

**INDEPENDENT AUDIT REPORT TO THE READERS OF
ST BERNADETTE'S SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of St Bernadette's School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on her behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17 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:
 - financial position as at 31 December 2017; and
 - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on the 21st May 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 of 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

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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport notice and Board of trustees listing, 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.



Michael Rondel
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand

ST BERNADETTE'S SCHOOL



ST BERNADETTE'S SCHOOL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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ST BERNADETTE'S SCHOOL

Financial Statements - For the year ended 31 December 2017

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St Bernadette's School

Statement of Responsibility

For the year ended 31 December 2017

The Board of Trustees (the Board) has pleasure in presenting the annual report of St Bernadette's School incorporating the financial statements and the auditor's report, 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 Chairperson and the principal.

DAVID NEVILLE DREAPER

Full Name of Board Chairperson



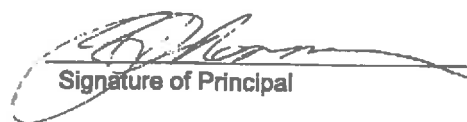
Signature of Board Chairperson

21/5/18

Date:

Graeme Robert Norman

Full Name of
Principal



Signature of Principal

21/5/18

Date:

St Bernadette's School
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 | 852,491 | 828,773 | 820,983 |
| Locally Raised Funds | 3 | 24,306 | 10,320 | 30,657 |
| Use of Land and Buildings Integrated | | 177,619 | 177,619 | 177,619 |
| Interest Received | | 5,271 | 2,500 | 5,207 |
| | | <u>1,059,686</u> | <u>1,019,212</u> | <u>1,034,466</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 4,435 | 6,820 | 13,492 |
| Learning Resources | 4 | 713,026 | 685,234 | 663,057 |
| Administration | 5 | 74,420 | 72,289 | 76,040 |
| Finance Costs | | 807 | - | 294 |
| Property | 6 | 245,127 | 238,219 | 243,784 |
| Depreciation | 7 | 29,773 | 23,240 | 27,544 |
| | | <u>1,067,588</u> | <u>1,025,802</u> | <u>1,024,211</u> |
| Net Surplus / (Deficit) | | (7,902) | (6,590) | 10,255 |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u>(7,902)</u> | <u>(6,590)</u> | <u>10,255</u> |

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

St Bernadette's School
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 | 235,175 | 235,175 | 224,921 |
| Total comprehensive revenue and expense for the year | (7,902) | (6,590) | 10,255 |
| Capital Contributions from the Ministry of Education | | | |
| Contribution - Furniture and Equipment Grant | - | - | - |
| Equity at 31 December | 227,274 | 228,585 | 235,175 |
| Retained Earnings | 227,274 | 228,585 | 235,175 |
| Reserves | | | |
| Equity at 31 December | 227,274 | 228,585 | 235,175 |

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

St Bernadette's School
Statement of Financial Position
As at 31 December 2017

| | Notes | 2017 Actual \$ | 2017 Budget (Unaudited) \$ | 2016 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 11,188 | 81,341 | 40,764 |
| Accounts Receivable | 9 | 41,123 | 34,757 | 36,951 |
| GST Receivable | | 2,689 | 4,000 | 5,004 |
| Prepayments | | 5,292 | 5,000 | 4,727 |
| Inventories | 10 | 557 | 500 | 715 |
| Investments | 11 | 138,440 | 100,000 | 134,198 |
| | | <u>199,289</u> | <u>225,598</u> | <u>222,359</u> |
| Current Liabilities | | | | |
| Accounts Payable | 13 | 41,506 | 45,499 | 41,631 |
| Revenue Received in Advance | 14 | 1,534 | 1,500 | 14,549 |
| Provision for Cyclical Maintenance | 15 | 6,317 | 6,317 | 9,089 |
| Finance Lease Liability - Current Portion | 16 | 5,025 | 5,025 | 2,288 |
| | | <u>54,382</u> | <u>58,341</u> | <u>67,556</u> |
| Working Capital Surplus/(Deficit) | | 144,907 | 167,257 | 154,802 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 12 | 118,920 | 97,882 | 100,122 |
| | | <u>118,920</u> | <u>97,882</u> | <u>100,122</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 15 | 31,188 | 31,188 | 15,936 |
| Finance Lease Liability | 16 | 5,365 | 5,365 | 3,813 |
| | | <u>36,553</u> | <u>36,553</u> | <u>19,749</u> |
| Net Assets | | <u>227,274</u> | <u>228,585</u> | <u>235,175</u> |
| Equity | | <u>227,274</u> | <u>228,585</u> | <u>235,175</u> |

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

St Bernadette's School
Statement of Cash Flows
For the year ended 31 December 2017

| | Notes | 2017 Actual \$ | 2017 Budget (Unaudited) \$ | 2016 Actual \$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| Cash flows from Operating Activities | | | | |
| Government Grants | | 276,275 | 251,539 | 260,930 |
| Locally Raised Funds | | 16,237 | (5,180) | 22,919 |
| Goods and Services Tax (net) | | 2,316 | - | (893) |
| Payments to Employees | | (157,936) | (133,025) | (127,758) |
| Payments to Suppliers | | (121,915) | (105,185) | (141,222) |
| Interest Paid | | (807) | - | (294) |
| Interest Received | | 4,778 | 2,500 | 5,370 |
| Net cash from / (to) the Operating Activities | | 18,948 | 10,649 | 19,053 |
| Cash flows from Investing Activities | | | | |
| Purchase of PPE (and Intangibles) | | (40,657) | (37,122) | (16,666) |
| Purchase of Investments | | (4,243) | (50,000) | (83,909) |
| Net cash from / (to) the Investing Activities | | (44,900) | (87,122) | (100,575) |
| Cash flows from Financing Activities | | | | |
| Finance Lease Payments | | (3,625) | 3,216 | (1,074) |
| Net cash from Financing Activities | | (3,625) | 3,216 | (1,074) |
| Net increase/(decrease) in cash and cash equivalents | | (29,577) | (73,257) | (82,596) |
| Cash and cash equivalents at the beginning of the year | 8 | 40,764 | 154,598 | 123,359 |
| Cash and cash equivalents at the end of the year | 8 | 11,188 | 81,341 | 40,764 |

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 omitted.

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

St Bernadette's

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

St Bernadette's School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view 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.

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 16.

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.

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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 technology | 5 years |
| Leased assets held under a Finance Lease | As per lease |
| Library resources | 12.5% Diminishing value |

l) Intangible Assets

Software costs

Computer software acquired by the School is capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance 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.

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 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.

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

r) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, 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).

s) 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.

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

t) 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.

u) Budget Figures

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

v) 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

Operational grants
Teachers' salaries grants
Other MoE Grants
Other government grants

| 2017 | 2017 | 2016 |
|----------------|----------------|----------------|
| Actual | Budget | Actual |
| \$ | (Unaudited) | \$ |
| 209,838 | 212,339 | 219,107 |
| 572,234 | 572,234 | 546,564 |
| 60,738 | 43,200 | 54,335 |
| 9,681 | 1,000 | 977 |
| 852,491 | 828,773 | 820,983 |

3 Locally Raised Funds

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

Revenue

Donations
Fundraising
Trading
Activities

| 2017 | 2017 | 2016 |
|---------------|---------------|---------------|
| Actual | Budget | Actual |
| \$ | (Unaudited) | \$ |
| 15,199 | 2,500 | 3,847 |
| - | - | 10,650 |
| 7,722 | 6,000 | 12,249 |
| 1,385 | 1,820 | 3,911 |
| 24,306 | 10,320 | 30,657 |

Expenses

Activities
Trading

| 2017 | 2017 | 2016 |
|---------------|--------------|---------------|
| Actual | Budget | Actual |
| \$ | (Unaudited) | \$ |
| 3,711 | 5,920 | 3,847 |
| 724 | 900 | 9,645 |
| 4,435 | 6,820 | 13,492 |
| 19,870 | 3,500 | 17,164 |

Surplus for the year Locally raised funds

4 Learning Resources

Information and communication technology
Library resources
Employee benefits - salaries
Resource/attached teacher costs
Staff development

| 2017 | 2017 | 2016 |
|----------------|----------------|----------------|
| Actual | Budget | Actual |
| \$ | (Unaudited) | \$ |
| 15,306 | 6,500 | 7,075 |
| - | 500 | - |
| 679,203 | 657,234 | 623,745 |
| 10,170 | 7,000 | 9,743 |
| 8,347 | 14,000 | 22,493 |
| 713,026 | 685,234 | 663,057 |

5 Administration

Audit Fee
Board of Trustees Fees
Board of Trustees Expenses
Communication
Consumables
Operating Lease
Staff Expenses
Other
Employee Benefits - Salaries
Insurance

| 2017 | 2017 | 2016 |
|---------------|---------------|---------------|
| Actual | Budget | Actual |
| \$ | (Unaudited) | \$ |
| 2,767 | 2,767 | 1,926 |
| 2,675 | 3,000 | 2,855 |
| 3,278 | 4,200 | 6,746 |
| 2,521 | 2,600 | 3,910 |
| 2,708 | 3,000 | 2,564 |
| 816 | 4,000 | 388 |
| 2,091 | 2,080 | 2,502 |
| 9,802 | 8,042 | 9,261 |
| 43,457 | 38,000 | 41,379 |
| 4,306 | 4,600 | 4,509 |
| 74,420 | 72,289 | 76,040 |

6 Property

| | 2017 | 2017 | 2016 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Caretaking and Cleaning Consumables | 2,484 | 1,600 | 2,064 |
| Consultancy and Contract Services | 25,492 | 24,000 | 25,497 |
| Cyclical Maintenance Provision | 12,480 | 5,000 | - |
| Grounds | 3,786 | 3,000 | 4,415 |
| Heat, Light and Water | 6,849 | 6,300 | 6,361 |
| Repairs and Maintenance | 7,615 | 10,700 | 19,968 |
| Use of Land and Buildings - Non Integrated | 177,619 | 177,619 | 177,619 |
| Employee Benefits - Salaries | 8,802 | 10,000 | 7,860 |
| | <u>245,127</u> | <u>238,219</u> | <u>243,784</u> |

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

7 Depreciation of Property, Plant and Equipment

| | 2017 | 2017 | 2016 |
|--|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Land improvements | 484 | - | - |
| Furniture and Equipment | 9,073 | 9,373 | 11,109 |
| Information and Communication Technology | 15,591 | 12,308 | 14,588 |
| Leased Assets | 3,875 | 841 | 996 |
| Library Resources | 749 | 718 | 851 |
| | <u>29,773</u> | <u>23,240</u> | <u>27,544</u> |

8 Cash and Cash Equivalents

| | 2017 | 2017 | 2016 |
|--|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Cash on Hand | 20 | 12 | 137 |
| Bank Current Account | 4,241 | 81,329 | 11,277 |
| Bank Call Account | 6,926 | - | 29,351 |
| Net cash and cash equivalents and bank overdraft for Cash Flow Statement | <u>11,188</u> | <u>81,341</u> | <u>40,764</u> |

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

Of the \$20,485 Cash and Cash Equivalents, \$4,946 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9 Accounts Receivable

| | 2017 | 2017 | 2016 |
|--|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Receivables from the Ministry of Education | 5,849 | - | 6,813 |
| Interest Receivable | 717 | 200 | 225 |
| Teacher Salaries Grant Receivable | 34,557 | 34,557 | 29,913 |
| | <u>41,123</u> | <u>34,757</u> | <u>36,951</u> |
| Receivables from Exchange Transactions | 717 | 200 | 225 |
| Receivables from Non-Exchange Transactions | 40,406 | 34,557 | 36,725 |
| | <u>41,123</u> | <u>34,757</u> | <u>36,951</u> |

10 Inventories

| | 2017 Actual \$ | 2017 Budget (Unaudited) \$ | 2016 Actual \$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| School Uniforms | 557 | 500 | 715 |
| | <u>557</u> | <u>500</u> | <u>715</u> |

11 Investments

The School's investment activities are classified as follows:

| | 2017 Actual \$ | 2017 Budget (Unaudited) \$ | 2016 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 138,440 | 100,000 | 134,198 |
| Non-current Asset | | | |
| Long-term Bank Deposits | - | - | - |

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2017.

12 Property, Plant and Equipment

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2017 | | | | | | |
| Land improvements | - | 23,980 | | | (484) | 23,496 |
| Furniture and Equipment | 49,320 | 3,495 | | | (9,073) | 43,743 |
| Information and Communication Technology | 38,632 | 13,185 | | | (15,591) | 36,226 |
| Leased Assets | 6,178 | 7,914 | | | (3,875) | 10,217 |
| Library Resources | 5,991 | | (4) | | (749) | 5,238 |
| Balance at 31 December 2017 | <u>100,122</u> | <u>48,575</u> | <u>(4)</u> | <u>-</u> | <u>(29,773)</u> | <u>118,920</u> |

Accumulated Depreciation

| | Cost or Valuation \$ | Accumulated Depreciation \$ | Net Book Value \$ |
|--|----------------------------|-----------------------------------|-------------------------|
| 2017 | | | |
| Land improvements | 23,980 | (484) | 23,496 |
| Furniture and Equipment | 263,318 | (219,575) | 43,743 |
| Information and Communication Technology | 203,767 | (167,541) | 36,226 |
| Leased Assets | 15,089 | (4,872) | 10,217 |
| Library Resources | 38,633 | (33,395) | 5,238 |
| Balance at 31 December 2017 | <u>544,787</u> | <u>(425,867)</u> | <u>118,920</u> |

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2016 | | | | | | |
| Furniture and Equipment | 54,631 | 5,797 | | | (11,109) | 49,320 |
| Information and Communication Technology | 42,415 | 10,805 | | | (14,588) | 38,632 |
| Leased Assets | - | 7,175 | | | (996) | 6,178 |
| Library Resources | 6,780 | 64 | | | (851) | 5,992 |
| Balance at 31 December 2016 | <u>103,825</u> | <u>23,841</u> | <u>-</u> | <u>-</u> | <u>(27,544)</u> | <u>100,122</u> |

Accumulated Depreciation

| | Cost or Valuation \$ | Accumulated Depreciation \$ | Net Book Value \$ |
|--|----------------------------|-----------------------------------|-------------------------|
| 2016 | | | |
| Furniture and Equipment | 259,820 | (210,500) | 49,320 |
| Information and Communication Technology | 190,588 | (151,956) | 38,632 |
| Leased Assets | 7,175 | (996) | 6,178 |
| Library Resources | 38,661 | (32,670) | 5,991 |
| Balance at 31 December 2016 | <u>496,244</u> | <u>(396,122)</u> | <u>100,122</u> |

13 Accounts Payable

| | 2017 Actual \$ | 2017 Budget (Unaudited) \$ | 2016 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Operating creditors | 1,507 | 5,500 | 6,958 |
| Accruals | 3,467 | 3,467 | 4,076 |
| Employee Entitlements - salaries | 34,557 | 34,557 | 28,913 |
| Employee Entitlements - leave accrual | 1,975 | 1,975 | 1,684 |
| | <u>41,506</u> | <u>45,499</u> | <u>41,631</u> |
| Payables for Exchange Transactions | 41,506 | 45,499 | 41,631 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | <u>41,506</u> | <u>45,499</u> | <u>41,631</u> |

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

| | 2017 Actual \$ | 2017 Budget (Unaudited) \$ | 2016 Actual \$ |
|-------------------|----------------------|-------------------------------------|----------------------|
| Grants in Advance | - | - | 4,946 |
| Other | 1,534 | 1,500 | 9,603 |
| | <u>1,534</u> | <u>1,500</u> | <u>14,549</u> |

15 Provision for Cyclical Maintenance

| | 2017 Actual \$ | 2017 Budget (Unaudited) \$ | 2016 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 25,025 | 25,025 | 26,448 |
| Increase to the Provision During the Year | 12,480 | 5,000 | - |
| Adjustment to the Provision | - | 7,480 | (1,423) |
| Use of the Provision During the Year | - | - | - |
| Provision at the End of the Year | <u>37,505</u> | <u>37,505</u> | <u>25,025</u> |
| Cyclical Maintenance - Current | 6,317 | 6,317 | 9,089 |
| Cyclical Maintenance - Term | 31,188 | 31,188 | 15,936 |
| | <u>37,505</u> | <u>37,505</u> | <u>25,025</u> |

16 Finance Lease Liability

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

| | 2017 Actual \$ | 2017 Budget (Unaudited) \$ | 2016 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 5,025 | 5,025 | 2,288 |
| Later than One Year and no Later than Five Years | 5,365 | 5,365 | 3,813 |
| Later than Five Years | - | - | - |
| | <u>10,390</u> | <u>10,390</u> | <u>6,101</u> |

22 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 (The Catholic Diocese of Christchurch) 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(d). The estimated value of this use during the current year is included in the Consolidated Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

23 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 | 2,675 | 2,855 |
| Full-time equivalent members | 0.13 | 0.06 |
| <i>Leadership Team</i> | | |
| Remuneration | 283,653 | 339,795 |
| Full-time equivalent members | 3.00 | 4.00 |
| Total key management personnel remuneration | 286,328 | 342,650 |
| Total full-time equivalent personnel | 3.13 | 4.06 |

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 | 110-120 | 100-110 |
| Benefits and Other Emoluments | 0-10 | 0 |
| Termination Benefits | 0 | 0 |

Other Employees

No other employees received remuneration greater than \$100,000.

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

24 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 | \$0 | \$0 |
| Number of People | 0 | 0 |

25 Contingencies

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

26 Commitments

(a) Capital Commitments

As at 31 December 2016 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

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

- (a) provision of ICT services;
- (b) operating lease of a computers;

| | 2017 Actual \$ | 2016 Actual \$ |
|--|----------------------|----------------------|
| No later than One Year | 6,372 | 416 |
| Later than One Year and No Later than Five Years | - | - |
| Later than Five Years | | |
| | <u>6,372</u> | <u>416</u> |

27 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.

28 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 | 11,188 | 81,341 | 40,764 |
| Receivables | 41,123 | 34,757 | 36,951 |
| Investments - Term Deposits | 138,440 | 100,000 | 134,198 |
| Total Cash and Receivables | <u>190,751</u> | <u>216,098</u> | <u>211,913</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|---------------|---------------|---------------|
| Payables | 41,506 | 45,499 | 41,631 |
| Finance Leases | 10,390 | 10,390 | 6,101 |
| Total Financial Liabilities Measured at Amortised Cost | <u>51,897</u> | <u>55,889</u> | <u>47,732</u> |

29 Events After Balance Date

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

St Bernadette's School
Members of the Board of Trustees
For the year ended 31 December 2017

| Name | Position | How position on Board gained | Term expires |
|------------------------|---------------------------|-------------------------------------|---------------------|
| Dave Dreaver | Chairperson | Elected May 2016 | May 2019 |
| Maureen Prince | Parent Representative | Elected May 2016 | May 2019 |
| John Douglas | Parent Representative | Elected May 2016 | May 2019 |
| Glenda Barnes | Parent Representative | Elected May 2016 | May 2019 |
| Father Paulo Filolalii | Proprietor Representative | Appointed | |
| Eseta Kaio | Proprietor Representative | Appointed | |
| Katrina Talanoa | Proprietor Representative | Appointed Sep 15 | |
| Debbie Bergin | Staff Representative | Elected May 2016 | May 2019 |
| Graeme Norman | Principal | | |



St Bernadette's School

Christchurch

COMPASSION

EXCELLENCE

RESPONSIBILITY

RESPECT

20-04-2018

Kiwispot is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of \$1754.44 (excluding GST).

The fund was spent on extra sports equipment for netball, rugby and soccer, general playground balls and offsetting the cost of participation in the Hornby cluster winter sports tournament which is run over ten weeks during term two and three.

The number of children that participated in organised sport was 130.

Regards

Graeme Norman

Principal

74 Hei Hei Road, Hornby, Christchurch 8042

web: www.stbernadetteschch.school.nz **Phone** 03 342 9780

Analysis of variance

School name and number: **St Bernadette's School, Hornby, 3521**

| Focus: Writing | | | | |
|---|---|---|---|--|
| Strategic Aim: All students are able to access the New Zealand Curriculum as evidenced by progress and achievement against the National Standards. | | | | |
| Annual Aim: To have 75% of our students achieving at or above the National Standards in Writing. | | | | |
| Baseline data: Analysis of the 2017 National Standards Writing data showed that 36.9% of our students were performing below the National Standard. Our Year 4 and 5 students have been identified as an area of concern. Further analysis show that of our year four cohort, 40% below or well below, of our year five cohort, 50% below or well below. | | | | |
| Target:- Our year 4 and 5 students along with our Maori and Pasifika children will achieve at least one year's progress towards meeting the National Standard. <ul style="list-style-type: none"> Teachers work actively with parents, families and whanau to gain a better understanding of their students and use this knowledge to personalise their teaching programmes. | | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) | |
| <ul style="list-style-type: none"> Continued to utilise "Learning Buddies" school-wide, providing opportunities for oral discussion and accessing prior experiences. Learning intentions and success criteria are being used in all classes and shared with the students Buddy writing has been used to support less confident writers Children have been | <ul style="list-style-type: none"> In 2017 there was a slight increase in our children who were well below to below the National Standard. Our Pacifica students made some gains with a 8% decrease in students who were well below to below the National Standard. | <ul style="list-style-type: none"> 21% of our children are ESOL, so this has a huge effect on their learning. Our roll has increased with the majority of the new students coming in below or well below the Standard | <ul style="list-style-type: none"> From 2017 National Standard data one group of students have been identified as potential targets for 2018 because they are over represented in the below and well below categories. | |

| | | | |
|--|--|--|--|
| <p>encouraged to attend the Pasifika Homework Club</p> <ul style="list-style-type: none"> - Teachers have used assessment data to identify target students and then closely monitored these students. - Used reading and oral language programmes to support classroom writing programmes and the development of students writing skills (vocabulary, understanding of different genre etc) - Teachers have used feed forward and feedback and nurture students' voice during writing conferences. - OTJ's discussed with other teachers from within our cluster. - Teacher Aide put in New Entrance room to support these children - Phonics program used | | | |
| <p>Planning for next year:</p> <ul style="list-style-type: none"> - write strategic goals using the 2017 National Standard data - Murray Gadd PD in writing - purchase resources to support the achievement of 2017 strategic goals - Taianoa evening | | | |

| Focus: Reading | | | | |
|---|---|---|---|--|
| Strategic Aim: All students are able to access the New Zealand Curriculum as evidenced by progress and achievement against the National Standards. | | | | |
| Annual Aim: - To have 80% of our students achieving at or above the National Standards in Reading. - Teachers work actively with parents, families and whanau to gain a better understanding of their students and use this knowledge to personalise their teaching programmes. | | | | |
| Baseline data: Analysis of school-wide data showed that overall 58.8% of our students are achieving at or above the standard. Further analysis show that of our year four cohort, 60% below or well below, of our year five cohort, 50% below or well below, and our Pacifica children, 56.2% below or well below the Standard for Reading. Analysis of this group showed that 38% of our Pacifica children receive ESOL tuition. | | | | |
| Target: Year 5 students along with our Maori and Pasifika children achieving Below the National Standard will achieve at least one year's progress towards meeting the National Standard. | | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) | |
| <ul style="list-style-type: none"> - "Talking Buddies" system schoolwide - DSI (Decoding Skills) by Hilton Ayrey was implemented in the Junior school. - Buddy reading programme used to provide regular reading opportunities for target students. - Learning Intentions and success criteria are being used in all classes and shared with the students - Reading Recovery was used to | <p>The analysis of the end of the year data showed overall we had 6.8% more students below the Standard for Reading. Maori students had made some positive gains with 5% more achieving the standard. Our Pacifica students had a 9% decrease in children who were below.</p> <p>Our year 5 children have been identified as an area of concern as only 50% of them are achieving the standard.</p> | <ul style="list-style-type: none"> - 21% of our children are ESOL, so this has a huge effect on their learning. - Our roll has increased with the majority of the new students coming in below or well below the Standard | <ul style="list-style-type: none"> - From 2017 National Standard data two groups of students have been identified as potential targets for 2018 because they are over represented in the below Category. | |

| | | | |
|---|--|--|--|
| <ul style="list-style-type: none"> - support identified students. - Children have been encouraged to attend the Pasifika Homework Club - Early Words Programme has been used to support students who are struggling to acquire sight words. - Teachers have used assessment data to identify target students and then closely monitored these students. - RTLB Steps spelling programme piloted in the senior school - Rainbow reading continued via teacher aide - Teacher aide teaching sight words with junior school - Teacher aide time has been utilised when possible as per ESOL application approval. This was reviewed termly. - Extra teacher Aide hours allocated to the junior room. - | | | |
| <p>Planning for next year:</p> <ul style="list-style-type: none"> - write strategic goals using the 2017 National Standard data - access professional development related to the identified areas of need - purchase resources to support the achievement of 2017 strategic goals - Talanoa evening | | | |

Analysis of variance

School name and number **St. Bernadette's School, Hornby 3521**

| Focus: Numeracy | | | |
|--|---|---|--|
| Strategic Aim: All students are able to access the New Zealand Curriculum as evidenced by progress and achievement against the National Standards. | | | |
| Annual Aim: To have 80% of our students achieving at or above the National Standards in Mathematics. | | | |
| Baseline data: Analysis of the 2017 National Standards Numeracy data showed that Year 4 & 5's were performing below the National Standard. . Further analysis show that of our year four cohort, 52.3% below or well below, of our year five cohort, 42.7% below or well below, and our Maori children, 46.7% below or well below the Standard for Reading. | | | |
| Target: - Our Year 4/5 group along with our Maori and Pasifika children will be our target group for this year. We will concentrate on ensuring they have a good understanding of stage 5 of the Numeracy Programme. | | | |
| <ul style="list-style-type: none"> Teachers work actively with parents, families and whanau to gain a better understanding of their students and use this knowledge to personalise their teaching programmes. | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <ul style="list-style-type: none"> Teachers have used assessment data to identify target students, strategy and knowledge gaps for these students and targeted teaching towards closing these gaps. Numeracy programmes were planned using assessment data | <p>There has been an increase overall of our children who are below or well below the standard. The overall increase has been 7%.</p> | <ul style="list-style-type: none"> Teachers now have a better understanding of the Mathematics Standard and where there children are in relation to the standard so our OTJ's are now more accurate. | <ul style="list-style-type: none"> Our Year 4/5 group along with our Maori and Pasifika children will be our target group for this year. We will concentrate on ensuring they have a good understanding of stage 5 of the Numeracy Programme. |

| | | | |
|--|--|--|---|
| <ul style="list-style-type: none"> - and lessons were implemented at least 4 times a week. - Classroom teachers shared specific learning intentions with students. - Utilised teacher aide to provide extra support for target students. - Additional teacher aide lessons implemented. - Numeracy leader attended 2x lead teacher meetings. - Professional discussion in team meetings and numeracy curriculum meetings, ongoing monitoring of at risk students, continual reflection on Numeracy Programmes, sharing teaching ideas and resources. - OTJ's discussed with other teachers from within our cluster. - Increased focus on RICH tasks across school (each class has completed at least one RICH task lesson with their class). | | <ul style="list-style-type: none"> - 18% of our children are ESOL, so this has a huge effect on their learning. - Our roll has increased with the majority of the new students coming in below or well below the Standard. | <ul style="list-style-type: none"> - PD around stage 5 of the Numeracy Project. - Working more closely with other teachers in the Uru Manuka Cluster. |
|--|--|--|---|

Planning for next year:

- From the 2017 National Standard data, the target students will be identified, as they are in the below categories of achievement. It will be essential for the classroom teacher to identify where the gaps are for these students early in the year and then focus their teaching around this.
- At the beginning of 2017, classroom teachers will bring numeracy data to a staff meeting. From this data, teachers will identify target areas and students within their class and formulate an action plan for addressing these needs in Term 1. Action plan will be reviewed termly.
- Write strategic goals using the 2017 National Standard data.
- Analyse beginning of year assessment data to identify gaps and focus teaching on identified areas of need.
- Professional development around stage 5 of the Numeracy Project.
- Further develop use of Rich Tasks across the school to develop the student's abilities to apply their knowledge and skills to actual problems.
- Each term timetable a group of target students, to work with a Teacher Aide on the Numicon Programme - over the course of the year this will support 20 students.
- Working more closely with teachers in the Uru Manuka cluster