

ST MARY'S SCHOOL (MILTON)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

Name	Position	How Position Gained	Term Expired/Expires
Joe Herbert	Presiding Member/ Proprietors Rep	Resigned	August 2021
Peter Tiffany	Presiding Member/ Parent Rep	Appointed/Re-elected	2021/ April 2022
Diane Hayes	Principal	ex Officio	
Annie Soper	Parent Rep	Re-elected	April 2022
Duncan Woodhead	Parent Rep	Elected	April 2022
Gaynor Hayes	Parent Rep/ Proprietors Rep	Re-Elected	April 2022
Tony Mallon	Parent Rep	Resigned	August 2021
Dean Finch	Parent Rep	Resigned	August 2021
Fr Chris O'Neill	Proprietors Rep	Appointed	
Dan Marshall	Proprietors Rep	Appointed	
Dave Divers	Proprietors Rep/ Treasurer	Appointed	
Ellen Devaney	Staff Rep	Appointed	

Accountant / Service Provider: Shand Thomson Ltd
Balclutha

ST MARY'S SCHOOL (MILTON)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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ST MARY'S SCHOOL (MILTON)

STATEMENT OF RESPONSIBILITY

FOR THE YEAR ENDED 31 DECEMBER 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

Peter Tiffany

Full Name of Presiding Member

DIANE HAYES

Full Name of Principal

Peter Tiffany

Signature of Presiding Member

DH Hayes

Signature of Principal

24-Jul-2022

Date:

24 July 2022

Date:

St Mary's School (Milton)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	674,600	654,695	691,075
Locally Raised Funds	3	23,560	34,150	22,465
Use of Proprietor's Land and Buildings		51,750	82,800	82,800
Interest Income		250	600	660
		750,160	772,245	797,000
Expenses				
Locally Raised Funds	3	17,003	15,500	22,971
Learning Resources	4	529,219	576,057	558,086
Administration	5	94,974	56,050	58,184
Finance		759	-	210
Property	6	105,120	145,800	145,320
Depreciation	9	25,419	30,000	32,817
		772,494	823,407	817,588
Net Surplus / (Deficit) for the year		(22,334)	(51,162)	(20,588)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(22,334)	(51,162)	(20,588)

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		149,004	149,004	165,406
Total comprehensive revenue and expense for the year		(22,334)	(51,162)	(20,588)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,459	-	4,186
Equity at 31 December		129,129	97,842	149,004
Retained Earnings		129,129	97,842	149,004
Equity at 31 December		129,129	97,842	149,004

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	90,564	95,549	116,711
Accounts Receivable	8	34,223	32,388	32,388
Prepayments		2,509	-	-
		127,296	127,937	149,099
Current Liabilities				
GST Payable		2,586	10,501	10,501
Accounts Payable	10	67,802	64,415	64,415
Provision for Cyclical Maintenance	11	4,924	977	977
Painting Contract Liability	12	5,305	5,305	5,305
Finance Lease Liability	13	2,769	3,341	3,341
		83,386	84,539	84,539
Working Capital Surplus/(Deficit)		43,910	43,398	64,560
Non-current Assets				
Property, Plant and Equipment	9	97,514	71,055	101,055
		97,514	71,055	101,055
Non-current Liabilities				
Provision for Cyclical Maintenance	11	1,818	6,856	6,856
Painting Contract Liability	12	4,262	8,590	8,590
Finance Lease Liability	13	6,215	1,165	1,165
		12,295	16,611	16,611
Net Assets		129,129	97,842	149,004
Equity		129,129	97,842	149,004

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

St Mary's School (Milton)

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		235,771	203,870	248,983
Locally Raised Funds		24,400	34,150	27,085
Goods and Services Tax (net)		(7,915)	-	5,871
Payments to Employees		(111,740)	(145,637)	(134,191)
Payments to Suppliers		(146,881)	(114,145)	(116,222)
Interest Paid		(759)	-	(210)
Interest Received		246	600	662
Net cash from/(to) Operating Activities		(6,878)	(21,162)	31,978
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(21,878)	-	(21,337)
Purchase of Investments		-	-	(613)
Proceeds from Sale of Investments		-	-	48,560
Net cash from/(to) Investing Activities		(21,878)	-	26,610
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,459	-	4,186
Finance Lease Payments		4,478	-	(3,671)
Painting contract payments		(4,328)	-	(5,305)
Net cash from/(to) Financing Activities		2,609	-	(4,790)
Net increase/(decrease) in cash and cash equivalents		(26,147)	(21,162)	53,798
Cash and cash equivalents at the beginning of the year	7	116,711	116,711	62,913
Cash and cash equivalents at the end of the year	7	90,564	95,549	116,711

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 2021

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 is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 11.

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 9.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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

i) Impairment of property, plant, and equipment

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 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.

j) 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.

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

l) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

m) Financial Instruments

The School's financial assets comprise cash and cash equivalents, and accounts receivable. All of these financial assets are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, 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.

n) 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.

o) Budget Figures

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

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.

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	181,498	176,378	188,515
Teachers' Salaries Grants	425,820	437,817	439,655
Other MoE Grants	67,282	40,500	62,905
	674,600	654,695	691,075

The school has opted in to the donations scheme for this year. Total amount received was \$11,700.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	13,611	16,000	7,736
Curriculum related Activities - Purchase of goods and services	-	1,000	1,190
Fees for Extra Curricular Activities	4,848	14,400	11,569
Trading	-	1,000	-
Fundraising & Community Grants	3,120	1,750	1,156
Other Revenue	1,981	-	814
	23,560	34,150	22,465
Expenses			
Extra Curricular Activities Costs	14,675	15,500	22,192
Trading	1,065	-	270
Fundraising and Community Grant Costs	1,263	-	509
	17,003	15,500	22,971
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	6,557	18,650	(506)

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	14,606	13,694	12,098
Equipment Repairs	1,262	3,200	776
Information and Communication Technology	4,669	3,000	4,401
Library Resources	414	1,700	494
Employee Benefits - Salaries	504,926	547,463	537,190
Staff Development	3,342	7,000	3,127
	529,219	576,057	558,086

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,462	3,300	3,508
Board Expenses	-	100	-
Communication	3,039	500	3,127
Consumables	562	1,800	703
Operating Lease	2,735	7,700	1,920
Other	50,997	8,150	11,888
Employee Benefits - Salaries	24,497	27,000	29,063
Insurance	3,244	2,500	3,057
Service Providers, Contractors and Consultancy	5,438	5,000	4,918
	94,974	56,050	58,184

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,895	4,200	4,934
Cyclical Maintenance Provision	1,277	12,500	10,002
Grounds	4,081	4,000	10,454
Heat, Light and Water	12,426	15,000	11,728
Rates	2,290	2,200	2,171
Repairs and Maintenance	6,467	2,900	1,108
Use of Land and Buildings	51,750	82,800	82,800
Security	-	200	-
Employee Benefits - Salaries	22,934	22,000	22,123
	105,120	145,800	145,320

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

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	41,816	46,989	68,151
Short-term Bank Deposits	48,748	48,560	48,560
Cash and cash equivalents for Statement of Cash Flows	90,564	95,549	116,711

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

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	840	840
Interest Receivable	7	3	3
Teacher Salaries Grant Receivable	34,216	31,545	31,545
	<u>34,223</u>	<u>32,388</u>	<u>32,388</u>
Receivables from Exchange Transactions	7	843	843
Receivables from Non-Exchange Transactions	34,216	31,545	31,545
	<u>34,223</u>	<u>32,388</u>	<u>32,388</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Furniture and Equipment	81,615	11,029	-	-	(13,657)	78,987
Information and Communication Technology	9,166	1,830	-	-	(6,549)	4,447
Leased Assets	3,525	8,882	-	-	(4,352)	8,055
Library Resources	6,749	137	-	-	(861)	6,025
Balance at 31 December 2021	<u>101,055</u>	<u>21,878</u>	<u>-</u>	<u>-</u>	<u>(25,419)</u>	<u>97,514</u>

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Furniture and Equipment	252,338	(173,351)	78,987	241,309	(159,694)	81,615
Information and Communication Technology	128,482	(124,035)	4,447	127,874	(118,708)	9,166
Leased Assets	11,079	(3,024)	8,055	32,124	(28,599)	3,525
Library Resources	25,440	(19,415)	6,025	25,303	(18,554)	6,749
Balance at 31 December	<u>417,339</u>	<u>(319,825)</u>	<u>97,514</u>	<u>426,610</u>	<u>(325,555)</u>	<u>101,055</u>

10. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	8,571	16,534	16,534
Accruals	6,891	-	-
Banking Staffing Overuse	16,905	13,009	13,009
Employee Entitlements - Salaries	34,217	33,654	33,654
Employee Entitlements - Leave Accrual	1,218	1,218	1,218
	<u>67,802</u>	<u>64,415</u>	<u>64,415</u>
Payables for Exchange Transactions	67,802	64,415	64,415
	<u>67,802</u>	<u>64,415</u>	<u>64,415</u>

The carrying value of payables approximates their fair value.

11. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	7,833	7,833	17,031
Increase/ (decrease) to the Provision During the Year	19,086	12,500	(9,198)
Use of the Provision During the Year	(20,177)	(12,500)	-
Provision at the End of the Year	<u>6,742</u>	<u>7,833</u>	<u>7,833</u>
Cyclical Maintenance - Current	4,924	977	977
Cyclical Maintenance - Term	1,818	6,856	6,856
	<u>6,742</u>	<u>7,833</u>	<u>7,833</u>

12. Painting Contract Liability

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due within one year	5,305	5,305	5,305
Due after one year	4,262	8,590	8,590
	<u>9,567</u>	<u>13,895</u>	<u>13,895</u>

In 2020 the Board signed an agreement with Programmed Maintenance Services (NZ) Ltd (the contractor) for an agreed programme of work covering a 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 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.

13. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	3,984	3,830	3,830
Later than One Year and no Later than Five Years	6,834	1,255	1,255
Future Finance Charges	(1,834)	(579)	(579)
	<u>8,984</u>	<u>4,506</u>	<u>4,506</u>
Represented by			
Finance lease liability - Current	2,769	3,341	3,341
Finance lease liability - Term	6,215	1,165	1,165
	<u>8,984</u>	<u>4,506</u>	<u>4,506</u>

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

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

15. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	-	-

Leadership Team

Remuneration	210,783	207,003
Full-time equivalent members	2	2
Total key management personnel remuneration	210,783	207,003

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-125	110-125
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
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.

16. Compensation and Other Benefits Upon Leaving

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

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

17. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

18. Commitments**(a) Capital Commitments**

As at 31 December 2021 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2020: \$nil)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

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

	2021 Actual \$	2020 Actual \$
No later than One Year	21	79
Later than One Year and No Later than Five Years	53	-
	<u>74</u>	<u>79</u>

19. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	90,564	95,549	116,711
Receivables	34,223	32,388	32,388
Total Financial assets measured at amortised cost	<u>124,787</u>	<u>127,937</u>	<u>149,099</u>

Financial liabilities measured at amortised cost

Payables	67,802	64,415	64,415
Finance Leases	8,984	4,506	4,506
Painting Contract Liability	9,567	13,895	13,895
Total Financial Liabilities Measured at Amortised Cost	<u>86,353</u>	<u>82,816</u>	<u>82,816</u>

20. Events After Balance Date

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

21. Comparatives

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

22. COVID 19 Pandemic on going implications

Impact of Covid-19

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

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later.

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

ANALYSIS OF VARIANCE REPORTING

WRITING

SCHOOL NAME

ST MARY'S SCHOOL

SCHOOL NUMBER – 3831

FOCUS: WRITING 2021

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 Moori, 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 with criteria based learning & 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 year, an identified cohort of 3 students will make accelerated progress and will be achieving at the appropriate year level.

By the end of the year, an identified cohort of 5 students will retain their AT or ABOVE status.

By the end of the year, an identified cohort of 4 students 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 2020 identified that 76% of the children were working at or above the expected stage for their year level - with 46% achieving at and 30% 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 were at but may be above and a group who needed to maintain their at or above status. Target 2 supported this cohort of children.

Actions (what did we do?)

End of Year data was analysed to inform progress and planning for 2021. Reviewed assessment data with staff and determined the particular learning needs of target children.

Targeted children were monitored closely in the classroom. The Principal worked with a group of new entrant children for a time.

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.

The expectation of writing at St Mary's has increased as teacher's become more experienced in delivering the programme.

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 -additional Sounds Alive group teaching, Ideal Spelling teaching 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.

Outcomes (what happened?)

The analysis of the end of year data revealed the following:

Target 1 – 66% of our children are progressing and achieving in line with expected levels in WRITING with 51 % achieving AT, and 15% achieving ABOVE expected levels.

Target 2 - Of the 12 targeted children -
Children targeted to be at – all are still below (2 slightly)
Of the 4 children targeted to be above – all are at
Of the 5 children targeted to maintain at or above – all are at or above

Reasons for the variance (why did it happen?)

Lockdown certainly prevented some children who require daily classroom teaching, from making the progress we would have expected them to achieve.

Some of the children have difficulty in mastering spelling and punctuation. However, implementation of the new spelling programme is assisting most children by teaching spelling rules which the children apply. Once we have had a full year of implementing this programme, we feel that the children will be able to encode words far more ably.

Evaluation

(Where to next?)

Learning Matters - Ideal Spelling programme – we will continue to access PD in Phonics with the Learning Support Teacher.

Punctuation will become a DAT – (Deliberate act of teaching) in all classrooms.

A specific group of children have a variety of learning difficulties. The Writing programme for these children in 2022 will be simplified and well-scaffolded to ensure success.

ANALYSIS OF VARIANCE REPORTING

READING

SCHOOL NAME ST MARY'S SCHOOL

SCHOOL NUMBER - 3831

FOCUS: READING 2021

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: By the end of the current year, 2 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 **ABOVE**, will continue to maintain progress appropriate to their year level.

By the end of the current year, **3** 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 2020** identified that **84%** of our children were progressing and achieving in line with the National Standards in READING with 41% achieving above, and 43% 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 2020 also identified that there were **4** children who were working below expected levels and there was also an identified cohort of **5** students who were working AT to ABOVE 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 2021.

Actions (what did we do?)

Reviewed assessment data with staff and determined the particular learning needs of target children.

Reading 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 Principal, RT-Literacy, RTLB, Learning Support Co-ordinator and Teacher Aide assistance.

Progress was monitored at staff meetings and ideas for acceleration/maintaining were continually discussed.

Outcomes (what happened?)

Analysis of the end of year data revealed the following:

Target 1 – 77% of our children are progressing and achieving in line with the expected levels in READING with 27% achieving above, and 50% achieving at expected levels.

Reasons for the variance (why did it happen?)

Target 1 – Of the children achieving below – 37% were transfers. All have learning difficulties.

Target 2 – One child who is still below has made gains, one child was incorrectly levelled last year. 1

Evaluation (where to next?)

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.

<p>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.</p> <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 2020, July 2021 and November 2021.</p> <p>End of Year data will be analysed to inform progress and planning for 2022.</p>	<p>Target 2 <i>Of the 2 children who were targeted to make gains – both have – one is now reading AT. Of the 4 targeted children who were to maintain progress – 3 have, 1 is below but has made gains.</i> <i>Of the 3 children targeted to move from AT to Above – 2 have done so. The remaining child is working AT.</i></p> <p>Target 3 <i>6% of children have special needs, are on IEP's and/or are being supported with various programmes to improve outcomes.</i></p>	<p>child has behaviour issues which inhibit acceleration. Those 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 Te Kura, 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

Mathematics

SCHOOL NAME ST MARY'S SCHOOL

SCHOOL NUMBER - 3831

FOCUS: Mathematics 2021

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 Mathematics.

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 will 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/ownership 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.

TARGET 1: To continue to maintain momentum and place emphasis on Mathematics so that by the end of the current year, year, **90%** of the students will be working at or above the appropriate stage for their year level.

TARGET 2: By the end of the current year, a student who is working below will make **accelerated progress** and will be achieving at expected levels. Two children who are achieving **AT** will make **accelerated progress** and be achieving **ABOVE**.

By the end of the current year, an identified group of 6 students who are achieving **AT or Above**, will continue to maintain progress appropriate to their year level.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>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.</p> <p>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. Teacher's Aides are employed to work with groups and individuals in and out of the classroom.</p> <p>Dual enrolment with Te Kura was elicited for a child with special needs.</p> <p>The Principal worked with a group of children with special needs who were working on Stage 3 for a time.</p> <p>On-going evidence provided teachers with information on progress and achievement and formed the basis for entry into additional programmes if required.</p> <p>Numeracy equipment, games and apps were purchased.</p> <p>All children were signed up and given their own account with E-Ako. They are able to use this at home and at school.</p> <p>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.</p> <p>Mathematics programmes were operated concurrently throughout the school so that children were able to be catered for by moving between multi-level classrooms.</p> <p>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.</p> <p>Teachers continually monitored the progress of all children and children were discussed at Staff Meetings.</p> <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 2020, July 2021 and November 2021.</p> <p>End of Year data has been analysed to inform progress and planning for 2022.</p>	<p>The analysis of the end of year data revealed the following:</p> <p>Target 1 71 % of our children are progressing and achieving in line with expected levels in MATHEMATICS & STATISTICS - with 40 % achieving above, and 31% achieving at expected levels.</p> <p>Target 2 – Target Achieved Of the 2 children targeted to be at – both are above Of the 2 children targeted to be above – 1 is slightly below (1 stage) and the other is above Of the 4 children targeted to maintain at or above – 1 is slightly below (1/2 a stage), 1 is at and 2 are above</p>	<p>Of the children who are well below, 5 are transfers from other schools and have significant needs. Three of these children have made gains. Of the children who are below – 1 has significant behaviour problems, 2 have had attendance issues. 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>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.</p>

Planning for next year:

We will continue to offer support to the children who are achieving below. We will continue to extend the children who are achieving above. We will target a group of children who are achieving below to promote achievement, a further group will be supported to maintain AT and another group will be supported to maintain ABOVE. The Principal is forming an additional class to ensure that classes are smaller in the junior end of the school. We will be utilising e-learning to assist and enhance the children's understanding of mathematical concepts. We will look in to a new Maths programme and will also adapt the curriculum refresh in Mathematics.



St Mary's School – Milton

STUDENT ACHIEVEMENT TARGET & ACTION PLAN 2021



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.

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 2021	Term 1 2022	Shayla & 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 2022	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 2022	Principal & staff	Meeting time to set targets.

REVIEW

Over the past year St Mary's have integrated ICT into their different learning areas throughout the teaching day. Each classroom is equipped with devices to meet the needs of the children. The senior school has 60 chromebooks and the junior school having 30 iPads. The school iPads are to be upgraded in rotation to suit the needs of the students better and support the current and new software. Teachers have been implementing a range of programmes and ICT experiences that are new and exciting to engage children during Inquiry Learning.

The school devices have been successfully utilised in key curriculum areas learning times such as the use of Reading Eggs in reading and Prototec in numeracy.

ICT has taken an accelerated leap in some areas of the school as Covid19 lockdowns have forced teaching and learning to be solely through online forums. This has both been challenging for students, families and teachers as well as successful in forcing us all to get "up with the play" and find new ways to communicate (Zoom calls, sending work across Seesaw, setting tasks, etc.).

Room 1 - To utilise a variety of ICT skills to enhance learning through the use of I-pads and to integrate through Digital Technology Curriculum.

Year 1	1-	1	1+
	3	9	

Room 2 - To utilise a variety of ICT skills to enhance learning through the use of I-pads and to integrate through Digital Technology Curriculum.

Year 1/2	1-	1	1+
	2	11	2

Room 3 – To utilise a variety of ICT skills in order to present work and enhance inquiry through the use of chrome books and to integrate the Digital Technology Curriculum.

Year 3/4	2-	2	2+

	4	6	5
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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 the Digital Technology Curriculum.

Year 5/6	3-	3	3+

Variance:

- ICT still a "new" concept for Y0-2.
- Active boards out of date – update classroom technology
- New students not having ICTT experience.
- Low concentration students and students struggling to follow instructions / directions (different from physical classroom instructions)

Future Directions

- Semi integrate ICT into daily programme with meaning and structure to ensure balance
- Communication and Technology safety (being safe online/ cyber safety)
- Link better with curriculum
- Integrate with Digital technology – run side by side for some aspects of learning
- Use core education programmes independently in all areas of school (depending on relevance) e.g. Seesaw, Google, Reading eggs, epic
- Update active board
- Update iPad to run current software
- Further PD for staff to build ICT knowledge and teaching resources



STUDENT ACHIEVEMENT TARGET & ACTION PLAN 2021



RELIGIOUS EDUCATION

St Mary's School - Milton

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:

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 mtgs 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 lessons 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 Prayer 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 these years have received a great outreach of children and families wanting to join this faith journey.

Reporting

ACTUAL OUTCOMES

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

Room 1	1-	1	1+
		12	

For students to have an awareness of the traditional prayers

Room 2	1-	1	1+
	1	10	4

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

Room 3	2-	2	2+
		10	5

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**

Room 4	3-	3	3+
	2	18	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
- 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
- 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.

- Behavioural issues in some classrooms mean a lack of showing values are capable.
- Some knew children still learning the sign of the cross in English

Future Directions:

- Continue to focus on values as a whole topic in one term, linked with the whare
- Look at a behaviour management plan that incorporates our values
- Values awarded at assembly- and the end of the term with wrist bands
- Source more interactive resources- especially with the new curriculum coming
- More personalised prayers for classes- use in mass
- To better understand the trinity is one
- As a school children consistently show respect when participating in the special character of our school
- More emphasis in 2022 around the bridging doc/ new curriculum
- Weekly prayer session with staff- get back on track- include support staff
- More staff meetings before each strand to discuss concepts- make time for this!!
- Staff meetings around RE to include support staff
- For children to have smoother transitions into each year teachings - especially in composite classrooms- supported by the bridging doc.
- Purchasing more resources to make stimulating prayer areas
- Incorporate Twilight Meeting ideas into the classroom
- Have Fr Chris take lessons on scripture with the staff
- Work on achieving higher certification
- Staff to complete a paper?
- Work on morning prayer sessions and different ideas
- More staff sessions in which we look at planning across the school
- 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
- Support staff to be included

St Mary's School (Milton)

Kiwisport

For the Year ended 31 December 2021

Kiwisport is a Government funding initiative to support student participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,095. The funding was spent on the South Otago District Sports Activator. The number of students participating in organised sport increased from 70% to 87% of the school roll. (2020, \$1,058 spent on the South Otago District Sports Activator and golf).

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST MARY'S SCHOOL (MILTON)'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of St Mary's School (Milton) (the School). The Auditor-General has appointed me, Aaron Higham, 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 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 July 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Members of the Board, Analysis of Variance and Kiwisport paragraph 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 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand