

INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF SAINT PAUL'S CATHOLIC SCHOOL (NGARUAWAHIA)'S FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of Saint Paul's Catholic School (Ngaruawahia) (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 5th June 2018. This is the date at which our opinion is expressed.

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

Basis 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 of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises 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 page 23 for the List of Trustees and Kiwi Sport Statement and pages 1 to 16 for the Analysis of Variance Report and Statement of Responsibility which form part of the Annual Report, 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.



R K Owen
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand

Saint Paul's Catholic School (Ngaruawahia)

Statement of Responsibility

For the year ended 31 December 2017

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

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

Michael Drooper
Full Name of Board Chairperson

M. Drooper
Signature of Board Chairperson

1/6/2018
Date:

David Shaun Emms
Full Name of Principal

[Signature]
Signature of Principal

31/05/2018
Date:

SAINT PAUL'S CATHOLIC SCHOOL (NGARUAWAHIA)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address: Belt Street, Ngaruawahia

School Postal Address: P O Box 55, Ngaruawahia, 3742

School Phone: 07 824 8603

School Email: office@stpaulsnga.school.nz

Ministry Number: 1963

SAINT PAUL'S CATHOLIC SCHOOL (NGARUAWAHIA)

Financial Statements - For the year ended 31 December 2017

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Saint Paul's Catholic School (Ngaruawahia)

Statement of Responsibility

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Michael Drooper
Full Name of Board Chairperson

M. Drooper
Signature of Board Chairperson

1/6/2018
Date:

David Shaun Emms
Full Name of Principal

D. Emms
Signature of Principal

31/05/2018
Date:

Saint Paul's Catholic School (Ngaruawahia)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	830,749	796,951	823,433
Locally Raised Funds	3	46,768	15,100	33,199
Use of Land and Buildings Integrated		210,960	162,000	162,000
Interest Earned		4,278	5,000	5,146
		<u>1,092,755</u>	<u>979,051</u>	<u>1,023,778</u>
Expenses				
Locally Raised Funds	3	32,239	4,000	25,899
Learning Resources	4	733,632	658,271	714,331
Administration	5	92,212	95,830	90,184
Finance Costs		2,065	1,168	907
Property	6	247,365	226,159	218,152
Depreciation	7	16,039	12,090	15,794
		<u>1,123,552</u>	<u>997,518</u>	<u>1,065,267</u>
Net Surplus / (Deficit)		(30,797)	(18,467)	(41,489)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(30,797)</u>	<u>(18,467)</u>	<u>(41,489)</u>

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

Saint Paul's Catholic School (Ngaruawahia)
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	187,398	187,398	228,887
Total comprehensive revenue and expense for the year	(30,797)	(18,467)	(41,489)
Capital Contributions from the Ministry of Education			
Equity at 31 December	156,601	168,931	187,398
 Retained Earnings	 156,601	 168,931	 187,398
Equity at 31 December	156,601	168,931	187,398

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

Saint Paul's Catholic School (Ngaruawahia)
Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	8	77,254	123,321	129,431
Accounts Receivable	9	52,673	44,074	36,723
GST Receivable		2,249	657	4,253
Prepayments		2,999	631	569
Inventories	10	4,364	4,142	4,142
Investments	11	59,733	55,779	57,712
		199,272	228,604	232,830
Current Liabilities				
Accounts Payable	13	60,804	68,700	62,988
Revenue Received in Advance	14	-	699	2,163
Provision for Cyclical Maintenance	15	2,814	1,407	1,407
Painting Contract Liability - Current Portion	16	-	3,754	3,754
Finance Lease Liability - Current Portion	17	8,078	4,994	7,693
		71,696	79,554	78,005
Working Capital Surplus/(Deficit)		127,576	149,050	154,825
Non-current Assets				
Property, Plant and Equipment	12	45,727	32,306	55,722
		45,727	32,306	55,722
Non-current Liabilities				
Provision for Cyclical Maintenance	15	9,620	7,743	7,743
Painting Contract Liability	16	-	3,285	3,285
Finance Lease Liability	17	7,082	1,397	12,121
		16,702	12,425	23,149
Net Assets		156,601	168,931	187,398
Equity		156,601	168,931	187,398

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

Saint Paul's Catholic School (Ngaruawahia)

Statement of Cash Flows

For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		229,661	225,650	252,026
Locally Raised Funds		46,391	11,100	37,041
Goods and Services Tax (net)		2,004	-	(3,596)
Payments to Employees		(168,211)	(105,199)	(156,179)
Payments to Suppliers		(155,201)	(164,120)	(154,926)
Interest Paid		(2,065)	(1,168)	(907)
Interest Received		4,003	5,000	5,183
Net cash from / (to) the Operating Activities		(43,418)	(28,737)	(21,358)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(924)	(2,700)	(7,893)
Purchase of Investments		(2,021)	-	(1,933)
Net cash from / (to) the Investing Activities		(2,945)	(2,700)	(9,826)
Cash flows from Financing Activities				
Finance Lease Payments		(5,814)	(9,871)	(7,766)
Painting contract payments		-	-	(3,754)
Net cash from Financing Activities		(5,814)	(9,871)	(11,520)
Net increase/(decrease) in cash and cash equivalents		(52,177)	(41,308)	(42,704)
Cash and cash equivalents at the beginning of the year	8	129,431	164,629	172,135
Cash and cash equivalents at the end of the year	8	77,254	123,321	129,431

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 Cash Flow Statement should be read in conjunction with the accompanying notes.

Saint Paul's Catholic School (Ngaruawahia)

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Saint Paul's Catholic School (Ngaruawahia) (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

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

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of securities.

k) Property, Plant and Equipment

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$400 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and Equipment	10-15 years
Information and Communication	3-5 years
Library Resources	12.5% dv
Leased assets are depreciated over the life of the lease.	

l) Intangible Assets**Software costs**

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

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

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

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

m) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

n) Accounts Payable

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

o) Employee Entitlements*Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

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

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

u) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

v) 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.

w) Budget Figures

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

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	203,424	206,650	217,814
Teachers' salaries grants	589,145	571,301	570,593
Resource teachers learning and behaviour grants	2,272	-	1,310
Other MoE Grants	35,908	19,000	33,716
	830,749	796,951	823,433

3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	2,776	800	1,568
Fundraising	13,110	6,300	1,906
Trading	4,942	4,000	5,447
Activities	25,940	4,000	24,278
	46,768	15,100	33,199
Expenses			
Activities	25,069	-	19,913
Trading	5,345	4,000	4,823
Fundraising (costs of raising funds)	1,825	-	1,163
	32,239	4,000	25,899
<i>Surplus for the year Locally raised funds</i>	14,529	11,100	7,300

4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	12,735	15,750	27,371
Extra-curricular activities	3,731	600	9,139
Library resources	2,225	2,175	3,064
Employee benefits - salaries	705,729	629,746	668,790
Staff development	9,212	10,000	5,967
	733,632	658,271	714,331

5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,200	3,200	3,100
Board of Trustees Fees	3,390	6,180	4,380
Board of Trustees Expenses	2,397	2,000	1,853
Communication	2,009	2,000	1,919
Consumables	5,952	4,550	4,809
Operating Lease	23,939	22,600	22,394
Other	4,394	7,580	7,011
Employee Benefits - Salaries	35,028	35,480	34,282
Insurance	2,279	2,500	1,944
Service Providers, Contractors and Consultancy	9,624	9,740	8,492
	<u>92,212</u>	<u>95,830</u>	<u>90,184</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,300	4,350	4,372
Cyclical Maintenance Expense	3,284	4,930	2,112
Grounds	2,800	2,800	2,240
Heat, Light and Water	5,459	6,000	5,251
Rates	2,707	3,100	2,204
Repairs and Maintenance	3,095	18,846	16,054
Use of Land and Buildings	210,960	162,000	162,000
Security	1,191	2,500	1,932
Employee Benefits - Salaries	13,569	21,633	21,987
	<u>247,365</u>	<u>226,159</u>	<u>218,152</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	7,438	6,606	8,630
Information and Communication Technology	796	1,140	1,489
Leased Assets	7,085	4,018	5,249
Library Resources	720	326	426
	<u>16,039</u>	<u>12,090</u>	<u>15,794</u>

8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	181	181	181
ASB - Cheque Account	3,263	-	3,609
ASB - ASC Account	6,579	6,408	6,497
ASB - Imprest Account	3,377	1,516	2,384
ASB - Savings Account	8,533	62,687	62,323
ASB - Omni	176	-	499
Short-term Bank Deposits	55,145	52,529	53,938
Cash equivalents and bank overdraft for Cash Flow Statement	77,254	123,321	129,431

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

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	827	1,620	450
Interest Receivable	1,099	861	824
Teacher Salaries Grant Receivable	42,747	41,593	35,449
Receivables from MoE	8,000	-	-
	52,673	44,074	36,723
Receivables from Exchange Transactions	1,926	2,481	1,274
Receivables from Non-Exchange Transactions	50,747	41,593	35,449
	52,673	44,074	36,723

10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	391	445	445
Uniforms	3,973	3,697	3,697
	4,364	4,142	4,142

11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	59,733	55,779	57,712

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture and Equipment	30,772	-	-	-	(7,438)	23,333
Information and Communication Tech	1,898	3,941	-	-	(796)	5,043
Leased Assets	18,200	1,179	-	-	(7,085)	12,295
Library Resources	4,853	924	-	-	(720)	5,056
Balance at 31 December 2017	55,723	6,044	-	-	(16,039)	45,727

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Furniture and Equipment	158,271	(134,938)	23,333
Information and Communication	42,797	(37,754)	5,043
Leased Assets	28,002	(15,707)	12,295
Library Resources	12,150	(7,094)	5,056
Balance at 31 December 2017	241,220	(195,493)	45,727

2016	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Furniture and Equipment	35,148	4,253	-	-	(8,630)	30,772
Information and Communication Technology	1,613	1,774	-	-	(1,489)	1,898
Leased Assets	13,495	9,954	-	-	(5,249)	18,200
Library Resources	3,414	1,866	-	-	(426)	4,852
Balance at 31 December 2016	53,670	17,847	-	-	(15,794)	55,722

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture and Equipment	158,271	(127,499)	30,772
Information and Communication Technology	38,856	(36,958)	1,898
Leased Assets	26,823	(8,623)	18,200
Library Resources	11,226	(6,374)	4,852
Balance at 31 December 2016	235,176	(179,454)	55,722

13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	7,447	5,173	17,475
Accruals	3,200	3,565	3,565
Banking staffing overuse	-	10,359	-
Employee Entitlements - salaries	42,747	41,593	35,449
Employee Entitlements - leave accrual	3,469	8,010	6,499
Capital accruals for PPE items	3,941	-	-
	60,804	68,700	62,988
Payables for Exchange Transactions	60,804	58,341	62,988
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	10,359	-
	60,804	68,700	62,988

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Income in Advance	-	699	2,163
	-	699	2,163

15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	9,150	5,862	7,038
Increase to the Provision During the Year	3,284	4,930	2,112
Use of the Provision During the Year	-	(1,642)	-
Provision at the End of the Year	12,434	9,150	9,150
Cyclical Maintenance - Current	2,814	1,407	1,407
Cyclical Maintenance - Term	9,620	7,743	7,743
	12,434	9,150	9,150

16. Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	-	3,754	3,754
Non Current Liability	-	3,285	3,285
	-	7,039	7,039

In 2012 the Board signed an agreement with Property Services Ltd (the contractor) for an agreed programme of work covering a 7 year period. This contract was terminated in 2018

17. Finance Lease Liability

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

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
No Later than One Year	9,595	4,994	7,693
Later than One Year and no Later than Five Years	7,592	1,397	15,721
Future finance charges	(2,027)	-	(3,600)
	<u>15,160</u>	<u>6,391</u>	<u>19,814</u>

18. 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 Hamilton) 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 that are material transactions that have occurred has been disclosed appropriately.

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 2017 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

During 2017, the Hamilton Catholic Development Fund (CDF) held funds on behalf of the board. As 31 December 2017, the amount held by the Proprietor was \$55,144.62 with an interest rate of 2.25% payable on the investment, and the total interest of \$1,206.39 was paid during the year. The investment is included under note 8. The Hamilton CDF was approved by the Ministry of Education as per Gazette Notice dated 5 July.

19. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,390	4,380
Full-time equivalent members	0.11	0.24
<i>Leadership Team</i>		
Remuneration	191,074	210,741
Full-time equivalent members	2.00	3.00
Total key management personnel remuneration	194,464	215,121
Total full-time equivalent personnel	2.11	3.24

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2017 Actual	2016 Actual
Total	\$2,000	-
Number of People	1	-

21. Contingencies

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

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

(b) Operating Commitments

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

(a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	-	14,309
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	14,309

(b) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's buildings. The amount committed on the contract is:

	2017 Actual \$	2016 Actual \$
No later than One Year	-	1,642
Later than One Year and No Later than Five Years	-	3,285
Later than Five Years	-	-
	-	4,927

23. 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.

24. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	77,254	123,321	129,431
Receivables	52,673	44,074	36,723
Investments - Term Deposits	59,733	55,779	57,712
Total Loans and Receivables	189,660	223,174	223,866

Financial liabilities measured at amortised cost

Payables	60,804	68,700	62,988
Borrowings - Loans	-	-	-
Finance Leases	15,160	6,391	19,814
Painting Contract Liability	-	7,039	7,039
Total Financial Liabilities Measured at Amortised Cost	75,964	82,130	89,841

25. Events After Balance Date

The painting contract with Property Services Ltd was terminated in 2018, and the liability under the contract was adjusted. Refer to note 16.

1

School Name: Saint Paul's Catholic School (Ngaruawahia)

Members of the Board of Trustees

For the year 1 January to 31 December 2017

Member Name	Position	How position on Board gained (e.g. Elected/Co-opted)	Term expired/expires
Michael Draper	Chairperson	Appointed	2019
John Assen	Proprietor Rep	Appointed	2019
Chris Cummings	Proprietor Rep	Appointed	2019
Bryden Klink	Parent Rep	Elected	2019
Jason Earl	Parent Rep	Elected	2019
Amy Whetu	Parent Rep	Elected	Mar-17
Eleanor Eketone	Parent Rep	Elected	Jun-17
Kay Marr	Staff Rep	Elected	Dec-17
Shaun Emms	Principal		ongoing
Amanda McLaughlin	Parent Rep	Co-opted	2019
Cormac Flynn	Proprietor Rep	Appointed	Sep-17

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of \$ 1,500 (excluding GST). The funding was spent on Friday Night cricket, 2 x outside basketball goals.

Analysis of variance reporting



School name: St Paul's Catholic School, Ngaruawahia	School number: 1963
Focus: Writing	
Strategic Aim: By 2018, 85% of all students will be achieving at or above National Standards in Writing.	
Annual Aim: Increase the number of students achieving at or above in NS writing to 82%.	
Target: The 15 students in Years 4 to 8 who were well below/below NS will make more than one year's progress to achieve 82% school success rate.	
Baseline data: The baseline data comes from last year's National Standard writing results.	
2016 Baseline Writing Data: <ul style="list-style-type: none">• Data shows that 76.6% of our children are achieving at or above the National Standard in Writing. (End of 2017, 75.9%)• Data shows that 71.2% (37/52) of our Maori children are achieving at or above the National Standard in Writing. End of 2017, 72.3% (34/47)• Data shows that 67% (11 from 34) of our Yr 7/8 students are AT of above the National Standard in Writing. End of 2017, 89% (16/18)	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Continued to use elements of the Gaye Byers writing programme from 2015. Word rumble and vocabulary building.</p> <p>We completed a whole school writing review in 2017.</p> <p>An experienced teacher was employed by the BOT to release a senior teacher to complete the school wide writing review which incorporated the development of 21st Century Learning Pedagogies within our writing practice.</p> <p>The 'How we Teach Writing' was updated.</p> <p>The appraisal system incorporated a writing focus to accelerate the learning of targeted children in each class. This has been part of designing a robust appraisal process for the school. The focus of the inquiry of peer feedback.</p> <p>Writing target children were monitored and reported on to the BoT 3 times throughout the year. Teachers took notes on each of the target children that were shared on Google Docs. Each teacher completed an AOV on their target children.</p>	<p>At the end of 2017 our NS writing data showed all students have shown a slight decrease from 76.6% to 75.9% for At or Above the standards.</p> <p>We want this percentage to increase to achieve 85% of all children achieving 'At' school wide <u>expectations</u> by the end of 2018.</p> <p>75.9% of all students achieved At or Above the NS.</p> <p>87.3% of all females achieved At or Above the NS.</p> <p>61.2% of all males achieved At or Above the NS.</p> <p>72.3% of all Maori achieved at or above the NS.</p> <p>89% of Years 7&8 (16/18) achieved At or Above the NS.</p> <p>Data was collected for 15 students from Years 4 to 8 who were achieving below the National Standard, at the beginning of the year or based on their first piece of assessed writing in 2017. Of the 15 children identified at the beginning of 2017, 3 children had Individual</p>	<p>Explanation for a decrease in percentages includes the following:</p> <p>Targeted children had reflective notes taken on them throughout the year.</p> <p>Evaluation of these notes provided the following reasons why some children didn't achieve at NS for writing:</p> <p>Low oral language partly to due having rotten teeth and a lot of pain associated with this.</p> <p>Death of a parent.</p> <p>A major hearing problem.</p> <p>A child with an absenteeism and a behaviour problem, including high anxiety.</p> <p>Children coming to school incredibly tired.</p> <p>A student requiring ICS</p> <p>Two Ors funded children</p> <p>Self esteem issues and issues to process cognitively.</p> <p>Identified behaviours such as rushing their work, copying other people's work.</p>	<p>2018 Targets will be kept consistent, with 22 identified students aiming to be writing At or Above the School Wide Expectations for their year group.</p> <p>The MLE PLD will continue to help embed the school's reviewed writing curriculum, which incorporates the 21st Century Learner and the sound best practice already evident in the school.</p> <p>St Paul's Catholic School is part of the Waikato Catholic CoL and will work with the other Catholic Schools in the CoL on the set achievement challenges.</p> <p>The achievement challenges include:</p> <p>Teacher capability</p> <p>Transitions</p> <p>Cultural Responsiveness</p> <p>E asTTle Writing samples will be collated and analysed at team and school wide level.</p> <p>Teachers will continue to support students develop learner agency</p>

<p>Employed teacher aides worked in classes specifically at writing time with more able children, while expert teacher works with target children.</p> <p>Continued professional development for teachers using E-Asttle as the moderating tool and using a variety of different genre for moderating.</p> <p>Four 45 minute blocks of writing were timetabled and delivered each week. Each lesson included writing, skills, vocabulary work and quality closing the gaps feedback.</p> <p>Teachers gave opportunities to the children for sharing ideas/writing with each other.</p> <p>Introduced Student-Led Conferences where children shared their writing with their parents.</p> <p>Children were encouraged to give their work two STARs and a Wish to encourage them to talk about their learning.</p> <p>Writing indicators were used across the school to help children talk about their learning - where they are at and where their next steps are.</p>	<p>Educational Plans and one child in the target group left the school.</p> <p>By the end of 2017, 5 of the 15 children were achieving At or Above the NS for writing. 10 of the children have not yet achieved at NS for writing and 1 has left.</p> <p>Additional target children:</p> <p>By the end of Term 2, 2017 we included Year 1 and Year 2 children in our Target Data and any other children who were not on target for achieving NS in writing.</p> <p>At the end of Term 2, we identified that there were 37 children who were not on target for achieving AT NS for writing.</p> <p>By the end of 2017, of these 37 students, 17 are now AT for NS writing. 3 of these children have IEPs.</p>	<p>We have also experienced a significant change in the roll at school, including a large number of children leaving the school who were expected to be at the school in 2017. We have also enrolled a large number of children who were unexpected.</p> <p>Teachers were introduced to new teaching and learning pedagogy that has taken time to understand and then use.</p>	<p>through self regulation and taking ownership of their learning.</p> <p>Employed teacher aides to work in classes specifically at writing time with more able children, while expert teacher works with target children.</p> <p>ERO 2018:</p> <p>A more focussed approach to analysing data and assessment information to identify;</p> <ul style="list-style-type: none"> • level of effectiveness of initiatives and practices • what is working well? • what might need exploring further? • what can be improved upon? • what action next?
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Planning for next year:

The writing curriculum has been reviewed and developed. Changes have been made to the, 'How we Teach Writing' at St Paul's Catholic School, to incorporate pedagogy around 21st Century teaching and learning, while making sure we continue with already known best practice.

In 2018:

- Teachers will continue to use modelling books with learning intentions to track student progress and to help inform next learning steps
- Children will continue to use writing indicators in their writing books to help them talk about their learning and next steps
- The school will continue Student Led Conferences
- Continue Gaye Byers writing programme discussions

As part of the curriculum and development that happened at St Paul's Catholic School in 2017, there will be a continued focus on 'Student Agency' and getting children to talk about their learning and their next steps. We are looking at moving from hard copy portfolios to digital presentation of student's learning and achievement through Seesaw.

Teachers will again be working with writing target groups.

Boys writing is still a concern and improvement is needed here.

In 2018, with National Standards gone, we will be looking to develop our School Wide Expectations for reading, writing and maths and how we report student achievement to our community. The School Wide Expectations will be based on NZC.

An area of concern identified by teachers in 2017 was around the particular behaviours of targeted students due to poor attendance, tiredness and health problems. The wellbeing of our target children needs to be monitored and expectations need to be shared with whānau.

Recommendations for 2018: Writing Target Group ideas

ERO 2018:

A more focussed approach to analysing data and assessment information to identify;

- level of effectiveness of initiatives and practices
- what is working well?
- what might need exploring further?
- what can be improved upon?
- what action next?

Continue to collect student voice

Science experiments - hands on - real life experiences

Teacher Aide support and phonics a major focus

Year 3 students for 2018 - Teacher Aide support - Reading Recovery

Develop language, punctuation and a wider variety of sentence starters

To get children to record themselves reading their stories and then listen to themselves

Tuakana/teina

Promote more reading to build vocabulary

Vocabulary building practice; including: Teacher reading to children 2 times a day

Teachers will use guided reading lessons with students

Success criteria in writing used by students

Teachers moderating pieces of writing together

Continue work with increasing the level of sophistication with their language

Concrete topics which allow the students to make real -life connections to what they are writing.

Use the 7 Principles of Learning - learners at the centre, social nature of learning, emotions integral to learning, recognising individual differences, stretching all students, building horizontal connections and assessment for learning.

The Universal Design for Learning calls teachers to plan for flexibility, learning for all, including hard-to-shift students - finding out what works for each child and making notes on these children.

Recommendations for 2018: Maori/Pasifika - (A challenge for the school is to decrease the disparity of Maori and boys in reading and writing) ERO 2018

ERO 2018:

A more focussed approach to analysing data and assessment information to identify;

- level of effectiveness of initiatives and practices
- what is working well?
- what might need exploring further?
- what can be improved upon?
- what action next?

A stronger focus on using the writing indicators across the school to allow for children to take greater responsibility for their learning.

Continue to use writing level posters within classes

Monitor reading and writing of children who are likely to fall behind over the holidays

Develop punctuation and vocabulary skills

Daily Rainbow Reading for some children

Teach strategies to decode longer and unfamiliar vocabulary

The use of Seesaw in all classrooms to report student learning

Support with attitudes when required (UDL)

Continue to work with constructive teacher and peer feedback - teachers to scaffold ways children can give effective feedback to their peers

Continue to read, question and think about what they read - using the appropriate reading comprehension strategies.

Recommendations for 2018: Special Needs

ERO 2018:

A more focussed approach to analysing data and assessment information to identify;

- **level of effectiveness of initiatives and practices**
- **what is working well?**
- **what might need exploring further?**
- **what can be improved upon?**
- **what action next?**

Implementation of Cool Schools - to help with social and emotional coaching of students - to evaluate this programme to identify its effectiveness

The use of behaviour plans for children exhibiting challenging behaviours

Smaller target groups working with equipment

3-5 children need one to one teacher aide support (including two MOE funded Ors students)

More exposure to sophisticated text

Continue to work with materials and problem solving investigations

Find ways to move to imaging and remembering number knowledge to be able to apply this to problem solving strategies

To evaluate the effectiveness of the Reading Recovery programme.

School name: St Paul's Catholic School, Ngaruawahia	School number: 1963
Focus: Priority Groups-Maori/Pasifika	
Strategic Aim 2a: By the end of 2018, increase the number of Maori / Pasifika students achieving success as Maori / Pasifika to 85%	
Annual Aim: Increase the number of students achieving at or above in NS reading and writing to 82%.	
Target: The 7 Maori and Pasifika students in Years 4 to 8 who were well below/below NS in both reading and writing will make more than one year's progress to achieve 82%.	
<p>Baseline data: 2016 Baseline Writing Data:</p> <ul style="list-style-type: none"> • Data shows that 71.2% (37 out of 52) of our Maori children are achieving at or above the National Standard Writing. End of 2017, 72.3% (34/47). • Data shows that 40.0% (2 out of 5) of our Pasifika children are achieving at or above the National Standard in Writing. End of 2017, 80% 4 out of 5) • Data shows that 68% (39 out of 57) of all our Maori and Pasifika children are achieving at or above the National Standard in Writing. End of 2017, 73% (38 out of 52) <p>2016 Baseline Reading Data:</p> <ul style="list-style-type: none"> • Data shows that 85% (44 out of 52) of our Maori children are achieving at or above the National Standard in Reading. End of 2017, 74%, 35 out of 47) • Data shows that 80% (4 out of 5) of our Pasifika children are achieving at or above the National Standard in Reading. End of 2017, 60% 3 out of 5) • Data shows that 84% (48 out of 57) of all our Maori and Pasifika children are achieving at or above the National Standard in Reading. End of 2017, 73% 38 out of 52) <p>Of the 21 Maori and Pasifika students who were achieving below National Standards at the end of Term 1, in 2017, in reading and writing. 10 (48%) children made accelerated progress in reading. 1 (5%) child made accelerated progress in writing 3 students have IEPs*</p>	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>3 teachers completed PLD from the Open Wananga, 'Te Papa Tikanga.'</p> <p>Ensured that our students, especially Maori and Pasifika, experience the Tikanga shown by our Maori teachers on staff.</p> <p>Continued the Maori language classes, Kapa Haka and Maori language lessons in all classes. Especially the use of formulaic language.</p> <p>Regular achievement meetings led by staff to discuss hard to move students and suitable activities for them.</p> <p>Maori and Pasifika children who were in target groups for achieving below in both reading and writing for NS were monitored and reported on to the BoT 3 times throughout the year. Teachers took notes on each of the target children that were shared on Google Docs. Each teacher completed an AOV on their target</p>	<p>At the end of 2017, 73% (38 out of 52) of Maori and Pasifika were achieving At or Above National Standard for writing.</p> <p>At the end of 2017, 73% (38 out of 52) of Maori and Pasifika were achieving At or Above National Standard for reading.</p> <p>Of the 7 Maori and Pasifika students identified at the beginning of the year as achieving below in National Standard for reading and writing, 1 achieved AT for both reading and writing. Of the 7 students, 1 is an Ors funded child, and 2 have additional educational needs</p> <p>At the end of Term 2, 2017: Including Year 1 and Year 2 children, 22 Maori and Pasifika students were not on target for achieving AT National Standards for both reading and writing. By the end of 2017, of these 22</p>	<p>Explanation for a decrease in percentages includes the following:</p> <p>Targeted children had reflective notes taken on them throughout the year. Evaluation of these notes provided the following reasons why some children didn't achieve at NS for writing:</p> <p>Low oral language partly to due having rotten teeth and a lot of pain associated with this.</p> <p>A major hearing problem.</p> <p>A child with an absenteeism and a behaviour problem, including high anxiety.</p> <p>Children coming to school incredibly tired.</p> <p>A student requiring ICS</p> <p>Two Ors funded children</p> <p>Self esteem issues and issues to process cognitively.</p> <p>Identified behaviours such as rushing their work, copying other</p>	<p>Continue with a Culturally Responsive Model for St Paul's Catholic School.</p> <p>Four teachers to take part in the 'Teaching Te Reo Maori in an English Medium School' PLD</p> <p>Continue targeting Maori and Pasifika students.</p> <p>Teachers will engage in Collaborative Planning in Reading and Writing.</p> <p>Teachers will link Reading and Writing through Concept Curriculum where possible.</p> <p>Learning Intentions and Success Criteria will be developed from the NZC and will be co constructed.</p> <p>Dave Boyer will provide Reading Recovery for children over 6 years old identified with needs in Reading.</p> <p>Teachers will continue to support students develop learner agency through self regulation and taking</p>

<p>children.</p> <p>We gathered a lot of student voice from our tamariki in 2018.</p> <p>A photo board has been set in the administration block with all students who identify as being Maori.</p>	<p>children, 8 children are now AT for National Standards in both</p> <p>Reading and Writing.</p> <p>After Term 2, 2017 - Year Group Breakdown:</p> <p><u>Year 1</u></p> <p>4 of the 4 students have improved in both reading and writing.</p> <p>1 of the 4 students achieved their writing goal.</p> <p>1 of the 4 students has made 1 years progress this year for their reading.</p> <p><u>Year 2</u></p> <p>2 of the 2 students have improved in both reading and writing.</p> <p>0 of the 2 students achieved their writing goals</p> <p>2 of the 2 students have made more than 1 years progress in reading in 2017. (accelerated progress)</p> <p><u>Year 3</u></p> <p>3 of the 3 students have improved in both reading and writing.</p> <p>2 of the 3 students achieved their writing goal.</p> <p>1 of the 3 students has made 1 years progress this year for their reading.</p> <p>2 of the 3 students have made</p>	<p>people's work.</p> <p>We have also experienced a significant change in the roll at school, including a large number of children leaving the school who were expected to be at the school in 2017. We have also enrolled a large number of children who were unexpected.</p> <p>Teachers were introduced to new teaching and learning pedagogy that has taken time to understand and then use.</p>	<p>ownership of their learning.</p> <p>Maori and Pasifika students will be identified, planned for and monitored</p> <p>From student voice gathered in 2017, we need to push for more Maori language at school as well as more kapa haka.</p> <p>We are fortunate to have held on to a teacher who will now join us in a part time capacity who is fluent in Te Reo Maori. She will help us with our Maori action plan and our understanding of Tikanga.</p> <p>ERO 2018:</p> <p>A more focussed approach to analysing data and assessment information to identify;</p> <ul style="list-style-type: none"> • level of effectiveness of initiatives and practices • what is working well? • what might need exploring further? • what can be improved upon? • what action next?
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	<p>more than 1 years progress in reading in 2017. (accelerated progress)</p> <p><u>Year 4</u></p> <p>3 of the 3 students have improved in both reading and writing.</p> <p>1 of the 3 students achieved their writing goal.</p> <p>2 of the 3 students has made 1 years progress this year for their reading.</p> <p>1 of the 3 students have made more than 1 years progress in reading in 2017. (accelerated progress)</p> <p><u>Year 5</u></p> <p>3 of the 3 students have improved in both reading and writing.</p> <p>0 of the 3 students achieved their writing goal.</p> <p>1 of the 3 students has made 1 years progress this year for their reading.</p> <p><u>Year 6</u></p> <p>4 of the 4 students have improved in both reading and writing.</p> <p>0 of the 4 students achieved their writing goal.</p> <p>1 of the 4 students has made 1 years progress this year for their reading.</p> <p>4 of the 4 students improved their STAR Reading results.</p> <p><u>Year 7</u></p>		
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	<p>Writing</p> <p>2 of 2 children have made progress since the beginning of the year.</p> <p>1 of 2 students are at their target goal.</p> <p>1 of 2 students is 3 steps below the target goal</p> <p>Reading</p> <p>2 of 2 children have made progress since the beginning of the year.</p> <p>1 of 2 students are at their target goal.</p> <p>1 of 2 students is 1 year below the target goal</p> <p>2 of the 2 students have made more than 1 years progress in reading in 2017. (accelerated progress)</p> <p><u>Year 8</u></p> <p>Writing</p> <p>1 of 1 children have made progress since the beginning of the year.</p> <p>1 of 1 students are one step away from their target goal.</p> <p>Reading</p> <p>1 of 1 children have made progress since the beginning of the year.</p> <p>1 of 1 students are at their target goal.</p>		
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	1 of 1 students have made more than 1 years progress in reading in 2017. (accelerated progress)	
<p>Planning for next year:</p> <p>We will continue to use the 'Spirals of Inquiry' pedagogy within our appraisal process that will also focus on writing.</p> <p>The Reading Curriculum is to be reviewed and developed. Changes will be made to the, 'How we teach reading' at St Paul's Catholic School, to incorporate pedagogy around 21st Century teaching and learning, while making sure we continue with already known best practice:</p> <ul style="list-style-type: none"> • Teachers to use modelling books with learning intentions and to take guided reading lessons • Children will have reading indicators in their reading books to help them talk about their learning and next steps • The school will re-introduce student led conferences <p>As part of the curriculum and development happening at St Paul's Catholic School, the portfolio and reporting system will change. There will a big focus on 'Student Agency' and getting children to talk about their learning and their next steps. Written reports still need to go home twice a year.</p> <p>Teachers will again be planning for and working with Writing Target Groups, while teacher aides supervise the rest of the class.</p> <p>Continue with the St Paul's Catholic School's 'Culturally Responsive Model'</p> <p>The school to continue PLD on, 'Teaching Te Reo Maori in an English Medium School'</p> <p>A teacher has been employed as a part time teacher who is fluent in Te Reo Maori.</p> <p>Use the key findings from Ka Hikitia, Te Kotahitanga and the Pacific Island Plan which are in line with the key learnings from Culturally Responsive Pedagogy: Manaakitanga, Whanaungatanga, Ako, Tino Rangatiratanga, Tangata Whenuatanga.</p> <p>Encourage the children to be part of the Kapa Haka group and the Cook Island cultural groups.</p>		

Focus on Maori language and culture in all classes. This will be led by a teacher fluent in Maori language and tikanga.

Whanau engagement, will include meetings - SET - Focus on Engaging Parents and Whanau Set 3, 2015

School name: St Paul's Catholic School, Ngaruawahia	School number: 1963
<p>Focus: Children with Special Educational Needs</p> <p>Strategic Aim: By 2018, our students with special educational needs will have made more than three years of progress.</p> <p>Annual Aim: Students with special educational needs will have made more than one year's progress by the end of 2017</p> <p>Target: The students with special educational needs will make more than one year's progress by November 2017</p> <p>Baseline data:</p> <p>The 2016 baseline data: Special educational needs ranging from mild to severe (MOE Funded Supports and Services for Learners with Special Education Needs/Disabilities):</p> <ul style="list-style-type: none"> • 12 children from Years 3 to 8 are below/well below in reading • 15 children from Years 3 to 8 are below/well below in writing • 12 children from Years 3 to 8 are below or well below in maths • 9 children from Years 3 to 8 are below in reading, writing and maths • 3 children had IEPs • 1 child has left the school <p>Of the 30 students who were achieving below national standards at the end of Term 1 in reading, writing or maths. (4 students have IEPs)</p> <p>3 (10%) children made accelerated progress in reading</p> <p>7 out of 18 (39%) children who were identified as having additional learning needs in mathematics made accelerated progress.</p>	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Met with the RTLB to discuss the students and what we can do with them.</p> <p>Teacher aide support-withdrawal and in class.</p> <p>Was able to get some volunteer adult help.</p> <p>Had parent interviews to set goals and monitor progress.</p> <p>Students used technologies to assist them with their learning and in particular the increased use of Google Docs.</p>	<p>Of the 9 children with all Reading, Writing and Maths needs, 3 have left, and 3 have IEPs, whose scores are not included. Of the other 3, 2 are at in reading, 1 is at in writing, and 1 is at in Maths.</p> <p>Of the 12 with reading needs, 3 have left and 3 have IEPs.</p> <p>Of the other 6, 3 are at. The other 3 are still below.</p> <p>Of the 15 with writing needs, 3 have left and 3 have IEPs.</p> <p>Of the other 11, 2 are at. The other 9 are still below.</p> <p>Of the 12 with Maths needs, 3 have left and 3 have IEPs.</p> <p>Of the other 9, 1 is at. The others are still below.</p>	<p>Although some of our hard-to-move children did not make more than a year's progress, they did make further progress in their learning from where they were at.</p>	<p>2018 Targets will be kept consistent with all students aiming for a years progress.</p> <p>At the beginning of 2018 we will know who the children with special educational needs are, so targeted work is needed for them straight away.</p> <p>Children with Special Educational Needs will be put into target groups. These children will be part of a whole school focused inquiry using the 'Spirals of Inquiry' framework.</p> <p>Teachers will continue to support students develop learner agency through self regulation and taking ownership of their learning.</p> <p>ERO 2018:</p> <p>A more focussed approach to analysing data and assessment information to identify;</p> <ul style="list-style-type: none"> • level of effectiveness of initiatives and practices • what is working well? • what might need exploring further? • what can be improved upon?

			● what action next?
<p>Planning for next year:</p> <p>To assess at least 1 year's progress, running records can be used for reading, levels can be used to assess progress in writing and PAT Maths scale scores can be used to assess Maths progress for Years 4 - 8. Years 1-3 will be based on OTJs, Numpā, basic facts and IKAN.</p> <p>Regular achievement meetings by staff to discuss how to move these hard-to-move students and suitable learning activities for them. These will be timetabled into the Term's weekly staff meetings. This will happen the week before the data goes to the BoT meeting.</p> <p>Staff moderate their writing samples together, in February, June, August and November and moderate with a local school.</p> <p>Use teacher aide support, withdrawal and in class.</p> <p>Once a Term parent meetings with our students who have additional learning needs.</p> <p>Students use technologies to assist them with their learning.</p> <p>To have the staff's special needs co-ordinator visit other schools and bring back their Ideas.</p> <p>Continue to put together folders for each year group of formative assessments to be used to give evidence for student's progress and achievement. Eg Running Records, Gloss interview sheets, IKAN, writing samples - PAT tests - Maths BF - STAR and spelling tests etc</p>			