
Other Locally Raised Funds Expenditure	2,043	-	247
	<u>31,577</u>	<u>-</u>	<u>25,907</u>
<i>Surplus for the year Locally raised funds</i>	<u>21,455</u>	<u>10,500</u>	<u>25,716</u>

## 4. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	18,836	28,300	19,028
Employee benefits - salaries	838,463	803,455	793,738
Staff development	6,948	6,850	5,996
	<u>864,247</u>	<u>838,605</u>	<u>818,762</u>

## 5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,178	3,200	3,131
Board of Trustees Fees	4,505	5,800	3,845
Board of Trustees Expenses	1,062	4,600	1,661
Communication	3,017	3,000	2,787
Consumables	4,954	5,100	4,725
Operating Lease	3,563	24,190	14,499
Other	7,746	4,565	5,674
Employee Benefits - Salaries	49,131	47,300	46,228
Insurance	3,418	3,450	3,373
Service Providers, Contractors and Consultancy	2,385	2,125	3,515
	<u>82,959</u>	<u>103,330</u>	<u>89,438</u>

**6. Property**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,184	6,840	5,508
Cyclical Maintenance Provision	9,975	-	9,975
Grounds	494	1,000	750
Heat, Light and Water	11,775	13,000	11,401
Rates	4,741	1,600	1,520
Repairs and Maintenance	13,433	12,000	32,708
Use of Land and Buildings	75,129	65,738	65,738
Security	440	800	982
Employee Benefits - Salaries	23,169	24,000	21,706
	<u>145,340</u>	<u>124,978</u>	<u>150,288</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**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	1,027	1,000	1,028
Furniture and Equipment	9,706	5,000	9,488
Information and Communication Technology	4,953	3,000	6,335
Leased Assets	16,802	5,000	11,135
Library Resources	1,472	1,000	1,448
	<u>33,960</u>	<u>15,000</u>	<u>29,434</u>

**8. Cash and Cash Equivalents**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	99,989	173,505	90,016
Bank Call Account	122,027	-	67,351
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>222,016</u>	<u>173,505</u>	<u>157,367</u>

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

**9. Accounts Receivable**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	480	500	500
Interest Receivable	231	490	490
Teacher Salaries Grant Receivable	49,238	43,216	43,216
	<u>49,949</u>	<u>44,207</u>	<u>44,207</u>
Receivables from Exchange Transactions	711	990	990
Receivables from Non-Exchange Transactions	49,238	43,217	43,217
	<u>49,949</u>	<u>44,207</u>	<u>44,207</u>

## 10. Investments

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	94,197	144,187	144,187

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	19,307	-	-	-	(1,027)	18,280
Furniture and Equipment	68,015	9,359	-	-	(9,706)	67,668
Information and Communication	17,275	-	-	-	(4,953)	12,322
Leased Assets	44,419	43,290	(22,797)	-	(16,802)	48,110
Library Resources	10,138	1,860	(221)	-	(1,472)	10,305
<b>Balance at 31 December 2017</b>	<b>159,155</b>	<b>54,509</b>	<b>(23,018)</b>	<b>-</b>	<b>(33,960)</b>	<b>156,685</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	20,551	(2,271)	18,280
Furniture and Equipment	193,401	(125,733)	67,668
Information and Communication	58,706	(46,384)	12,322
Leased Assets	69,035	(20,925)	48,110
Library Resources	42,176	(31,871)	10,305
<b>Balance at 31 December 2017</b>	<b>383,869</b>	<b>(227,184)</b>	<b>156,685</b>

The net carrying value of equipment held under a finance lease is \$37,695 (2016: \$44,419)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Building Improvements	20,335	-	-	-	(1,028)	19,307
Furniture and Equipment	73,335	4,168	-	-	(9,488)	68,015
Information and Communication	23,610	-	-	-	(6,335)	17,275
Leased Assets	29,809	25,745	-	-	(11,135)	44,419
Library Resources	10,057	1,604	(75)	-	(1,448)	10,138
<b>Balance at 31 December 2016</b>	<b>157,147</b>	<b>31,517</b>	<b>(75)</b>	<b>-</b>	<b>(29,434)</b>	<b>159,155</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Building Improvements	20,551	(1,244)	19,307
Furniture and Equipment	184,042	(116,027)	68,015
Information and Communication	58,706	(41,431)	17,275
Leased Assets	60,803	(16,384)	44,419
Library Resources	41,108	(30,970)	10,138
<b>Balance at 31 December 2016</b>	<b>365,211</b>	<b>(206,055)</b>	<b>159,155</b>

**12. Accounts Payable**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	5,524	15,893	15,893
Accruals	2,734	2,681	2,681
Banking staffing overuse	-	10,935	10,935
Employee Entitlements - salaries	51,493	46,494	46,494
Employee Entitlements - leave accrual	3,957	2,971	2,971
	<u>63,708</u>	<u>78,974</u>	<u>78,974</u>
Payables for Exchange Transactions	63,708	78,974	78,974
	<u>63,708</u>	<u>78,974</u>	<u>78,974</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	625	331	331
	<u>625</u>	<u>331</u>	<u>331</u>

**14. Provision for Cyclical Maintenance**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	54,023	54,023	44,048
Increase to the Provision During the Year	9,975	-	9,975
Provision at the End of the Year	<u>63,998</u>	<u>54,023</u>	<u>54,023</u>
Cyclical Maintenance - Current	55,564	4,500	4,500
Cyclical Maintenance - Term	8,434	49,523	49,523
	<u>63,998</u>	<u>54,023</u>	<u>54,023</u>

**15. Finance Lease Liability**

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	20,217	19,737	19,737
Later than One Year and no Later than Five Years	35,154	25,970	25,970
Later than Five Years	-	-	-
	<u>55,371</u>	<u>45,707</u>	<u>45,707</u>

#### 16. Funds Held on Behalf of Kiwisport Cluster

St Mary's School (Hokitika) is the lead school and holds funds on behalf of the Kiwisport cluster.

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Funds Held at Beginning of the Year	2,784	2,784	6,742
Funds Received from Cluster Members	21,714	-	15,678
Funds Received from MoE	-	-	5,584
Funds Spent on Behalf of the Cluster	(27,205)	-	(25,219)
Funds Held at Year End	(2,707)	2,784	2,784

#### 17. Funds Held on Behalf of Network Learning Cluster

St Mary's School (Hokitika) was the lead school and held funds on behalf of the Network Learning Cluster cluster, but this cluster was closed in 2016 and funds transferred to the Kiwisport Partnership Cluster.

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Funds Held at Beginning of the Year	-	-	5,584
Funds Spent on Behalf of the Cluster	-	-	(5,584)
Funds Held at Year End	-	-	-

#### 18. Funds Held on Behalf of Swim Safe Cluster

St Mary's School (Hokitika) is the lead school and holds funds on behalf of the Swim Safe cluster.

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Funds Held at Beginning of the Year	4,678	4,678	-
Funds Received from Cluster Members	-	-	5,000
Funds Spent on Behalf of the Cluster	(157)	-	(322)
Funds Held at Year End	4,521	4,678	4,678

#### 19. 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 (The Roman Catholic Bishop of Christchurch) 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".

## 20. Remuneration

### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	4,505	3,845
Full-time equivalent members	0.60	0.50
<i>Leadership Team</i>		
Remuneration	314,359	290,357
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	318,864	294,202
Total full-time equivalent personnel	3.60	3.50

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	120-130
Benefits and Other Emoluments	10-20	13-14
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	2017 FTE Number	2016 FTE Number
110 - 120	0.00	0.00
100 - 110	0.00	0.00
	0.00	0.00

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

## 21. 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:

	2017 Actual \$	2016 Actual \$
Total	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2017 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2016: nil)

### (b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating lease of Laptops, Whiteboards and a Projector;

	2017 Actual \$	2016 Actual \$
No later than One Year	140	2,975
Later than One Year and No Later than Five Years	-	140
Later than Five Years	-	-
	<u>140</u>	<u>3,115</u>

## 24. 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.

## 25. Financial Instruments

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

### Loans and Receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	222,016	173,505	157,367
Receivables	49,949	44,207	44,207
Investments - Term Deposits	94,197	144,187	144,187
Total Cash and Receivables	<u>366,162</u>	<u>361,899</u>	<u>345,761</u>

### Financial liabilities measured at amortised cost

Payables	63,708	78,974	78,974
Finance Leases	47,591	43,706	43,706
Total Financial Liabilities Measured at Amortised Cost	<u>111,299</u>	<u>122,680</u>	<u>122,680</u>

## 26. Events After Balance Date

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

**ST MARY'S PRIMARY SCHOOL**  
**BOARD OF TRUSTEES 2017**

<b>Name</b>	<b>Position</b>	<b>Held Until</b>
Darrell Grosser	Elected Member (Chairperson)	May 2019
Philip Barker	Elected Member	May 2019
Sarah Nixon	Elected Member	May 2019
Marie-Louise Tacon	Elected Member	May 2019
Gareth Fryer	Elected Member	May 2019
Maria Lockington	Proprietor's Appointee	Nov 2019
Mark van Beek	Proprietor's Appointee	Nov 2019
Karen Becker	Proprietor's Appointee	Nov 2019
Father Lito	Proprietor's Appointee	Nov 2019
Nigel Tyer	Staff Representative	May 2019
Karen Payne	Principal	



## Kiwi Sport 2017

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of \$2110.00

The funding was spent on our schools contribution for the employment of a Kiwi Sport Co-ordinator for 5 schools in our district.

A Kiwi Sport Co-ordinator is employed to work in 5 schools for a total of 25 hours a week to improve the fundamental skills of the children and also the skills of the school teaching staff.

Funds for this were sourced from Sport Canterbury, West Coast Community Trust, Pub Charity and the contribution of Kiwi Sport funds from school's operation grants.

St Mary's School is the employer and manages wages, travel and purchasing budgets.

The programme has been successful with positive feedback from teachers, children and parents. All lessons taken by the coordinator have the classroom teacher involved through observation and participation. The lesson is repeated by the teacher between the coordinator's sessions. Children look forward to their lessons and are transferring the skills learned to their leisure time.

**INDEPENDENT AUDIT REPORT TO THE READERS OF  
ST MARY'S SCHOOL - HOKITIKA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of St Mary's School - Hokitika (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on her behalf.

### **Opinion**

We have audited the financial statements of the School on pages 2 to 17 that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of 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:
  - financial position as at 31 December 2017; and
  - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 28 May 2018. This is the date at which our opinion is expressed.

The basis for 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.

### **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 the other information. The other information comprises the Analysis of Variance, Kiwisport notice and Board of trustees listing, but does not include the financial statements, and our auditor's report thereon.

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.

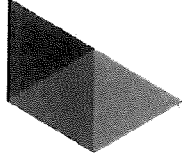
Other than the audit, we have no relationship with or interests in the School.



**Michael Rondel**  
**BDO Christchurch**

On behalf of the Auditor-General  
Christchurch, New Zealand

# Analysis of Variance Reporting for 2017



Special Character	
School Name:	St Mary's
	School Number: 3536
Strategic Aim:	Promote continued growth and development of 'St Mary's School's Special Character and 'School Culture' in accordance with the Special Character Review Document
Annual Aim:	Review Pastoral Care. With Christ the Good Shepherd as its model, ' St Mary's School Community will nurture, support and care for individuals
Target:	<p>1. <b>Relationships:</b> The school is a friendly, welcoming, collaborative, cooperative, learning environment, where the dignity of each person is respected.</p> <p>2. <b>Service:</b> Students take part in service and outreach opportunities provided by the school.</p> <p>3. <b>Safety:</b> The school provides for students and staff an environment that is safe- physically, emotionally, socially, spiritually, culturally.</p> <p>4. <b>Behaviour Management:</b> Discipline processes are just, compassionate, respectful and consistent.</p> <p>5. <b>Bicultural Commitment:</b> The school is committed to the Treaty of Waitangi.</p> <p>6. <b>Cultural Awareness:</b> The school recognises and honours cultural diversity.</p> <p>7. <b>Organisation:</b> Pastoral care is organised in a way which is evident to all members of the school community.</p>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened? and Reasons for the variance Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>SERVICE</b></p> <p>Continue to provide authentic opportunities to learn about and experience service. Include in 2017 CARITAS, SPCA, Child Sponsorship, food bank, elderly, Allen Bryant Home, School environment, Social Justice Week, weekend altar serving and powerpoint duty.</p>	<ul style="list-style-type: none"> <li>• The school continues to sponsor a child from Thailand through '10 cent Tuesday'.</li> <li>• Social Justice Week: Conservation clean-up</li> <li>• House group activities</li> <li>• School fair</li> <li>• Liturgies</li> <li>• Grandparents Day: a special Mass was held followed by a morning tea.</li> <li>• Year 6-8 students are rostered on the weekend Masses to assist with altar serving and powerpoint duty.</li> <li>• We had a Mass dedicated to a Hokitika family who lost their home in a devastating fire. Children gave money as an offertory for the family.</li> <li>• The school participated in the CARITAS nation-wide fundraiser 'Mufti Mania'. The funds raised money for Nawi Catholic Primary School in Fiji who need help to get access to power and new books.</li> <li>• Assisting with the organisation and participation in St Mary's School Netball. Umpiring, helping with coaching, organising club end of year break-up.</li> <li>• Food bank - collection of food for families at Christmas.</li> </ul>	

## Tātaritanga raraunga

### RELATIONSHIPS: SAFETY: BEHAVIOUR MANAGEMENT

There was concern that our behaviour management was not an effective system and especially for a group of students who are repeatedly having their names in the red book.

The survey completed Term 4 2016 by the DRS 'If Jesus walked into our school what would he be most pleased with and what would he be most disappointed or upset about?'

30% of students surveyed said that Jesus would be most pleased with how kind and caring students are with each other and 38% said he would be pleased that we went to Mass and Liturgy and that we meditate. The biggest concern for what Jesus would be disappointed about was hearing students saying mean things to each other, bullying and excluding others from play. They also thought Jesus would be disappointed to see students sitting 'on the bench'.

The results indicated that we need to focus more on modelling and guiding students on how to behave appropriately. We need to use our restorative practices rather than punitive-punishing.

- The staff have reviewed the school's 'Behaviour Management Procedure' and will now use restorative practices throughout the school.
- The staff undertook professional development with Paul Bennett from Nelson who has had a great deal of experience in this field. The discussions and role play were around the following:-
  - behaviours that have high, moderate or no impact on learning.
  - Ways to change the culture as in quick fix, medium - but will take time and the pipe dream.
  - Staff responses that are Ineffective- negative behaviour is repeated
  - Staff responses that have Some Effect- Negative behaviour lessens but continues at a lower level.
  - Staff responses that are Effective- Negative behaviour stops and student continues positively without further intervention.
  - Staff have compared on a rubric their understanding of restorative practice as it was at the beginning of the year and where it is now. This also indicates their next learning steps and perhaps what professional development we need to provide.



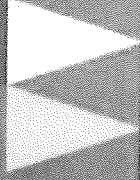
<p><i>The following was a focus for the school:</i></p> <p><b>Building, enhancing and restoring relationships</b> The aim of all conflict resolution is reconciliation. The pastoral care programme supports parents/guardians/ caregivers in their responsibility for their children. Staff refrain from making derogatory comments about colleagues or students. The school promotes zero tolerance for violence. Verbal abuse such as sarcasm, ridicule and undue impatience, and punishments which diminish the student's sense of self worth are not acceptable at the school. Students are encouraged to take responsibility for their own behaviour. Structures and processes are in place to foster this aspect for personal growth.</p>	<p>Further Restorative professional development for staff in 2018 will be required. To help create strong, healthy, functioning schools, and communities, through building, enhancing and restoring relationships. The very heartbeat of our homes, schools, communities and workplaces are the relationships within them. For foundations to be strong, significant building blocks must be put firmly in place. Openness and care are essential for relationships to be enhanced and strengthened; when there are breaks and harm done to relationships, restoration can be achieved through involvement, dialogue and consideration for and by all involved. The essence of restorative practices is disarmingly simple: that human beings are happier, more productive and more likely to make positive changes in their behaviour when those in positions of authority do things <i>with</i> them, rather than <i>to</i> them or <i>for</i> them.</p>	
<p><b>BI-CULTURAL AWARENESS</b> Identify the different cultures within the school. Acknowledge different languages and cultures through organising events where the children experience different cultural ways of being.</p>	<ul style="list-style-type: none"> <li>• The International Missionaries visited every class and shared their love of God and their musical talents with our children.</li> <li>• Encourage ethnic groups to get together in our town by providing the hall as a venue free of charge. examples:-</li> <li>• The 2017 Diwali Festival of India was celebrated in our school hall for the Indian Community for the whole West Coast organised by one of our parents.</li> <li>• The Filipino Community have birthday celebrations as well as sharing meals , singing and dancing from time to time over the year.</li> <li>• Catholic Youth team visit.</li> </ul>	





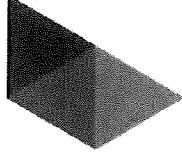
MINISTRY OF EDUCATION  
Te Kaitiaki Take Kōwhiri

## Tātaritanga raraunga



	<ul style="list-style-type: none"><li>• Sister Clare of Assisi</li><li>• Te reo/kapa Haka</li><li>• Father Lito -Filipino Culture- Filipino children have a close connection out of school.</li></ul>	
Planning for next year:		
Recommendations from the Student Well-Being and Teacher Well-Being Survey for future consideration: will be put in place in once completed by all Year 5-8 students.		
SERVICE:		
<ul style="list-style-type: none"><li>• Community collection once a month for e.g the SPCA and the Food Bank Hokitika.</li></ul>		
RELATIONSHIPS/BEHAVIOUR MANAGEMENT:		
<ul style="list-style-type: none"><li>• PD for whole school- children to know Restorative Practices, modelling lessons throughout the school.</li></ul>		

# Analysis of Variance Reporting for 2017



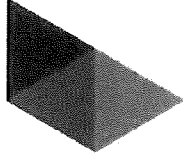
Reading	
School Name:	St Mary's
	School Number: 3536
Strategic Aim:	<p>As a result of community consultation, the analysis of school wide achievement data and information, the School Achievement function review process, the board has identified the following strategic aims;</p> <p>All students are able to effectively access the New Zealand Curriculum as evidenced by achievement against National Standards.</p>
Annual Aim:	To capture and use evidence effectively to make sound decisions that accelerates progress and ensures valuable outcomes for students at St Mary's Primary school in reading.
Target:	Accelerated progress and achievement in <b>READING</b> for the following students
Baseline Data:	<p>Year 2 36% 2 Girls -1 B 1WB , 3 Boys B (NZE)</p> <p>Year 3. 26% 6 Boys 1 WB (M) 5 B 1 Fijian, 1 M, 3 NZE</p> <p>Year 4: 9% 2 Girls B (NZE)</p> <p>Year 5: 13% 2 Boys B 1 (M) 1 (NZE)</p> <p>Year 6: 17% 1 Boy (NZE), 3 Girls (NZE)</p> <p>Year 7: 35% 5 Boys 1(M) 4 (NZE) , 2 Girls (NZE)</p> <p>Year 8: 13% 2 Boys 1WB (NZE) 1B (Fijian)</p>



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>We continued with the Yolanda Soryl phonics programme.</p> <p>STEPS was used for extra support.</p> <p>Repeated Reading Programme.</p> <p>Buddy Reading 4 x a week by senior students for Year <math>\frac{2}{3}</math> students below or well below the standard.</p> <p>Introduced Early Words to Year 1 students along with alphabet knowledge.</p> <p>Upskilled all staff on literacy progressions. (in pairs spent a day exploring these)</p> <p>We trialled the strategies for accelerating student achievement with all teachers so they are using these with their target students.</p> <p>We encouraged 'pre-loading' of information for target students.</p> <p>Teachers met regularly at syndicate level to discuss target students and next steps.</p> <p>Introduced 'Literacy Listeners in Term 2 (Parents to listen to readers)</p>	<p><i>Red indicates end of year NS . At the beginning of the year there were 23 students identified as either Well Below of Below the expected NS.</i></p> <p><i>At the end of 2017 15 of the 23 have made accelerated progress (either from WB to B or B to At ) 2 out of 2 Maori students made accelerated progress.</i></p> <p><u>Year 2:</u> 36% 2 Girls -1 BAT, 1WB B, 3 Boys B (NZE) all At</p> <p><u>Year 3:</u> 26% 6 Boys 1 WB (M) 5 B 1 Fijian, 1 M, 3 NZE1 WB (NZE) 3 B (2M 1 NZE)</p> <p><u>Year 4:</u> 9% 2 Girls B (NZE)1 B and 1 At</p> <p><u>Year 5:</u> 13% 2 Boys B 1 (M) 1 (NZE) 1B 1At</p> <p><u>Year 6:</u> 17% 1 Boy (NZE)B, 3 Girls (NZE) 1 At 2 Below</p> <p><u>Year 7:</u> 35% 5 Boys 1(M) At, 4 (NZE) 2 At, 1 B 1 WB, 2 Girls (NZE) 2 At</p> <p><u>Year 8:</u> 13% 2 Boys 1WB B(NZE) 1B (Fijian) At</p>	<p>Teachers believe engaging the whanau in their child's learning was a positive move - this happened through the ALL project. It also happens with RTLit interventions, Reading Recovery and Early Words.</p> <p>Pre-loading of priority learners definitely helped students.</p>	<p><b>Continue with.....&amp; introduce</b></p> <p>Literacy Listeners</p> <p>Yolanda Soryl phonics programme. STEPS for extra support. Repeated Reading Programme.</p> <p>Engage whanau more in student's learning.</p> <p>Re train in the Sharpe Reading Programme in Term 2 ( new teachers and refresh others)</p> <p>Use growth Mindset strategy to improve attitudes and self-belief.</p> <p>Continue to work with and improve knowledge of the literacy progressions.Encourage teachers to use strategies for accelerating student achievement with their target students.</p> <p>Encourage 'pre-loading' of information for target students.</p> <p>Teachers meet regularly at</p>

			syndicate level to discuss target students and strategies used. Successes and disappointments.
Planning for next year:			
Term 2 re-training of all teachers in the Sharpe Reading Programme. Use growth Mindset strategy to improve attitudes and self-belief. Upskill all staff on literacy progressions. Encourage teachers to use strategies for accelerating student achievement with their target students. Encourage 'pre-loading' of information for target students. Teachers meet regularly at syndicate level to discuss target students and strategies used. Successes and disappointments			

# Analysis of Variance Reporting for 2017



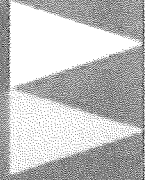
Mathematics	
School Name:	St Mary's
	School Number: 3536
Strategic Aim:	<p>As a result of community consultation, the analysis of school wide achievement data and information, the School Achievement function review process, the board has identified the following strategic aims;</p> <p>All students are able to effectively access the New Zealand Curriculum as evidenced by achievement against National Standards.</p>
Annual Aim:	To capture and use evidence effectively to make sound decisions that accelerates progress and ensures valuable outcomes for students at St Mary's Primary school in mathematics
Target:	Accelerated progress and achievement in <b>MATHS</b> for the following students
Baseline Data:	<p><u>Year 2:</u> 14% 1 Girl 1 Boy (NZE)</p> <p><u>Year 3:</u> 12% 2 Boys B (1 M, 1 Fijian) 1 Girl B(M) and 1 Boy WB (M)</p> <p><u>Year 4:</u> 18% 1 Boy(M) B 3 Girls (1 M 2 NZE) B</p> <p><u>Year 5:</u> 13% 1 Boy B 1 Girl (NZE)</p> <p><u>Year 6:</u> 13% 1 Boy B , 3 Girls B (NZE)</p> <p><u>Year 7:</u> 25% 3 Boys (1M 2 NZE) 2 Girls (NZE)</p> <p><u>Year 8:</u> 13% 2 Boys WB</p>





MINISTRY OF EDUCATION  
Tātaritanga araunga

## Tātaritanga araunga

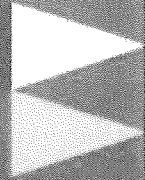


<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Identify where the gaps are and then target those skills in a specific and direct way.</p> <p>Consolidate knowledge base (especially at junior level) so students have capability to move beyond stage 5.</p> <p>Use the maths terminology language ( e.g. sum, product etc) often so that students know what the maths terminology means.</p> <p>Teach students how to transfer their knowledge to other situations, not in isolation. Give students <b>time</b> to practice.</p> <p>Basic facts knowledge needs to be a priority.</p> <p>Continue with and promote the use of Maths Buddies and Shoot for the Moon ( Basic Facts)</p> <p>Participated in whole school PLD through UCED Plus</p>	<p><i>Red indicates end of year NS</i></p> <p>At the beginning of 2017 there were 24 students identified as either Well Below of Below the expected level (National Standard).</p> <p>At the end of 2017 11 of the 24 have made accelerated progress. (ie either from Well Below to Below of Below to At)</p> <p>Maori Students: At the end of 2017 1 out of 5 Maori students made accelerated progress.</p> <p><u>Year 2</u> 14% 1 Girl 1 Boy (NZE) Both At</p> <p><u>Year 3</u> 12% 2 Boys B (1 M, 1 Fijian) B and At 1 Girl B(M) B and 1 Boy WB (M) B</p> <p><u>Year 4</u> 18% 1 Boy(M) B B 3 Girls (1 M 2 NZE) B 1 At 2 B</p> <p><u>Year 5</u> 13% 1 Boy B B 1 Girl (NZE) left</p>	<p>Successfully received 100 hours PLD through UCED Plus.</p> <p>Teachers are making good use of the Enriching maths resources and working on questioning techniques to promote thinking.</p>	<p><b>Continue to.... and introduce</b></p> <p>Professional development for staff with Numeracy advisor.</p> <p>Upskill all staff on maths progressions.</p> <p>Use the strategies for accelerating student achievement with target students.</p> <p>Encourage 'pre-loading' of information for target students.</p> <p>Teachers meet regularly at syndicate level to discuss target students and strategies used. Successes and disappointments..</p>



MINISTRY OF EDUCATION  
Te Kaitiaki Take Kōwhiri

## Tātarianga raraunga

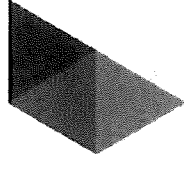


Year 6: 13% 1 Boy B B, 3 Girls B (NZE) 2 At 1B  
Year 7: 25% 3 Boys (1M 2 NZE) 2 Girls (NZE) All At  
Year 8: 13% 2 Boys WB 1 B 1 WB

### Planning for next year.

Further Professional development for staff with Numeracy advisor.  
Continue to improve knowledge of the maths progressions.  
Trial the strategies for accelerating student achievement with target students.  
Encourage 'pre-loading' of information for target students. Teachers meet regularly at syndicate level to discuss target students and strategies used. Successes and disappointments..

# Analysis of Variance Reporting for 2017



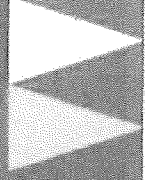
Writing	
School Name:	School Number:
St Mary's	3536
<b>Strategic Aim:</b>	<p>As a result of community consultation, the analysis of school wide achievement data and information, the School Achievement function review process, the board has identified the following strategic aims;</p> <p>All students are able to effectively access the New Zealand Curriculum as evidenced by achievement against National Standards.</p>
<b>Annual Aim:</b>	<p>To capture and use evidence effectively to make sound decisions that accelerates progress and ensures valuable outcomes for students at St Mary's Primary school in writing</p>
<b>Target:</b>	<p>Accelerated progress and achievement in <b>WRITING</b> for the following students</p>
<b>Baseline Data:</b>	<p>Year 2 21% 2 Boys and 1 Girl B (NZE)  Year 3 23% 5 Boys B ( 3 (NZE) 1 (Fijian) 1 (M) 1 WB (M)  Year 4 14% 2 Girls B (1(M) 1 (NZE) 1 BOY B(M)  Year 5 13% 2 Boys B 1 (NZE) 1(M)  Year 6 17% 4 3 Girls B (NZE) 1 Boy B (NZE)  Year 7 20% 1 B WB 3 Boys B 1(M) 2(NZE) 1 Girl B (NZE)  Year 8 13% 1 Boy WB (NZE) 1 Girl B (NZE)</p>



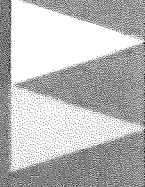


MINISTRY OF EDUCATION  
Te Kaitiaki Take Kōwhiri

## Tātaritanga raraunga



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>Repeated Reading Programme with a small number of students is transferring to their writing.</p> <p>Students use google docs, blog writing, 100 word challenge, and Reading eggs</p> <p>All staff had a day to work with a partner on the learning progressions including the literacy progressions.</p> <p>All teachers trialled the strategies for accelerating student achievement with their target students.</p> <p>Pre-loading' of information for target students was encouraged.</p> <p>Teachers met regularly at syndicate level to discuss target students and strategies used.</p> <p>Online STEPS support is making a difference especially if supported with a teacher aide.</p>	<p><i>Red indicates end of year NS</i></p> <p>At the beginning of 2017 there were 26 students identified as either Well Below of Below the expected level (National Standard).</p> <p>At the end of 2017 11 of the 23 have made accelerated progress. (ie either from Well Below to Below of Below to At)</p> <p>Maori Students: At the end of 2017 4 out of 5 Maori students made accelerated progress.</p> <p>Year 2 21% 2 Boys and 1 Girl B (NZE) All At</p> <p>Year 3 23% 5 Boys B (3 (NZE) 2 B 1 At 1 (Fijian) 1 (M) B 1 WB (M) B</p> <p>Year 4 14% 2 Girls B (1(M) B 1 (NZE) B 1 BOY B(M) B</p> <p>Year 5 13% 2 Boys B 1 (NZE) B 1(M) At</p>	<p>ALL project report and results indicate identified strategies that contribute to accelerated progress.</p> <p>The learning progressions are a valuable tool for teachers.</p>	<p><b>Continue with.....&amp; introduce</b></p> <p>STEPS for extra support.</p> <p>Repeated Reading Programme. Continue to use google docs, blog writing, 100 word challenge, and Reading eggs.</p> <p>Build on knowledge of the literacy progressions.</p> <p>Trial the strategies for accelerating student achievement with target students.</p> <p>Encourage 'pre-loading' of information for target students.</p> <p>Teachers meet regularly at syndicate level to discuss target students and strategies used. Successes and disappointments.</p> <p>Moderate more frequently and next year as a Col.</p>



<p>Year 6 17% 4 3 Girls B 2B 1 At(NZE) 1 Boy B WB(NZE) Year 7 20% 1 B WB 3 Boys B 1 B 2 WB 1(M) 2(NZE) 1 Girl B (NZE)At Year 8 13% 1 Boy WB (NZE) 1 Girl B (NZE) Same</p>		
<p><b>Planning for next year:</b></p> <p><b>Continue with.....&amp; introduce</b> STEPS for extra support. Repeated Reading Programme. Continue to use google docs, blog writing, 100 word challenge, and Reading eggs.</p> <p>Continue to work with and build knowledge of the literacy progressions. Utilize the strategies for accelerating student achievement with target students, including pre-loading. Teachers meet regularly at syndicate level to discuss target students and strategies used. Successes and disappointments.</p>		