

**TO THE READERS OF SAINT COLUMBA'S CATHOLIC SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Saint Columba's Catholic School (the School). The Auditor-General has appointed me, L Yao, using the staff and resources of Owen McLeod & Co Limited, 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 2 to 19, that comprise the statement of financial position as at 31 December 2021, 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:
 - its financial position as at 31 December 2021; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 25 May 2022. 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our 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 for the financial statements

The Board 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 Members are 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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.

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The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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 is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, Members of the Board schedule, Kiwisport note, Analysis of Variance report, cover page and index page, 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: *International 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.



L Yao
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

ST COLUMBA'S CATHOLIC SCHOOL (FRANKTON)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1944

Principal: Gareth Duncan

School Address: 50 Rifle Range Road, Frankton-Hamilton

School Postal Address: P O Box 5353, Frankton, Hamilton, 3242

School Phone: 07 847 9322

School Email: janine@sccs.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

ST COLUMBA'S CATHOLIC SCHOOL (FRANKTON)

Annual Report - For the year ended 31 December 2021

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St Columba's Catholic School (Frankton)

Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Karen Rastvick.
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

20/5/2022
Date:

Gareth Duncan.
Full Name of Principal

[Signature]
Signature of Principal

18/5/2022
Date:

St Columba's Catholic School (Frankton)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,178,891	2,807,399	2,911,733
Locally Raised Funds	3	280,911	427,800	238,960
Use of Proprietor's Land and Buildings		463,200	741,120	741,120
Interest Income		1,579	5,000	5,624
		<u>3,924,581</u>	<u>3,981,319</u>	<u>3,897,437</u>
Expenses				
Locally Raised Funds	3	248,731	359,500	239,221
Learning Resources	4	2,693,662	2,382,999	2,473,676
Administration	5	251,414	256,900	259,732
Finance		3,289	3,167	2,924
Property	6	645,085	948,120	930,838
Depreciation	11	81,979	80,000	71,916
Loss on Disposal of Property, Plant and Equipment		3,130	-	-
		<u>3,927,290</u>	<u>4,030,686</u>	<u>3,978,307</u>
Net Surplus / (Deficit) for the year		(2,709)	(49,367)	(80,870)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(2,709)</u>	<u>(49,367)</u>	<u>(80,870)</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 Columba's Catholic School (Frankton)
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		289,451	330,421	354,834
Total comprehensive revenue and expense for the year		(2,709)	(49,367)	(80,870)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		15,587	(15,000)	15,487
Equity at 31 December		302,329	266,054	289,451
Retained Earnings		302,329	266,054	289,451
Equity at 31 December		302,329	266,054	289,451

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 Columba's Catholic School (Frankton)
Statement of Financial Position
As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	7	97,894	62,415	81,695
Accounts Receivable	8	223,701	137,347	176,225
GST Receivable		14,585	-	21,121
Prepayments		17,848	6,745	9,104
Inventories	9	21,598	16,960	13,604
Investments	10	99,007	175,000	98,618
		474,633	398,467	400,367
Current Liabilities				
GST Payable		-	655	-
Accounts Payable	12	247,824	170,837	223,079
Revenue Received in Advance	13	31,033	7,645	15,713
Provision for Cyclical Maintenance	14	-	24,029	75,001
Finance Lease Liability	15	34,138	316	35,417
		312,995	203,482	349,210
Working Capital Surplus/(Deficit)		161,638	194,985	51,157
Non-current Assets				
Property, Plant and Equipment	11	227,301	77,938	300,557
		227,301	77,938	300,557
Non-current Liabilities				
Provision for Cyclical Maintenance	14	53,868	-	-
Finance Lease Liability	15	32,742	6,869	62,263
		86,610	6,869	62,263
Net Assets		302,329	266,054	289,451
Equity		302,329	266,054	289,451

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



St Columba's Catholic School (Frankton)
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		961,422	910,700	889,798
Locally Raised Funds		280,192	87,300	242,879
Goods and Services Tax (net)		6,536	-	(22,414)
Payments to Employees		(571,540)	(530,100)	(675,904)
Payments to Suppliers		(638,897)	(368,175)	(569,216)
Interest Paid		(3,289)	(3,167)	(2,924)
Interest Received		1,579	5,000	7,579
Net cash from/(to) Operating Activities		36,003	101,558	(130,202)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(6,743)	(6,000)	(120,201)
Purchase of Investments		(389)	-	-
Proceeds from Sale of Investments		-	-	320,117
Net cash from/(to) Investing Activities		(7,132)	(6,000)	199,916
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,587	(15,000)	15,010
Finance Lease Payments		(28,259)	(34,623)	(19,509)
Net cash from/(to) Financing Activities		(12,672)	(49,623)	(4,499)
Net increase/(decrease) in cash and cash equivalents		16,199	45,935	65,215
Cash and cash equivalents at the beginning of the year	7	81,695	16,480	16,480
Cash and cash equivalents at the end of the year	7	97,894	62,415	81,695

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 excluded.

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

St Columba's Catholic School (Frankton)

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

St Columba's Catholic School (Frankton) (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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 and Training Act 2020 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



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

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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) 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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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.

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.

d) 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.

e) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised 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.

i) 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.

j) 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.

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:

Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease



k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) 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.

The reversal of an impairment loss is recognised in the surplus or deficit.

m) 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.

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.



p) 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 Comprehensive Revenue and Expenses.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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 the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings 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 provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) Financial Instruments

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 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) 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.

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	833,174	779,103	785,785
Teachers' Salaries Grants	2,201,136	1,896,699	2,022,558
Other MoE Grants	132,261	118,597	101,373
Other Government Grants	12,320	13,000	2,017
	<u>3,178,891</u>	<u>2,807,399</u>	<u>2,911,733</u>

The school has opted in to the donations scheme for this year. Total amount received was \$69,000.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	10,109	14,000	18,946
Fees for Extra Curricular Activities	14,977	117,500	15,046
Trading	60,767	42,000	41,988
Fundraising & Community Grants	7,787	9,300	3,714
After School	156,637	205,000	136,180
Holiday Programme	30,634	40,000	23,086
	<u>280,911</u>	<u>427,800</u>	<u>238,960</u>
Expenses			
Extra Curricular Activities Costs	14,227	92,500	18,353
Trading	74,732	41,000	41,681
Fundraising & Community Grant Costs	1,458	4,000	11,472
After School	124,088	164,000	136,631
Holiday Programme	34,226	58,000	31,084
	<u>248,731</u>	<u>359,500</u>	<u>239,221</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>32,180</u>	<u>68,300</u>	<u>(261)</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	84,796	131,700	76,262
Library Resources	2,693	3,000	2,848
Employee Benefits - Salaries	2,576,565	2,205,299	2,338,199
Staff Development	29,608	43,000	56,367
	<u>2,693,662</u>	<u>2,382,999</u>	<u>2,473,676</u>



5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,900	4,500	4,500
Board Fees	4,010	4,000	2,930
Board Expenses	8,457	10,500	9,191
Communication	6,531	7,500	7,440
Consumables	30,594	19,500	16,776
Operating Lease	-	-	3,050
Other	25,801	26,400	41,615
Employee Benefits - Salaries	149,925	165,000	153,055
Insurance	7,981	7,000	6,524
Service Providers, Contractors and Consultancy	13,215	12,500	14,651
	<u>251,414</u>	<u>256,900</u>	<u>259,732</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	19,717	21,000	21,504
Cyclical Maintenance Provision	(20,765)	10,000	(14,269)
Grounds	4,140	5,000	4,397
Heat, Light and Water	37,810	36,000	36,956
Repairs and Maintenance	32,772	28,000	38,930
Use of Land and Buildings	463,200	741,120	741,120
Security	5,272	4,000	5,706
Employee Benefits - Salaries	56,320	56,500	52,628
Consultancy & Contract Services	46,619	46,500	43,866
	<u>645,085</u>	<u>948,120</u>	<u>930,838</u>

In 2021, the Proprietor revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value.

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	97,894	62,415	81,695
Cash and cash equivalents for Statement of Cash Flows	<u>97,894</u>	<u>62,415</u>	<u>81,695</u>

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



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	34,352	137,347	15,610
Receivables from the Ministry of Education	8,772	-	5,333
Teacher Salaries Grant Receivable	180,577	-	155,282
	<u>223,701</u>	<u>137,347</u>	<u>176,225</u>

Receivables from Exchange Transactions	43,124	137,347	20,943
Receivables from Non-Exchange Transactions	180,577	-	155,282
	<u>223,701</u>	<u>137,347</u>	<u>176,225</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	404	16,960	-
Uniform	21,194	-	13,604
	<u>21,598</u>	<u>16,960</u>	<u>13,604</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	99,007	175,000	98,618
Total Investments	<u>99,007</u>	<u>175,000</u>	<u>98,618</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Equipment	168,314	4,244	(1,676)	-	(34,297)	136,585
Information and Communication Technology	19,368	-	-	-	(8,595)	10,774
Leased Assets	98,088	5,109	(1,454)	-	(36,932)	64,811
Library Resources	14,787	2,499	-	-	(2,155)	15,131
Balance at 31 December 2021	300,557	11,852	(3,130)	-	(81,979)	227,301

The net carrying value of equipment held under a finance lease is \$64,811 (2020: \$98,088)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	558,824	(422,239)	136,585	773,051	(604,737)	168,314
Information and Communication Technology	65,128	(54,354)	10,774	191,087	(171,719)	19,368
Leased Assets	214,991	(150,180)	64,811	216,330	(118,242)	98,088
Library Resources	77,687	(62,556)	15,131	75,188	(60,401)	14,787
Balance at 31 December	916,630	(689,329)	227,301	1,255,656	(955,099)	300,557

12. Accounts Payable

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	31,415	170,837	42,296
Accruals	4,700	-	4,500
Banking Staffing Overuse	12,725	-	-
Employee Entitlements - Salaries	182,896	-	157,601
Employee Entitlements - Leave Accrual	16,088	-	18,682
	247,824	170,837	223,079
Payables for Exchange Transactions	247,824	170,837	223,079
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	247,824	170,837	223,079

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
After School fees in Advance	26,641	7,645	11,321
Ministry of Social Development Oscar Grant	4,392	-	4,392
	<u>31,033</u>	<u>7,645</u>	<u>15,713</u>

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	75,001	14,029	91,029
Increase to the Provision During the Year	10,905	10,000	13,427
Adjustment to the Provision	(32,038)	-	(29,455)
Provision at the End of the Year	<u>53,868</u>	<u>24,029</u>	<u>75,001</u>
Cyclical Maintenance - Current	-	24,029	75,001
Cyclical Maintenance - Term	<u>53,868</u>	<u>-</u>	<u>-</u>
	<u>53,868</u>	<u>24,029</u>	<u>75,001</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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	36,222	316	38,237
Later than One Year and no Later than Five Years	33,517	6,869	64,858
Future finance charges	(2,859)	-	(5,415)
	<u>66,880</u>	<u>7,185</u>	<u>97,680</u>
Represented by			
Finance lease liability - Current	34,138	316	35,417
Finance lease liability - Term	<u>32,742</u>	<u>6,869</u>	<u>62,263</u>
	<u>66,880</u>	<u>7,185</u>	<u>97,680</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 (Proprietor) 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(c). The estimated value of this use during 2021 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

During 2021 the Catholic Development Fund held funds on behalf of the Board. At 31 December 2021 the amount held by the proprietor was \$45,119 with an interest rate of 1% payable on the investment and \$681 interest paid during the year. The investment is included in Note 7.



17. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,010	2,930
<i>Leadership Team</i>		
Remuneration	964,612	913,343
Full-time equivalent members	9.00	9.00
Total key management personnel remuneration	968,622	916,273

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) that met 4 and 2 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
110 - 120	1.00	-
120 - 130	1.00	1.00
	2.00	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 board members, committee members, 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-



19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2021 (Capital commitments at 31 December 2020: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

21. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	97,894	62,415	81,695
Receivables	223,701	137,347	176,225
Investments - Term Deposits	99,007	175,000	98,618
Total Financial assets measured at amortised cost	420,602	374,762	356,538

Financial liabilities measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Payables	247,824	170,837	223,079
Finance Leases	66,880	7,185	97,680
Total Financial Liabilities Measured at Amortised Cost	314,704	178,022	320,759

22. Events After Balance Date

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

23. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

24. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.



St Columba's Catholic School (Frankton)

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Karyn Rastrick	Presiding Member	Elected	Jun 2022
Gareth Duncan	Principal		
Ryan Henwood	Parent Representative	Elected	Jun 2022
Arty Mudaliar	Parent Representative	Elected	Nov 2021
Kylie Paekau	Parent Representative	Elected	Jun 2022
Katie Gregan	Parent Representative	Elected	Jun 2022
Ross Trafford	Staff Representative	Elected	Jan 2021
Lois McGregor	Staff Representative	Elected	Feb 2022
Paul Jackson	Proprietors Representative	Appointed	Nov 2021
Joan Prado	Proprietors Representative	Appointed	Aug 2021
Thach Tran	Proprietors Representative	Appointed	
Father Alfonso	Proprietors Representative	Appointed	Jan 2021
Kelly O'Halloran	Proprietors Representative	Appointed	Sep 2022
Fabian Pathirana	Proprietors Representative	Appointed	Dec 2021

St Columba's Catholic School (Frankton)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$6,591 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting



St Columba's Catholic School **MATHEMATICS: 2021**

St Columba's Catholic School is a learning community walking in the footsteps of Jesus to fulfill the key aspects of Mission, Education and Service.

School Name:	St Columba's Catholic School	School Number: 1944
FOCUS AREA: MATHEMATICS		
Strategic Aim:	<p>To design learning programmes and practice to further enhance the SCCS Learner</p> <p>For all students to be achieving their personal best in numeracy and literacy: Teacher inquiry is based on accelerating students who are achieving below expected curriculum expectations in numeracy and literacy, especially priority and target students.</p> <ul style="list-style-type: none"> English and Mathematics are priority areas, which are authentically integrated across the curriculum in well-planned programmes of learning. <p><i>(St Columba's School Graduate Profile)</i></p>	
Annual Aim:	<p>2021 Aim: To increase the number of students achieving at or above expected curriculum levels in Mathematics to 80%</p>	
Target:	<p>Through analysing the achievement levels of students at the end of 2020 within phases of the NZ Curriculum against our achievement markers, priority Māori and Pacific Nations students who were below expectations in Mathematics were identified with all team leaders and classroom teachers. Within the whole school data, specific areas of concern were also identified and shared. These two groups were as follows:</p> <p>Maths Target Groups for 2021:</p> <p><u>Priority Target Group 5:</u> To accelerate the progress of at least 7 of the 16 Māori students (40%) by two curriculum phases by the end of 2021, who at the end of 2020 were below curriculum expectations in Mathematics with the remaining students making chronological progress.</p> <p><u>Priority Target Group 6:</u> To accelerate the progress of at least 5 of the 13 Pacific Nations students (40%) by two curriculum phases by the end of 2021, who at the end of 2020 were below curriculum expectations in Mathematics with the remaining students making chronological progress.</p>	



MINISTRY OF EDUCATION
Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga

Baseline Data: (Historical- past 2 years)	Main cohorts achieving at or above NZ Curriculum expectations in Mathematics:			
	71% of All students 2019	to	69% of All students in 2020	
	70% of Māori students 2019	to	69.7% of Māori students in 2020	
	72% of Pacific Nations students 2019	to	56.3% of Pacific Nations students in 2020	
	74% of Boys 2019	to	61.9% of Boys in 2020	
	69% of Girls 2019	to	68.1% of Girls in 2020	

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>Supported teachers to develop their understanding of the Mathematics Progressions.</p> <p>Supported teachers to identify the mid-year and end of year markers required if students were to meet or exceed accelerated learning.</p> <p>Staff PD across the year honing in on relationship-based learning through Teaching to the North East with a focus on accrediting team and school leaders as Impact Coaches.</p> <p>Flexed with the disruptions of Covid-19 with a focus on maintaining connection and enhancing our efficiency with online learning delivery.</p> <p>Two teams initiated online 1-1 assessment (GLoSS) developing procedures around using this tool via distance learning.</p>	<ul style="list-style-type: none"> Group 5: Māori students who were below curriculum expectations in Mathematics at the end of 2021 <ul style="list-style-type: none"> 48% of students have made accelerated learning progress. Target met Group 6: Pacific nations students who were below curriculum expectations in Mathematics at the end of 2021 <ul style="list-style-type: none"> 50% of students have made accelerated learning progress. Target met <p>General School Data – End 2020 All Students: 69% end 2020 72.7% end 2021 Variance to target: -7.3%</p>	<p>Reasons for the variance <i>Why did it happen?</i></p> <p>Both priority learning groups met the 40% or more acceleration target. Key elements of “Teaching to the North East” profile were explored and layered over pedagogies across the curriculum.</p> <p>Five school leaders were accredited as Impact Coaches across all levels of the school.</p> <p>A number of cohorts were identified as areas of specific monitoring in 2022 as follows;</p> <ul style="list-style-type: none"> The 2022 Year 5 cohort, especially Māori female The 2022 Year 7 cohort, especially Māori and Pacific nation students The 2022 Year 8 cohort, especially Māori male <p>Disruptions during the year due to Covid-19 posed challenges to both learning and teaching of Mathematics along with other core curriculum areas.</p>	<p>Evaluation <i>Where to</i></p> <p>Moderation of mathematical achievement</p> <ul style="list-style-type: none"> This includes a deeper exploration of what appears to be the need for greater consistency in the use of assessment tools across and between teams. <p>Promoting learning for all students and especially priority cohorts</p> <p>Embedding the teaching and learning profiles from Teaching to the North-East including an exploration into developing Te Reo Māori knowledge across the school.</p>

	<p><u>Māori students:</u> 69.7% end 2020 68.4% end 2021</p> <p><u>Pacific Nations students:</u> 56.3% end 2020 70.7% end 2021</p> <p><u>Boys:</u> 69.1% end 2020 75.1% end 2021</p> <p><u>Girls:</u> 68.1% end 2020 70.2% end 2021</p>		
<p>Planning for 2022:</p> <p>There are 105 students across the school below expectations in maths and 16 who are well below expectations in maths. Within this group, Māori and children from Pacific nations have been identified as a priority, making up the following target groups;</p> <ul style="list-style-type: none"> • Target Group 5: 18 Māori students who are below curriculum expectations in maths • Target Group 6: 9 Pacific Nations students who are below curriculum expectations in maths <p>Moderation: How accurately are we assessing students against the curriculum progressions. How are we moderating within teams and across teams?</p>			



- **What we are doing to address this:** Each team will be revisiting the learning progressions. Numeracy assessments are needing to be moderated as well. This will be supported by random sampling across the school to compare numeracy assessments through the GLOSS (Global strategy stage and Knowledge level tests (IKAN)). This will give us a greater understanding of the professional development needed.

Promoting learning for all students and especially priority cohorts

- **What we are doing to address this:**
 - We will continue unpacking what is effective Mathematics pedagogy, what are the specific needs and barriers of our students who are not achieving where they need to be, what are our staff needs in terms of professional development/support as well as reflecting on the impact of lessons taught focusing on this pedagogy.
 - Teachers will be observed and coached by accredited Impact Coaches to reflect on their practice and the impact they are having on their students.
 - Twice-termly team meetings will be focused on team reflections on a chosen set of data, and the impact of teachers practice in this area.

Embedding the teaching and learning profiles from Teaching to the North-East

- **What we are doing to address this:** A continuing emphasis on relationship-based learning - this is what research (and Ka Hikitai) shows us is the most effective approach to accelerating Māori and Pacific nations students' achievement. Restoration and connection is a focus. We are building our knowledge and confidence and will continue to do so using the Teaching to the North East Teacher Profile;
 - Teacher only day in 2022 focussing in on Teaching to the North-East, including the opportunity to work with Professor Russell Bishop
 - Creating a family-like context for learning and a well-managed learning environment
 - Teachers holding and voicing high expectations for all their students
 - The students know what they need to know and learn
 - Students are clear and able to talk to, what they are learning, how they know they have been successful, and what their next learning steps are.



MINISTRY OF EDUCATION

Te Kaitiaki o te Mātauranga

Tātaritanga raraunga

- Ensuring that all new learning builds on prior knowledge and learning
- Embedding Assessment for learning across all lessons so that students know where they are at in their learning, what is working well and where they need to go next
- Including opportunities for co-construction and power-sharing

Analysis of Variance Reporting



St Columba's Catholic School **READING: 2021**

St Columba's Catholic School is a learning community walking in the footsteps of Jesus to fulfill the key aspects of Mission, Education and Service.

School Name:	St Columba's Catholic School	School Number:	1944
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FOCUS AREA: READING

Strategic Aim:	<p>To design learning programmes and practice to further enhance the SCCS Learner</p> <p>For all students to be achieving their personal best in numeracy and literacy:</p> <ul style="list-style-type: none"> Teacher inquiry is based on accelerating students who are achieving below expected curriculum expectations in numeracy and literacy, especially priority and target students. English and Mathematics are priority areas, which are authentically integrated across the curriculum in well-planned programmes of learning. <p><i>(St Columba's School Graduate Profile)</i></p>
Annual Aim:	<p>2021 Aim: To increase the number of students achieving at or above expected curriculum levels in reading, writing and mathematics to 80%</p>
Target:	<p>Through analysing the achievement levels of students at the end of 2020 within phases of the NZ Curriculum against our achievement markers, priority Māori and Pacific Nations students who were below expectations in Reading were identified with all team leaders and classroom teachers. Within the whole school data, specific areas of concern were also identified and shared. These two groups were as follows:</p> <ul style="list-style-type: none"> <u>Priority Target Group 1:</u> To accelerate the progress of at least 6 of the 15 Māori students (40%) by two curriculum phases by the end of 2021, who, at the end of 2020 were below curriculum expectations in Reading with the remaining students making chronological progress.

	<ul style="list-style-type: none">● <u>Priority Target Group 2</u>: To accelerate the progress of at least 3 of the 7 Pacific nations students (40%) by two curriculum phases by the end of 2021, who at the end of 2020 were below curriculum expectations in Reading with the remaining students making chronological progress.															
Baseline Data: (Historical- past 2 years)	<p>Main cohorts achieving at or above expected Reading levels as of the end of 2020;</p> <table><tr><td>73.1% of All students 2019</td><td>to</td><td>77.2 of ALL students 2020</td></tr><tr><td>69.9% of Māori students 2019</td><td>to</td><td>71.9% of Māori students 2020</td></tr><tr><td>68% of Pacific Nations students 2019</td><td>to</td><td>75% of Pacific Nations students 2020</td></tr><tr><td>72% of Boys 2019</td><td>to</td><td>76.2% of Boys 2020</td></tr><tr><td>74% of Girls 2019</td><td>to</td><td>78.1% of Girls 2020</td></tr></table>	73.1% of All students 2019	to	77.2 of ALL students 2020	69.9% of Māori students 2019	to	71.9% of Māori students 2020	68% of Pacific Nations students 2019	to	75% of Pacific Nations students 2020	72% of Boys 2019	to	76.2% of Boys 2020	74% of Girls 2019	to	78.1% of Girls 2020
73.1% of All students 2019	to	77.2 of ALL students 2020														
69.9% of Māori students 2019	to	71.9% of Māori students 2020														
68% of Pacific Nations students 2019	to	75% of Pacific Nations students 2020														
72% of Boys 2019	to	76.2% of Boys 2020														
74% of Girls 2019	to	78.1% of Girls 2020														

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>Supported teachers to develop their understanding of the Reading Progressions.</p> <p>Supported teachers to identify the mid-year and end of year markers required if students were to meet or exceed accelerated learning.</p> <p>Committed widely to structured literacy knowledge through the use of the Ideal learning platform and to the processes of growth through observation and feedback from our structured literacy facilitator.</p> <p>Staff PD across the year honing in on relationship-based learning through Teaching to the North East with a focus on accrediting team and school leaders as Impact Coaches.</p> <p>Flexed with the disruptions of Covid-19 with a focus on maintaining connection and enhancing our efficiency with online learning delivery.</p>	<ul style="list-style-type: none"> Group 1: Māori students who were below curriculum expectations in Reading at the end of 2021 <ul style="list-style-type: none"> 42% of students have made accelerated learning progress. <i>Target met</i> Group 2: Pacific Nations students who were below curriculum expectations in Reading at the end of 2021 <ul style="list-style-type: none"> 86% of students have made accelerated learning progress. <i>Target met</i> <p>General School Data – End 2021</p> <p><u>All Students:</u></p> <p>77.2% end of 2020 83.8% end of 2021 Variance to target: +3.8%</p> <p><u>Māori students:</u></p> <p>71.9% end of 2020</p>	<p>Many teachers were able to make learning more visual for their students using the Reading Progressions.</p> <p>Structured literacy knowledge became more embedded this year with a deeper layering of this including within our Learning Assitant group who were able to align supports in a more targeted manner.</p> <p>Key elements of “Teaching to the North East” profile were explored and layered over pedagogies across the curriculum.</p> <p>Five school leaders were accredited as Impact Coaches across all levels of the school.</p> <p>A cohort requiring close monitoring and support for 2022 in Reading is the 2022 Year 7 Māori male cohort</p>	<p>Moderation of Reading achievement</p> <ul style="list-style-type: none"> This includes a deeper exploration of what may be the result of inconsistency in assessments between teams. <p>Promoting learning for all students and especially priority cohorts</p> <p>Embedding the teaching and learning profiles from Teaching to the North-East including an exploration into developing Te Reo Māori knowledge across the school.</p>



MINISTRY OF EDUCATION
Te Mātāhihi o Aotearoa

Tātaritanga raraunga



74.5% end of 2021		
<u>Pacific Nations students:</u> 75% end of 2020 90.2% end of 2021		
<u>Boys:</u> 76.2% end of 2020 82.4% end of 2021		
<u>Girls:</u> 78.1% end of 2020 85.3% end of 2021		
Planning for next year:		
There are 59 students across the school reading below expectations and 14 reading well below expectations. Within this group, Māori and children from Pacific nations have been identified as a priority, making up the following target groups;		
Priority Target Groups for 2022: <ul style="list-style-type: none">• Target Group 1: 10 Māori students who are reading below curriculum expectations• Target Group 2: 3 Pacific Nations students who are reading below expectations		
Proposed actions for 2022: Moderation: How accurately are we assessing students against the curriculum progressions. How are we moderating within teams and across teams?		



MINISTRY OF EDUCATION
Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga

- **What we are doing to address this:**

Each team will be revisiting the learning progressions.

With Reading, clarification with the assessment tool being used has been made to ensure that everyone is using the same assessment tool for taking and analysing running records.

Promoting learning for all students and especially priority cohorts

- **What we are doing to address this:**

- All students are assessed using the iDeal Structured literacy platform. From this, students who are below expectations are catered for at their level with classwork. Priority cohorts are monitored closely.
- During staff PD, we will continue unpacking what is effective learning pedagogy, what are the specific needs and barriers of our students who are not achieving where they need to be, what are our staff needs in terms of professional development/support as well as reflecting on the impact of lessons taught focusing on this pedagogy.
- Teachers will be observed and coached by accredited Impact Coaches to reflect on their practice and the impact they are having on their students.
- Twice-termly team meetings will be focussed on team reflections on a chosen set of data, and the impact of teachers practice in this area.

Embedding the teaching and learning profiles from Teaching to the North-East

- **What we are doing to address this:** A continuing emphasis on relationship-based learning - this is what research (and Ka Hikitai) shows us is the most effective approach to accelerating Māori and Pacific nations students' achievement. Restoration and connection is a focus. We are building our knowledge and confidence and will continue to do so using the Teaching to the North East Teacher Profile;

- Teacher only day in 2022 focussing in on Teaching to the North-East, including the opportunity to work with Professor Russell Bishop
- Creating a family-like context for learning and a well-managed learning environment
- Teachers holding and voicing high expectations for all their students



MINISTRY OF EDUCATION

2024-2025

Tātaritanga raraunga

- The students know what they need to know and learn
- Students are clear and able to talk to, what they are learning, how they know they have been successful, and what their next learning steps are.
- Ensuring that all new learning builds on prior knowledge and learning
- Embedding Assessment for learning across all lessons so that students know where they are at in their learning, what is working well and where they need to go next
- Including opportunities for co-construction and power-sharing

Analysis of Variance Reporting



St Columba's Catholic School **WRITING: 2021**

St Columba's Catholic School is a learning community walking in the footsteps of Jesus to fulfill the key aspects of Mission, Education and Service.

School Name:	St Columba's Catholic School
School Number:	1944

FOCUS AREA: WRITING

Strategic Aim:	<p>To design learning programmes and practice to further enhance the SCCS Learner</p> <p>For all students to be achieving their personal best in numeracy and literacy:</p> <ul style="list-style-type: none"> Teacher inquiry is based on accelerating students who are achieving below expected curriculum expectations in numeracy and literacy, especially priority and target students. English and Mathematics are priority areas, which are authentically integrated across the curriculum in well-planned programmes of learning. <p><i>(St Columba's School Graduate Profile)</i></p>
Annual Aim:	<p>2021 Aim: To increase the number of students achieving at or above expected curriculum levels in Writing to 80%</p>
Target:	<p>Through analysing the achievement levels of students at the end of 2020 within phases of the NZ Curriculum against our achievement markers, priority Māori and Pacific Nations students who were below expectations in Writing were identified with all team leaders and classroom teachers. Within the whole school data, specific areas of concern were also identified and shared. These two groups were as follows:</p> <ul style="list-style-type: none"> Priority Target Group 3: To accelerate the progress of at least 10 of the 26 Māori students (40%) by two curriculum phases by the end of 2021, who at the end of 2020 were below curriculum expectations in Writing with the remaining students making chronological progress. Priority Target Group 4: To accelerate the progress of at least 4 of the 9 Pacific Nations students (40%) by two curriculum phases by the end of 2021, who at the end of 2020 were below curriculum expectations in Writing with the remaining students making chronological progress.

Baseline Data:

(Historical- past 2 years)

Main cohorts achieving at or above National Standards in Writing as at the end of 2019:

- | | | |
|--|----|--------------------------------------|
| • 63.4% of All students 2019 | to | 64.2% of All students 2020 |
| • 59.6% of Māori students 2019 | to | 57.8% of Māori students 2020 |
| • 58% of Pacific nations students 2019 | to | 73% of Pacific nations students 2020 |
| • 56.6% of Boys 2019 | to | 56.9% of Boys 2020 |
| • 69.3% of Girls 2019 | to | 70.9% of Girls 2020 |



MINISTRY OF EDUCATION

Te Kaitiaki o Te Māori Kōwhiri

Tātaritanga raraunga

Actions

What did we do?

Supported teachers to develop their understanding of the Writing Progressions.

Supported teachers to identify the mid-year and end of year markers required if students were to meet or exceed accelerated learning.

Committed widely to structured literacy knowledge through the use of the IDEAL learning platform and to the processes of growth through observation and feedback from our structured literacy facilitator.

Staff PD across the year honing in on relationship-based learning through Teaching to the North East with a focus on accrediting team and school leaders as Impact Coaches.

Outcomes

What happened?

- **Group 3:** Māori students who were below curriculum expectations in Writing at the end of 2021

- **48% of students have made accelerated learning progress.**
Target met

- **Group 4:** Pacific nations students who were below curriculum expectations in Writing at the end of 2021

- **25% of students have made accelerated learning progress.**
Target **not met**

General School Data – End 2021

All Students:

64.2% end 2020

71.5% end 2021

Reasons for the variance

Why did it happen?

Small gains were made across most cohorts with disruption to learning and teaching writing proving to be an ongoing challenge throughout the year.

Structured literacy knowledge became more embedded this year with a deeper layering of this including within our Learning Assistant group who were able to align supports in a more targeted manner. Transferring knowledge into writing has become an area of further exploration.

Key elements of “Teaching to the North East” profile were explored and layered over pedagogies across the curriculum.

Five school leaders were accredited as Impact Coaches across all levels of the school.

Evaluation

Where to

Moderation of Writing achievement

- This includes a deeper exploration of what appears to be the need for greater consistency across and between teams.

Promoting learning for all students and especially priority cohorts

Embedding the teaching and learning profiles from Teaching to the North-East including an exploration into developing Te Reo Māori knowledge across the school.

Tātaritanga raraunga

<p>Māori students: 57.8% end 2020 66.4% end 2021</p> <p><u>Pacific Nations students:</u> 73% end 2020 80.5% end 2021</p> <p><u>Boys:</u> 56.6% end 2019 69.1% end 2020</p> <p><u>Girls:</u> 70.9% end 2020 73.9% end 2021</p>	<p>A number of cohorts were identified as areas of specific monitoring in 2022 as follows;</p> <ul style="list-style-type: none"> • The 2022 Year 5 cohort, especially Māori • The 2022 Year 7 Māori male cohort • The 2022 Year 8 cohort, especially Māori
<p>Planning for 2022:</p> <p>There are 100 students across the school writing below expectations and 22 writing well below expectations. Within this group, Māori and children from Pacific nations have been identified as a priority, making up the following target groups;</p> <p>Priority Target Groups for 2022:</p> <ul style="list-style-type: none"> • Target Group 3: 15 Māori students who are writing below curriculum expectations • Target Group 4: 5 Pacific nations students who are writing below curriculum expectations <p>Moderation: How accurately are we assessing students against the curriculum progressions. How are we moderating within teams and across teams?</p> <ul style="list-style-type: none"> • What we are doing to address this: Each team will be revisiting the learning progressions. In writing, teams have already begun relooking at what they believe samples of students' writing is telling us. Teams will then work with teams either side of them to do the same. The staff, then as a whole staff will moderate across the school. 	



MINISTRY OF EDUCATION
Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga

Promoting learning for all students and especially priority cohorts

- **What we are doing to address this:**

- All students are assessed using the iDeaL Structured literacy platform. From this, students who are below expectations are catered for at their level with classwork. Priority cohorts are monitored closely.
- Through regular PD, we will continue unpacking what is effective Writing pedagogy, what are the specific needs and barriers of our students who are not achieving where they need to be, what are our staff needs in terms of professional development/support as well as reflecting on the impact of lessons taught focusing on this pedagogy.
- Teachers will be observed and coached by accredited Impact Coaches to reflect on their practice and the impact they are having on their students.
- Twice-termly team meetings will be focussed on team reflections on a chosen set of data, and the impact of teachers practice in this area.

Embedding the teaching and learning profiles from Teaching to the North-East

- **What we are doing to address this:** A continuing emphasis on relationship-based learning - this is what research (and Ka Hikitai) shows us is the most effective approach to accelerating Māori and Pacific nations students' achievement. Restoration and connection is a focus. We are building our knowledge and confidence and will continue to do so using the Teaching to the North East Teacher Profile;
 - Teacher only day in 2022 focussing in on Teaching to the North-East, including the opportunity to work with Professor Russell Bishop
 - Creating a family-like context for learning and a well-managed learning environment
 - Teachers holding and voicing high expectations for all their students
 - The students know what they need to know and learn
 - Students are clear and able to talk to, what they are learning, how they know they have been successful, and what their next learning steps are.
 - Ensuring that all new learning builds on prior knowledge and learning
 - Embedding Assessment for learning across all lessons so that students know where they are at in their learning, what is working well and where they need to go next
 - Including opportunities for co-construction and power-sharing



MINISTRY OF EDUCATION

Школа и будущее

Tātaritanga raraunga

