

St Patrick's School Masterton

Annual Report

2020



SCHOOL MISSION

Preparing for the future in a Catholic environment

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Board of Trustees – 2020 Annual Report

It's my pleasure to present the 2020 Annual Report and take this opportunity to share some of the highlights from the past year.

Mid-way through the year a new method of teaching Religious Education (RE) was introduced. It involves using "Principles of Catholic Social Teaching" as the overarching themes for each term in a two-year cycle. From these themes a range of achievement objectives from the RE curriculum strands are taught as well as links to other curriculum areas. This model is now successfully embedded across the school and is the vehicle in which RE is taught.

Great progress was made during the year to progress the redesign of our curriculum to underpin the new school philosophy of teaching and learning so that it has a clearly identified pathway. Education is still largely as it has been with the biggest difference being the model of delivery. The model provides an overarching umbrella of Catholic Social Teaching principles and the focus on the use of the already established Learner Qualities.

Once again, we've been fortunate enough to have a number of building and equipment developments take place with support and funding from the Archdiocese, and the PTA. These have included decking and shade sails, new heat pumps, a partition wall in the hall for storage, new speakers and sound system in the hall, and technology in the reading recovery room.

Congratulations to Steve and the team for another fantastic year. A big thank you to all the staff for creating a fantastic learning environment, we really appreciate all the work you do. The PTA are also an amazing group of hardworking people who raise money for the many additional things we have around the school. To all the volunteers who donate their time and expertise during the school year, we are eternally grateful and couldn't do it without you!

Finally, I would like to thank my fellow Trustees; Father Bruce England, Hellen Johnston, Jennifer Martin, Michael Murphy, Scott Andrew, Morgan Bunny, Ryan Soriano, Steve Wheeler, Claire Hills, and Terri-Ann Coltham for their ongoing dedication and commitment. A special thank you to Rosie Martin for her contribution as our Minute Secretary.

God bless

James O'Connor

Board of Trustees Chair

Student Opportunities & Engagement

During 2020 children at St. Patrick's have again had the opportunity to be engaged in a vast range of activities that enrich all aspects of the curriculum and also provide further opportunities for learning, personal growth and social development.

Whole school opportunities

- Winter & Summer sports teams
- Choir & music tuition including guitar and brass
- Enviro-Schools group
- Powhiri, Kapa Haka, Nga Tama Toa & Poi Poritito cultural programmes
- Wairarapa REAP & Whakaoriori Kahui Ako extension & engagement programmes
- EOTC opportunities – including Tough Guy & Gal
- Matariki & Waitangi Day celebrations
- Book, National Conservation, Bullying Free NZ & Te Reo Maori celebration weeks
- Kapa Haka Festival
- Family, class & syndicate celebration events

Our senior leaders have also had the opportunity to learn and practise leadership skills through a range of roles.

Leadership opportunities

- Strength & Kindness Team
- House Captains
- Liturgy Leaders
- Enviro Leaders
- Choir Leaders
- Kapa Haka/ Cultural Leaders
- Library Leaders
- Office Monitors
- Road Patrollers

Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of *\$3,288*. The funding was spent on employing a teacher aide to co-ordinate school sports teams and organise sport during the school lunchtime. During the year children of all ages were given the opportunity to try a range of both indoor and outdoor sports. Special emphasis was again given to encouraging younger children to participate. Sports offered included Ripa-rugby, touch-rugby, rugby, soccer, netball, hockey, mod/softball, t-ball, cricket and dodge ball. Senior Year 4-6 children also had the opportunity to participate in a 'Tough Guy & Gal' event.

St Patrick's Primary School

Analysis of Variance

2020

Introduction

This report is a part of the St Patrick's School Annual Report for 2020. The analysis of variance describes how the school has addressed the board's priorities for improving student achievement and all other directions and priorities that were set out in the 2020 School Charter. It also highlights areas of further, ongoing development which will be used to help set the school direction for 2021

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St Patrick's School Annual Plan Review 2020

School vision: 'Learners who show love for God's creation & are the best they can be'

Strategic Goal 1: To empower students and our community to live the Catholic faith through action

- developing student ownership of the school virtues
- actively caring for the environment and our community

1.1 Annual Target: Helping whanau to develop an improved understanding of the school values & virtues to enable a consistent school and home message

Baseline data: Regular internal review of Catholic Character has always been part of the school review cycle which is then used to identify areas of need which are turned into annual goals for the following year. The process focused upon collecting evidence and thoughts of our key stakeholders on the key areas of catholic character evaluation. At the end of 2019 evidence and information was collected in the area of 'Christian Witness' and from this goals were identified for 2020.

Planned actions:	Evaluation of what actually happened	Possible next steps:
<p>Weekly school newsletter to contain information in regards to the:</p> <ul style="list-style-type: none"> • virtue of the month • weekly Gospel reading or part of it for parents to know what their children are hearing in class <p>Termly syndicate newsletter to include the Social Justice teaching focused on that term, the enduring understanding and possible areas/ activities that are being covered.</p> <p>A home-school workbook, for each syndicate, will be designed and trialled that focuses on children completing activities at both home and school in relation to that term's virtues.</p> <p>Skooll-Loop notices explaining information about the virtue of the month to be sent home, at the same time, that they are introduced to the children at school. This will include photographs of our school virtues banners as well further information to support whanau understanding.</p>	<p>-Termly syndicate newsletters continued to share the learning that was happening each term and gave whanau a summary understanding of the key teaching points to be covered that term.</p> <p>-Chris Connor in her role as DRS shared the weekly Gospel with the whole school at Monday morning singing. This was to ensure children heard the message even if they had not attended mass that weekend.</p> <p>-Chris Connor, also shared extracts from the weekly Gospel in the school newsletter each week, so the parent community could hear the message and have the opportunity to discuss with their children.</p> <p>-Mid-way through the year communication, in regards to the new school planning overview of using principles of Catholic Social Teaching, was shared and explained with whanau. This continued each term with a regular update of what each terms principle was to focus upon.</p> <p>-A programme for Kildare Syndicate Year 4-6 children was designed that focused upon trying to help them make more connections with each of the monthly prayer virtues. Each virtue had different tasks that engaged them to show their growing knowledge. This will also shared each month with families, via Skooll-Loop, so that they could see what the children were focusing upon.</p>	<p>Changing the focus to upskilling parents and whanau in regards to Catholic Social Teaching and what they children are learning about in our new curriculum.</p>

-A similar virtues based programme for the Brigidine Syndicate Year 1-3 children was designed and trialled in Hub 2.

Termly informal meetings, to be offered, for parents & whanau to meet with Principal & DRS. These are to support them, with their understanding of the work their children are focusing upon, or to ask general questions about our RE programme or Catholic Character, or discuss their child's learning etc..

1.2 Annual Target: Embed learnings from the Positive Behaviour for Schools (PB4L) Tier 1 training to develop a more aware and caring community

Baseline data: During 2019 the school took part in the second year of the PB4L programme and completed all Tier 1 training. School procedures continued to be adapted and put in place along with training and PLD for staff in key areas. The aim for 2020 is to further embed Tier 1 learnings to ensure school-wide consistency as well as preparing for moving into Tier 2 training in 2021.

Planned actions:	Evaluation of what actually happened	Possible next steps:
<p>Staff continue to use lesson plans for consistent teaching across the school of expected behaviours from the behaviour matrix.</p>	<p>-The start of year 'Belonging Unit' was adapted to include a focus on the new three school PB4L values - Strength, Kindness & Excellence.</p>	<p>Continued focus on achieving consistency of PB4L Tier 1 practices.</p>
<p>Regular PB4L team meetings take place to review collected behaviour data.</p>	<p>-Newly designed A1 colour posters of the three school PB4L values were displayed in every classroom as a visual reminder for children.</p>	<p>Implementation of PB4L Tier 2 practices across the school.</p>
<p>Team leader continues to attend relevant training days. School will also join the Wairarapa PB4L school cluster group and attend termly meetings.</p>	<p>-Data collected from behaviour incidents was regularly analysed and used to support applications for support from outside agencies as well as meetings with whanau when needed.</p>	
<p>Set data review in term 4 with the following areas of focus:</p> <ul style="list-style-type: none"> • expectations defined • expectations taught • rewarding expected behaviour • responding to behaviour problems • monitoring and decision making - evidence of data analysis • management • regional level support 	<p>-Consistency of expectations especially with the 'PB4L Expectations posters' around the school for behaviour, school corridors and when in the school hall have been focused upon to gain consistency.</p> <p>-A new PB4L mural was designed and created for the end wall of the school hall. This was something that was useful when gathering as a school, as it gave a visual image to refer to when talking with the children about our school values. The design also saw the introduction of Maori definitions also - Strength (Kaha) Kindness (Atawhai) Excellence (Kairangi).</p> <p>-PB4L leaders attended a Regional PLD day that focused upon sustainability of PB4L, keeping it at the fore-front of what we do and its links to well-being of the community.</p> <p>-Chris Day, PB4L leader spent time supporting staff with the current PB4L processes:</p> <ul style="list-style-type: none"> - active duty at break times - timetabling of PBL4 lessons each - visual reminders around the school and in classrooms - positive v negative praise using a ratio of 5:1 	

To ensure the school is well placed to qualify for tier 2 training in 2021

- looking at PB4L data for trends and patterns across the school
- The local PB4L facilitator, Wendy Taylor, conducted the next SET data (School-wide Evaluation Tool) school assessment looking at our Tier practices. In this we scored 100% for this assessment which focused upon Tier 1 implementation practices and consistency.
- We received confirmation that we have been accepted onto PB4L Tier 2 training for 2021. This will mean \$10,000 in funding to mainly support lead teachers (x 2 - one in each of the Brigidine & Kildare syndicate to attend training and the 2021 conference.

Strategic Goal 2: To design and deliver an innovative future focused curriculum

- developing an inquiry approach to learning for students
- further developing the use of digital technology & digital citizenship curriculums
- effectively implementing the school Te Reo Maori curriculum
- incorporating Science, Technology, Engineering & Maths (STEM) into learning

2.1

Annual Target: To design and implement a new approach to planning and delivering of the RE curriculum

Baseline data: In recent years the teaching of the RE curriculum has mostly been through the teaching of individual strands e.g. God or Jesus strand. This has at times led to RE becoming more of a stand-alone subject rather than being integrated across the curriculum. With support from our Primary RE advisor and PLD attended by the school DRS, the school has made the decision to move to a more integrated model from 2020. This model will be based on principles of Catholic Social teaching and elements of a range of the RE curriculum strands each term. The underpinning aims are to make it more relevant to our children and be integrated more purposefully into the curriculum.

Planned actions:

At a start of the year Teacher Only Day (TOD) the teaching staff will spend time gaining an understanding of what is meant by 'Catholic Social Teaching' as well as looking at common principles of this topic.

Staff will then identify 8 key principles of Catholic Social Teaching that can be applied to a two-year school planning cycle for RE teaching to be based upon.

Enduring understandings for each principle will then be developed to allow for a common shared understanding of each.

Evaluation of what actually happened

-A new method of teaching RE was agreed upon by the school staff. This involved using Principles of Catholic Social Teaching as the overarching themes for each term in a two year cycle. From this a range of achievement objectives from the RE curriculum strands will be matched and taught each term.

-At the start of Year Teacher Only Day, Michael Stewart (CARITAS) & Alan Grant (Primary RE consultant) introduced the staff to the Principles of Catholic Social teaching. Eight of these principles were chosen, one per term over a two year cycle, and an enduring understanding created for each which defined each principle in more detail.

Possible next steps:

Implementing the second cycle of Catholic Social Teaching principles:

- Rights & Responsibilities
- Promotion of Peace
- Preferential option for the poor and vulnerable
- Common Good

<p>Teaching staff will start to look at matching achievement objectives from the RE curriculum to each identified principle of Catholic Social Teaching over a two year cycle.</p>	<p>-The junior & senior syndicates worked collaboratively to place RE curriculum 'Achievement Objectives' under each of the eight principles. These were taken from each of the different RE curriculum strands.</p> <p>- Alan Grant returned to work with the teaching staff to review where each syndicate was at, focusing upon ordering the 8 principles over the next two years and placing our school virtues under each principle. By the end of the session a two year overview was in place.</p>	<p>Further PLD for the staff in the area of 'Catholic Social Teaching' so that a stronger base of knowledge sits within the staff.</p>
<p>Maori whakatauki (proverb) to be sourced that link with each term's principle of Catholic Social Teaching and enduring understanding.</p>	<p>-To help the staff to gain a shared common understanding of the principles of Catholic Social Teaching (CST) - a resource was created which gave them more background and knowledge.</p>	
<p>Syndicates, each term, will plan a termly unit based on the newly identified principle of Catholic Social Teaching that allows for:</p> <ul style="list-style-type: none"> • Achievement objectives from the RE curriculum strands, links to school virtues & whakatauki 	<p>-For the last two terms of the year units of work based on the first two CST principles were implemented. This included the RE curriculum objectives as well as activities that linked across other curriculum areas and the Learner Qualities programme.</p>	
<p>When appropriate and ready, teaching staff will begin to add links to other curriculum areas and the enduring understanding to begin to make the term unit plans more integrated.</p>	<p>-A whole school tracking system was devised to look at curriculum coverage and in particular the different strands of the RE curriculum.</p>	
<p>2.2 Annual Target: To design a curriculum that underpins the new school philosophy of teaching & learning so it has a clear identified coherent pathway</p>		
<p>Baseline data: In 2019 a school philosophy of teaching & learning was designed with input from the school community. The aim of this philosophy was to give consistent guidance for what is focused upon as programmes are designed and developed for children across the school. From 2020 the school has also moved to two syndicates - Year 0-3 and Year 4-6. The aim for 2020 is to design a school curriculum covering each of the syndicates that match the school philosophy and flow smoothly from one syndicate to the next.</p>		
<p>Planned actions:</p> <p>Principal and Leadership team meet with facilitators to discuss the current school situation, the direction being headed to as well as brainstorming ideas/ concerns.</p> <p>Facilitators work with all teaching staff looking at the current school curriculum and discussing the direction moving forward and what elements need to change, stay or possibly be adapted.</p>	<p>Evaluation of what actually happened</p> <p>-School leadership team met with Andy Macfarlane & Angela Johnston MOE PLD facilitators to discuss the current school picture and where we are heading. From this he and Steve Wheeler, Principal, put in place a tentative plan for the rest of the year. This was a very fluid plan and changed as the year progressed.</p> <p>- A number of staff meetings with Andy Macfarlane were held and focused on the 'State of the nation' from the staff perspective and looked at where we are heading but also taking on board key learnings from lockdown and the distance learning programmes we implemented.</p>	<p>Possible next steps:</p> <p>A second application to the Ministry of Education PLD fund to support the continued development of our work with Andy Macfarlane & Angela Johnston. This will focus on the use of the E-tap Spotlight tool and the implementation of digital live reporting.</p>

<p>Teacher Only Day: A day looking at the characteristics of the school curriculum plan and what a learner profile looks like for St Patrick's School.</p>	<p>-A Teacher Only Day with Andy Macfarlane was held mid-year at which discussions focused upon characteristics of our school curriculum & bringing cohesion to the use of our Learner Qualities programme. This involved deeper thinking about what we are trying to achieve.</p>
<p>Leadership team to be upskilled in 'Defensive Scripts in Leadership'</p>	<p>-From the work completed with Andy, ongoing discussions took place between the leadership team and staff with the aim of de that was agreed upon developing a structure of what and how we teach. The delivery model that was agreed upon had the overarching umbrella of a Catholic Social Teaching principle, a focus upon explicit teaching of the core areas of reading, writing & maths and the use of the Learner Qualities to bring learning experiences through other curriculum areas.</p>
<p>Assessment for Learning focus – current situation and looking to the future</p>	<p>-Follow up staff meetings, led by Andy Macfarlane, pushed the staff into deeper thinking about the use of the Learner Qualities. This looked at how to potentially track or measure (not assess) student progress against the qualities.</p>
<p>Focus on Digital Tools for formative and summative reporting. Teaching teams professional learning and evaluation of digital reporting through ETAP SMS- Spotlight</p>	<p>-Team leaders spent PLD time with Angela Johnston being trained in 'Defensive Scripts' which is about conversations around change and how to deal with those that may be resistant. This was so successful that we introduced this concept to the whole staff on a follow up teacher only day.</p>
<p>Developing rubrics of achievement in digital formats for student engagement in learning through Spotlight with team leaders.</p>	<p>-Teachers in their hub pairs spent PLD time being introduced to the 'Spotlight' tool which is part of our school student management system ETap. This is something which would mean bringing all the range of tools we use for planning, student records, assessment, communication with whanau and reporting to one place. It may also bring a new way of reporting to whanau using the concept of live reporting rather than two set times during the year. This went extremely well with the staff feeling very positive about what this will bring, albeit very aware that there is a lot of learning and a change in practice needed to implement this tool.</p>
<p>Internal and external follow up meetings to occur between leadership, staff and facilitators.</p>	
<p>Strategic Goal 3: To raise levels of student engagement and achievement</p> <ul style="list-style-type: none"> • building increasingly effective and collaborative teaching practices • reviewing assessment and reporting practices to improve the analysis and tracking of student progress • exploring the potential of active learning to improve student engagement • developing learner agency 	
<p>3.1</p>	<p>Annual Target: To further develop and embed affective collaborative leadership & teaching practices across the school</p>
<p>Baseline data: For the past few years collaboration amongst staff has continued to develop. This has included developing a shared guiding collaborative mindset document as well as working closer together, rather than being in single cell classrooms. From 2020, this has been taken a stage further and within the new two syndicate structure, new paired collaborative leadership and paired teaching systems are being designed and implemented.</p>	

Planned actions:	Evaluation of what actually happened	Possible next steps:
<p>Within each area of the school, Junior & Senior, develop and review practices that support collaborative teaching practices within each teaching pair and across the whole syndicate.</p>	<p>-Weekly junior & senior syndicate leaders meetings with the Principal, were scheduled for every Tuesday and Wednesday morning before school. This allowed more specific discussions to take place about each half of the school as well as freeing up time for class & hub based meetings.</p> <p>-Weekly meetings also took place between the two COL Within School Leaders (WSL) and the Principal. This was useful in having specific time to discuss job descriptions and progress in each area. Half way through the year the schools COL Across School Liaison also joined these weekly meetings.</p> <p>-For a teacher only day, in term 1, the whole teaching & support staff attended a day facilitated by Mark Sweeney that focused on dealing with conflict and issues that arise between staff members at both a minor and major level. This was a very successful day with good discussion and action.</p>	<p>Two more leadership team members to attend the 'Leading Edge PLD' with Mark Sweeney.</p> <p>Syndicate co-leaders and Principal to be part of a Professional Learning Group run by Ed Hodgkinson from Evaluation Associates. This group will focus upon what leadership looks like at St Patrick's School.</p>
<p>School Deputy Principals will attend the four day 'Leading Edge PLD' led by Mark Sweeney that focuses upon:</p> <ul style="list-style-type: none"> -Building & influencing relationships -Core communication capabilities -Coaching & developing others -Problem solving -Knowing my shape as a leader 	<p>-The mid-year lockdown period created opportunities for leaders and staff to continue to work together. This included the development of relationships and collaboration around programme make-up, working together during online zooming meetings as well as supporting each other's wellbeing.</p> <p>-John Murray & Chris Day, Deputy Principal's, completed the programme 'Leadership Edge by Mark Sweeney' which focused upon what it means to be a leader and encouraged them to reflect on their leadership practice and how they could develop in this area. Both found it very beneficial and recommend it.</p>	<p>Across the school, digging deeper into collaborative teaching practices and designing a school model of this practice.</p>
<p>Within each area of the school, junior and senior, the co-leaders for each area will design and develop a collaborative leadership style that enables them to work together as well as being leaders in their own right.</p>	<p>-Co-leaders in each syndicate undertook regular informal walk-throughs of classrooms across the school. This helped them gain a better understanding of what was happening in their teams as well as giving them the opportunity to lead and help teachers improve their practise. What they see and the conversations they have was recorded on teacher's appraisal documentation.</p> <p>-The 'Defensive Scripts' pld was extremely useful for the leaders/ teachers as they are now in situations due to collaborative teaching and leadership that they have to work closely together, compromise and move forward! Something that is not always easy!</p>	
<p>The school's two Within School Lead (WSL) teachers for the Whakaoriori community of learning (COL), work together within the school and the COL to lead and develop their designated areas during 2020.</p>		

3.2

Annual Target: Redesign school assessment practices to support the design of the school curriculum

Baseline data: During the past two year discussions have been focusing on what, how & when we assess since the de-establishment of National Standards. In 2019, new processes were implemented in the core subject areas of Reading, Writing & Maths. Towards the end of the year children starting school were also assessed using 'The Ready for Learning Framework' which tracked children's readiness for formal school learning. This along with the assessment in other subject curriculum areas as well as the school Learner Qualities (Key Competencies) have yet to be finalised in terms of when and how. With the implementation of the new school teaching & learning philosophy and PLD in 2020 on developing our curriculums at Years 0-3 & 4-6, this creates the opportunity to align assessment.

Planned actions:	Evaluation of what actually happened	Possible next steps:
<p>Implement the new developmental assessment framework 'Ready for Learning' from Clarity Education, across the junior Year 1-3 syndicate team.</p>	<p>-The implementation of the new 'Ready for Learning' assessment tool continued from where it finished at the end of 2019. Teachers in the Brigidine syndicate used it to collect information about children's learning needs focusing on children who were not only new to school but also those who have been at school for a year and are struggling to achieve at the expected level.</p>	<p>The redesign of assessment practices around the 'Learner Qualities' curriculum. This will be linked to digital live reporting with families and whanau.</p>
<p>Brainstorm ideas for how we plan to track/ record student achievement and progress for other curriculum areas as well as the school Learner Qualities.</p>	<p>-All of the Brigidine teaching team attended online webinars learning about the 'Ready for Learning' assessment framework in more detail. This was successful as the whole team heard the same message and it allowed for better consistency across the team with the use of the tool.</p>	<p>Further work as a Kahui Ako (COL) is potentially going to be looked at in the area of the Progress and Consistency Tool and Learning Progressions Framework.</p>
<p>Investigate and discuss how we will record and show the progress students are making to enable whole school tracking and reporting.</p>	<p>-Assessment was a key theme running through our work with Andy Macfarlane. This focused primarily on how we measure student progress against the school Learner Qualities. This is a challenging task as it is not data based but instead narrative based. A range of methods were looked at and discussions continued in line with the development of the curriculum.</p>	
<p>Work with E-Tap facilitator Andy Macfarlane from MacFarlane Consulting for advice and guidance on setting up school reporting practices.</p>	<p>-Further discussions Conversations around assessment continued at school as the local curriculum framework developed. The biggest focus was around how we looked to assess/ measure/ describe what is happening with the development of the Learner Qualities. With the changes made to the curriculum in the second half of the year especially, and looking ahead to using the E-Tap spotlight tool this is something that will fall into place more naturally as time goes on.</p>	
<p>Update the school management system, E-Tap, to match decided upon school assessment practices.</p>	<p>-Leadership team members attended a Wairarapa wide information day, led by the MOE that looked at the Learning Progressions programme and PACT Tool. This looked at student progress in the core areas of reading, writing and maths and detailed the benefits of it all in a central online database. The core idea behind this is that if all schools use this tool then sharing of information about children as they move between schools will be easier as well as the tool allowing all teachers to have clarity around next learning steps in these three areas.</p>	

Other 2020 Key Improvement Strategies to Achieve Strategic Vision

Property (summarised from property plan)		Finance	
Planned Actions	Review	Planned Actions	Review
<p>Minor maintenance (School): <u>External painting of:</u></p> <ul style="list-style-type: none"> ● Toilet doors ● Room 7, 8 & 9 doors ● Car parking signage <p><u>Internal painting of:</u></p> <ul style="list-style-type: none"> ● Panels under windows outside all classrooms ● Room 12 beams and walls ● Corridor outside Rooms 4,5 & 6 <p><u>Other maintenance includes:</u></p> <ul style="list-style-type: none"> ● Fencing of native bush area ● Repairs of school sand pit ● Enclosing curtained area at the back of the school hall 	<p style="text-align: center;">Review</p> <ul style="list-style-type: none"> ● Completed ● School caretaker to undertake this in 2021 ● Completed ● Completed ● Completed ● Completed ● Completed ● Completed ● Completed ● School decision was made to not do this ● Completed ● Completed 	<p>Asset Register:</p> <ul style="list-style-type: none"> ● Replace pod of 24 I-pads in the Kildare syndicate ● Replace mixing desk in hall ● Replace TV in Room 5 & 12 <p>PTA: Work with the School Parent Teacher Association (PTA) to devise a strategy for funding support to help meet the strategic aims of the school – shade sails to go above the decking areas of the decking area outside rooms 7-9</p>	<ul style="list-style-type: none"> ● Replaced in term 1 ● Replaced in term 1 ● TV in Room 12 replaced in term 3 ● Postponed until start of 2021



2020 Student Achievement Target Analysis

School vision: 'Learners who show love for God's creation & are the best they can be'

Student Achievement Target: **Writing**

Strategic Goal: To raise levels of student engagement & achievement

Annual Target: *To help those students, who are not yet at our school benchmarks in Writing, to make where possible accelerated progress in their learning*

Baseline data: Our baseline data is taken from the 2019 end of year school achievement analysis in which we have identified students who are potentially at risk of not achieving. At the end of 2019, in Writing, **59%** of students were achieving at or above the school benchmarks for Writing, but only 34% of students in Year 2, 65% of Year 5 & 48% of Maori students were achieving at the relevant benchmark. Through this analysis, the following groups of students were identified to be targeted learners in 2020:

- Year 3 students - 20 students
- Year 6 students - 12 students
- Maori students - 23 students

What we planned to do:	What happened?	Why did it happen?	Where to next?
<p>Term 1: Teachers identify specific actions for term 1 to meet the identified needs of targeted children.</p> <p>End of each term: Teachers evaluate targeted children's progress over the term. Progress and evaluation of what was and wasn't successful is recorded on the document.</p> <p>Start of each term: teachers identify new goals and identify specific actions for the new term to meet the identified needs of the targeted children.</p> <p>End of the school year: analyse end of year data to inform progress and planning for the next year.</p>	<p>School-wide data:</p> <ul style="list-style-type: none"> - 67% reached the school expected level of achievement for writing - there is a general increase in writing achievement once children have been at school two + years - significant progress has been made from mid-year to end of year in most year groups. - male writing achievement is not at the same level as female achievement - male students are not performing as well as females - Maori as a whole, are not performing at the same level as their peers <p>Year 3 targeted children (20):</p> <ul style="list-style-type: none"> - 75% (15 children) are now at the expected level - 25% (5 children) made the equivalent of one years progress but stayed below the expected level <p>Year 6 targeted children (12):</p> <ul style="list-style-type: none"> - 25% (3 children) are now at the expected level - 58% (7 children) made the equivalent of one years progress but stayed below the expected level - 17% (2 children) regressed in their learning & moved to well below the expected level <p>Maori targeted children (23):</p> <ul style="list-style-type: none"> - 26% (6 children) are now at the expected level - 57% (13 children) made the equivalent of one years progress but stayed below the expected level 	<p>The targeted Literacy interventions and changes to the teaching of Literacy in the Junior school, Year 1-3, has certainly seen growth from mid to end of year for a large group of targeted students. Key features include:</p> <ul style="list-style-type: none"> - reciprocal reading & writing programme - consistent implementation of Yolanda Soryl phonics programme <p>A number of students who regressed in their learning had other major factors in their lives that at times influenced their ability to be at school, be focused and participate in structured learning programmes.</p>	<p>The junior school (Year 1-3) will continue to build upon the successful implementation of the programmes in 2020:</p> <ul style="list-style-type: none"> - reciprocal literacy - Yolanda Soryl phonics <p>The senior school (Year 4-6) will look at whether reciprocal reading and writing can be introduced and be successful at their level.</p>

<p>-17% (4 children) regressed in their learning to move to well below the expected level</p>	<p>For some students the impact of COVID-19 and the absence from school during lockdowns in the first half of the year did not help continuity of learning.</p>
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Student Achievement Target: Readiness for Learning

Strategic Goal: To raise levels of student engagement & achievement

Annual Target: To help those students in their second year at school to be more ready for improving their level of achievement in reading

Baseline data: Our baseline data is taken from the 2019 end of year school achievement analysis in which we have identified students who are potentially at risk of not achieving in the area of reading, after one year at school. At the end of 2019, in reading, **75%** of students were achieving at or above the school benchmarks for reading, but only 32% of students in Year 1 were achieving at the relevant benchmark. Through this analysis, the following groups of students were identified to be targeted learners in 2020:

- Year 2 students - 21 students

What we planned to do:	What happened?	Why did it happen?	Where to next?
<p>Term 1: Teachers identify specific actions for term 1 to meet the identified needs of targeted children.</p> <p>End of each term: Teachers evaluate targeted children's progress over the term. Progress and evaluation of what was and wasn't successful is recorded on the document.</p> <p>Start of each term: teachers identify new goals and identify specific actions for the new term to meet the identified needs of the targeted children.</p> <p>End of the school year: analyse end of year data to inform progress and planning for the next year.</p>	<p>What happened?</p> <p>School-wide data:</p> <ul style="list-style-type: none"> - 76% reached the school expected level of achievement for reading - 67% reached the school expected level of achievement for writing <p>Year 2 data:</p> <ul style="list-style-type: none"> - 44% reached the school expected level of achievement for reading - 41% reached the school expected level of achievement for writing <p>Year 2 targeted children (21) in reading:</p> <ul style="list-style-type: none"> -10% (2 children) are now above the expected level for reading -19% (4 children) are now at the expected level for reading -67% (14 children) made the equivalent of one years progress but stayed below the expected reading level <p>3% (1 child) regressed & stayed well below the expected reading level</p> <p>Year 2 targeted children (21) in writing:</p> <ul style="list-style-type: none"> -29% (6 children) are now at the expected level for writing -67% (14 children) made the equivalent of one years progress but stayed below the expected writing level <p>3% (1 child) regressed & stayed well below the expected writing level</p> <p>Ready for Learning framework assessment (print concepts):</p> <p>Prediction - 100% achieved by end of term 2</p> <p>Word/ letter - 100% achieved by end of term 3</p> <p>Letter shapes - 100% achieved by end of term 3</p> <p>Word recount - by end of term 4 62% could recall and write 15+ words</p> <p>Recognise name - 100% achieved by end of term 1</p>	<p>Teaching staff have included the identified gaps from the Ready for Learning framework in the learning programmes to ensure targeted action to meet student needs. Development in these areas has had a knock on effect and has helped students to develop in literacy in general.</p> <p>The targeted Literacy interventions and changes to the teaching of Literacy in the Junior school, Year 1-3, has certainly made a huge impact of the progress of a large group of targeted students. Key features include:</p> <ul style="list-style-type: none"> - reciprocal reading & writing programme - consistent implementation of Yolanda Soryl phonics programme 	<p>Investigate a fluid syndicate wide system that ensures that student needs from the Ready for Learning framework are clearly:</p> <ul style="list-style-type: none"> - identified - taught - evaluated <p>This will help teachers as students move between classroom hubs within or at the end of a year.</p>

Student Achievement Target: Student well-being

Strategic Goal: To raise levels of student engagement & achievement

Annual Target: *To improve the well-being of our senior school students by improving their pro-social behaviours*

Baseline data: Our baseline data is taken from the NZCER Well-Being survey that was completed by the senior Year 5&6 syndicate in Term 4 of 2019 as part of the local 'Community of Learning' initiative. The results of the survey highlighted that our students had weaknesses in the area of 'prosocial behaviour' (the social behaviour that benefit[s] other people or society as a whole", "such as helping, sharing, donating, co-operating, and volunteering). Through this analysis, the following groups of students were identified to be targeted learners in 2020:

- Year 4 students - 37 students
- Year 5 students - 41 students
- Year 6 students - 39 students

What we planned to do:	What happened?	Why did it happen?	Where to next?
<p>Term 1: Teachers identify specific actions for term 1 to meet the identified needs of targeted children.</p> <p>End of each term: Teachers evaluate targeted children's progress over the term. Progress and evaluation of what was and wasn't successful is recorded on the document.</p> <p>Start of each term: teachers identify new goals and identify specific actions for the new term to meet the identified needs of the targeted children.</p> <p>End of the school year: analyse end of year data to inform progress and planning for the next year.</p>	<p>Results from the Year 4-6 senior syndicate from the NZCER Wellbeing survey from Term 1 to Term 4 are show below. This was the % who chose <u>always & mostly often</u> rather than sometimes or never:</p> <ul style="list-style-type: none"> - Teachers make learning interesting – 55% to 56% (+1%) - Knowledge of school rules – 88% to 89% (+1%) - Teachers interest in family & culture – 57% to 67% (+10%) - Children treat each other with respect – 61% to 61% (-) - Standing up for others - 49% to 56% (+7%) - Including children who are left out – 71% to 57% (-14%) - Say how you are feeling to an adult – 53% to 66% (+13%) - Ask an adult for help – 82% to 90% (+8%) - Able to ignore/ walk away from problems – 78% to 83% (+5%) - Stand up for yourself calmly – 64% to 68% (+4%) <p>Generally small improvements were made in most areas across the year with the biggest impact seemingly being in the relationships and trust students had with adults at school.</p>	<p>As a focus area for 2020 this gave staff the incentive to try and help students make a difference in this area.</p> <p>COVID-19 had a huge impact in that a school wide focus on the return from lockdown was on student well-being and a focus on social needs not just curriculum based needs.</p> <p>The new position of a Learning Support Co-ordinator helped target the needs of a larger range of students, especially in the tier below the high needs students. A range of supports was accessed along with family and whanau support.</p>	<p>Implement a school-wide socio-emotional curriculum that enables children to learn how to recognise feelings, self-regulate and use a common school language. The curriculum will be based on the resource 'Zones of Regulation'.</p>

Statement of Resources

School roll and days open

The school roll at:	1 st March 2020	1 st March 2019	1st March 2018	1 st March 2017
	224	233	233	228

The school roll at:	1 st July 2020	1 st July 2019	1st July 2018	1 st July 2017
	227	247	238	239

The school was open for **380** half days in 2020

Staffing

At the end of the year the school employed the following staff:

<i>Funded staffing:</i>	2020
Principal	1
Deputy Principals	2
Reading Recovery/ DRS	1
Classroom teachers	11

The board also employed:

Teacher aides	9
Office manager	1
Office assistant	1
Caretaker	1

During 2020 significant Professional Learning Development that the teaching staff participated in included:

- MOE funded PLD – Local curriculum development
- Staff culture – Difficult conversations
- Ready 4 Learning initiative
- Archdiocese of Wellington - Religious Education termly cluster meetings & PLD

Other resources / support

The Parent Teachers' Association (PTA) throughout 2020 have again shown great support and were able to fund a range of projects and resources for the children. These have included helping to purchase a new shade sail for an outdoor decking area as well as resources for classrooms. Sadly due to the impact of Covid-19, fundraising events such as the school food fair and discos were not able to take place.

During the year the school has also been assisted by many wonderful parents and wider family members who have assisted children in their learning. This has included helping children through coaching sports teams, supporting class and syndicate trips as well as classroom based support.

St Patrick's School

Annual Report

For the Year Ended 31 December 2020

SCHOOL DIRECTORY

Ministry Number: 3016
Principal: Steve Wheeler
Address: 132 Chapel Street, Masterton 5810
PO Box 2021, Kuripuni, Masterton 5842
Phone: 06-377 5043
Email: office@stpatsmstn.school.nz

MEMBERS OF THE BOARD OF TRUSTEES

Name	Position	How Position Gained	Term Expires
Steve Wheeler	Principal	Elected June 2019	June 2022
Terri-Ann Coltham	Staff Trustee	Elected June 2019	June 2022
James O'Connor	Parent Rep Chairperson	Elected June 2019	June 2022
Michael Murphy	Parent Rep	Elected June 2019	June 2022
Morgan Bunny	Parent Rep	Elected June 2019	Resigned Jan 2021
Scott Andrew	Parent Rep	Elected June 2019	June 2022
Jennifer Martin	Parent Rep	Elected June 2019	Resigned Jan 2021
Father Bruce England	Proprietors Rep	Elected June 2019	June 2022
Hellen Johnston	Proprietors Rep	Elected June 2019	June 2022
Ryan Soriano	Proprietors Rep	Elected June 2019	June 2022
Claire Hills	Proprietors Rep	Elected June 2019	June 2022

ACCOUNTANT

Haglund Consultants Limited
1/392 Queen Street
Masterton 5840

St Patrick's School

Annual Report

For the Year Ended 31 December 2020

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Kiwisport Statement

St Patrick's School

Statement of Responsibility

For the year ended 31 December 2020


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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

Board Chairperson




James O'Connor

Date

17/5/2021

Principal



Steve Wheeler

Date

17/5/21

St Patrick's School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	1,894,610	483,740	1,686,193
Locally Raised Funds	3	30,262	20,350	77,093
Use of Proprietor's Land and Buildings		188,732	-	184,600
Interest income		2,258	2,000	3,260
Other Revenue		2,143	-	300
		<u>2,118,005</u>	<u>506,090</u>	<u>1,951,446</u>
Expenses				
Locally Raised Funds	3	15,051	11,250	52,206
Learning Resources	4	1,607,764	237,250	1,478,900
Administration	5	118,957	116,850	117,602
Finance		1,264	75	892
Property	6	316,125	103,600	289,105
Depreciation	7	32,830	31,160	31,423
Loss on Disposal of Property, Plant and Equipment		1,693	-	2,530
Amortisation of Intangible Assets	12	5,093	5,093	5,093
		<u>2,098,777</u>	<u>505,278</u>	<u>1,977,751</u>
Net Surplus / (Deficit) for the year		19,228	812	(26,305)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>19,228</u>	<u>812</u>	<u>(26,305)</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 Patrick's School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual	Budget (Unaudited)	Actual
		2020	2020	2019
		\$	\$	\$
Balance at 1 January		260,469	253,515	279,819
Total comprehensive revenue and expense for the year		19,228	812	(26,305)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		9,288	13,910	6,955
Equity at 31 December		288,985	268,237	260,469

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 Patrick's School Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	88,603	78,137	62,617
Accounts Receivable	9	121,720	98,537	98,537
GST Receivable		-	3,956	3,955
Prepayments		1,979	10,225	10,225
Inventories	10	1,370	933	933
Investments	11	72,796	71,129	71,129
		<hr/>	<hr/>	<hr/>
		286,468	262,917	247,396
Current Liabilities				
GST Payable		2,307	-	-
Accounts Payable	14	126,185	141,675	141,675
Borrowings - Due in one year	15	287	166	166
Revenue Received in Advance	16	2,820	7,318	7,318
Provision for Cyclical Maintenance	17	9,221	3,283	3,283
Finance Lease Liability - Current Portion	18	6,833	6,020	6,020
		<hr/>	<hr/>	<hr/>
		147,653	158,462	158,462
Working Capital Surplus/(Deficit)		<hr/>	<hr/>	<hr/>
		138,815	104,455	88,934
Non-current Assets				
Property, Plant and Equipment	12	112,511	115,230	117,891
Intangible Assets	13	78,718	78,717	83,811
		<hr/>	<hr/>	<hr/>
		191,229	193,947	201,702
Non-current Liabilities				
Provision for Cyclical Maintenance	17	33,929	22,332	22,332
Finance Lease Liability	18	7,131	7,833	7,834
		<hr/>	<hr/>	<hr/>
		41,060	30,165	30,166
Net Assets		<hr/>	<hr/>	<hr/>
		288,984	268,237	260,470
Equity	24	<hr/>	<hr/>	<hr/>
		288,985	268,237	260,469

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

St Patrick's School

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		616,552	483,740	520,579
Locally Raised Funds		36,122	20,350	76,562
Goods and Services Tax (net)		4,252	-	(1,948)
Payments to Employees		(404,234)	(270,100)	(336,215)
Payments to Suppliers		(197,559)	(191,350)	(234,669)
Cyclical Maintenance Payments in the year		(5,981)	(7,500)	(5,599)
Interest Paid		(1,264)	(75)	(892)
Interest Received		2,463	2,000	3,102
Net cash from/(to) Operating Activities		50,351	37,065	20,921
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	
Purchase of Property Plant & Equipment (and Intangibles)		(29,938)	(22,000)	(22,111)
Purchase of Investments		(1,667)	-	(71,129)
Net cash from/(to) Investing Activities		(31,605)	(22,000)	(93,240)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,288	6,955	6,955
Finance Lease Payments		(2,168)	(6,500)	(2,183)
Loans Received/ Repayment of Loans		120	-	(901)
Net cash from/(to) Financing Activities		7,240	455	3,871
Net increase/(decrease) in cash and cash equivalents		25,986	15,520	(68,449)
Cash and cash equivalents at the beginning of the year	8	62,617	62,617	131,065
Cash and cash equivalents at the end of the year	8	88,603	78,137	62,617

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

St Patrick's School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

St Patrick's School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are 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.

Other Grants

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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

Bank term deposits 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.

k) Property, Plant and Equipment

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

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

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

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

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

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:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

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

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

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

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

Non cash generating assets

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

p) Revenue Received in Advance

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

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

q) Provision for Cyclical Maintenance

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

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

r) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

s) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Operational Grants	457,640	388,510	364,840
Teachers' Salaries Grants	1,282,366	-	1,184,861
Resource Teachers Learning and Behaviour Grants	12,043	4,320	10,316
Other MoE Grants	100,158	90,910	99,622
Transport grants	469	-	-
Other Government Grants	41,934	-	26,554
	<u>1,894,610</u>	<u>483,740</u>	<u>1,686,193</u>

The school has opted in to the donations scheme for this year. Total amount received was \$37,050.

Other MOE Grants total includes additional COVID-19 funding totalling \$10,850 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Revenue			
Donations	11,655	9,500	23,020
Activities	2,400	4,100	35,604
Trading	7,954	3,950	10,849
Fundraising	7,819	2,100	4,859
Other Revenue	434	700	2,761
	<u>30,262</u>	<u>20,350</u>	<u>77,093</u>
Expenses			
Activities	2,325	4,200	35,116
Trading	6,684	3,950	11,829
Fundraising (Costs of Raising Funds)	5,337	2,100	3,187
Other Locally Raised Funds Expenditure	705	1,000	2,074
	<u>15,051</u>	<u>11,250</u>	<u>52,206</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>15,211</u>	<u>9,100</u>	<u>24,887</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Curricular	47,468	53,150	40,528
Equipment Repairs	2,414	1,000	6,216
Information and Communication Technology	13,415	12,500	12,972
Library Resources	2,215	1,500	580
Employee Benefits - Salaries	1,531,859	159,100	1,406,799
Staff Development	10,393	10,000	11,805
	<u>1,607,764</u>	<u>237,250</u>	<u>1,478,900</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,038	4,800	5,384
Board of Trustees Fees	4,340	4,500	5,130
Board of Trustees Expenses	5,413	5,600	6,376
Communication	1,816	3,000	2,482
Consumables	6,436	11,500	7,593
Operating Lease	6,520	-	4,975
Other	12,904	13,450	14,477
Employee Benefits - Salaries	63,368	61,000	58,651
Insurance	8,122	8,000	7,534
Service Providers, Contractors and Consultancy	5,000	5,000	5,000
	<u>118,957</u>	<u>116,850</u>	<u>117,602</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	9,634	5,500	6,545
Consultancy and Contract Services	5,595	7,000	6,984
Cyclical Maintenance Provision	22,786	7,500	5,663
Grounds	3,791	3,000	3,716
Heat, Light and Water	11,950	14,000	13,242
Rates	5,859	6,000	5,994
Repairs and Maintenance	11,793	9,500	11,475
Use of Land and Buildings	188,732	-	184,600
Security	1,303	1,100	1,505
Employee Benefits - Salaries	54,682	50,000	49,381
	<u>316,125</u>	<u>103,600</u>	<u>289,105</u>

7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Furniture and Equipment	14,545	13,533	13,243
Information and Communication Technology	10,821	11,830	12,120
Leased Assets	6,671	4,761	5,153
Library Resources	793	1,036	907
	<u>32,830</u>	<u>31,160</u>	<u>31,423</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	15,010	18,331	2,811
Bank Call Account	30,837	17,672	17,672
Short-term Bank Deposits	42,756	42,134	42,134
Cash and cash equivalents for Statement of Cash Flows	<u>88,603</u>	<u>78,137</u>	<u>62,617</u>

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

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	4,496	8,349	8,349
Interest Receivable	84	289	289
Teacher Salaries Grant Receivable	117,140	89,899	89,899
	<u>121,720</u>	<u>98,537</u>	<u>98,537</u>
Receivables from Exchange Transactions	4,580	8,638	8,638
Receivables from Non-Exchange Transactions	117,140	89,899	89,899
	<u>121,720</u>	<u>98,537</u>	<u>98,537</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	1,370	933	933
	<u>1,370</u>	<u>933</u>	<u>933</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	72,796	71,129	71,129
	<u>72,796</u>	<u>71,129</u>	<u>71,129</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020	\$	\$	\$	\$	\$	\$
Furniture and Equipment	80,461	8,973			(14,545)	74,889
Information and Communication Technology	16,715	13,098			(10,821)	18,992
Leased Assets	14,367	7,074	(1,693)		(6,671)	13,077
Library Resources	6,347				(793)	5,554
Balance at 31 Dec 2020	<u>117,890</u>	<u>29,146</u>	<u>(1,693)</u>	<u>-</u>	<u>(32,830)</u>	<u>112,512</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Furniture and Equipment	241,837	(166,948)	74,889
Information and Communication Technology	60,381	(41,388)	18,993
Leased Assets	20,622	(7,546)	13,076
Library Resources	41,541	(35,988)	5,553
Balance at 31 December 2020	364,381	(251,870)	112,511

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Furniture and Equipment	73,488	20,387	(171)		(13,243)	80,461
Information and Communication Technology	17,419	11,417			(12,120)	16,715
Leased Assets	9,451	12,429	(2,359)		(5,153)	14,367
Library Resources	7,254				(907)	6,347
Balance at 31 Dec 2019	107,611	44,232	(2,530)	-	(31,423)	117,891

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Furniture and Equipment	232,864	(152,403)	80,461
Information and Communication Technology	47,283	(30,567)	16,716
Leased Assets	20,321	(5,954)	14,367
Library Resources	41,541	(35,194)	6,347
Balance at 31 December 2019	342,009	(224,118)	117,891

13. Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the board's interest in capital works assets owned by the proprietor but paid for in whole or in part by the Board of Trustees, either from Government funding or from community raised funds.

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 40 years based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor or the closure of the school.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
The major capital works assets included in the equitable leasehold interest are:			
Hall	37,541	37,541	43,739
All Weather Track	4,184	4,184	4,483
Toilet/ Kitchen Block	36,992	36,992	40,681
Total	78,717	78,717	88,903

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	9,325	30,780	30,780
Accruals	10,128	10,218	10,218
Employee Entitlements - Salaries	96,721	89,899	89,899
Employee Entitlements - Leave Accrual	10,011	10,778	10,778
	126,185	141,675	141,675
Payables for Exchange Transactions	126,185	141,675	141,675
	126,185	141,675	141,675

The carrying value of payables approximates their fair value.

15. Borrowings

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Due in One Year	287	166	166
	287	166	166

The school has borrowings/Credit Card Balances as at 31 December 2020 of \$287 (31 December 2019 \$166). The loan is from ASB Bank for the purpose of purchases via Credit Cards. The loan limit is \$1k per Credit Card (2). Interest is NIL provided the amount is paid by the following month.

16. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	2,820	7,318	7,318
	2,820	7,318	7,318

17. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	25,615	25,615	26,282
Increase/ (decrease) to the Provision During the Year	20,818	7,500	5,663
Use of the Provision During the Year	(3,283)	(7,500)	(6,329)
Provision at the End of the Year	43,150	25,615	25,615
Cyclical Maintenance - Current	9,221	3,283	3,283
Cyclical Maintenance - Term	33,929	22,332	22,332
	43,150	25,615	25,615

18. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	6,833	6,020	6,020
Later than One Year and no Later than Five Years	7,131	7,833	7,833
	13,964	13,853	13,853

19. 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 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'.

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,340	5,130
Full-time equivalent members	0.06	0.18
<i>Leadership Team</i>		
Remuneration	587,116	554,844
Full-time equivalent members	6	6
Total key management personnel remuneration	591,456	559,974
Total full-time equivalent personnel	6.06	6.18

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 1

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

	2020	2019
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration	2020	2019
\$000	FTE Number	FTE Number
100 - 110	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has not entered into contract agreements for capital works: (Capital commitments at 31 December 2019: \$Nil)

(b) Operating Commitments

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

(a) operating lease of a photocopier

	2020 Actual \$	2019 Actual \$
No later than One Year	4,428	4,428
Later than One Year and No Later than Five Years	7,011	11,439
	<u>11,439</u>	<u>15,867</u>

24. 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.

25. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	88,603	78,137	62,617
Receivables	121,720	98,537	98,537
Investments - Term Deposits	72,796	71,129	71,129
Total Financial assets measured at amortised cost	<u>283,119</u>	<u>247,803</u>	<u>232,283</u>

Financial liabilities measured at amortised cost

Payables	126,185	141,675	141,675
Borrowings - Loans	287	166	166
Finance Leases	13,964	13,853	13,854
Total Financial Liabilities Measured at Amortised Cost	<u>140,436</u>	<u>155,694</u>	<u>155,695</u>

26. Events After Balance Date

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

Independent auditor's report

To the readers of the financial statements of St Patrick's School for the year ended 31 December 2020

The Auditor-General is the auditor of St Patrick's School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wairarapa Audit, 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 18, which comprise the statement of financial position as at 31 December 2020, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020, and
 - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 17 May 2021. This is the date at which our opinion is expressed.

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

Basis for 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 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 3 to 17 of Section 1 of the Annual Report but does not include the financial statements, and our auditor's report thereon.

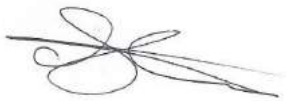
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in black ink, appearing to read 'Andrew Steel', with a stylized flourish at the end.

Andrew Steel | **Moore Markhams Wairarapa Audit**
On behalf of the Auditor-General | Wellington, New Zealand