

St John Bosco School

2019 Annual Report and Financial Statements

School: 2233

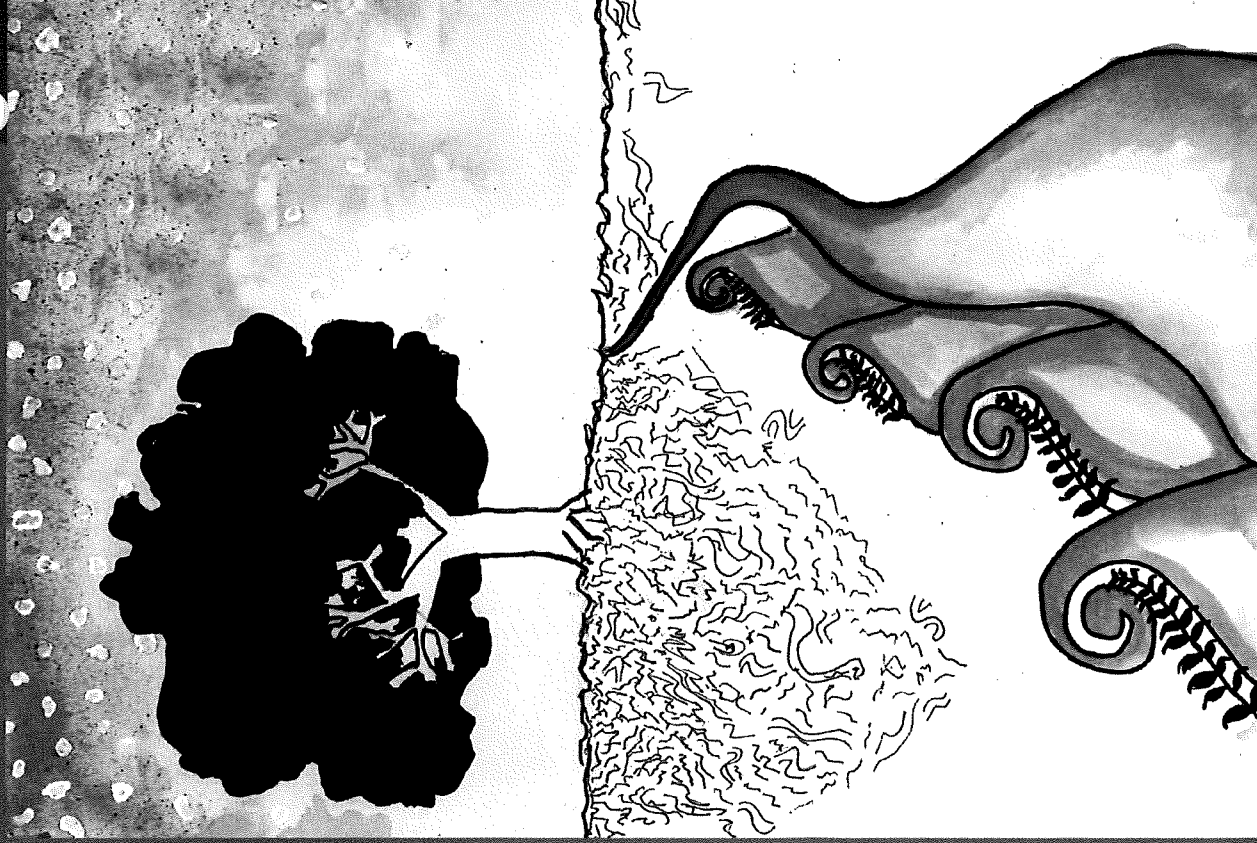


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Board/Principal Reports

Chairperson/Principal Report

Special Character:

St John Bosco school continues work towards being a place where "first and foremost" we encounter the living God who in Jesus Christ reveals his transforming love and truth". Our primary goal is "above all a question of communicating Christ and helping to form Christ in the lives of others". St John Bosco continues to foster a strong relationship with the Ngamotu Parish. Teaching staff from the school are responsible for taking Parish children through their Sacramental programs (baptism, reconciliation, first eucharist). Senior parishioners assist the school in weekday masses and the Proprietors reps on the BOT are involved in numerous ministries including Eucharistic ministers, hymn selection and children's masses.

Student Achievement:

Our teaching and learning Literacy and Numeracy programmes continue to result in high student achievement. 81% of our students in Numeracy are working within or beyond their expected curriculum level. In the area of reading 84% of our students in Numeracy are working within or beyond their expected curriculum level. Writing data shows that 91% of our students in Numeracy are working within or beyond their expected curriculum level. This high achievement is also evident within our Maori and Pasifika students.

Blended learning, a strong focus on student agency and responsive teaching are key factors in being able to accelerate learning and maintain high levels of success.

Our investment into ensuring each child has a learning device at school is also allowing us to ensure we can authentically provide personalised learning.

We continue to be incredibly proud of our students and teachers not only for their academic excellence but also for their efforts in many fields including sports, arts and the special catholic character of our school.

Property Development:

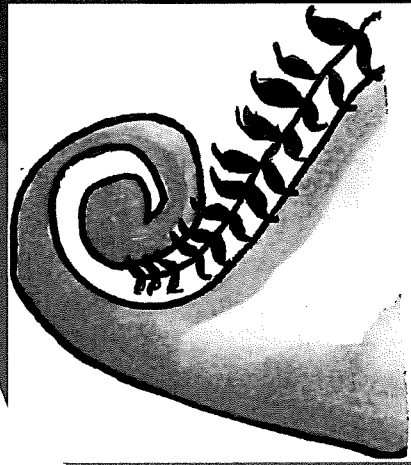
Over the year we have instigated and completed Stage 5 of our modernisation project. This is the last stage. Two relocatable classes have been brought onsite and this has increased our teaching spaces to 12. In addition to this a further small toilet block was added and our Parish Hall was removed in order to provide more physical play space for the children. We are looking at finalising a new senior playground to be added to the school environment. This will be fully funded by the St John Bosco Community group.

Education Review Office:

At the beginning of 2019 the school under went external review with the Education Review Office. A very affirming process for our schools management, teaching and Board of Trustees teams. The final report can be located on the Education Review Office website.

Principals Sabbatical:

Mr Dee Luckin our Principal was awarded a Teach NZ Principal Sabbatical in Term 2 of 2019. His focus was to find out what makes true collaboration and better understand how professional collaboration can make a difference to student achievement. As a result of this have the knowledge and understanding to develop collaborative learning environments with a stronger personalised partnership between tamariki and kaiako. A comprehensive report of his research and findings can be found on the educational leaders website. Not only did Mr Luckin spend time further developing and researching collaboration but had the opportunity to refresh, recharge and come back to our school ready to lead us on our next projects. In Dee's absence Miss Catherine Allen and Mr Matthew Morby shared the responsibility of being the Principal of our school.



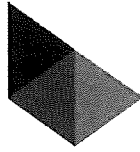
Analysis of Variance

A school is required to include in its annual report a statement in which it provides an analysis of any variance between the school's performance and the relevant aims, objectives, directions, priorities, or targets set out in the school charter.



MINISTRY OF EDUCATION
E TĀHURU O TE MĀTAURANGA

Analysis Of Variance Reporting 2019



School Name	St John Bosco	School Number	2233	Date	01.02.2020
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Focus	Numeracy																		
Strategic / Annual Aim	All Tamariki inclusive of those with learning needs will experience quality teaching through the engagement of challenging, personalised matea ako programmes. To have all of our students inclusive of Maori and Pasifika and those with learning needs working within their expected curriculum level or at or above School Expectation in writing. <i>We expect that all Priority & Targeted children will make significant & accelerated progress meaning 1 or more Stages progress in maths.</i>																		
Target	We have 33 identified priority learners in the area of maths for 2019. Of this group 17 are boys, 16 are girls and 6 identify as Maori. We have 4 cohorts of interest. Our Year 3 cohort with 6 students, Our Year 4 cohort with 11 students, our Year 5 cohort with 8 students and our Year 6 cohort with 6 students.																		
Baseline Data	<p>When we look at our end of 2018 data:</p> <p>We have 40 children working towards expectation. We have 146 children working at their expected curriculum level and 60 children working beyond their expected curriculum level. Our Maori Students overall are achieving slightly higher or right alongside all other cohorts in maths. 4 out of 38 or 10% are working towards their expected level and 90% are working at or beyond their expected level. Our girls are achieving slightly higher than boys with 85% working at or beyond their expected level compared to 79% of boys. 19 out of 97 boys and 21 out of 149 girls working towards their expected level. Our Pasifika children replicate our Maori achievement with 1 out of 9 or 10% are working towards their expected level and 90% are working at or beyond their expected level.</p> <p>When we look at cohorts who display outliers we have identified the following:</p> <p>Our Year 6 girls where 7 out of 24 are working towards expectation.</p> <p>Our Year 3 & 4 Boys and girls are also outliers with 9 out of 47 girls working towards their expected level and 8 out of 31 Year 3 & 4 boys working towards their expected level.</p> <p>Historical data of Priority Students</p> <table><tr><td>Maori</td><td>2014 34%</td><td>2015 27.6%</td><td>2016 24%</td><td>2017 25%</td><td>2018 10%</td></tr><tr><td>Girls</td><td>2014 21%</td><td>2015 18.8%</td><td>2016 23%</td><td>2017 16%</td><td>2018 14%</td></tr><tr><td>Boys</td><td>2014 17%</td><td>2015 19.9%</td><td>2016 19%</td><td>2017 20%</td><td>2018 19%</td></tr></table>	Maori	2014 34%	2015 27.6%	2016 24%	2017 25%	2018 10%	Girls	2014 21%	2015 18.8%	2016 23%	2017 16%	2018 14%	Boys	2014 17%	2015 19.9%	2016 19%	2017 20%	2018 19%
Maori	2014 34%	2015 27.6%	2016 24%	2017 25%	2018 10%														
Girls	2014 21%	2015 18.8%	2016 23%	2017 16%	2018 14%														
Boys	2014 17%	2015 19.9%	2016 19%	2017 20%	2018 19%														

Actions Taken	Outcomes:
<p>Deliberate actions taken in 2019:</p> <ul style="list-style-type: none"> -A race to the treasure home work programme & testing/monitoring at school -Mrs T working with a small booster group/ race to the treasure -Children grouped according to the needs and mixed between three teachers. Stage 1-2 group smaller in term 1-3 so to better meet the needs of learners -Kung Fu maths and adaption of kung fu maths scheduling to quicken knowledge acquisition. -Daily maintenance of vital knowledge concepts -Raleen focused specialist teaching in T1/2 -Timetabling to enable more teacher guidance/teaching of priority learners. -Individual homework programmes for those that are willing to do the work at home e.g here -Prototec and Maths is Fun Trainer as regular maintenance. -Sent home expectations for basic facts levels. -Maths Booster groups x 2 per week during silent reading time, using spring into maths resources. -Mathletics for increased practice. -Warm up whole class activities. -Problem solving pushed throughout the units. More planning to do on this next year. 	<p>Overall at the end of the year we have 49 (19%) of our students working towards their expected curriculum level in maths. 148 (58%) are working at their expected curriculum level and 57 (23%) are working beyond their expected level. Overall 81% of our students are working at or beyond their expected level.</p> <p>We have been able to move 15 out of 33 (45%) identified priority learners to work within their expected curriculum level. Of the 18 still working towards expectation 9 are boys, 9 are girls, 3 identify as Maori and 14 as NZE.</p> <p>Our girls mirror our school wide picture. 27 (18%) of our girls are working towards their expected curriculum level in maths. 87 (59%) are working at their expected curriculum level in maths. 33 (23%) of our girls are working beyond their expected curriculum level in maths. Overall we have 82% of our girls working at or beyond their expected curriculum level in maths.</p> <p>Our Year 3, Year 4 and Year 5 cohorts are outliers with higher numbers of students working towards their expected curriculum level in maths.</p> <p>Our data shows 22 (20%) of our boys are working towards their expected curriculum level in maths. 61 (57%) are working at their expected curriculum level in maths. 24 (22%) of our boys are working beyond their expected curriculum level in maths. Overall we have 79% of our boys working at or beyond their expected curriculum level in maths.</p> <p>Our Year 3 and Year 4 cohorts are outliers with higher numbers of students working towards their expected curriculum level in maths.</p> <p>Our Maori Students skew our school wide picture positively with 83% working at or beyond their expected curriculum level in maths and only 17% working towards. Our data shows 8 (17%) of our Maori are working towards their expected curriculum level in maths. 27 (56%) are working at their expected curriculum level in maths. 13 (27%) of our Maori are working beyond their expected curriculum level in maths. Overall we have 83% of our Maori working at or beyond their expected curriculum level in maths.</p> <p>Our Year 4 cohort is an outlier with higher numbers of students working towards their expected curriculum level in maths.</p> <p>Our NZE Students have 78% working at or beyond their expected curriculum level. This is lower than any of the cohorts reported which would indicate that our NZE cohort is our biggest outlier cohort. Our data shows 36 (22%) of our NZE are working towards their expected curriculum level in maths. 93 (57%) are working at their expected curriculum level in maths. 35 (21%) of our NZE are working beyond their expected curriculum level in maths. Overall we have 78% of our Maori working at or beyond their expected curriculum level in maths.</p> <p>Our Year 3, Year 4 and Year 5 cohorts are outliers with higher numbers of students working towards their expected curriculum level in maths.</p>

	<p>Data for other cohorts give us the following picture...</p> <table border="0"> <tr> <td>Asian</td><td>8% working towards 92% at or beyond</td></tr> <tr> <td>Pasifika</td><td>20% (2) working towards 80% at or beyond</td></tr> <tr> <td>Other</td><td>14% working towards 86% at or beyond</td></tr> </table> <p>Our main outlier cohorts are our Year 3, Year 4 and Year 5 cohorts. Our girls are achieving slightly higher than our boys. With 18% vs 20% below expectation and 82% vs 80% at or beyond. Our Maori cohort are exceeding any other cohort within our school. Only 17% are working towards the expected level.</p>	Asian	8% working towards 92% at or beyond	Pasifika	20% (2) working towards 80% at or beyond	Other	14% working towards 86% at or beyond
Asian	8% working towards 92% at or beyond						
Pasifika	20% (2) working towards 80% at or beyond						
Other	14% working towards 86% at or beyond						
Next Steps:							
<p>Next Steps:</p> <ul style="list-style-type: none"> ● Use of mathematics to enrich, broaden and reinforce teaching concepts. ● Use of Linc-Ed goals to guide us to move children through stages. ● Re-establish small group teaching for target and priority learners in Term 4. ● A push on basic facts across middle and senior school. ● A race to the treasure - regular parent help for assessment. ● Maths hub - Maths planners link with maths hub and are differentiated at different levels Maths Hub system: tracking, active monitoring. ● Making maths relevant - authentic ● Kung Fu – times tables- basic facts ● Maintenance: Quick 8 whole class differentiated, Prototec, Basic Facts with tracker, Maths is Fun Trainer, potential to extend. ● Grouping across two classes: better meeting the needs of children ● Shared unit planning ● Maintenance scheduled every maths day. ● Co-planning, co-assessing, co-monitoring. ● High expectations - Growth mindset ● Valuing the progress of students, not just results. ● Celebrating progress and success. ● Algorithms these need to be introduced as early as Year 3 / 4 ● Pre and Post Testing prior to all units to create student agency and ensure trackers / hubs are directing kids to authentic next step. ● All Strands must be covered they are all as important as each other 							

Focus	Literacy Reading																		
Strategic / Annual Aim	All Tamariki inclusive of those with learning needs will experience quality teaching through the engagement of challenging, personalised matea ako programmes. To have all of our students inclusive of Maori and Pasifika and those with learning needs working within their expected curriculum level or at or above School Expectation in writing. <i>We expect that all Priority & Targeted children will make significant & accelerated progress meaning 1 or more years chronological progress in reading.</i>																		
Target	<i>We have 25 identified Priority Learners for our 2019 Targeted action plan. Of this group 13 are Boys, 12 are Girls. 4 of this group identify as Maori. There are three year cohorts of interest also. These being our Year 2 - 10 WT (7 girls and 2 boys) , Year 3 - 6 WT (1 girl and 6 boys) , Year 4 - 6 WT (2 girls and 4 boys).</i>																		
Baseline Data	<p>When we look at our end of 2018 data:</p> <p>We have 28 children working towards expectation.</p> <p>We have 105 children working at their expected curriculum level and 113 children working beyond their expected curriculum level.</p> <p>Our Maori Students overall are achieving slightly higher or right alongside all other cohorts in reading. 4 out of 38 or 10% are working towards their expected level and 90% or 28 out of 38 are working at or beyond their expected level.</p> <p>Our girls are achieving slightly higher than boys with 90% working at or beyond their expected level compared to 86% of boys. 14 out of 97 boys and 14 out of 149 girls working towards their expected level.</p> <p>10 out of 10 of our Pasifika children or 10% are working at or beyond their expected level.</p> <p>When we look at cohorts who display outliers we have identified the following:</p> <p>Our Year 1 girls where 7 out of 34 are working towards expectation. When we look at our data and compare 2017 girls below to 2018 and girls working towards there is differentiation between the numbers.</p> <p>We would like to articulate that 7 Year 1 girls new to the school and whom would not have been included in 2017 data are working towards expectation. If we take these students out this would significantly reduce from 14 to 7 girls and hence reduce our priority girls for 2018 to 4%.</p> <p>Our Year 2 Boys are also outliers with 6 out of 21 working towards their expected level.</p> <p>Historical data of Priority Students</p> <table><tr><td>Maori</td><td>2014 16%</td><td>2015 26%</td><td>2016 24%</td><td>2017 9%</td><td>2018 10%</td></tr><tr><td>Girls</td><td>2014 9%</td><td>2015 7%</td><td>2016 12%</td><td>2017 4%</td><td>2018 10%</td></tr><tr><td>Boys</td><td>2014 13%</td><td>2015 15%</td><td>2016 15%</td><td>2017 15%</td><td>2018 14%</td></tr></table>	Maori	2014 16%	2015 26%	2016 24%	2017 9%	2018 10%	Girls	2014 9%	2015 7%	2016 12%	2017 4%	2018 10%	Boys	2014 13%	2015 15%	2016 15%	2017 15%	2018 14%
Maori	2014 16%	2015 26%	2016 24%	2017 9%	2018 10%														
Girls	2014 9%	2015 7%	2016 12%	2017 4%	2018 10%														
Boys	2014 13%	2015 15%	2016 15%	2017 15%	2018 14%														

Actions Taken	Outcomes:
<p>Deliberate Actions Taken in 2019:</p> <ul style="list-style-type: none"> - 5 year SEA testing - we highlight "at risk/ targets" re-test after 6 months. - Early words term 1 & 2 - Cross grouping / for phonics - all year 3-4 times a week - Super rocket words home work programme - tested and monitored at school - Mrs Hutchins / SJB reading recovery programme - High Frequency / Sight Word rings - Rainbow Reading - Beginning of year - First Words (with Cat) - Regular Home reading at appropriate levels - Scaffolding activities to ensure success - Listening to priority learners read daily (if not the teacher, TA, parent helpers, other adults working in classes) - Training of senior teachers in phonics - Redistribution of learners so that priority learners are reading more frequently. - Class novel work set to support and scaffold the learning around comprehension, vocabulary and reading behaviours. - Individual learning contracts with a wide variety of reading skills to master. Priority learners supported with this in the learning sessions. - Changes in timetabling of reading groups so that priority readers read more frequently. - Mrs Katie Smith individualised reading T3/4 with priority readers. - Sunshine Classics enrolment for students who need audio to text. 	<p>Overall at the end of year we have 41 (16%) of our students working towards their expected curriculum level in Reading. 135 (54%) are working at their expected curriculum level and 77 (30%) are working beyond their expected level. Overall 84% of our students are working at or beyond their expected level.</p> <p>We have been able to move 13 out of 25 (52%) identified priority learners to work within their expected curriculum level. Of the 12 still working towards expectation 7 are boys, 5 are girls, 2 identify as Maori and 10 identify as NZE.</p> <p>Our girls mirror our school wide picture. 19 (13%) of our girls are working towards their expected curriculum level in writing. 77 (52%) are working at their expected curriculum level in reading. 51 (35%) of our girls are working beyond their expected curriculum level in reading. Overall we have 92% of our girls working at or beyond their expected curriculum level in reading. Our Year 2 and 5 cohort are outliers with higher numbers of students working towards their expected curriculum level in reading.</p> <p>Our boys slightly skew our school wide picture with 20% versus 16% working towards their expected curriculum level in reading. Although there is variance it is not a significant variance. In most cases nationally the variance is significantly greater than this. Our data shows 22 (20%) of our boys are working towards their expected curriculum level in Reading. 58 (55%) are working at their expected curriculum level in reading. 26 (25%) of our boys are working beyond their expected curriculum level in reading. Overall we have 80% of our boys working at or beyond their expected curriculum level in reading. Our Year 4 cohort is an outlier with a higher number of students (10) working towards their expected curriculum level in reading. The proportion of Year 1 to 8 male students achieving at or above the standard in reading is much lower than that of female students. In 2016, 82.1% of females achieved at or above the standard compared to 73.6% of males.</p> <p>Our Maori Students align largely with our school wide picture with 85% working at or beyond their expected curriculum level in reading and only 15% working towards. Our data shows 7 (15%) of our Maori are working towards their expected curriculum level in reading. 28 (58%) are working within their expected curriculum level in reading. 13 (27%) of our Maori are working beyond their expected curriculum level in reading. Overall we have 85% of our Maori working within or beyond their expected curriculum level in reading.</p> <p>Our NZE Students have 80% working at or beyond their expected curriculum level. Our data shows 32 (20%) of our NZE are working towards their expected curriculum level in reading. 82 (50%) are working within their expected curriculum level in reading. 50 (30%) of our NZE are working beyond their expected curriculum level in reading. Our Year 2 and Year 4 cohorts are outliers with higher numbers of students working towards their expected curriculum level in reading.</p> <p>With our Priority Learners we identified 24 priority learners at the end of 2018. A priority learner is a student who is deemed to be working towards their expected level at the end of the academic year. You will note that we have more than 24 students working towards expectation in our end of year data. This is mainly because they met their expectations at year end and at the beginning of the year the expectation changes. This instantly places more students at risk of not meeting their expected level.</p>

Next Steps:

- Continued tracking of students working towards expectation.
- All Year 1-5 children identified as working towards their expected curriculum level will be identified as priority learners in 2019. This will mean that profiles for each of these children will be continued or developed showing deliberate actions taken.
- Our Year 3 & 5 girls & Year 5 boy cohorts will be monitored in 2020.
- Teachers will complete their data analysis sheets, actions that have worked for accelerating achievement. To share with colleagues.
- Internal SJB reading recovery 2020 and also MOE funded reading recovery.
- Phonics programme to target our young and old readers. All staff by mid 2020 will have taken part in Phonics training.
- Rainbow reading to continue
- Reading saturation through links to class sites.
- Stronger links to reading in Inquiry / passion projects etc. This will give boys in particular an authentic reason to read for meaning.
- Further efficient tracking of goals through Linc-Ed.
- Continued reflection of our priority and Target students.
- Collaborative inquiry in to raising achievement of students working towards in reading.
- Use of Resource teacher of Literacy to support high needs children.
- Continue to provide rich language programmes, through authentic writing opportunity, use of rich language experiences.
- Provide more scaffolding through graphic organisers to aid comprehension.
- Model reading heaps!
- Getting a buzz about reading: collaborative teaching
- Co teaching: redistribution of children for guided reading groups.

Focus	Literacy Writing																		
Strategic / Annual Aim	All Tamariki inclusive of those with learning needs will experience quality teaching through the engagement of challenging, personalised matea ako programmes. To have all of our students inclusive of Maori and Pasifika and those with learning needs working within their expected curriculum level or at or above School Expectation in writing. We expect that all Priority & Targeted children will make significant & accelerated progress meaning 1 or more years stage progress in writing.																		
Target	We have 33 identified priority learners for writing in 2019. Of this group 21 identify as boys, 12 identify as girls and 5 as Maori. We have 3 cohorts of interest. Year 3 with 6 priority learners, Year 4 with 12 priority learners and Year 5 with 8 priority learners. Boys writing is also an area of priority.																		
Baseline Data	<p>When we look at our end of 2018 data:</p> <p>We have 37 children working towards expectation.</p> <p>We have 153 children working at their expected curriculum level and 56 children working beyond their expected curriculum level.</p> <p>Our Maori Students overall are achieving slightly higher or right alongside all other cohorts in maths. 5 out of 38 or 13% are working towards their expected level and 87% or 33 out of 38 are working at or beyond their expected level.</p> <p>Our girls are achieving a lot higher than boys with 91% working at or beyond their expected level compared to 75% of boys. 24 out of 97 boys and 13 out of 149 girls working towards their expected level.</p> <p>10 out of 10 of our Pasifika children or 100% are working at or beyond their expected level.</p> <p>When we look at cohorts who display outliers we have identified the following:</p> <p>Our Year 2 boys where 5 out of 21 are working towards expectation.</p> <p>Our Year 3 Boys are also outliers with 7 out of 19 working towards their expected level. From these two groups when we look deeper into their data 9 out of the 12 have been on Reading Recovery - meaning their learning was below expectation before intervention. They are 1 sub level away from meeting expectation and the movement from level 1 to level 2 is significant. We are confident, that with our writing focus on structured genre based programmes that these boys will move over the coming years.</p> <p>Historical data of Priority Students</p> <table><tr><td>Maori</td><td>2014 19%</td><td>2015 23%</td><td>2016 21%</td><td>2017 9%</td><td>2018 13%</td></tr><tr><td>Girls</td><td>2014 8%</td><td>2015 8%</td><td>2016 8%</td><td>2017 4%</td><td>2018 9%</td></tr><tr><td>Boys</td><td>2014 17%</td><td>2015 18%</td><td>2016 18%</td><td>2017 10%</td><td>2018 25%</td></tr></table>	Maori	2014 19%	2015 23%	2016 21%	2017 9%	2018 13%	Girls	2014 8%	2015 8%	2016 8%	2017 4%	2018 9%	Boys	2014 17%	2015 18%	2016 18%	2017 10%	2018 25%
Maori	2014 19%	2015 23%	2016 21%	2017 9%	2018 13%														
Girls	2014 8%	2015 8%	2016 8%	2017 4%	2018 9%														
Boys	2014 17%	2015 18%	2016 18%	2017 10%	2018 25%														

Actions Taken	Outcomes:
<p>Deliberate actions taken to accelerate learning in 2019:</p> <ul style="list-style-type: none"> -5 year SEA testing - we highlight "at risk/ targets" re-test after 6 months. -Cat taking the new children as they begin school/ or children struggling to boost and accelerate progress -Updated planning templates for teachers using a mixture of SJB LI's Pi Corbett/ Roz Wilson ideas -Children work to achieve individual learning goals — Goal cards & goal sheets -Parent helpers utilized during writing programme to assist teachers to work 1:1 with students -Redistribution of learners to enable priority writers at least two small group 'big write' sessions a week with a teacher. -Meditation & whole body/core strength exercises before writing sessions. -Selective planning & exposure to powerful, necessary concepts. Not to others. -Creation of safety net 'formulae for writing (5 sentences, 10 sentences). -Personalised handwriting sessions (1 x per week for T/K and 3 times per week for K/R) -Deliberate teaching of grammar concepts to all, differentiated for PL access. -Introduction of 'getting word savvy' to build vocab & word awareness. -Language experience model with practical, hands on activities to inspire big write. -Differentiated slides. -Goals in the back of writing books for students to use. Self assessment sheets at the end of a piece of writing. -Ability grouping across collaborative classes -Digital modelling books, so children can access them in front of them anytime. (examples of writing including children's writing in the slide) 	<p>Overall at the end of year we have...</p> <p>22 (9%) of our students are working towards their expected curriculum level in writing. 168 (57%) are working at their expected curriculum level. 62 (24%) are working beyond their expected level.</p> <p>Overall 91% of our students are working at or beyond their expected level.</p> <p>We have been able to move 21 out of 33 (64%) identified priority learners to work within their expected curriculum level. Of the 12 still working towards expectation 8 are boys, 4 are girls, 3 identify as Maori and 9 identify as NZE.</p> <p>Our girls mirror our school wide picture. 9 (6%) of our girls are working towards their expected curriculum level in writing. 94 (64%) are working at their expected curriculum level in writing. 44 (30%) of our girls are working beyond their expected curriculum level in writing. Overall we have 94% of our girls working at or beyond their expected curriculum level in writing.</p> <p>Our Year 5 cohort are outliers with higher numbers of students working towards their expected curriculum level in writing.</p> <p>Our data shows 13 (12%) of our boys are working towards their expected curriculum level in writing. 74 (71%) are working at their expected curriculum level in writing. 18 (17%) of our boys are working beyond their expected curriculum level in writing. Overall we have 78% of our boys working at or beyond their expected curriculum level in writing.</p> <p>Our Year 3 and Year 4 cohorts are outliers with higher numbers of students working towards their expected curriculum level in writing.</p> <p>Our Maori Students skew our school wide picture positively with 92% working at or beyond their expected curriculum level in writing and only 8% working towards. Our data shows 4 (8%) of our Maori are working towards their expected curriculum level in writing. 35 (73%) are working at their expected curriculum level in writing. 9 (19%) of our Maori are working beyond their expected curriculum level in writing.</p> <p>Our NZE Students have 89% working at or beyond their expected curriculum level. Our data shows 17 (11%) of our NZE are working towards their expected curriculum level in writing. 107 (65%) are working at their expected curriculum level in writing. 40 (24%) of our NZE are working beyond their expected curriculum level in writing.</p> <p>Our Year 3, Year 4 and Year 5 cohorts are outliers with higher numbers of students working towards their expected curriculum level in writing.</p> <p>Data for other cohorts give us the following picture...</p> <p>Asian 4% working towards & 96% at or beyond</p>

<p>-Wordlists for use in lessons.</p> <p>-Began to create a digital goal tracker for writing.</p> <p>-Extra adult support during writing time with for target / priority learners</p>	<p>Pasifika Other</p> <p>0% working towards & 100% at or beyond 100% at or beyond</p> <p>Our main outlier cohorts are our Year 3, Year 4 and Year 5 cohorts. This is especially the case for our boy cohort. Our girls are achieving higher than our boys. With 6% vs 12% below expectation and 94% vs 88% at or beyond. Our Maori cohort are exceeding most cohorts within our school. Only 8% are working towards the expected level.</p> <p>Our writing outcomes across the school are really positive. This has to link back to a very structured first year of writing at school with strong links to specific early writing skills. Following on from this in our middle and senior school very structured and highly scaffolded sessions are provided for children to work through. There have also been great links to samples of effective writing which children model their writing from.</p> <p>We are now in a situation in which every teacher has undertaken phonics training. This will moving forward provide a great base which will allow us to better track and teach the fundamentals of a structured spelling programme. This year the whole school has also piloted a variety of handwriting programmes. This has aided in better and faster formation of letters. Moving forward the school will early next year articulate specific approaches we are going to take in relation to spelling and handwriting.</p>
<p>Next Steps:</p> <p>Next Steps:</p> <ul style="list-style-type: none"> ● Continued tracking of students working towards expectation. ● Continued focused writing programmes honing in on... - Structure - Language features - Content - Punctuation ● Further efficient tracking of goals through Linc-Ed. ● Continued reflection of our priority and Target students. ● Collaborative inquiry into raising achievement of students working towards. ● Continued focus on Roz Wilson, Pie Corbett writing structure. ● Use of Resource teacher of Literacy to support high needs children. ● Continue to provide rich language programmes, through authentic writing opportunity, use of rich language experiences. 	

- 5 sentences/10...Pie Corbett
- Provide more scaffolding through graphic organisers.
- Model writing heaps!
- Getting a buzz about writing: collaborative teaching
- Co teaching: redistribution of children

Areas of Strength:

Our areas of improvement have been identified through moderation of data as a school and by looking deeper into sources of school wide information used to make overall teacher judgments. When we as a school look at aspects of assessment tools used we can very clearly identify group's students and areas of the curriculum that require inquiring into to lift and enhance achievement of our students. Initially the above areas for improvement have been identified and discussed during management meetings. These areas above have also been identified during Board of Trustees Meetings as we look and analyse the data provided. This data has also been moderated and discussed as a staff in staff meetings and also within teams or syndicates.

Teaching as inquiry has developed our ability as a school to identify trends and identify areas of strength and weakness. This alongside a self review model that collects the voice of teaching and management staff is ensuring focused and timely response to needs that are arising. Being guided in this process by an outside agency also is ensuring high accountability within our organisation.

As a school and a Board we expect that all children need to be given the tools and skills to be successful learners. Having groups of children below expectation means it is our duty to put plans in place to lift their achievement.

Areas of strength identified in 2019

Maori Achievement - In 2019 our Maori achievement in Reading, Writing and Maths is either slightly higher or right alongside their peers. In writing 92% of our Maori students are working at or beyond their expected curriculum level. In maths 83% are working at or beyond their expected curriculum level and in Reading 85% are working at or beyond their expected curriculum level.

Literacy Reading and writing continues to be an area of strength within our school 84% and 91% respectively of our students are working at or beyond their expected curriculum level.

During 2019 we have continued to further enhance and work towards creating a responsive and personalised curriculum for our students. Three key aspects of Learn it, practice and prove it are meaning that children have the resources at their fingertips to learn the skill, they are given lots of opportunity to practice their new learning and most importantly we believe to finish the learning cycle they have to verbalise or prove their thinking and explain their learning. Being able to learn at their own pace and having the responsibility of being in control is seeing our students take ownership for their learning and progress.

Moment in time reporting via our SMS Linc-Ed is also increasing and strengthening the learning partnership between home and school. It is also breaking down historical misconceptions

about education as whanau are receiving information as it comes to our hands and also witnessing the children in action via evidence linked to the portfolios. We are tracking how much progress the students have made over the year via goal setting and all goals are easily accessible to whanau via linc-ed. Our next step is to empower students to have ownership of providing and sharing evidence attached to goals.

Deliberate teaching of phonics across the school is ensuring the skills of decoding and phrasing are strong in all parts of the school.

The continued focus on scaffolded genre writing in our senior school has also raised achievement levels with our four senior classes. Providing a structured plain, language, opportunity to deliberately practice necessary skills / features is allowing students to master the concept.

Areas of Development:

Establishing regular collaborative teaching meetings allows us to focus on our team's priority learners needs which takes precedence over whole school staff meetings. Priority given to Collaborative team meetings focused on accelerating progress. All conversations and actions will be recorded in the students priority learner profile.

Teachers critically reflect on learner progress & agency & the conditions to maximize this. This will largely be done through staff change meetings and also during team and partner collaboration meetings.

Integration of ICT through a curriculum that is child-centred and enables pupils to take responsibility for their own learning. This will be enhanced through the use of Linc-Ed and learning goals being easily accessible to teachers and students. Mid year we hope to have access to the Linc-Ed app which will allow students to upload evidence and progress towards goals in their learning portfolio.

We will continue to have internal PLD and PLG linked to maths, Reading and writing. In 2020 this will be strongly linked to our linc-ed goals. We also have been included in a Maori Achievement Cluster for 2020. This will continue to bring us strong development in our cultural responsive techniques in lifting student achievement. Alongside this we will focus on Inquiry Learning providing an opportunity for students to authentically use literacy and numeracy skills and knowledge.

Other areas of interest include:

Executive functioning: We believe that we have groups of boys who are just slightly below their expected levels. They have the ability and support from within school and their whanau to achieve and achieve well. We will be in 2020 focusing in on the executive functioning – organising, recall, grit and determination of these boys to coach them the skills to break the cycle of poor habits

Targets will be set to include all students working towards the expected curriculum levels in Reading, writing and maths. Deliberate actions will be stated for all staff to work towards lifting these students to their expected level.

Moment in time reporting soon after assessments for whanau allowing more of a deliberate focus at interview or conference time around learning behaviours and how can children accelerate their learning as opposed to the level they are working at.

Kiwi sport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwi sport funding of \$3719.25 (excluding GST).

The school continues to have more children becoming involved in organised out of school sports activity. This has meant further purchase of uniform and equipment allowing children to participate at minimal cost to the family.

During 2019 the funding was spent on...

Increasing the resources and equipment the school needed. This included equipment for Basketball and cricket teams. We also purchased another set of school netball uniforms

During 2019 all classes took part in a newly developed SJB Physical Education programme. This was funded by St Joh Bosco form our Teacher Salaries. A skills and game sense based programme aimed at increasing students physical ability and activity both in school and out of school. Our focus was increased confidence in a cooperative games environment with a focus on being engaged and competitive. St John Bosco is a Target School and continues to be involved in a research project with Sport Taranaki around engagement and involvement in Physical Activity. 2019 will be the last year that this takes place as funding for Sport Taranaki will change in 2020. Equipment was purchased to support this Physical Education programme.

Our School also held its school swimming sports at the New Plymouth aquatic centre. This included all children in our school. There was a mix of traditional and fun activities that allowed all students to confidently participate. The school meet the costs of bus transport and the entry fee for all students.

Taranaki Cricket, Taranaki Rugby, Central Football also worked in our school during 2019. All of these sporting entities worked alongside our staff and children over the period of 1-2 weeks ensuring our children had ample opportunity to learn the fundamental skills related to the sport. This resulted in increased children taking part in the organised sports offered by these codes.

We also had Life Education work with all students in 2019. The courses linked to being bullying and keeping ourselves safe.

During the year we also released our Lead P.E teacher to organise out of school sports teams and interschool sports teams. This release equated to 2 days per term.

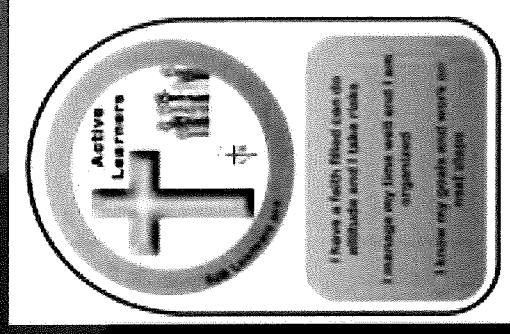
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The majority of this was funded through our Kiwi Sport Grant but we also used part of our Physical education budget to help this project come to fruition. *This funding has over 2019 help increase the numbers of children involved in organised sports teams as well. In 2019 we had...*

- Four school cricket teams,
- Seven school touch rugby teams,
- Five School netball teams winter & Five School teams Summer,
- Seven School / Club soccer teams,
- Three school hockey teams,
- Five school basketball teams

As a school we organised whole school

- Swimming Sports
- Cross Country
- School Triathlon
- Interschool sports



In 2019 the amount of physical education being offered has continued to increase, as has the number of children participating in organised sports. We continue to send large numbers of children to local sports events held in New Plymouth.

Dee Luckin
Principal – St John Bosco School

Members of the Board of Trustees

TRUSTEES	TITLE	HOW POSITION GAINED	TERM EXPIRY
Michael Normanton	Chairperson		2022
Dee Luckin	Principal	n/a	n/a
Keri Fleming	Vice Chairperson	voted	2022
Hamish Gunson	Proprietors Rep		2022
Ronie Asi	Proprietors Rep		2022
Ryan Fleming	Staff Rep	voted	2022
Brian Smith	Trustee	voted	2022
Andrew Murray	Trustee	voted	2022
Pauline Thomson	Trustee	voted	2022
Hannah Heberley	Trustee	voted	2022
Colleen Tuuta	Proprietors Rep		2022

ST JOHN BOSCO SCHOOL

Annual Report - For the year ended 31 December 2019

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St John Bosco School

Statement of Responsibility

For the year ended 31 December 2019

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

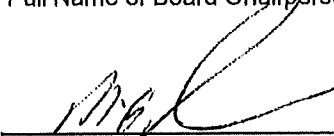
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

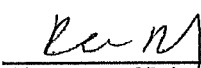
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

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

Michael Edward Normanton
Full Name of Board Chairperson

Dee Robert Luckin
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

16 June 2020

Date:

16 June 2020

Date:

St John Bosco School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	1,676,546	1,606,000	1,571,603
Locally Raised Funds	3	218,232	226,540	269,983
Use of Land and Buildings Integrated		276,549	210,000	209,201
Interest income		5,090	4,000	3,979
		<u>2,176,417</u>	<u>2,046,540</u>	<u>2,054,766</u>
Expenses				
Locally Raised Funds	3	164,417	111,600	156,303
Learning Resources	4	1,454,956	1,438,400	1,325,576
Administration	5	120,871	118,060	128,950
Finance		1,359	-	2,612
Property	6	404,091	336,950	338,748
Depreciation	7	52,395	53,500	54,077
		<u>2,198,089</u>	<u>2,058,510</u>	<u>2,006,267</u>
Net Surplus / (Deficit) for the year		(21,672)	(11,970)	48,499
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(21,672)</u>	<u>(11,970)</u>	<u>48,499</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



St John Bosco School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		369,916	369,916	321,417
Total comprehensive revenue and expense for the year		(21,672)	(11,970)	48,499
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		7,510	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	21	355,754	357,946	369,916
Retained Earnings		355,754	357,946	369,916
Reserves		-	-	-
Equity at 31 December		355,754	357,946	369,916

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



St John Bosco School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	143,997	125,888	136,139
Accounts Receivable	9	75,905	75,000	74,931
GST Receivable		3,480	7,590	7,591
Prepayments		2,600	2,297	2,297
Investments	10	95,000	95,000	95,000
		<u>320,982</u>	<u>305,775</u>	<u>315,957</u>
Current Liabilities				
Accounts Payable	12	104,340	95,000	101,711
Provision for Cyclical Maintenance	13	3,333	-	-
Finance Lease Liability - Current Portion	14	5,527	5,767	9,842
		<u>113,200</u>	<u>100,767</u>	<u>111,553</u>
Working Capital Surplus/(Deficit)		207,782	205,008	204,403
Non-current Assets				
Property, Plant and Equipment	11	168,959	177,570	188,070
		<u>168,959</u>	<u>177,570</u>	<u>188,070</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	18,589	24,632	14,632
Finance Lease Liability	14	2,398	-	7,925
		<u>20,987</u>	<u>24,632</u>	<u>22,557</u>
Net Assets		<u>355,754</u>	<u>357,946</u>	<u>369,916</u>
Equity	21	<u>355,754</u>	<u>357,946</u>	<u>369,916</u>

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



St John Bosco School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		425,456	406,000	414,669
Locally Raised Funds		218,232	226,540	247,761
Goods and Services Tax (net)		4,111	-	(3,449)
Payments to Employees		(324,838)	(300,000)	(303,454)
Payments to Suppliers		(283,218)	(291,791)	(266,130)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(1,359)	-	(2,612)
Interest Received		5,090	4,000	5,067
Net cash from Operating Activities		43,474	44,749	91,852
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(33,284)	(43,000)	(53,926)
Net cash from Investing Activities		(33,284)	(43,000)	(53,926)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,510	-	-
Finance Lease Payments		(9,842)	(12,000)	(5,715)
Net cash from Financing Activities		(2,332)	(12,000)	(5,715)
Net increase/(decrease) in cash and cash equivalents		7,858	(10,251)	32,211
Cash and cash equivalents at the beginning of the year	8	136,139	136,139	103,928
Cash and cash equivalents at the end of the year	8	143,997	125,888	136,139

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 which form part of these financial statements..



St John Bosco School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

St John Bosco 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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Balance of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Cyclical maintenance provision

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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

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

Prior Year Policy

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

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Prior Year Policy

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

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.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value



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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, 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:

- likelihood of 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.



n) Provision for Cyclical Maintenance

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

o) 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.

p) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	342,853	340,000	331,637
Teachers' Salaries Grants	1,259,653	1,200,000	1,161,902
Other MoE Grants	74,040	66,000	78,064
Other Government Grants	-	-	-
	<u>1,676,546</u>	<u>1,606,000</u>	<u>1,571,603</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	38,560	75,540	101,606
After School Care & Holiday Programme	140,390	139,000	136,962
Activities	32,772	7,000	19,627
Trading	1,919	-	1,987
Other Revenue	4,591	5,000	9,801
	<u>218,232</u>	<u>226,540</u>	<u>269,983</u>
Expenses			
Activities	36,965	12,350	32,279
Trading	2,767	-	2,563
After School Care & Holiday Programme	124,685	99,250	121,461
	<u>164,417</u>	<u>111,600</u>	<u>156,303</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>53,815</u>	<u>114,940</u>	<u>113,679</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	46,605	59,400	34,112
Employee Benefits - Salaries	1,386,815	1,339,000	1,273,392
Staff Development	21,536	40,000	18,072
	<u>1,454,956</u>	<u>1,438,400</u>	<u>1,325,576</u>



5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,578	5,200	5,828
Board of Trustees Fees	6,160	6,160	5,475
Board of Trustees Expenses	2,065	4,000	717
Communication	2,815	4,200	7,252
Consumables	10,491	7,500	6,789
Operating Lease	-	-	343
Other	36,837	35,000	45,796
Employee Benefits - Salaries	48,289	47,000	47,812
Insurance	2,636	3,000	2,938
Service Providers, Contractors and Consultancy	6,000	6,000	6,000
	<u>120,871</u>	<u>118,060</u>	<u>128,950</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	8,558	8,950	10,007
Consultancy and Contract Services	13,775	14,000	14,624
Cyclical Maintenance Provision	7,290	12,000	10,946
Grounds	13,209	16,500	20,401
Heat, Light and Water	22,185	14,500	15,894
Rates	2,759	3,000	2,585
Repairs and Maintenance	10,603	7,500	7,184
Use of Land and Buildings	276,549	210,000	209,201
Security	1,592	2,500	2,325
Employee Benefits - Salaries	47,571	48,000	45,581
	<u>404,091</u>	<u>336,950</u>	<u>338,748</u>

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

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	3,394	3,500	3,407
Furniture and Equipment	14,410	11,000	11,612
Information and Communication Technology	21,974	25,000	24,869
Leased Assets	10,917	12,000	12,246
Library Resources	1,700	2,000	1,943
	<u>52,395</u>	<u>53,500</u>	<u>54,077</u>



8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	107,625	125,888	53,750
Bank Call Account	36,372	-	82,389
Cash and cash equivalents for Cash Flow Statement	<u>143,997</u>	<u>125,888</u>	<u>136,139</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Banking Staffing Underuse	-	-	5,246
Teller Salaries Grant Receivable	75,905	75,000	69,685
	<u>75,905</u>	<u>75,000</u>	<u>74,931</u>
Receivables from Exchange Transactions	-	-	5,246
Receivables from Non-Exchange Transactions	75,905	75,000	69,685
	<u>75,905</u>	<u>75,000</u>	<u>74,931</u>

10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset Short-term Bank Deposits	95,000	95,000	95,000
Non-Current Asset Long-term Bank Deposits	-	-	-
Total Investments	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	23,640	-	-	-	(3,394)	20,246
Furniture and Equipment	82,286	21,878	-	-	(14,410)	89,754
Information and Communication	56,491	11,406	-	-	(21,974)	45,923
Leased Assets	12,050	-	-	-	(10,917)	1,133
Library Resources	13,603	-	-	-	(1,700)	11,903
Balance at 31 December 2019	188,070	33,284	-	-	(52,395)	168,959

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	83,266	(63,020)	20,246
Furniture and Equipment	189,969	(100,215)	89,754
Information and Communication	211,643	(165,720)	45,923
Leased Assets	36,777	(35,644)	1,133
Library Resources	76,217	(64,314)	11,903
Balance at 31 December 2019	597,872	(428,913)	168,959

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	27,047	-	-	-	(3,407)	23,640
Furniture and Equipment	71,997	21,901	-	-	(11,612)	82,286
Information and Communication					(24,869)	56,491
Technology	47,686	33,674	-	-		
Leased Assets	24,296	-	-	-	(12,246)	12,050
Library Resources	15,546	-	-	-	(1,943)	13,603
Balance at 31 December 2018	186,572	55,575	-	-	(54,077)	188,070

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	83,266	(59,626)	23,640
Furniture and Equipment	168,091	(85,805)	82,286
Information and Communication Technology	200,237	(143,746)	56,491
Leased Assets	36,777	(24,727)	12,050
Library Resources	76,217	(62,614)	13,603
Balance at 31 December 2018	564,588	(376,518)	188,070



12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	13,373	95,000	17,441
Accruals	5,578	-	5,100
Employee Entitlements - Salaries	75,904	-	69,685
Employee Entitlements - Leave Accrual	9,485	-	9,485
	<u>104,340</u>	<u>95,000</u>	<u>101,711</u>
Payables for Exchange Transactions	104,340	95,000	101,711
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>104,340</u>	<u>95,000</u>	<u>101,711</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	14,632	14,632	3,687
Increase/ (decrease) to the Provision During the Year	7,290	12,000	10,946
Use of the Provision During the Year	-	(2,000)	-
Provision at the End of the Year	<u>21,922</u>	<u>24,632</u>	<u>14,633</u>
Cyclical Maintenance - Current	3,333	-	-
Cyclical Maintenance - Term	18,589	24,632	14,632
	<u>21,922</u>	<u>24,632</u>	<u>14,632</u>

14. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	5,527	5,767	9,842
Later than One Year and no Later than Five Years	2,398	-	7,925
Later than Five Years	-	-	-
	<u>7,925</u>	<u>5,767</u>	<u>17,767</u>



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

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

16. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	6,160	5,475
Full-time equivalent members	0.23	0.63
<i>Leadership Team</i>		
Remuneration	412,043	483,371
Full-time equivalent members	4	5
Total key management personnel remuneration	418,203	488,846
Total full-time equivalent personnel	4.23	5.63

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
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	2019 FTE Number	2018 FTE Number
100-110	0.00	0.00
	0.00	0.00

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

17. 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.



19. New Plymouth Group Mowing Scheme

St John Bosco School is part of a partnership in the New Plymouth Group Mowing Scheme. The mowing scheme is a partnership agreement between 21 schools in Taranaki. Each member's share in the scheme is only realisable on winding up of the scheme. If any member withdraws from the scheme and the majority wish to continue, the withdrawing member will forfeit their ownership rights and will not be purchased out by other members. The scheme is administered by Education Services Ltd and a Management Committee consisting of at least two representatives from the member schools. The balance date for the scheme is 31 March. The partnership is audited by Silks Audit Chartered Accountants Limited.

Total Equity as at 31/12/2019	54,243
St John Bosco Share	2,583
Total Equity as at 31/12/2018	59,862
St John Bosco Share	2,850

20. Commitments

(a) Capital Commitments

As at 31 December 2019 there are no Capital Commitments

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 there are no Operating Commitments

(Operating commitments at 31 December 2018: nil)

21. Managing Capital

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

22. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	143,997	125,888	136,139
Receivables	75,905	75,000	74,931
Investments - Term Deposits	95,000	95,000	95,000
Total Financial assets measured at amortised cost	314,902	295,888	306,070

Financial liabilities measured at amortised cost

Payables	104,340	95,000	101,711
Finance Leases	7,925	5,767	17,767
Total Financial Liabilities Measured at Amortised Cost	112,265	100,767	119,478



23. Events After Balance Date

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

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

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

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

24. Comparatives

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

25. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 10 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

26. Failure to comply with section 87 of the Education Act 1989

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





INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SAINT JOHN BOSCO SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Saint John Bosco School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Ltd, 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 20, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expenses, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 16 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 23 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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 Board of Trustees schedule under the School Directory page and the Analysis of Variance and Kiwisport statement included as appendices, 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.



David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand