

ST JOSEPH'S SCHOOL (TE AROHA)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	41 Korimako Street, Te Aroha
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Ministry Number:	1952

ST JOSEPH'S SCHOOL (TE AROHA)

Financial Statements - For the year ended 31 December 2017

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ST JOSEPH'S SCHOOL (TE AROHA)

Statement of Responsibility

For the year ended 31 December 2017

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

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

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

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

JULIA STRINGER
Julia Stringer

KRISTINE OSBURN
Kristine Osburn

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

23/5/18
Date:

23. 5. 2018
Date:

ST JOSEPH'S SCHOOL (TE AROHA)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	614,900	590,957	599,559
Locally Raised Funds	3	11,890	3,500	15,027
Use of Land and Buildings Integrated		118,456	115,000	124,644
Interest Earned		8,217	5,000	7,953
International Students	4	5,748	-	-
		<u>759,211</u>	<u>714,457</u>	<u>747,183</u>
Expenses				
Locally Raised Funds	3	4,944	5,500	14,803
Learning Resources	5	497,202	492,949	503,703
Administration	6	50,815	52,975	53,550
Finance		1,760	-	(729)
Property	7	186,509	164,430	170,261
Depreciation	8	23,090	12,000	19,942
Impairment of Property, Plant and Equipment	10	3,338	-	-
Loss on Disposal of Property, Plant and Equipment		1,400	-	48
		<u>769,057</u>	<u>727,854</u>	<u>761,579</u>
Net Surplus / (Deficit) for the year		(9,846)	(13,397)	(14,396)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(9,846)</u>	<u>(13,397)</u>	<u>(14,396)</u>

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



ST JOSEPH'S SCHOOL (TE AROHA)
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>282,605</u>	<u>285,000</u>	<u>297,000</u>
Total comprehensive revenue and expense for the year	(9,846)	(13,397)	(14,396)
Capital Contributions from the Ministry of Education			
Equity at 31 December	<u>272,758</u>	<u>271,603</u>	<u>282,605</u>
Retained Earnings	272,758	271,603	282,605
Equity at 31 December	<u>272,758</u>	<u>271,603</u>	<u>282,605</u>

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



ST JOSEPH'S SCHOOL (TE AROHA)
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	9	118,245	103,407	86,390
Accounts Receivable	10	47,365	26,000	27,598
GST Receivable		978	750	-
Prepayments		11,895	8,000	4,717
Inventories	11	-	-	413
Investments	12	163,047	170,000	206,837
		<u>341,530</u>	<u>308,157</u>	<u>325,954</u>
Current Liabilities				
GST Payable		-	-	4,699
Accounts Payable	14	92,377	75,800	62,174
Provision for Cyclical Maintenance	15	2,000	2,000	27,950
Finance Lease Liability - Current Portion	16	6,325	5,000	3,923
		<u>100,702</u>	<u>82,800</u>	<u>98,746</u>
Working Capital Surplus/(Deficit)		<u>240,828</u>	<u>225,357</u>	<u>227,208</u>
Non-current Assets				
Property, Plant and Equipment	13	71,064	76,946	78,805
		<u>71,064</u>	<u>76,946</u>	<u>78,805</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	18,700	18,700	14,500
Finance Lease Liability	16	20,434	12,000	8,909
		<u>39,134</u>	<u>30,700</u>	<u>23,409</u>
Net Assets		<u>272,758</u>	<u>271,603</u>	<u>282,605</u>
Equity		<u>272,758</u>	<u>271,603</u>	<u>282,605</u>

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



ST JOSEPH'S SCHOOL (TE AROHA)
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		168,575	194,354	177,305
Locally Raised Funds		12,087	3,400	14,848
Hostel		-	-	-
International Students		5,748	-	-
Goods and Services Tax (net)		(5,677)	(5,000)	(5,967)
Payments to Employees		(90,361)	(111,600)	(97,722)
Payments to Suppliers		(75,311)	(22,935)	(94,422)
Cyclical Maintenance Payments in the year		-	(20,008)	-
Interest Paid		(1,760)	-	729
Interest Received		7,806	4,600	7,566
Net cash from / (to) the Operating Activities		21,107	42,811	2,337
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(29,887)	(32,546)	(5,781)
Purchase of Investments		-	30,000	(6,043)
Proceeds from Sale of Investments		43,790	-	-
Net cash from / (to) the Investing Activities		13,903	(2,546)	(11,824)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(3,157)	3,500	(2,223)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		-	-	-
Net cash from Financing Activities		(3,157)	3,500	(2,223)
Net increase/(decrease) in cash and cash equivalents		31,853	43,765	(11,710)
Cash and cash equivalents at the beginning of the year	9	86,392	59,642	98,102
Cash and cash equivalents at the end of the year	9	118,245	103,407	86,392

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.



ST JOSEPH'S SCHOOL (TE AROHA)

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

Note - the policies need to be reviewed for each school and excluded where they are not relevant to the school. For example, a school with no inventory recorded at balance date should exclude the inventory policy. The following policies have been reviewed by the Office of the Auditor General, and so only deviate from the policies below in conjunction with advice from both the school auditor and accounting specialist.

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

For Non-integrated schools only:

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 Crown.

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.

For Integrated schools this note should also include the following:

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.



k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	5–10 years
Information and communication technology	5–10 years
Textbooks	5 years
Leased assets held under a Finance Lease	Over 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 licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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



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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

p) Funds Held in Trust

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

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, building and other facilities on the School site in a state of good order and repair.

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

r) Financial Assets and Liabilities

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

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

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



s) Borrowings

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

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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



2. Government Grants

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	162,785	156,531	158,417
Teachers' salaries grants	432,106	410,000	419,387
Other MoE Grants	20,009	24,426	12,710
Other government grants	-	-	9,045
	<u>614,900</u>	<u>590,957</u>	<u>599,559</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	6,027	100	6,151
Fundraising	141	-	3,995
Trading	1,483	1,200	1,561
Activities	4,239	2,200	3,320
Curriculum Recoveries	-	-	-
	<u>11,890</u>	<u>3,500</u>	<u>15,027</u>
Expenses			
Activities	4,450	4,100	7,389
Trading	494	1,400	5,053
Fundraising (costs of raising funds)	-	-	2,362
Transport (local)	-	-	-
	<u>4,944</u>	<u>5,500</u>	<u>14,803</u>
Surplus for the year Locally raised funds	<u>6,946</u>	<u>(2,000)</u>	<u>223</u>

4. International Student Revenue and Expenses

	2017	2017	2016
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	1	0	
	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International student fees	5,748	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Surplus for the year International Students'	<u>5,748</u>	<u>-</u>	<u>-</u>



5. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	12,676	5,549	5,304
Information and communication technology	3,384	2,600	-
Extra-curricular activities	610	300	336
Library resources	358	1,000	3,802
Employee benefits - salaries	471,698	476,600	485,756
Staff development	8,477	6,900	8,505
	<u>497,202</u>	<u>492,949</u>	<u>503,703</u>

6. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,000	3,925	3,850
Board of Trustees Fees	3,328	4,100	4,400
Board of Trustees Expenses	922	250	1,175
Communication	1,713	2,500	2,225
Consumables	4,656	5,900	6,265
Operating Lease	-	700	454
Other	1,156	1,200	1,425
Employee Benefits - Salaries	26,623	26,300	25,157
Insurance	2,447	2,600	2,670
Service Providers, Contractors and Consultancy	5,970	5,500	5,930
	<u>50,815</u>	<u>52,975</u>	<u>53,550</u>

7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,822	2,150	1,946
Cyclical Maintenance Expense	18,058	4,000	5,742
Grounds	6,385	3,280	2,889
Heat, Light and Water	5,805	6,000	5,039
Rates	2,203	2,500	2,330
Repairs and Maintenance	6,196	6,000	3,163
Use of Land and Buildings	118,456	115,000	124,644
Security	962	-	677
Employee Benefits - Salaries	25,622	25,500	23,830
	<u>186,509</u>	<u>164,430</u>	<u>170,261</u>

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



8. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	207	-	207
Furniture and Equipment	18,503	8,500	16,433
Leased Assets	2,207	2,000	1,711
Library Resources	1,684	1,500	1,591
Textbooks	489	-	-
	<u>23,090</u>	<u>12,000</u>	<u>19,942</u>

9. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	150	-	150
Bank Current Account	79,389	65,407	47,534
Short-term Bank Deposits	38,706	38,000	38,706
Cash equivalents and bank overdraft for Cash Flow Statement	<u>118,245</u>	<u>103,407</u>	<u>86,390</u>

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

10. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	614	600	559
Receivables from the Ministry of Education	18,827	-	4,663
Interest Receivable	1,667	1,400	1,255
Teacher Salaries Grant Receivable	26,258	24,000	21,121
	<u>47,365</u>	<u>26,000</u>	<u>27,598</u>
Receivables from Exchange Transactions	1,667	2,000	1,255
Receivables from Non-Exchange Transactions	45,698	24,000	26,343
	<u>47,365</u>	<u>26,000</u>	<u>27,598</u>

11. Inventories

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	-	413
	<u>-</u>	<u>-</u>	<u>413</u>



12. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	163,047	170,000	206,837
Non-current Asset			
Long-term Bank Deposits	-	-	-

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Land	-				-	-
Buildings	3,569				(207)	3,362
Building Improvements	-				-	-
Furniture and Equipment	52,939	6,916			(18,503)	41,353
Information and Communication	-				-	-
Motor Vehicles	-				-	-
Textbooks	2,446				(489)	1,957
Leased Assets	8,706	10,889		(3,338)	(2,207)	14,050
Library Resources	11,144	2,282	(1,400)		(1,684)	10,342
Balance at 31 December 2017	78,805	20,087	(1,400)	(3,338)	(23,090)	71,065

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Buildings	8,912	(5,550)	3,362
Furniture and Equipment	286,208	(244,856)	41,353
Textbooks	2,446	(489)	1,957
Leased Assets	16,966	(2,916)	14,050
Library Resources	41,179	(30,837)	10,342
Balance at 31 December 2017	355,712	(284,648)	71,064

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Buildings	3,776			-	(207)	3,569
Furniture and Equipment	44,880	24,493		-	(16,433)	52,940
Textbooks	2,446			-	-	2,446
Leased Assets	4,340	6,077		-	(1,711)	8,706
Library Resources	10,809	1,974	(48)	-	(1,591)	11,144
Balance at 31 December 2016	66,251	32,544	(48)	-	(19,942)	78,805



The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$14,050 (2016: \$8,706)

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	8,912	(5,343)	3,569
Furniture and Equipment	279,293	(226,353)	52,939
Textbooks	2,446	-	2,446
Leased Assets	11,085	(2,378)	8,706
Library Resources	43,762	(32,618)	11,144
Balance at 31 December 2016	345,498	(266,693)	78,805

14. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	52,343	40,000	26,971
Accruals	35,556	32,000	31,803
Employee Entitlements - leave accrual	4,479	3,800	3,401
	<u>92,377</u>	<u>75,800</u>	<u>62,174</u>
Payables for Exchange Transactions	92,377	75,800	60,232
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			1,942
	<u>92,377</u>	<u>75,800</u>	<u>62,174</u>

15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	42,450	42,450	36,708
Increase to the Provision During the Year	18,058	4,000	5,742
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(39,808)	(30,280)	-
Provision at the End of the Year	<u>20,700</u>	<u>16,170</u>	<u>42,450</u>
Cyclical Maintenance - Current	2,000	2,000	27,950
Cyclical Maintenance - Term	18,700	18,700	14,500
	<u>20,700</u>	<u>20,700</u>	<u>42,450</u>



16. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	7,734		4,863
Later than One Year and no Later than Five Years	22,608		9,741
Later than Five Years	-	-	-
	<u>30,342</u>	<u>-</u>	<u>14,604</u>

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

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

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

18. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
Board Members		
Remuneration	3,328	4,400
Full-time equivalent members	0.09	0.08
Leadership Team		
Remuneration	260,528	197,751
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>263,856</u>	<u>202,151</u>
Total full-time equivalent personnel	<u>3.09</u>	<u>3.08</u>

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



Principal

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

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

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
	0.00	0.00
	0.00	0.00

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

19. Contingencies

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

20. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2016: nil)

21. Managing Capital

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



22. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	118,245	103,407	86,390
Receivables	47,365	26,000	27,598
Investments - Term Deposits	163,047	170,000	206,837
Total Loans and Receivables	328,657	299,407	320,825

Financial liabilities measured at amortised cost

Payables	92,377	75,800	62,174
Finance Leases	26,759	17,000	12,832
Total Financial Liabilities Measured at Amortised Cost	119,136	92,800	75,006

23. 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 ST JOSEPH'S SCHOOL TE AROHA'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017

The Auditor-General is the auditor of St Joseph's School Te Aroha (the School). The Auditor-General has appointed me, Ellen Taylor, using the staff and resources of Ellen Taylor, Chartered Accountant 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 19 that comprise the statement of financial position as at 31st December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

present fairly, in all material respects:

- its financial position as at 31st December 2017; and
- its financial performance and cash flows for the year ended; and

comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 23 May 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 1 being the Statement of Responsibility and pages 24 to 35 being Members of the Board of Trustees, Kiwisport Statement and Variance Report. It does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Ellen Taylor'.

Ellen Taylor
Ellen Taylor Chartered Accountant
On behalf of the Auditor-General
Tauranga, New Zealand

Members of the Board of Trustees

Name	Position	How position on on Board gained	Occupation	Term expires
Julia Stringer	Chairperson	Elected April 2016	Marketing Consultant	Apr-19
Kristine Osburn	Principal	Appointed April 2006	Principal	
Father Jelho	Proprietors Rep		Parish Priest	
Debbie Burge	Parent Rep	Re-elected April 2016	Administrator	Apr-19
Vicki Oosthoek	Parent Rep	Re-elected April 2016	Administrator	Apr-19
Nicole Koolhoven	Staff Rep	Elected June 2017	Teacher	Apr-19
Georgina Warren	Proprietors Rep	Re-elected April 2016	Mother	Apr-19
Ryan Johnston	Parent Rep	Elected April 2016	Police	Apr-19
Steven Warren	Proprietors Rep	Re -Appointed February 2016	Self Employed	Apr-19
Julia Gilliver	Staff Rep	Appointed June 2017	Mother	Apr-19

Kiwisport 2017 St Joseph's School Te Aroha

In 2017 the school received total Kiwisport funding \$1213.60

The funding was spent:

- Hire of Hall for sport bowls etc. 180.00
- Te Aroha School Sports Association Fees 178.00
- Netball fees 324.00
- Cross country 14.00
- Athletics Day 14.00
- Sports cones 48.00
- Netballs 80.00
- Netball Fees 324.00
- White-water rafting 110.00

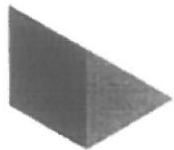


St Joseph's Catholic School

Te Aroha

Variance Report

Analysis of Variance Reporting

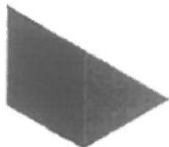


School Name:	St Joseph's Catholic School Te Aroha	School Number:	1952
Strategic Aim:	All students are successfully able to access the New Zealand Curriculum, as evidenced by the progress and achievement in relation to the Curriculum in writing.		
Annual Aim:	To increase the number of students achieving at or above the Curricular standards in writing.		
Target:	School wide: 80%, Girls: 85%, Boys: 75% writing at or above the appropriate Curriculum levels in writing.		
Baseline Data:	School wide 2016: 78.4%, Girls: 83.3%, Boys: 73.9% writing at or above their Curriculum levels in writing.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Literacy action plans were developed from the 2016 evidence-based decisions from the 2016 end of year assessment data. These plans were used to inform in-school staff development, appraisal goals, teacher planning and class programmes.</p> <p>All staff attended Te Aroha cluster Professional Development (P.D.). Professional learning groups were formed and writing was moderated. Learning conversations and teacher inquiry was encouraged. A teacher only day was held with guest speakers on writing.</p> <p>In-school moderation using the PaCT tool was investigated.</p> <p>Learner Agency P.D. was under taken by all staff joining with 3 other local Catholic Schools. As part of this P.D. staff visited other schools specifically looking at writing programmes.</p> <p>All students set writing goals and are encouraged to vocalise their next learning steps.</p>	<p>Out comes from November 1st show that we were under our targets- Overall - (70.1%), Girls - (71.4%), Boys - (68.9%).</p> <p>The results were lower than in 2016 especially the Girls.</p> <p>42.3% of the students below and well below are identified ESOL students.</p> <p>34.6% of students below and well below have only been at our school for a year or less.</p>	<p>Facts that caused a drop in our results from 2016 were new children to our school, an increased number of ESOL students and low 6 year old children.</p> <p>Teachers felt that the 'At Birthday' assessments skew the results particularly with Late December, January and February birthdays due to summer slide.</p> <p>Low oral language continues to be a barrier to increased progress in learning in writing.</p> <p>ESOL programmes show a noticeable lift in oral language learning but it takes time to transfer this knowledge over to writing.</p> <p>Students coming from other schools also need time at St Joseph's to build writing confidence and show accelerated progress.</p> <p>All Junior classes had focused oral language programmes the teachers felt these made noticeable differences to their students writing. They also</p>	<p>To continue with focused oral language programmes and focused 'reading to'.</p> <p>Recommendations from evidence-based decisions-</p> <p>Junior school- more focus on building children's ideas, to try and build on their imagination.</p> <p>Middle school- Reading/writing role models with a boy focus.</p> <p>Senior school- To continue with the boys writing group starting earlier Term 2 and to use the Senior 'School Kit'</p> <p>All-To specifically integrate the writing into the topic study.</p> <p>To continue with Te Aroha cluster P.D. and strengthen professional learning groups. Writing outcomes- Teachers will strengthen their capability with Maori achieving as Maori and improve our relationship with our Maori communities.</p> <p>-Strengthen teacher pedagogical knowledge.</p> <p>To continue with Learner Agency P.D. and have focused observations of other teachers also involved with learner agency.</p>

<p>Middle school took Literacy units with a language focus.</p> <p>Senior school used the asTTle writing rubrics to discuss their their writing and to formulate next steps.</p> <p>A Year 7&8 Boys writing group was set up in term 4 to accelerate writing progress. This was very successful with noticeable shifts in writing.</p>	<p>specifically taught writing skills daily</p> <p>Those below in reading are also below in writing.</p>	<p>To provide purposeful experiences- school trips, speakers, visits etc... and to integrate the writing where appropriate.</p> <p>To continue ensuring all students set writing goals and are able to vocalise their next learning steps.</p> <p>To work with our TASAC CoL on writing.</p> <p>To start 2018 with a copy of their best piece of writing. A bench mark to move forward from.</p> <p>To use PaCT to moderate writing.</p>
<p>Planning for next year.</p> <p>The targets will be revised.</p> <p>The BoT will continue to fund teacher P.D - Learner Agency and Te Aroha Cluster.</p> <p>In school P.D. will continue with reference to evidence-based decisions made at the end of 2017.</p>		

Analysis of Variance Reporting

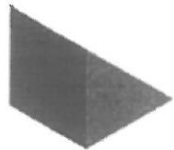


School Name:	St Joseph's Catholic School Te Aroha	School Number:	1952
Strategic Aim:	All students are successfully able to access the New Zealand Curriculum, as evidenced by progress and achievement in relation to the Curriculum levels in Reading.		
Annual Aim:	To increase the number of students achieving at or above the Curriculum levels in reading.		
Target:	School wide: 80%, Girls: 85%, Boys: 75%, After 2 years at school to year 8: 85% reading at or above the Curriculum levels in reading.		
Baseline Data:	School wide 2016: 78.4%, Girls: 83.3%, Boys: 73.9%, After 2 years at school to year 8: 83.1% reading at or above the their Curriculum level in Reading.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>From the SENCO folder analyses, the classroom teachers alongside the leadership team set up and monitored a variety of learning programmes to address specific needs.</p> <p>Outside agencies were applied to for 4 of the well below students. the application process will continue in 2018</p> <p>Literacy action plans were developed from the 2016 evidence-based decisions from the 2016 end of year assessment data. These plans were used to inform in-school staff development, appraisal goals, staff meetings, teacher planning, class programmes and teacher mentoring by the leadership team.</p> <p>One teacher was trained in Reading Recovery.</p> <p>Individualised oral language programmes for 5-6year olds and ESOL students ran all year.</p> <p>Teacher Aide time was used for specific programmes particularly the 'STEPS' programme</p>	<p>Out comes from November 1st show that only our boys target was met (75.6%). The other results were lower Overall (75%) Girls (78.6%) from 2 years at school to year 8 (77.5%)</p> <p>If we removed the students that were new to our school, starting midway through 2017 we would have met our targets-</p> <p>Overall (80.7%) Boys (77.3%) Girls (84.6%)</p> <p>55% of those below or well below are ESOL students</p>	<p>Results from the students that were enrolled prior to 2017 show increased progress.</p> <p>Reading Recovery was successful with all students who took part showing increased progress with all but 1 student being now at their Curriculum level.</p> <p>Specific targeted Teacher Aide programmes, particularly the STEPs programme have shown a lift in students attitude to reading and increased progress for some students.</p> <p>All classrooms had a positive focus on reading using assessment data effectively to inform next learning steps.</p> <p>Focused oral language programmes and 'focused reading to' in all classrooms helped extend vocabulary and as result help lift reading learning.</p> <p>Reading was linked to focus units, school trips and new experiences were planned focusing on extending their oral language and reading vocabulary.</p>	<p>Action plans will be developed from November 2017 evidence-based decisions- Junior school -to continue with focused oral language programmes and focused 'reading to' and to continue with the 'Daily 5' (Learner Agency)</p> <p>Middle school- daily reading homework, continue with ESOL funding and enhance specific skills teaching with reading as independent activities.</p> <p>Senior school- continue with 'must do's and can do's' through Google classroom, daily reading homework and book 'selling'</p> <p>To continue with Reading Recovery.</p> <p>To continue with the Reading Together programme.</p> <p>To continue with focused Teacher Aide and ESOL programmes. Continue with the STEPs programme.</p> <p>To use the SENCO folder each term and evaluate specific programmes used.</p>

<p>Enhancing oral language was a focus at staff meetings and classroom teachers all read to their classes focusing on vocabulary extension.</p> <p>Deliberate Acts of Teaching involving reading comprehension skills was also a focus, in-class and with small group and individual ESOL programmes.</p> <p>Children taking a greater focus on their own learning- all staff involved in Learner Agency staff development.</p>	<p>In-school Professional development was taken with a specific focus on students having more ownership of their learning.</p>	<p>Senior school to ensure a targeted focus on comprehension strategies.</p> <p>Also to ensure all classrooms run balance reading programmes.</p> <p>To run a parent evening for reading.</p> <p>To review reading in the St Joseph's Curriculum.</p> <p>To continue teacher Professional Development 'Learner Agency' enhancing student voice in the learning programmes.</p>
<p>Planning for next year:</p>		
<p>Special reading programmes will continue- Reading Recovery (BoT funding 0.1FTE), Teacher Aide time remaining at 20.5Hours per week working mainly with ESOL students.</p> <p>The BoT will continue to fund teacher professional development- 'Learner Agency'. We have some Ministry Funding.</p> <p>Evidence-based decisions formed from 2017 Term 4 Reading OTJ data will be actioned and each term these decisions will be reviewed.</p> <p>In- school professional development timetabled and based on identified needs from 2017 results and teaching staff appraisal goals.</p>		

Analysis of Variance Reporting



School Name:	St Joseph's Catholic School Te Aroha	School Number:	1952
Strategic Aim:	All students are successfully able to access the New Zealand Curriculum, as evidenced by the progress and achievement in relation to the Curriculum levels in mathematics.		
Annual Aim:	To increase the number of students achieving at or above the appropriate Curriculum levels in mathematics.		
Target:	School wide 80%, Boys 75%, Girls 85% at or above the standards in mathematics.		
Baseline Data:	November 2016: School wide 77.3%, Boys 73.9%, Girls 81% at or above the Curriculum levels in mathematics.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Mathematics action plans were developed from November 2016 evidence-based decisions.</p> <p>Strand assessment data was assessed and analysed as well as number. Each term evidence-based decisions were made and acted on.</p> <p>Junior target students were monitored and given specialised early number work daily by the Teacher's Aide. Numicon was trialed and is now successfully implemented in classes to year 2.</p> <p>Middle school students used a Daily 3 format (Learner Agency) with fluid groups. Staff felt this created an increased learning focus.</p> <p>Year 7/8 math class was split into two groups- Principal taking at or above students with students setting their own learning goals and evaluating their preferred styles of learning. The class teacher worked with a small group on an acceleration programme.</p> <p>Each term maths was assessed with evidence-based decisions</p>	<p>2017 School wide- 73.6%, Boys- 77.8%, Girls-69% at or above the standards in mathematics.</p> <p>Maori 58%, Pasifika 63.2% at or above the standards.</p> <p>5 well below or below students were new to the school in 2017. (21.7% of those below and well below)</p> <p>8 well below and below students are ESOL (9.2%) approximately a third of those well below and below.</p> <p>Measurement- 80% at or above the curriculum levels.</p> <p>Geometry 75.7% at or above the curriculum levels.</p>	<p>Our results were lower than 2016 and 6.4% lower than our target. If only students that attended our school in February 2017 were counted we would have nearly reached our target being 78% at or above the standard.</p> <p>The results for the boys has continued to rise since 2014.</p> <p>Targeted specialised daily early number work with a teacher's aide and deliberate acts of teaching involving the language of math in the junior rooms showed a noticeable difference in the students learning.</p> <p>Split class learning in the Senior class also showed a noticeable positive shift in assessment results from term 1 data.</p> <p>All teachers continued to build student ownership of their learning.</p> <p>Although the language of math was targeted at all levels end of year evidence-based decisions show it is still an area to work on particularly with 'at risk' students and students new to our school..</p>	<p>Action plans will be developed from November 2017 evidence-based decisions.</p> <p>Decisions- Junior- promote math discussions and trial buddy teaching.</p> <p>Middle school-to consolidate the use of child speak progressions, particularly in number. -to sort and update equipment.</p> <p>Senior school- to include more relevant, real life multi-step math projects. -to trial Numicon for 'at risk' students use a remedial programme.</p> <p>All strands will be assessed and evidence-based decisions actioned.</p> <p>Senior class will be taught by the Principal.</p> <p>All staff will continue to build student ownership of their learning with support with Learner Agency Professional Development.</p> <p>In-school professional development will focus on imbedding learner agency learning-student voice, and on strategies to help students learn the language of math transferring reading skills to math.</p>

<p>formulated and acted on in the following term. Decisions from last year's results were also acted on.</p> <ul style="list-style-type: none"> -enhancing student voice -using different strategies to help learn the language of math. -to continue to provide hands on experiences. -to continue to include more relevant problems. -Junior school trial and use Numicon. 	<p>Another area to develop further in 2018 is the integration of math with a more problem solving approach particularly in the middle and senior school.</p>	<p>To continue to provide hands on experiences for the students and to encourage "math talk".</p> <p>To include a more relevant problem based approach.</p> <p>Junior school will continue to use the Numicon math program and Year 3 will trial its use.</p>
<p>Planning for next year</p> <p>Target- 75% overall Girls 75% and Boys 75% as based against the Curriculum document also including all year 1 students Mathematics Professional Development (P.D.) will continue focusing on 'student voice' and a more problem based approach. Learner Agency P.D. will continue with Mary-Anne Murphy as lead facilitator.</p> <p>Aim: To lift student's math focus and ability to problem solve. To lift all student's knowledge of the language of math. To target girls below their year level and to enhance a more positive attitude towards math.</p>		