

**TO THE READERS OF SAINT COLUMBA'S CATHOLIC SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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, 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 2019, 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 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 June 2020. 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.

Emphasis of Matter – COVID-19

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

Basis 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 of Trustees for the financial statements

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.

Freephone 0800 269 139

91 Clarence Street Hamilton 3204
PO Box 389 Hamilton 3240

Telephone 07 839 1235
Facsimile 07 839 1237

enquiries@owenmcleod.co.nz
www.owenmcleod.co.nz



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 of the information included on page 20 for the Kiwisport statement and pages 1 to 16 for the Analysis of Variance, 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.



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

St Columba's Catholic School

Annual Report

for the year ended 31 December 2019

School Directory:

Ministry Number: 1944
Principal: Gareth Duncan
School Address: 50 Rifle Range Road, Hamilton
School Postal Address: P O Box 5353, Frankton, Hamilton 3242
School Phone: 07 847 9322
School Email: admin@sccs.school.nz

Members of the Board of Trustees:

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Karen Rastrick	Parent Rep Chairperson	Elected	University Director	June 2022
Gareth Duncan	Principal	ex Officio	Principal	
Artemus Mudaliar	Parent Rep	Elected	Self Employed	June 2022
Kylie Paekau	Parent Rep	Elected	Health Practitioner	June 2022
Ryan Henwood	Parent Rep	Elected	Business Owner	June 2022
Ross Trafford	Staff Rep	Elected	Teacher	June 2022
Paul Jackson	Proprietor's Rep	Appointed	Computer Engineer	
Teuila Maggof	Proprietor's Rep	Appointed	Caterer/Director	
Joan Prado	Proprietor's Rep	Appointed	Lawyer	
Natalie Petero	Parent Rep	Term expired		June 2019
Sarah Angell	Parent Rep	Term expired		June 2019
Richie Peters	Parent Rep	Term expired		June 2019
Jolene Wright	Parent Rep	Resigned		August 2019

Accountant / Service Provider: Russell Wilkinson

St Columba's Catholic School

Annual Report

for the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets / Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 19	Notes to the Financial Statements
	Other Information
20	Kiwisport
	Analysis of Variance

St Columba's Catholic School

Statement of Responsibility

for the year ended 31 December 2019

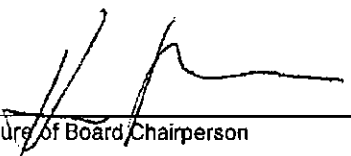
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2019 fairly reflects the financial position and operations of the School.

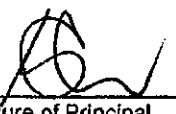
The School's 2019 financial statements are authorised for issue by the Board.

Karyn Rastvick
Full Name of Board Chairperson


Signature of Board Chairperson

29/6/20
Date

Gerroth Duncan
Full Name of Principal


Signature of Principal

29/06/2020
Date

St Columba's Catholic School

Statement of Comprehensive Revenue and Expense

for the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government grants	2	2,694,627	2,533,327	2,542,571
Locally raised funds	3	413,722	407,620	386,902
Used of land and buildings - Integrated		741,120	741,000	741,120
Interest income		10,410	5,500	8,696
		<u>3,859,879</u>	<u>3,687,447</u>	<u>3,679,289</u>
Expenses				
Locally raised funds	3	227,697	244,500	227,990
Learning resources	4	2,350,574	2,212,300	2,213,534
Administration	5	246,485	229,700	255,110
Finance		3,446	2,500	3,927
Property	6	927,081	919,500	931,882
Depreciation	7	81,003	60,000	92,570
Loss on disposal of property, plant and equipment		527	-	4,191
		<u>3,836,813</u>	<u>3,668,500</u>	<u>3,729,204</u>
Net Surplus / (Deficit) for the year		<u>23,066</u>	<u>18,947</u>	<u>(49,915)</u>
Other comprehensive revenue and expenses		-	-	-
Total comprehensive revenue and expense for the year		<u><u>23,066</u></u>	<u><u>18,947</u></u>	<u><u>(49,915)</u></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

Statement of Changes in Net Assets / Equity

for the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	<u>317,192</u>	<u>317,192</u>	<u>367,107</u>
Total comprehensive revenue and expense for the year	23,066	18,947	(49,915)
Capital contributions from the Ministry of Education: Contribution - furniture and equipment grant	14,576	-	-
Equity at 31 December	<u><u>354,834</u></u>	<u><u>336,139</u></u>	<u><u>317,192</u></u>
 Retained Earnings	 354,834	 336,139	 317,192
Reserves	-	-	-
Equity at 31 December	<u><u>354,834</u></u>	<u><u>336,139</u></u>	<u><u>317,192</u></u>

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

Statement of Financial Position

as at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and cash equivalents	8	16,480	6,971	11,865
Accounts receivable	9	137,347	138,074	138,074
GST receivable		-	7,640	7,640
Prepayments		6,745	6,486	6,486
Inventories	10	16,960	18,867	18,867
Investments	11	320,117	243,506	243,506
		<u>497,649</u>	<u>421,544</u>	<u>426,438</u>
Current Liabilities				
Accounts payable	13	170,837	175,130	175,130
GST payable		655	-	-
Revenue received in advance	14	7,645	-	13,987
Provision for cyclical maintenance	15	42,000	35,000	7,000
Finance lease liability - current portion	16	24,718	26,548	32,462
		<u>245,855</u>	<u>236,678</u>	<u>228,579</u>
Working Capital Surplus		251,794	184,866	197,859
Non Current Assets				
Property, plant and equipment	12	158,938	203,019	216,019
Non Current Liabilities				
Provision for cyclical maintenance	15	49,029	46,057	71,057
Finance lease liability	16	6,869	5,689	25,629
		<u>55,898</u>	<u>51,746</u>	<u>96,686</u>
Net Assets		<u>354,834</u>	<u>336,139</u>	<u>317,192</u>
Equity		<u>354,834</u>	<u>336,139</u>	<u>317,192</u>

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

Statement of Cash Flows

for the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government grants		789,108	764,327	742,945
Locally raised funds		407,994	215,233	385,493
Goods and Services Tax (net)		8,295	-	598
Payments to employees		(628,846)	(582,500)	(586,370)
Payments to suppliers		(474,845)	(325,100)	(486,038)
Cyclical maintenance payments in the year		-	(7,000)	-
Interest paid		(3,446)	(2,500)	(3,927)
Interest received		11,388	5,500	8,373
Net cash from operating activities		<u>109,648</u>	<u>67,960</u>	<u>61,074</u>
Cash flows from Investing Activities				
Proceeds from sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(17,381)	(47,000)	(39,562)
Purchase of investments		(76,611)	-	-
Proceeds from sale of investments		-	-	16,417
Net cash from investing activities		<u>(93,992)</u>	<u>(47,000)</u>	<u>(23,145)</u>
Cash flows from Financing Activities				
Furniture and equipment grant		14,576	-	-
Finance lease payments		(25,617)	(25,854)	(32,225)
Net cash from financing activities		<u>(11,041)</u>	<u>(25,854)</u>	<u>(32,225)</u>
Net increase/(decrease) in cash and cash equivalents		<u>4,615</u>	<u>(4,894)</u>	<u>5,704</u>
 Cash and cash equivalents at the beginning of the year	8	11,865	11,865	6,161
Cash and cash equivalents at the end of the year	8	<u>16,480</u>	<u>6,971</u>	<u>11,865</u>

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

Notes to the Financial Statements

for the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting entity

St Columba's Catholic School (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 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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial reporting standards applied

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

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement base

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

Presentation currency

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



Specific accounting policies

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

Critical Accounting Estimates and Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grant 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.

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 buildings grants are recorded as revenue in the period the school uses the land and buildings.



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) 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 value of 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.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

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

Prior Year Policy

Accounts receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all the 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.

i) Inventories

Inventories are consumable items held for sale and comprise 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.



j) 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 amount is not trivial.

Prior Year Policy

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

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.

k) 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 \$1,000 are not capitalised. They are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is 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 - 10 years
Information and communication technology	5 years
Playground equipment	15 years
Leased assets held under a finance lease	3 - 5 years
Library resources	12.5% diminishing value



l) Intangible Assets

Software costs

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

Computer software with individual values under \$1,000 are not capitalised. They are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

m) 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.

n) Accounts Payable

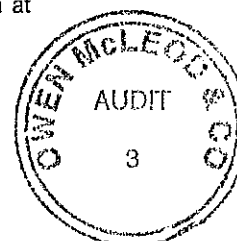
Accounts payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

o) Employee 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 and annual leave earned but not yet taken at balance date.



p) Revenue Received In Advance

Revenue received in advance relates to Ministry of Social Development grants 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 revenue earned.

q) 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 for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's 10 year property plan (10YPP).

r) Financial Assets and Liabilities

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

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

The School's financial liabilities comprise accounts payable and funds held on behalf of the Ministry of Education. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

s) 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) 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.



	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
2. Government grants			
Operational grants	665,370	634,327	625,296
Teachers' salaries grants	1,896,699	1,800,000	1,802,599
Other MOE grants	112,685	99,000	114,676
Other government grants	19,873	-	-
	<u>2,694,627</u>	<u>2,533,327</u>	<u>2,542,571</u>

3. Locally raised funds

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

Revenue

Donations	38,609	24,000	24,822
Fundraising	-	10,000	-
Other revenue	7,253	11,500	17,558
Activities	94,803	102,120	83,517
Trading	37,056	35,000	32,293
After school care	236,001	225,000	228,712
	<u>413,722</u>	<u>407,620</u>	<u>386,902</u>

Expenses

Fundraising (costs of raising funds)	-	11,000	2,414
Activities	398	5,500	3,289
Trading	32,530	35,000	30,228
After school and holiday programme wages	178,131	175,000	173,441
After school and holiday programme expenses	16,638	18,000	18,618
	<u>227,697</u>	<u>244,500</u>	<u>227,990</u>

Surplus (deficit) for the year locally raised funds

	<u>186,025</u>	<u>163,120</u>	<u>158,912</u>
--	----------------	----------------	----------------

4. Learning resources

Curricular	80,308	74,900	62,146
Information and communication technology	12,182	13,000	13,289
Extra-curricular activities	86,284	94,900	79,350
Library resources	1,171	2,500	3,039
Employee benefits - salaries	2,144,107	2,007,000	2,026,607
Staff development	26,522	20,000	29,103
	<u>2,350,574</u>	<u>2,212,300</u>	<u>2,213,534</u>

5. Administration

Audit fees	4,570	3,500	3,800
Board of Trustees fees	2,795	4,000	3,350
Board of Trustees expenses	13,290	12,200	16,314
Communication	6,433	5,000	7,524
Consumables	24,288	20,000	24,417
Legal fees	-	-	13,465
Operating lease	110	-	110
Other	30,846	25,000	30,329
Employee benefits - salaries	153,844	150,000	146,400
Insurance	6,234	5,000	3,966
Service providers, contractors, consultancy	4,075	5,000	5,435
	<u>246,485</u>	<u>229,700</u>	<u>255,110</u>



	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
6. Property			
Caretaking and cleaning consumables	51,925	45,000	50,914
Cyclical maintenance provision	12,972	10,000	12,971
Grounds	4,871	5,000	7,467
Heat, light, and water	34,872	32,500	32,398
Repairs and maintenance	24,358	27,000	29,354
Use of land and buildings	741,120	741,000	741,120
Security	4,067	6,000	5,623
Employee benefits - salaries	52,896	53,000	52,035
	<u>927,081</u>	<u>919,500</u>	<u>931,882</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a "proxy" for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation of Property, Plant and Equipment

Furniture & equipment	30,463	25,000	33,941
Information and communication technology	11,458	15,000	20,059
Library resources	1,941	-	1,849
Leased assets	32,481	20,000	32,095
Playground equipment	4,660	-	4,626
	<u>81,003</u>	<u>60,000</u>	<u>92,570</u>

8. Cash and Cash Equivalents

ASB Current account	16,379	6,870	11,764
ASB Business Saver account	21	21	21
Petty cash	80	80	80
Short term bank deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>16,480</u>	<u>6,971</u>	<u>11,865</u>

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

9. Accounts Receivable

Receivables	15,678	16,292	16,292
Interest receivable	1,955	2,933	2,933
Teacher salaries grant receivable	119,714	118,849	118,849
	<u>137,347</u>	<u>138,074</u>	<u>138,074</u>
Receivables from exchange transactions	12,675	19,225	19,225
Receivables from non-exchange transactions	119,714	118,849	118,849
	<u>132,389</u>	<u>138,074</u>	<u>138,074</u>

10. Inventories

Uniforms	16,960	18,317	18,317
Stationery	-	550	550
	<u>16,960</u>	<u>18,867</u>	<u>18,867</u>



2019	2019	2018
Actual	Budget	Actual
\$	(Unaudited)	\$
\$	\$	\$

11. Investments

The School's investment activities are classified as follows:

Current Asset:

Short term bank deposits	267,795	192,354	192,354
Catholic Development Fund	52,322	51,152	51,152
	<u>320,117</u>	<u>243,506</u>	<u>243,506</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Furniture & equipment	89,910	11,798	-	-	(30,463)	71,245
Information & communication	32,170	1,113	-	-	(11,458)	21,825
Library resources	12,941	3,115	(527)	-	(1,941)	13,588
Leased assets	58,034	7,068	-	-	(32,481)	32,621
Playground equipment	22,964	1,355	-	-	(4,660)	19,659
Balance at 31 December 2019	<u>216,019</u>	<u>24,449</u>	<u>(527)</u>	<u>-</u>	<u>(81,003)</u>	<u>158,938</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019			
Furniture & equipment	543,948	472,703	71,245
Information & communication	183,542	161,717	21,825
Library resources	71,881	58,293	13,588
Leased assets	123,919	91,298	32,621
Playground equipment	118,831	99,172	19,659
Balance at 31 December 2019	<u>1,042,121</u>	<u>883,183</u>	<u>158,938</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Furniture & equipment	91,055	32,796	-	-	(33,941)	89,910
Information & communication	46,852	5,377	-	-	(20,059)	32,170
Library resources	17,592	1,389	(4,191)	-	(1,849)	12,941
Leased assets	87,469	2,660	-	-	(32,095)	58,034
Playground equipment	27,590	-	-	-	(4,626)	22,964
Balance at 31 December 2018	<u>270,558</u>	<u>42,222</u>	<u>(4,191)</u>	<u>-</u>	<u>(92,570)</u>	<u>216,019</u>



12. Property, Plant and Equipment (cont'd)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018			
Furniture & equipment	532,150	442,240	89,910
Information & communication	182,429	150,259	32,170
Library resources	71,683	58,742	12,941
Leased assets	116,851	58,817	58,034
Playground equipment	117,476	94,512	22,964
Balance at 31 December 2018	1,020,589	804,570	216,019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
--	----------------------	-------------------------------------	----------------------

13. Accounts Payable

Operating creditors	31,339	39,065	39,065
Employee entitlements - salaries	122,033	121,582	121,582
Employee entitlements - leave accrual	17,465	14,483	14,483
	170,837	175,130	175,130
Payables for exchange transactions	170,837	175,130	175,130
Payables for non-exchange transactions - taxes payable (PAYE and rates)	-	-	-
Payables for non-exchange transactions - other	-	-	-
	170,837	175,130	175,130

The carrying value of payables approximates their fair value

14. Revenue Received in Advance

After school fees	4,102	-	5,156
Ministry of Social Development Oscar grant	3,543	-	8,831
	7,645	-	13,987

15. Provision for Cyclical Maintenance

Provision at the start of the year	78,057	78,057	65,086
Increase to the provision during the year	12,972	10,000	12,971
Use of the provision during the year	-	(7,000)	-
Provision at the end of the year	91,029	81,057	78,057
Cyclical maintenance - current	42,000	35,000	7,000
Cyclical maintenance - term	49,029	46,057	71,057
	91,029	81,057	78,057

16. Finance Lease Liability

The School has entered into finance lease agreements for teacher laptops. Minimum lease payments payable:

No later than one year	24,718	26,548	32,462
Later than one year and no later than five years	6,869	5,689	25,629
Later than five years	-	-	-
	31,587	32,237	58,091



17. 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 conditions 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 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.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1 (d). The estimated value of this during the year is included in the Statement of Comprehensive Revenue and Expense as "Use of Land and Buildings".

During 2019 the Catholic Development Fund held funds on behalf of the Board. At 31 December 2019 the amount held by the Proprietor was \$52,232 with an interest rate of 2.15% payable on the investment, and \$1,080 interest paid during the year. The investments is included under Note 11.

18. Remuneration

Key management personnel compensation

Key management personnel of the School includes all Trustees of the Board, Principal, Deputy Principals and Heads of Department.

	2019 Actual \$	2018 Actual \$
Board Members		
Remuneration	2,795	3,350
Full time equivalent members	0.19	0.22
Leadership Team		
Remuneration	338,523	328,333
Full time equivalent members	3.00	3.00
Total key management personnel remuneration	341,318	331,683
Total full time equivalent personnel	3.19	3.22

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.



18. Remuneration (cont'd)

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and other short term employee benefits:		
Salary and other payments	140 - 150	140 - 150
Benefits and other emoluments	Nil	Nil
Termination benefits	Nil	Nil

Other Employees

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

Remuneration \$000	2019 FTE	2018 FTE
	1	Nil

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

19. 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 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:

	2019 Actual	2018 Actual
Total value	Nil	\$ 30,000
Number of people	Nil	1

20. Contingencies

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

Holidays Act Compliance - Schools Payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.



21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital works.
(Capital commitments at 31 December 2018 - nil).

(b) Operating Commitments

As at 31 December 2019 the Board had not entered into any operating lease agreements.

22. 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 revenue 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.

23. Financial Instruments

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and cash equivalents	16,480	6,971	11,865
Receivables	137,347	138,074	138,074
Investments - term deposits	320,117	243,506	243,506
Total financial assets measured at amortised cost	473,944	388,551	393,445
Financial liabilities measured at amortised cost			
Payables	170,837	175,130	175,130
Finance leases	31,587	32,237	58,091
Total financial liabilities measured at amortised cost	202,424	207,367	233,221

24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on 18 May 2020.

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

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



25. Adoption of PBE IFRS 9 Financial Instruments

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

- Receivables: This policy has been updated to reflect that impairment of short-term receivables is now determined by applying an expected credit loss model.
- Investments : This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS 9 there were no material adjustments to the financial statements.

26. Failure to Comply With Section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not proceed as planned. This resulted in the school missing the statutory deadline.



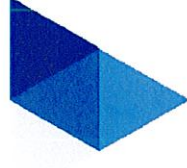
St Columba's Catholic School

Kiwisport Note

for the year ended 31 December 2019

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$6,733 excluding GST (2018 - \$6,362). This funding was spent on Sports Co-ordinator wages.

Analysis of Variance Reporting



St Columba's Catholic School **MATHEMATICS: 2019**

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:</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>By the end of 2019: To increase the number of students achieving at and above expected curriculum levels in Mathematics to 80%</p>	
Target:	<p>Through analysing the achievement levels of students at the end of 2018 within phases of the NZ Curriculum against our achievement markers, priority Māori and Pasifika 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> <ul style="list-style-type: none"> Priority Target Group 5: To move the 15 Māori students, who at the end of 2018 were below curriculum expectations in Mathematics to at or above curriculum expectations in Mathematics Priority Target Group 6: To move the 7 Pasifika students, who at the end of 2018 were below curriculum expectations in Mathematics to at or above curriculum expectations in Mathematics 	

Baseline Data:		Main cohorts achieving at or above National Standards in Mathematics as at the end of 2017:	
(Historical)	73.4% of All students 2017	to	77.2% of All students 2018
	74.1% of Māori students 2017	to	77.5% of All students 2018
	59.5% of Pasifika students 2017	to	78.3% of All students 2018
	74.5% of Boys 2017	to	77.2% of All students 2018
	72.5% of Girls 2017	to	77.2% of All students 2018

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>
<ol style="list-style-type: none"> Ensured that target groups include priority at-risk students across the school and that learning conversations about these students were held regularly at team levels, and across the school. Implemented the revised assessment schedule, scaffolding accurate administration of all standardised tests Teams continued to explore connecting rich mathematical thinking opportunities as the St Columba's Catholic School Graduate Profile continues to be explored. An example of this was the ongoing exploration of statistical Math throughout the school with overarching themes of sustainability, environmental group work and exploring Math through social justice themes. 	<p>2019 Priority Target Group 5 (Maori students who are below) 60% of this group made accelerated progress 9 students made accelerated progress. 4 students made chronological progress. 2 students have fallen further behind. *0 students left</p> <p>2019 Priority Target Group 6 (Pasifika students who are below) 28.6% of this group made accelerated progress 2 students made accelerated progress. 5 students made chronological progress. 0 students have fallen further behind. *0 students left</p> <p>General School Data – End 2019 All Students: 77% end 2018. 71% end 2019</p>	<p>The acceleration rate of Group 5 is heartening.</p> <p>In Group 6, 71.4% of the students (5/7) held their own and made chronological progress. 28.6% (2/7) fell short of what we want to see as far as acceleration goes.</p> <p>Conversations at team meetings and at leadership meetings regularly involved direct conversations about how students in these groups were achieving.</p> <p>Barriers that were identified included, in some instances, concerns about attendance. This was worked through with these families. In some instances social barriers to attendance required us to help in a pastoral manner or to engage agencies to provide resources. These relationships and conversations need to be ongoing.</p> <p>Rate of acceleration in non-targeted priority groups was of concern across the school as movement was not being seen to</p>	<ul style="list-style-type: none"> To develop a school-wide understanding of what acceleration means. All staff to have a clear understanding of who our priority target students are and where they need to be mid-year and end of year in order to have made accelerated progress. All classroom teachers to identify non-priority target students and document the curriculum phases signposted for both mid and end of year in order to accelerate these 83 students across the school To honour the requests of teachers, through last year's teacher appraisals who have requested support in Mathematics.



MINISTRY OF EDUCATION
Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga

Variance to target: -9%

Māori students:
77% end 2018.
70% end 2019.

Pasifika students:
78% end 2018
72% end 2019.

Boys:
77% end 2018.
74% end 2019.

Girls:
78% end 2018.
69% end 2019.

the same degree as within the target groups.

When overall teacher judgements of curriculum phases (both mid-year and end of year) were made, some inconsistencies in testing and assessing were picked up.

A number of classroom teachers felt that professional support in Maths was an area that had not been prioritised due to the evidence indicating a necessary focus school-wide on Writing over the past three years.

We are also challenged to build our knowledge to support both current and new growing number of neurodiverse learners who have come to St Columba's Catholic School. We are challenged to work to adjust our teaching to cater to these differences.

During the year we had a number of staff changes, with some in a temporary capacity. The need for



MINISTRY OF EDUCATION
Татарстан Республикасы

Tataritanga raraunga

		increased teacher capability in Mathematics practices was identified in various areas with an across-school approach being identified as both necessary and timely as we move forward.
Planning for 2020:		
<ul style="list-style-type: none">To develop a school-wide understanding of what acceleration means.<ul style="list-style-type: none">Begin defining and exploring acceleration during Teacher only day in JanuaryFollowed up with a T.C.T session (Teachers Collaborating Together) <p>This will entail drilling down into what this looks like for all students in our classes: specifically identifying, recording and signposting mid and end of year achievement for <u>all</u> students who were at-risk Mathematicians at the end of 2019</p> <ul style="list-style-type: none">All staff to have a clear understanding of who are our priority target students, where they need to be mid-year and end of year in order to have made accelerated progress through information sharing during January TO day and ongoing tracking at Team Leader and Leadership Team levels as well as BOT levelWithin school supports to focus in on both the Maths curriculum and the pedagogy<ul style="list-style-type: none">Through T.C.Ts each termBrekkie PD sessions planned around surveyed needs of 2020 staff (Survey all by end of Feb)		

- Working with a Math facilitator (limited availability in 2020 - T3 & 4)
 - Agreed focus is a dual focus on building our own mathematical understandings, NZ Curriculum Mathematics and current pedagogy.

Analysis of Variance Reporting



St Columba's Catholic School **READING: 2019**

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: 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>By the end of 2019: To increase the number of students reading at and above expected curriculum levels to 80%</p>
Target:	<p>Through analysing the achievement levels of students at the end of 2018 within phases of the NZ Curriculum against our achievement markers, priority Māori and Pasifika 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"> Priority Target Group 1: To move the 15 Māori students, who at the end of 2018 were below curriculum expectations in Reading to at or above curriculum expectations in Reading Priority Target Group 2: To move the 7 Pasifika students, who at the end of 2018 were below curriculum expectations in Reading to at or above curriculum expectations in Reading

Baseline Data:

(Historic)

Main cohorts achieving at or above expected Reading levels as at the end of 2018:

75.6% of All students 2017	to	78.7% of All students 2018
75.4% of Māori students 2017	to	78.5% of All students 2018
72.9% of Pasifika students 2017	to	78.3% of All students 2018
72.5% of Boys 2017	to	79% of All students 2018
78.5% of Girls 2017	to	78.4% of All students 2018

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>The professional development focus remained on accelerating Writing in 2019. Teachers were encouraged to use key learning from exploring Pepper Rollins' Learning In The Fast Lane in Reading as well.</p> <p>Focusing in on differentiating for priority target learners the following concepts were explored and implemented;</p> <ol style="list-style-type: none"> 1. What they are learning and why it is important. 2. Become familiar with critical vocabulary, including what the words look and sound like. 3. The skills needed to master the concept; both basic and new 4. The big picture of where instruction is going. 	<p>2019 Priority Target Group 1 (Maori students who are below) 50% of this group made accelerated progress 7 students made accelerated progress. 5 students made chronological progress. 2 students have fallen further behind. *1 students left</p> <p>2019 Priority Target Group 2 (Pasifika students who are below) 33.3% of this group made accelerated progress 2 students made accelerated progress. 3 students made chronological progress. 1 student has fallen further behind. *1 student left</p> <p>General School Data – End 2019 <u>All Students:</u> 79% end of 2018. 73.1% end of 2019.</p>	<p>With 50% of Group 1 making accelerated progress this is a solid basis to keep these students moving.</p> <p>Although they remained below where we would like them to be achieving at, 50% of Group 2 made expected chronological progress. For many this has put a halt to their decline in achievement as they have moved through the school but will need to be monitored very, very closely in 2020. Thirty-three percent of this group showed acceleration. This falls short of our expectation to accelerate more than 40% of our target priority group students.</p> <p>In both priority groups a number of students were not able to hold their acceleration gains of the first two terms. This will need to be an area of support and close monitoring.</p> <p>School-wide data for students achieving at or above curriculum was under our target by 6.9% at</p>	<ul style="list-style-type: none"> • Identify and explore the factors that led to the majority of target students making accelerated progress in 2019. • Ensure a school-wide understanding of what acceleration means. • Refine guidelines and processes to ensure all at-risk students are identified at class and at team level. • Differentiated programmes/strategies are reviewed regularly with a spot-light on celebrating evidenced success.

Variance to target: -6.9%

Māori students:

78% end of 2018.
69.9% end of 2019.

Pasifika students:

78% end of 2018.
68% end of 2019.

Boys:

79% end of 2018.
72% end of 2019.

Girls:

78% end of 2018.
74% end of 2019.

73.1% achieving at or above expected levels.

Why did this happen?

Year 1 students this year is a cohort of concern with 45.1% achieving expected levels. Along with being excited with the ever growing cultural diversity of students comes the challenge of helping these young students develop English as their second language.

We are also challenged to build our knowledge to support both current and new growing number of neurodiverse learners who have come to St Columba's Catholic School. We are challenged to work to adjust our teaching to cater to these differences.

During the year we had a number of staff changes, with some in a temporary capacity. The need for increased teacher capability in reading practices was identified in various areas with an

Analysis of Variance Reporting



St Columba's Catholic School **WRITING: 2019**

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>By the end of 2019: To increase the number of students writing at and above expected curriculum levels to 80%</p>
Target:	<p>Through analysing the achievement levels of students at the end of 2018 within phases of the NZ Curriculum against our achievement markers, priority Māori and Pasifika 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"> <u>Priority Target Group 3:</u> To move the 13 Māori students, who at the end of 2018 were below curriculum expectations in Writing to at or above curriculum expectations in Writing <u>Priority Target Group 4:</u> To move the 11 Pasifika students, who at the end of 2018 were below curriculum expectations in Writing to at or above curriculum expectations in Writing

Baseline Data: (Historic)	Main cohorts achieving at or above National Standards in Writing as at the end of 2017:			
	74.3% of All students 2017	to	69.2% of All students 2018	
	75.3% of Māori students 2017	to	73.1% of All students 2018	
	81.1% of Pasifika students 2017	to	67.4% of All students 2018	
	66.4% of Boys 2017	to	61.6% of All students 2018	
	81.4% of Girls 2017	to	75.7% of All students 2018	



MINISTRY OF EDUCATION

3 Pūkaki • 3rd Floor

Tātaritanga raraunga

Actions

What did we do?

Writing professional development remained our key school-wide focus in 2019. Our two applications for PD were unsuccessful.

PD was lead on a Teachers Only Day at the beginning of 2019 by the Deputy Principal and involved:

Use of the teaching as inquiry process (consolidation of the model used in 2018). This involved a collaborative team inquiry for Term 1 and then individual teacher inquiries for Terms 2-4. Key questions were:

- What needs do our students have?
- What do we want the students to be able to do next in their writing?
- How will we accelerate progress in this area?
- What new understandings or knowledge do we need as the teacher?

Outcomes

What happened?

2019 Priority Target Group 3 (Maori students who are below)

45.5% of this group made accelerated progress

5 students made accelerated progress.

5 students made chronological progress.

1 student has fallen further behind.

*2 students left the school

2019 Priority Target Group 4 (Pasifika students who are below)

70% of this group made accelerated progress

7 students made accelerated progress.

0 students made chronological progress.

3 students have fallen further behind.

*1 student left

Reasons for the variance

Why did it happen?

Our school-wide priority was to move priority group students.

While some Priority students made good progress, others made little or no progress. Identification and selection of appropriate target learners and a honed focus on accelerating these learners was effective in some classes but not all.

Consolidation of the use of the inquiry model and reflection on this by teachers was effective. Some strategies for acceleration were trialled.

Teacher practice and capacity with understanding with what will accelerate learning in writing is diverse.

We are also challenged to build our knowledge to support both current and new growing number of neurodiverse learners who have

Evaluation

Where to

Developing the use of the most effective proven strategies for acceleration needs to be agreed on and implemented. Teacher understanding of "What good writers do" needs to be unpacked further.

Teacher pedagogy in literacy is needed and an evidence based approach to teaching through structured literacy PD will benefit teachers knowledge.

Understanding of what constitutes acceleration needs to be clarified and focussed on.

Close tracking of priority target groups and systems of tracking this are needed.

Moderation of practice continues to be a need that is highlighted. Teachers who are moving to an ILE in 2020 will

Teams and teachers were provided with a text "Learning in the Fast Lane" Suzy Pepper Rollins. This was to scaffold accelerative strategies for teachers to trial with their priority students. These included:

- Standards walls
- Success starters
- Effective feedback
- Vocabulary

Teachers trialled these strategies and reflected regularly at team meetings on their effectiveness, sharing findings and student work.

Ongoing focus was also on

- Scaffolded and analysed writing from draft books (using Literacy Learning Progressions; Years 3-8), Samples for Year 0-2 for each student
- Teacher OTJ's and ongoing data being collected and utilised on a regular basis

General School Data – End 2019

All Students:
69% end 2018.
63.4 % end 2019.

Variance to target: -16.6%

Māori students:
73% end 2018.
59.6% end 2019.

Pasifika students:
67% end 2018.
58% end 2019.

Boys:
62% end 2018.
56.6% end 2019.

Girls:
76% end of 2018.
69.3% end 2019.

come to St Columba's Catholic School. We are challenged to work to adjust our teaching to cater to these differences.

During the year we had a number of staff changes, with some in a temporary capacity. The need for increased teacher capability in Writing practices was identified in various areas with an across-school approach being identified as both necessary and timely as we move forward.

benefit from collaborating and moderating together and aligning and strengthening effective practice.

Planning for next year:				
Development and sharing of systems for tracking learning throughout the year for all students, especially priority students will be a focus. Professional Development has been initiated. This is specific to our identified teacher needs and designed to accelerate all students, especially our “at risk” students. The building of a new ILE will provide some opportunities for a team of teachers to collaborate, moderate and grow practice together. The team that utilises this new space is yet to be decided upon.				