

ST MARY'S SCHOOL MILTON

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	3831
Principal:	Diane Hayes
School Address:	7 Chaucer Street, Milton
School Postal Address:	7 Chaucer Street, Milton 9220
School Phone:	03 417 8585
School Email:	office@saint-marys.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired /Expires
Joe Herbert	Chair Person/ Proprietors Rep	Re-elected	April 2022
Diane Hayes	Principal ex Officio	ex Officio	
Duncan Woodhead	Parent Rep	Elected	April 2022
Tony Mallon	Parent Rep/ Proprietors Rep	Re-elected	April 2022
Dean Finch	Parent Rep	Elected	April 2022
Annie Soper	Parent Rep	Re-elected	April 2022
Peter Tiffany	Parent Rep	Re-elected	April 2022
Gaynor Hayes	Parent Rep/ Proprietors Rep	Re-elected	April 2022
Fr Chris O'Neill	Proprietors Rep	Appointed	
Ellen Devaney	Staff Rep	Appointed	
Kelli Divers	Treasurer	Appointed	
Sandra Shaw	Secretary	Appointed	

Accountant / Service Provider:	Shand Thomson Ltd Balclutha
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ST MARY'S SCHOOL MILTON

Annual Report - For the year ended 31 December 2020

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St Mary's School Milton

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Joseph Mathew Hebert
Full Name of Board Chairperson

DIANE MARY HAYES
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

15 June 2021
Date:

15 June 2021
Date:

St Mary's School Milton

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	691,075	582,167	584,052
Locally Raised Funds	3	22,465	34,500	62,306
Use of Proprietor's Land and Buildings		82,800	82,800	82,800
Interest income		660	2,000	1,588
		<hr/>	<hr/>	<hr/>
		797,000	701,467	730,746
Expenses				
Locally Raised Funds	3	22,971	16,000	8,782
Learning Resources	4	558,086	502,965	507,551
Administration	5	58,184	55,300	55,204
Finance		210	-	302
Property	6	145,320	137,050	114,858
Depreciation	7	32,817	13,300	31,370
Impairment of Property, Plant and Equipment	10	-	-	785
		<hr/>	<hr/>	<hr/>
		817,588	724,615	718,852
Net Surplus / (Deficit) for the year		(20,588)	(23,148)	11,894
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		(20,588)	(23,148)	11,894

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 Mary's School Milton

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		165,406	165,406	151,350
Total comprehensive revenue and expense for the year		(20,588)	(23,148)	11,894
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		4,186	2,500	2,162
Equity at 31 December	20	149,004	144,758	165,406
Retained Earnings		149,004	144,758	165,406
Equity at 31 December		149,004	144,758	165,406

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 Mary's School Milton

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	116,711	74,022	62,913
Accounts Receivable	9	32,388	29,545	29,545
Prepayments		-	2,478	2,478
Investments	10	-	47,947	47,947
		149,099	153,992	142,883
Current Liabilities				
GST Payable		10,501	4,305	4,630
Accounts Payable	12	64,415	60,174	60,174
Provision for Cyclical Maintenance	13	977	4,028	4,028
Painting Contract Liability - Current Portion	14	5,305	-	-
Finance Lease Liability - Current Portion	15	3,341	6,074	7,234
		84,539	74,581	76,066
Working Capital Surplus/(Deficit)		64,560	79,411	66,817
Non-current Assets				
Property, Plant and Equipment	11	101,055	82,151	114,233
		101,055	82,151	114,233
Non-current Liabilities				
Provision for Cyclical Maintenance	13	6,856	13,003	13,003
Painting Contract Liability	14	8,590	-	-
Finance Lease Liability	15	1,165	3,801	2,641
		16,611	16,804	15,644
Net Assets		149,004	144,758	165,406
Equity	21	149,004	144,758	165,406

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



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St Mary's School Milton

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		248,983	193,691	212,293
Locally Raised Funds		27,085	34,500	57,310
Goods and Services Tax (net)		5,871	(326)	(206)
Payments to Employees		(134,191)	(133,248)	(141,517)
Payments to Suppliers		(116,222)	(92,127)	(73,587)
Cyclical Maintenance Payments in the year		-	(12,500)	-
Interest Paid		(210)	-	(302)
Interest Received		662	2,000	1,586
Net cash from/(to) Operating Activities		31,978	(8,010)	55,577
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,700
Purchase of Property Plant & Equipment (and Intangibles)		(21,337)	18,781	(40,580)
Purchase of Investments		(613)	-	(1,478)
Proceeds from Sale of Investments		48,560	-	-
Net cash from/(to) Investing Activities		26,610	18,781	(39,358)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,186	338	2,162
Finance Lease Payments		(3,671)	-	(7,651)
Painting contract payments		(5,305)	-	-
Net cash from/(to) Financing Activities		(4,790)	338	(5,489)
Net increase/(decrease) in cash and cash equivalents		53,798	11,109	10,730
Cash and cash equivalents at the beginning of the year	8	62,913	62,913	52,183
Cash and cash equivalents at the end of the year	8	116,711	74,022	62,913

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 Mary's School Milton

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

St Mary's School Milton (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 of Trustees (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 2020 to 31 December 2020 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 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 Proprietor'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 13.

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.

Other Grants

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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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 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 (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.

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	5-14 years
Information and communication technology	4-10 years
Leased assets held under a Finance Lease	1-5 years
Library resources	12.5% Diminishing value

k) 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.

l) 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.

m) 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

n) 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 obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

o) 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.

p) 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.

q) Budget Figures

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

r) 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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	188,515	168,964	157,284
Teachers' Salaries Grants	439,655	388,203	389,840
Other MoE Grants	62,905	25,000	36,928
	691,075	582,167	584,052

The school has opted in to the donations scheme for this year. Total amount received was \$11,550.

Other MOE Grants total includes additional COVID-19 funding totalling \$19,375 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	7,736	16,000	23,662
Activities	13,573	11,500	8,683
Trading	-	3,500	1,712
Fundraising	1,156	500	1,007
Other Revenue	-	3,000	27,242
	22,465	34,500	62,306
Expenses			
Activities	22,192	16,000	7,119
Trading	270	-	130
Fundraising (Costs of Raising Funds)	509	-	1,533
	22,971	16,000	8,782
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	(506)	18,500	53,524

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	12,098	11,500	7,012
Equipment Repairs	776	500	400
Information and Communication Technology	4,401	3,000	4,003
Library Resources	494	700	536
Employee Benefits - Salaries	537,190	480,888	479,940
Staff Development	3,127	5,300	4,201
Extra-Curricular Activities	-	1,077	11,459
	558,086	502,965	507,551



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5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,508	3,500	3,260
Board of Trustees Expenses	-	100	294
Communication	3,127	-	3,217
Consumables	703	3,200	1,299
Operating Lease	1,920	6,700	1,295
Other	11,888	9,300	14,523
Employee Benefits - Salaries	29,063	25,000	24,017
Insurance	3,057	2,500	2,142
Service Providers, Contractors and Consultancy	4,918	5,000	5,157
	58,184	55,300	55,204

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,934	4,250	5,455
Cyclical Maintenance Provision	10,002	8,500	(13,344)
Grounds	10,454	3,000	2,764
Heat, Light and Water	11,728	14,000	13,812
Rates	2,171	-	2,126
Repairs and Maintenance	1,108	6,300	3,586
Use of Land and Buildings	82,800	82,800	82,800
Security	-	200	-
Employee Benefits - Salaries	22,123	18,000	17,659
	145,320	137,050	114,858

The use of land and buildings figure represents 8% of the school's total property value. 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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	13,829	4,581	10,806
Information and Communication Technology	10,540	4,744	11,190
Leased Assets	7,484	3,553	8,381
Library Resources	964	422	993
	32,817	13,300	31,370

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	27,931	28,830	17,721
Bank Call Account	40,220	45,192	45,192
Short-term Bank Deposits	48,560	-	-
Cash and cash equivalents for Statement of Cash Flows	116,711	74,022	62,913

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

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	840	5,460	5,460
Interest Receivable	3	5	5
Teacher Salaries Grant Receivable	31,545	24,080	24,080
	32,388	29,545	29,545
Receivables from Exchange Transactions	843	5,465	5,465
Receivables from Non-Exchange Transactions	31,545	24,080	24,080
	32,388	29,545	29,545

10. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset	-	47,947	47,947
Short-term Bank Deposits	-	47,947	47,947

11. Property, Plant and Equipment

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	Balance (NBV)					
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	78,763	16,681			(13,829)	81,615
Information and Communication Technology	19,706				(10,540)	9,166
Leased Assets	8,813	2,196			(7,484)	3,525
Library Resources	6,951	762			(964)	6,749
Balance at 31 December 2020	114,233	19,639	-	-	(32,817)	101,055

The net carrying value of equipment held under a finance lease is \$3,525 (2019: \$8,813)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Furniture and Equipment	241,309	(159,694)	81,615
Information and Communication Technology	127,874	(118,708)	9,166
Leased Assets	32,124	(28,599)	3,525
Library Resources	25,303	(18,554)	6,749
Balance at 31 December 2020	426,610	(325,555)	101,055

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Furniture and Equipment	54,166	35,403	-	-	(10,806)	78,763
Information and Communication Technology	26,862	4,034	-	-	(11,190)	19,706
Leased Assets	17,194	-	-	-	(8,381)	8,813
Library Resources	7,585	1,144	-	(785)	(993)	6,951
Balance at 31 December 2019	105,807	40,581	-	(785)	(31,370)	114,233

The net carrying value of equipment held under a finance lease is \$8,813 (2018: \$17,194)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Furniture and Equipment	224,628	(145,865)	78,763
Information and Communication Technology	127,874	(108,168)	19,706
Leased Assets	33,822	(25,009)	8,813
Library Resources	24,541	(17,590)	6,951
Balance at 31 December 2019	410,865	(296,632)	114,233

12. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	16,534	31,851	31,851
Banking Staffing Overuse	13,009	2,437	2,437
Employee Entitlements - Salaries	33,654	24,080	24,080
Employee Entitlements - Leave Accrual	1,218	1,806	1,806
	64,415	60,174	60,174
Payables for Exchange Transactions	64,415	60,174	60,174
	64,415	60,174	60,174

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	17,031	17,031	30,375
Increase/ (decrease) to the Provision During the Year	4,028	12,500	4,258
Use of the Provision During the Year	(19,200)	-	(17,602)
Adjustment to Provision	5,974	(12,500)	-
Provision at the End of the Year	7,833	17,031	17,031
Cyclical Maintenance - Current	977	4,028	4,028
Cyclical Maintenance - Term	6,856	13,003	13,003
	7,833	17,031	17,031

14. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	5,305	-	-
Non Current Liability	8,590	-	-
	13,895	-	-

In 2020 the Board signed an agreement with Programmed Maintenance Services (NZ) Ltd (the contractor) for an agreed programme of work covering an six year period. The programme provides for an interior and exterior repaint of the Proprietor owned buildings in 2020, with regular maintenance in subsequent years. The agreement has an annual commitment of \$5,305. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	3,830	8,175	8,175
Later than One Year and no Later than Five Years	1,255	2,993	2,993
Later than Five Years			
	5,085	11,168	11,168

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 (Catholic Diocese of Dunedin) 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 the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

17. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	-	-
Full-time equivalent members	0.03	0.09
<i>Leadership Team</i>		
Remuneration	207,003	199,305
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	207,003	199,305
Total full-time equivalent personnel	2.03	2.09

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-125	110-120
Benefits and Other Emoluments	0-5	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	0.00	0.00
110-120	0.00	0.00
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into a painting contract agreement for programmed maintenance work covering the next six years. The agreement has a total commitment of \$31,830.

(Capital commitments at 31 December 2019: \$nil)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of service portion of the photocopier;

	2020 Actual \$	2019 Actual \$
No later than One Year	79	188
Later than One Year and No Later than Five Years	-	79
	<u>79</u>	<u>267</u>

21. Managing Capital

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	116,711	74,022	62,913
Receivables	32,388	29,545	29,545
Investments - Term Deposits	-	47,947	47,947
Total Financial assets measured at amortised cost	<u>149,099</u>	<u>151,514</u>	<u>140,405</u>

Financial liabilities measured at amortised cost

Payables	64,415	60,174	60,174
Finance Leases	4,506	9,875	9,875
Painting Contract Liability	13,895	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>82,816</u>	<u>70,049</u>	<u>70,049</u>

23. Events After Balance Date

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

24. Comparatives

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

ANALYSIS OF VARIANCE REPORTING

SCHOOL NAME		ST MARY'S SCHOOL		SCHOOL NUMBER - 3831	
FOCUS: WRITING 2020					
Strategic Aim: CURRICULUM & STUDENT ACHIEVEMENT					
Strategic Goal 2:					
All students are able to access the NZ Curriculum through the provision of high quality learning programmes, as evidenced by progress and achievement in relation to the National Standards in Writing					
Strategic Goal 3: Students with special learning needs are supported in their learning so that they can progress in relation to the NZC and fully participate in and contribute to the school and their community					
Annual Aim:					
-Annual targets will be identified, based on analysed data, to effect and sustain improvement in Writing. The number of students achieving at or above the in Writing will increase.					
-The progress of identified students and groups of students including Maori, will be tracked and regularly reviewed.					
- Students make progress, achieve, take ownership of their learning and experience success against goals developed in Individual Education Plans.					
-Teachers will encourage children to take responsibility for their own learning by supporting students to set their own learning goals and know what to do to achieve them & encourage children to take ownership for their learning.					
-Teachers develop communication between home & school to support student learning & well-being.					
TARGET 1: To continue to maintain momentum and place emphasis in writing so that by the end of the year, 90% of the students will be working at or above their appropriate year level.					
TARGET 2: By the end of the current year, an identified, cohort of 6 students will make gains and will be achieving towards the appropriate year level.					
By the end of the year, an identified cohort of 4 students will made accelerated progress and will be achieving at the appropriate year level.					
By the end of the year, an identified cohort of students will retain their ABOVE status.					
By the end of the year an identified group of 3 children will make gains & be achieving above the appropriate year level expected for their age.					
BASELINE DATA: We are a Decile 4 school – drawing from a wide range of families. We are constantly striving to have all of our children learn to write well. Analysis of school-wide writing data - (Overall Teacher Judgement in November 2019 identified that 72% of the children were working at or above the expected stage for their year level - with 43% achieving at and 29% achieving above. To maintain and strive to improve this achievement result, Target 1 involved all of the children – ie - (Y1 to Y6) - because in order to maintain momentum across the school, writing must be taught well, intervention must occur as soon as problems are detected and additional teaching must take precedence. Data identified that there was a group of children who were achieving BELOW the expected level for their year group, a group who needed to maintain their above status,a group who with careful scaffolding may achieve at above, a group below, who with additional support may achieve at, and a group who are below but may make gains. Target 2 supported this cohort of children.					
Actions (what did we do?)		Outcomes (what happened?)		Reasons for the variance (why did it happen?)	
End of Year data was analysed to inform progress and planning for 2020. Reviewed assessment data with staff and determined the particular learning needs of target children.		The analysis of the end of year National Standards data revealed the following:		Lockdown certainly prevented some children who require daily classroom teaching, from making the progress we would have expected them to achieve.	
Targeted children were monitored closely in the classroom. The Principal worked with a group of Year 5 & 6 children for a time.		Target 1 –		Some of the children have difficulty in mastering spelling and punctuation.	
Children are learning a wide variety of genre through the implementation of the Sheena Cameron programme which alongside the Words Alive programme, has enhanced our children's writing considerably.		76% of our children are progressing and achieving in line with expected levels in WRITING with 46 % achieving AT, and 30% achieving ABOVE expected levels.		Four of these children will be targeted in 2020 – 2 of them to maintain progress, 1 to achieve AT the expected level and 1 to make gains.	
The expectation of writing at St Mary's has increased as teacher's become more experienced in delivering the programme.		Target 2 Of the 17 targeted children–4 have maintained their above status, 4 children who were writing below are now writing AT. The 3 AT children who were targeted to achieve above have made gains. Of the 6 children targeted to make gains, 2 are now AT, 3 have made gains and 1 has made small gains.			
Tutor Teachers taught Beginning Teachers to assess writing and moderated together to form a mutual understanding and whilst doing so, deepened their own knowledge of the writing process.					
Teachers deliver a variety of educational experiences to enrich and improve children's understanding of the world, thus providing them with the opportunity to develop specific writing skills & enhance vocabulary & understanding.					
Teachers integrate writing into cross curricula teaching programmes as well as employing a DAT (Deliberate Act of Teaching) to ensure that coverage is met.					
Children have benefited from a variety of supports- ie – Sounds Alive, teacher and teacher aide support. A programme of support will continue next year.					
Evidence from analysis and moderation, provides us with information on progress and achievement and forms the basis for making judgements.					
Children at St M – want to write – they are motivated and interested in the process.					
				Oral language will be a priority in 2021. The outcome of this may have a positive influence on writing.	
				Spelling programmes will be reviewed alongside PD in Phonics with the Learning Support Teacher.	
				Punctuation will become a DAT – (Deliberate act of teaching) in all classrooms.	
				We will also be looking in to the "Learning Matters Programme for 2021.	

ANALYSIS OF VARIANCE REPORTING

SCHOOL NAME		ST MARY'S SCHOOL		SCHOOL NUMBER - 3831	
FOCUS: READING 2020					
Strategic Aim: CURRICULUM AND STUDENT ACHIEVEMENT					
Strategic Goal 2: All students are able to access the NZ Curriculum through the provision of high quality learning programmes, as evidenced by progress and achievement in relation to expected levels in Reading.					
Strategic Goal 3: Students with special learning needs are supported in their learning so that they can progress in relation to the NZC and fully participate in and contribute to the school and their community.					
Students with special abilities are supported in their learning so that they can extend their progress in relation to the NZC.					
Strategic Goal 6: Our school is an employer of choice where Teachers are supported to improve pedagogy, teaching, learning and assessment practice which will lead to increased student progress and achievement.					
Annual Aim:					
2.2 – Annual targets will be identified, based on analysed data, to effect and sustain improvement in Reading, The number of students achieving at or above in Reading will increase.					
Targeted groups will show gains and/or accelerated progress over the year.					
2.3 – The progress of identified students and groups of students including Maori, will be tracked and regularly reviewed.					
2.4 - Whanau are engaged in supporting their children's learning.					
2.5 – Teachers will participate in collaborative partnerships with colleagues to explore ways of enhancing teaching and learning, across the curriculum.					
2.6 – Children will be encouraged to take responsibility/ownership for their own learning by setting their own learning goals and know what to do to achieve them.					
6.2 - Teachers engage in Professional Development.					
Targets:					
TARGET 1: Continue to maintain momentum and place emphasis in reading so that by the end of the year, 95% of the students will be working at or above the level for their age group. This includes focusing on comprehension, fluency, phrasing, with an emphasis on retell, and encourage acceleration for all children.					
TARGET 2: TARGET 2: By the end of the current year, 4 identified students who are achieving below will make gains and will be achieving towards the appropriate level.					
By the end of the current year, an identified, cohort of 4 students who are achieving AT, will continue to maintain progress appropriate to their year level.					
By the end of the current year, 6 identified students will make accelerated progress and will be reading ABOVE the expected year level.					
TARGET 3: By the end of the current year those children supported with Individual Educational programmes, will achieve their individual targets in Reading, progressing them toward the appropriate level.					
BASELINE DATA: We are a Decile 4 school – drawing from a wide range of families. We are constantly striving to have all of our children learn to READ well. Analysis of school-wide reading data - (Overall Teacher Judgement) in November 2019 identified that 90% of our children are progressing and achieving in line with the National Standards in READING with 53% achieving above, and 37% achieving at. We wanted to be able to maintain and strive to improve this achievement result, so Target 1 involved all of the children – ie - (Y1 to Y6) - because in order to maintain momentum across the school, READING must be taught well, intervention must occur as soon as problems are detected and additional teaching must take precedence.					
Data from November 2019 also identified that there were 4 children who were working well below to below expected levels and there were also an identified cohort of 4 students who were working AT expected levels who were targeted to ensure that progress was maintained. There was also a cohort of 7 children who were AT and were targeted to achieve Above - Target 2 supported these children. Data also identified children supported on IEPs. These children have had continuous intervention. Target 3 supported this cohort of children. These children were targeted for 2020.					
Actions (what did we do?)		Outcomes (what happened?)		Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Reviewed assessment data with staff and determined the particular learning needs of target children.		Analysis of the end of year National Standards data revealed the following:		Target 1 –Of the children achieving below – 7% are transfers and have been enrolled at St M at different times throughout the year. All have learning difficulties.	We will continue to support all children – but will focus on those individuals who need additional support to reach targets – progressing them towards expected levels.
Reading groups were formed according to needs and goals were set.		Target 1 –84% of our children are progressing and achieving in line with the expected levels in READING with 41% achieving above, and 43% achieving at expected levels.		Target 2 –The 3 children who appear to have made little	
Identified children were assisted with learning through entry into the “Individual Needs Programme”. This included targeting of individual and groups of children with Principal, RT:Literacy, Learning Support Co-ordinator and Teacher Aide assistance.		Target 2			
Progress was monitored at staff meetings and ideas for acceleration/maintaining were continually discussed.					
Because of the emphasis we place on reading, most of the children at St Mary's continue to have excellent decoding and comprehension skills. Our reading focus again this year, has been to continue to develop comprehension in reading and we have continued to use the PROBE Reading Kit to teach inferential, reorganizational and evaluative reading comprehension at Year 4 – 6 level. We have also used Nelson Literacy Kits – 3,4,5,6 at Y4-6 level.					

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<p>We became aware that a group of children who were achieving below, were not responding to the usual type of additional support so purchased decodable texts and while this group of children are still working below – they have made gains and are far more confident in their approach to reading.</p> <p>We purchased additional reading material to enhance reading programmes and to capture the interest of students. – (additional PM readers). We also continue to purchase additional library books.</p> <p>We continued to provide children with a rich variety of learning experiences to enrich understanding and enhance vocabulary using theme as a vehicle for reading literacy.</p> <p>Reading/Language programmes were operated concurrently throughout the school so that children can be catered for by moving between multi- level classrooms.</p> <p>Teachers continually monitored the progress of all children. On-going evidence provided teachers with information on progress and achievement and formed the basis for entry into additional programmes if required.</p> <p>Through the use of teaching systems, children were made aware of where they are in relation to where they should be – keeping them focused and aspiring to succeed.</p> <p>Results from a variety of methods, were collated, analysed and OTJ's were used to make a decision about achievement in relation to expected levels.</p> <p>Reading was assessed and moderated in November 2019, July 2020 and November 2020.</p> <p>End of Year data will be analysed to inform progress and planning for 2021.</p>	<p><i>Of the targeted children who were to make progress, 3 children have done so. 1 child has not. Of the 4 targeted children who were to maintain their progress – 2 have and 2 have struggled to do so. Of the 7 children targeted to move from AT to Above – 5 have done so. The remaining 2 have made gains.</i></p> <p>Target 3 <i>8% of children have special needs, are on IEP's and are being supported with various programmes to improve outcomes.</i></p>	<p>progress were incorrectly levelled last year. 2 of the children who were targeted to achieve above – have made gains. Children who are working below expected levels have a significant amount of additional tuition & this will continue. Some of the children work with the RT:Lit on a decodable reading programme and are experiencing success. The children have varying degrees of learning needs which impact on learning outcomes. Children have benefited from a variety of supports ie – Individual Needs programme, Dual enrolment with the Correspondence School, RTLB & RT:Literacy, LSC, teacher and teacher aide support.</p>	
<p>Planning for next year: We will continue to offer support to the children who are achieving below. We will continue to provide additional learning for the children who are achieving AT to ensure maintenance. We will continue to extend the children who are achieving above. We will target a group of children to promote achievement, another to maintain above status and children who are reading below will be supported to make gains.</p>			

ANALYSIS OF VARIANCE REPORTING

SCHOOL NAME	ST MARY’S SCHOOL	SCHOOL NUMBER - 3831		
FOCUS: MATHEMATICS & STATISTICS 2020				
Strategic Aim: CURRICULUM AND STUDENT ACHIEVEMENT				
Strategic Goal 2: All students are able to access the NZ Curriculum through the provision of high quality learning programmes, as evidenced by progress and achievement in relation to expected levels.				
Strategic Goal 3: Students with special learning needs are supported in their learning so that they can progress in relation to the NZC and fully participate in and contribute to the school and their community. Students with special abilities are supported in their learning so that they can extend their progress in relation to the NZC.				
Annual Aim: - Annual targets will be identified, based on analysed data, to effect and sustain improvement in Mathematics. The number of students achieving at or above expected levels in Mathematics will increase. Targeted groups show accelerated progress over the year. -The progress of identified students and groups of students including Maori, will be tracked and regularly reviewed. -Teachers will encourage children to take responsibility for their own learning by supporting students to set their own learning goals and know what to do to achieve them. - Students make progress, achieve and experience success against goals developed in Individual Education Plans. -Teachers develop communication between home & school to support student learning & well-being.				
Targets: TARGET 1: To continue to maintain momentum and place emphasis on Mathematics so that by the end of the current year, 90% of the students will be working at or above the expected level. TARGET 2: By the end of the current year, a group of students (3) who are working below will make accelerated progress and will be achieving at expected levels. A child who is achieving AT will make accelerated progress and be achieving ABOVE. By the end of the current year, an identified, cohort of 6 students who are achieving AT, will continue to maintain progress appropriate to their year level.				
BASELINE DATA: Baseline data: We are a Decile 4 school – drawing from a wide range of families. We are constantly striving to have all of our children learn to be numerate. Analysis of school-wide MATHEMATICS & STATISTICS data - (Overall Teacher Judgement) in November 2019 identified that 74% of the children were working at or above expected level.. To maintain and strive to improve this achievement result, Target 1 had to involve all of the children – ie - (Y1 to Y6) - because in order to maintain momentum across the school, MATHEMATICS & STATISTICS must be taught well, intervention must occur as soon as problems are detected and additional teaching must take precedence. Data also identified that there were children who were targeted to make gains, children who were below – targeted to be AT, a cohort of children who were targeted to maintain and a child who was AT, targeted to be above.				
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)	
Reviewed assessment data with staff and determined the particular learning needs of target children. Mathematics groups were formed according to needs and goals were set. Identified children were assisted with learning through entry into the “Individual Needs Programme”. This included targeting of individual and groups of children with Teacher Aide assistance. A Targeted Learning Programme was implemented for children who are struggling with concepts at Stage 4/5. This programme is designed to build confidence and is an adjunct to normal Numeracy programmes. Dual enrolment with the Correspondence School was elicited. Teacher’s Aides are employed to work with groups and individuals in and out of the classroom. The principal worked with a group of children who were on Stage 4 for a time. The LSC worked with a group of children for a time. On-going evidence provided teachers with information on progress and achievement and formed the basis for entry into additional programmes if required. Numeracy equipment, games and apps were purchased. All children were signed up and given their own account with E-Ako. They are able to use this at home and at school. The senior children have access to Maths Buddy and the junior children have access to maths games, basic facts and pattern apps on individual chrome books or i-pads. Mathematics programmes were operated concurrently throughout the school so that children were able to be catered for by moving between multi- level classrooms. Through the use of teaching systems, children were made aware of where they are in relation to expected levels – keeping them focused and aspiring to succeed. A group of children were entered into the ALIM programme. Teachers continually monitored the progress of all children and children were discussed at Staff Meetings.	The analysis of the end of year data revealed the following: Target 1 70 % of our children are progressing and achieving in line with expected levels in MATHEMATICS & STATISTICS - with 40 % achieving above, and 30% achieving at expected levels. Target 2 – Target Achieved Of the (2) targeted at risk children who were targeted to make gains, both have done so. Of the 2 children who were below and targeted to achieve At – both have done so. Of the	36% of the children who are below, are transfers from other schools and have been enrolled at different times throughout the year. Some of the children have significant needs. Almost all of these children have made progress. The remaining children have had additional teaching and will continue to do so next year - LSC & Teacher Aide Programme.	We will continue to support our children – focusing on individual and group targets – progressing them towards achieving at and above expected levels.	

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<p>Results from a variety of methods, were collated, analysed and OTJ's were used to make a decision about achievement. Mathematics and Statistics was assessed and moderated in November 2019, July 2020 and November 2020. End of Year data has been analysed to inform progress and planning for 2021.</p>	<p><i>5 children targeted to maintain expected levels – 2 have maintained & 3 have made additional gains. (NB – 2 of the children exceeded expected levels & are working at Stage 7. A further child who was targeted to make gains to be above expected level has done so.</i></p>	<p>Lockdown has been a factor in the children's learning. Some children continued to learn whilst for many – learning at home did not happen.</p>	
<p>Planning for next year: We will continue to offer support to the children who are achieving below. We will continue to provide additional learning for the children who are achieving at. We will form an additional Numeracy group & the Principal will teach these children. This will ensure that classes are smaller in the junior end of the school. We will continue to extend the children who are achieving above. We will target a child achieving below, ensure that a further group of children maintain progress to achieve At or Above and accelerate a group of children achieving at to above. We will be utilising e-learning to assist and enhance the children's understanding of mathematical concepts.</p>			



STUDENT ACHIEVEMENT TARGET & ACTION PLAN 2020

INFORMATION COMMUNICATION TECHNOLOGY

Strategic Goal:

Students are equipped to be confident, connected, active life-long learners with a focus on e-learning aiming to prepare them for a rapidly changing world

Annual Goal:

4.1 – Equitable access to reliable technologies and infrastructure that meet all needs is sustained across an online environment.

4.2 – Digital technologies are aligned with curriculum needs.

4.3 – Professional learning is reviewed and ways explored to enhance evidence based learning, including digital literacy and using appropriate digital technologies.

4.4 – Learning activities integrate digital technologies appropriately to develop digital literacy and support authentic, collaborative learning

4.5 – Community is engaged through appropriate digital technologies.

Historical Position: We joined the ICT project in 2005. Teachers' have incorporated ICT into their programmes. We have purchased 60 chrome books and additional i-pads so that we have a total of 40 i-pads for classroom use. Teachers have been up-skilled in the use of Active Board Technology.

Assessment Tools:

Samples of work – criteria based assessment

Action Plan:

What will the School do to meet the target?	When will it be done by?	Who is involved/responsible?	What resources will be allocated to meet targets?
Set targets to reflect the analysis of need from 2019	Term 1 2020	Katie & Teaching Staff	
PD for staff – Active boards, Google docs, apps, Digital Technology	All year	Diane & Staff	Budget allocation Kahui Ako focus Future Learning Focus – Big River Cluster
Focused teaching & learning experiences.	Term 1 2020	Principal Teaching Staff	Identifying goals in each year level
Teaching programmes implemented	Term 1 - 4	Teachers	Budget allocation
School wide analysis.	Term 4 – analyse Report Nov/Dec	Teachers	Budget allocation
Report on progress towards achieving target	BOT Term 4 Community T4 2020 MOE – T1 2020	Principal	

REVIEW

Over the past year we have been integrating ICT into different learning areas. Each room is equipped with either chrome books (Senior- 60) and I-pads (Junior- 30) and different learning apps such as Study Ladder, EPIC!, Show me and Reading Eggs.

Each classroom has an active board, a laptop and an extra teacher i-pad.

Each staff member has an ICT folder that includes strategies to enhance strategies, pedagogy and resources.

Teachers' have been implementing a variety of strategies and programmes through the use of Inquiry Learning.

Professional Development has been provided for teachers who required a refresher or advanced development in using the Interactive Whiteboards and software. A Digital Technology Programme of Work has been written and is being implemented into classroom programmes. Teachers have had PLD in this area and will continue to do so.

Room 1

To utilise a variety of ICT skills to enhance learning through the use of I-pads and to integrate ICT in different learning areas.

Year 1	1-	1	1+
		2	

Room 2 - To utilise a variety of ICT skills to enhance learning through the use of I-pads and to integrate ICT in different learning areas.

Year 2	1-	1	1+
		8	

Room 3 – To utilise the active board and its programmes as a teaching strategy which will be integrated into

all subject areas.

Year 3	2-	2	2+
		8	
Year 4			
	1	16	

Room 4 – To utilise a variety of ICT skills in order to present work and enhance inquiry through the use of chrome books and to integrate ICT in different learning areas.

Year 5	3-	3	3+
	2	9	
Year 6			
	1	11	3

Variance:

Children with low concentration.
 Low level learner- following plugged and unplugged instructions/ sequencing.
 Low level learner who struggle with concepts.
 Students new to St Mary's not having prior knowledge of used ICT.
 ICT skills are new concepts for Room 1 children.
 Active boards need re-serviced/ looked at.

Future Directions

Link ICT into the curriculum in a more meaningful way
 Integrate with digital technologies/ design thinking.
 Use Seesaw independently.
 Computer Safety/ Tablet use taught throughout the year.
 Use Google suite to present writing and information gathering.
 Update Active boards!



RELIGIOUS EDUCATION

Strategic Goal:

To carry out the Church's mission – providing a faith environment which enables children to develop a strong personal relationship with God – through the development of attitudes, knowledge and skills to become active and committed members of the Faith Community and to contribute positively to the world community.

Annual Goal:

- ✓ To develop in each child, a knowledge, understanding and respect for our Catholic faith.
- ✓ To preserve & enrich the Catholic Special Character of the school.
- ✓ To effect collaboration between the School and Parish
- ✓ To assist people in need through service & mission outreach & to foster pastoral care amongst the children and the wider community.

Historical Position: Children at St Mary's are delightful in their responsiveness to the Christian message. Children are all valued and individual differences are respected. The school has a fine reputation and this is a reflection of the way in which the children interpret the values that we teach and encourage. The values promoted at St Mary's are scripturally based and founded on the fruits of the Holy Spirit. These values are modelled throughout daily school life.

TARGETS

- For children to be able to unpack the values of St Mary's School and continue to incorporate them into their daily lives.
- For children to be active members of our Parish community and participate fully in pastoral care within the Parish.
- To continue to increase each child's understanding of the Sacramental programme and support children with their interest in participating in this.

Assessment Tools:

Religious Education programme. Teacher selects, children respond, teacher collates, teacher feedback, children reflect.
Formal & informal observation of children. Health & PE programme.

Action Plan:

What will the School do to meet the target?	When will it be done by?	Who is involved/responsible?	What resources will be allocated to meet targets?
Set targets to reflect the analysis of need from 2019	Term 1 2020	DRS Principal Teachers	
Teaching programmes implemented	Term 1 – 4 2020	Teachers	Budget allocation
Focused teaching & learning experiences.	Term 1 2020	Principal DRS Teaching Staff	-Weekly Staff meetings around prayer -Budget allocation
School wide analysis.	Term 4 – analyse Report Nov/Dec	DRS Teachers	Budget allocation
Report on progress towards achieving target	BOT Term 4 Community T4 MOE – 2020	Principal DRS	

REVIEW

At St Mary's we aim to provide a faith environment which enables children to develop a strong personal relationship with God- through the development of attitudes, knowledge and skills to become active and committed members of the faith community and to contribute positively to the world community. Religious Education is a prominent feature of the teaching day and is incorporated within all learning areas. It promotes interaction, cooperation, peer discussion and reflection and all our children respond to these lesson with enthusiasm and commitment to continue the work of God. Our children at St Mary's school are able to tell you the values of our school and work hard throughout the day to live by these values.

It is evident in the children's attitudes, values and behaviours that our students are engaged and passionate about this area and the results of our parent survey show clearly that Religious Education is highly valued by all members of the St Mary's school community. Our children are polite and stand out when attending outside activities due to their consideration and acceptance of others. Parents, children, teachers and BOT members have been given the opportunity to take part in a survey on Religious Education at St Mary's. This has been analysed and offered to the Community and incorporates recommendations for the future.

Children at St Mary's are active in the preparation and delivery of school Masses and Liturgies and help to prepare and deliver these. There has been emphasis on the responses within the School Mass and is evident that children are more receptive of the importance of these and participate fully. Masses every week and liturgies are more of a focal point and children are therefore more aware of the importance of prayer in all areas of school life.

We offer the Sacraments of Baptism, Reconciliation, Confirmation and First Communion to the children and in most years we have received a great outreach of children and families wanting to join this faith journey. However, Covid-19 has stopped this during 2020.

Room 1

Class goals: To make the sign of the cross correctly and to speak it in Te Reo.

Year 1	1-	1	1+
		12	

Room 2 -

For students to have an awareness of the traditional prayers.

	1-	1	1+
Year 2			
	7	11	1

Room 3 –

For children to show the school values in class and in the playground.

Year 3	2-	2	2+
	8	17	
Year 4			

Room 4 –

For children to deepen their understandings of the values in connection with gospels, and to all take part in Young Vinnies for the community.

Note- no Young Vinnies due to Covid

Year 5	3-	3	3+
Year 6			
	2	19	5

Variance:

- Students new to a catholic school have missed prior teaching, and have little knowledge
- New concepts at new levels are hard for some children's understanding
- Although values are taught and integrated throughout curriculum areas and are well covered in class, Room 3 are still working on resilience and empathy.
- Some students apprehensive as they do not have the catholic background
- With composite classrooms, some children struggle with some concepts when doing alternate 3/4/5/6 programmes.
- Special learning needs that mean children have trouble understanding deeper meaningful concepts
- Indi
- Behavioural issue that affect the children's responses to particular understandings
- Some children display values sometimes but are working towards displaying them all the time
- Those that are above are outstanding in their understanding and care for others/showing the school values.

Future Directions:

- As a school, children consistently show respect when participating in the special character of our school – Tchrs to Focus on Values & incorporate Values into Behaviour Management Plan
- Purchase plan - source more interactive resources & resources for prayer tables
- Work on morning prayer sessions and different ideas
- Foster a better understanding of the Trinity
- More emphasis in 2021 around the Bridging Doc/ New Curriculum
- Weekly prayer session with all staff - include support staff (Monday mornings?)
- Staff meetings before each strand to discuss concepts - plan
- For children to have smoother transitions into each year teachings – especially in composite classrooms- supported by the bridging doc
- Incorporate Twilight Meeting ideas into the classroom if applicable
- Ask Katrina continue to work with staff
- Ask Fr Chris take lessons on Scripture with the staff
- Work on achieving Higher Certification

-
- Staff to complete a TCI paper
 - Values to continue to be clearly displayed in classrooms and children to know and understand
 - Encourage children to use the prayer garden
 - Introducing new music/songs into RE lessons
 - Whole school to attend Dominican Mass
-

St Mary's School (Milton)

Kiwisport

For the Year ended 31 December 2020

Kiwisport is a Government funding initiative to support student participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,058. The funding was spent on Golf and the South Otago District Sports Activator. The number of students participating in organised sport increased from 70% to 87% of the school roll. (2019, \$1,077 spent on a South Otago District Sports Activator).



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST MARY'S SCHOOL'S (MILTON) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of St Mary's School - Milton (the School). The Auditor-General has appointed me, Greg Thomas, using the staff and resources of BDO Invercargill, 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 17, that comprise the statement of financial position as at 31 December 2020, 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 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 15 June 2021. This is the date at which our opinion is expressed.

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

Basis 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.

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'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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on the title page and on pages 18 to 28, but does not include the financial statements, and our auditor's report thereon.

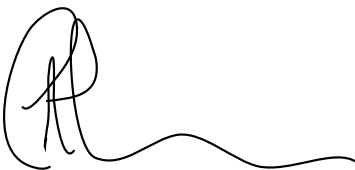
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Greg Thomas
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand