

Holy Trinity Catholic Primary School

Annual Report for the year ended 31 December 2019

Ministry Number:	0743
Principal:	Peta Lindstrom
School Address:	137 Airfield Rd, Takanini, Auckland 2582
School Postal Address:	PO Box 202046, Southgate, Takanini 2246
School Phone:	09 296 9039
School Email:	office@holytrinity.school.nz
Service Provider:	Edtech Financial Services Ltd

Holy Trinity Catholic Primary School
Members of the Board of Trustees
For the year ended 31 December 2019

Name	Position	How positions are filled	Organisations	Term expiry/leavers
Philip Corbett	Chair Person	Board elected	Angard	2011
Peta Anderson	President	Rotates Rep	Parent	
Kathryn Peterborough	Catholic Special Character Committee	Rotates Rep	Epish Priest	
Anna Scott Dixon	Catholic Special Character Committee	Rotates Rep	Market Supervisor	2022
Angela Frances Walker	Finance Team Chairperson & Catholic Special Character Committee	Rotates Rep	Accountant	2022
Terry Rowlands	Deputy Chairperson & Property Committee	Rotates Rep	Site and Marketing Manager	2021
Yvonne Hall	Community Committee	Rotates Rep	Retail Supervisor	2023
Selma Salame	Finance & Health/Safety Committee	Rotates Rep	Police Officer	Left school end of 2019
Kerry Bishop	Community Committee	Rotates Rep	Agency Administrator/Project Coordinator	2022
Geoff James	Health & Safety Committee	Rotates Rep	Catering Manager	2022

Holy Trinity Catholic Primary School

Annual Report

For the year ended 31 December 2019

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Holy Trinity Catholic Primary School
Statement of Responsibility
For the year ended 31 December 2019

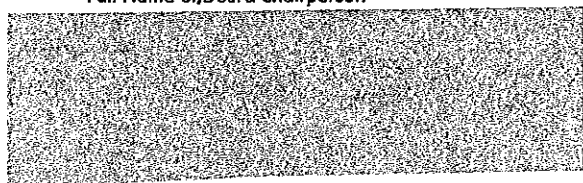
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

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

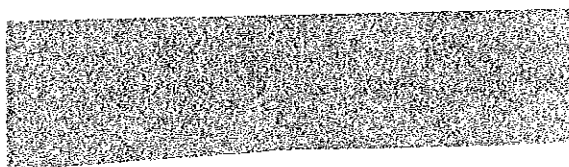
The School's 2019 financial statements are authorised for issue by the Board.

Philip John Cortesi
Full Name of Board Chairperson



Date: 26 May 2020

Peta Ann Licolston
Full Name of Principal



Date: 25.05.2020

Holy Trinity Catholic Primary School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	1,433,573	1,077,636	1,049,324
Locally Raised Funds	3	63,235	13,271	32,935
Use of Land and Buildings Integrated		262,411	-	262,441
Interest Income		6,343	6,200	7,063
		1,765,562	1,097,107	1,351,763
Expenses				
Locally Raised Funds	3	23,309	-	11,914
Learning Resources	4	1,173,220	880,617	890,164
Administration	5	136,797	109,101	101,676
Finance		1,482	-	3,625
Property	6	371,595	87,439	324,514
Depreciation	7	51,265	55,000	44,770
Loss on Disposal of Property, Plant and Equipment		41	-	-
		1,757,709	1,132,157	1,376,663
Net Surplus / (Deficit) for the year		7,853	(35,050)	(24,900)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		7,853	(35,050)	(24,900)

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

Holy Trinity Catholic Primary School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		542,706	542,706	567,606
Total comprehensive revenue and expense for the year		7,853	(35,050)	(24,900)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		4,681	-	-
Equity at 31 December	21	555,240	507,656	542,706
Retained Earnings		555,240	507,656	542,706
Equity at 31 December		555,240	507,656	542,706

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.

Holy Trinity Catholic Primary School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	121,866	233,889	263,514
Accounts Receivable	9	78,849	46,000	62,841
GST Receivable		12,505	3,000	9,202
Prepayments		28,530	2,000	1,598
Investments	10	182,756	-	-
		<u>424,506</u>	<u>284,889</u>	<u>337,155</u>
Current Liabilities				
Accounts Payable	12	87,836	54,000	53,232
Revenue Received in Advance	13	2,425	-	3,086
Finance Lease Liability - Current Portion	15	2,621	15,000	15,277
		<u>92,882</u>	<u>69,000</u>	<u>71,595</u>
Working Capital Surplus/(Deficit)		<u>331,624</u>	<u>215,889</u>	<u>265,560</u>
Non-current Assets				
Property, Plant and Equipment	11	249,417	311,767	279,767
		<u>249,417</u>	<u>311,767</u>	<u>279,767</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	25,801	15,000	-
Finance Lease Liability	15	-	5,000	2,621
		<u>25,801</u>	<u>20,000</u>	<u>2,621</u>
Net Assets		<u>555,240</u>	<u>507,656</u>	<u>542,706</u>
Equity	21	<u>555,240</u>	<u>507,656</u>	<u>542,706</u>

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

Holy Trinity Catholic Primary School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		464,493	394,094	309,692
Locally Raised Funds		67,086	14,697	31,509
Goods and Services Tax (net)		(3,303)	6,202	(2,610)
Payments to Employees		(205,748)	(184,998)	(109,464)
Payments to Suppliers		(257,983)	(181,077)	(207,605)
Interest Paid		(1,482)	-	(3,625)
Interest Received		6,468	6,355	6,550
Net cash from Operating Activities		69,531	55,273	24,447
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(20,956)	(132,514)	(63,769)
Net cash from Investing Activities		(203,712)	(132,514)	(63,769)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,681	-	(11,225)
Finance Lease Payments		(12,148)	47,616	-
Net cash from Financing Activities		(7,467)	47,616	(11,225)
Net increase/(decrease) in cash and cash equivalents		(141,648)	(29,625)	(50,547)
Cash and cash equivalents at the beginning of the year	8	263,514	263,514	314,061
Cash and cash equivalents at the end of the year	8	121,866	233,889	263,514

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

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

Holy Trinity Catholic Primary School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

Holy Trinity Catholic Primary 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.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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".

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 23.

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 10.

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

Revenue Recognition

Government Grants

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

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

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

Other Grants

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

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

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.

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.

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.

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.

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

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

Prior Year Policy

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

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.

Investments

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

Prior Year Policy

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

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

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

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

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.

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

Impairment of property, plant, and equipment

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 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.

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.

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.

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Revenue Received in Advance

Revenue received in advance relates to fees received from Attendance Dues 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

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).

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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	381,040	333,224	260,369
Teachers' Salaries Grants	977,563	700,000	747,492
Other MoE Grants	68,000	36,412	41,463
Other Government Grants	6,970	8,000	-
	<u>1,433,573</u>	<u>1,077,636</u>	<u>1,049,324</u>

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	29,371	3,000	8,435
Activities	30,990	10,271	24,209
Trading	255	-	49
Fundraising	2,619	-	242
	<u>63,235</u>	<u>13,271</u>	<u>32,935</u>
Expenses			
Activities	23,122	-	10,524
Trading	187	-	1,344
Fundraising (Costs of Raising Funds)	-	-	46
	<u>23,309</u>	<u>-</u>	<u>11,914</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>39,926</u>	<u>13,271</u>	<u>21,021</u>

4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	26,480	20,650	33,970
Information and Communication Technology	8,097	13,259	10,269
Library Resources	2,486	2,200	6,707
Employee Benefits - Salaries	1,110,094	814,708	811,807
Staff Development	26,063	29,800	27,411
	<u>1,173,220</u>	<u>880,617</u>	<u>890,164</u>

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,233	5,233	4,961
Board of Trustees Fees	4,970	6,875	5,280
Board of Trustees Expenses	7,439	5,100	4,375
Communication	969	1,200	1,123
Consumables	10,758	8,500	8,957
Operating Lease	4,020	4,020	4,020
Other	31,168	11,600	19,423
Employee Benefits - Salaries	61,751	56,563	42,464
Insurance	2,917	2,350	3,683
Service Providers, Contractors and Consultancy	7,572	7,660	7,390
	<u>136,797</u>	<u>109,101</u>	<u>101,676</u>

6 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,346	5,000	3,079
Consultancy and Contract Services	24,324	24,800	24,006
Cyclical Maintenance Expense	25,801	10,000	-
Grounds	5,831	6,000	7,762
Heat, Light and Water	17,976	13,500	14,593
Repairs and Maintenance	10,449	8,500	4,324
Use of Land and Buildings	262,411	-	262,441
Security	6,506	6,320	6,589
Employee Benefits - Salaries	14,951	13,319	1,720
	<u>371,595</u>	<u>87,439</u>	<u>324,514</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

7 Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	23,810	30,123	22,340
Information and Communication Technology	8,272	9,152	7,260
Leased Assets	13,454	14,388	15,170
Library Resources	5,729	1,337	-
	<u>51,265</u>	<u>55,000</u>	<u>44,770</u>

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	250	200	200
Bank Current Account	121,616	33,689	113,055
Short-term Bank Deposits	-	200,000	150,259
Cash and cash equivalents for Cash Flow Statement	<u>121,866</u>	<u>233,889</u>	<u>263,514</u>

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

9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	4,512
Interest Receivable	1,030	1,000	1,155
Bank Staffing Underuse	4,846	-	16,458
Teacher Salaries Grant Receivable	<u>72,973</u>	<u>45,000</u>	<u>40,716</u>
	<u>78,849</u>	<u>46,000</u>	<u>62,841</u>
Receivables from Exchange Transactions	1,030	1,000	5,667
Receivables from Non-Exchange Transactions	<u>77,819</u>	<u>45,000</u>	<u>57,174</u>
	<u>78,849</u>	<u>46,000</u>	<u>62,841</u>

10 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	182,756	-	-
Total Investments	<u>182,756</u>	<u>-</u>	<u>-</u>

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	194,458	12,698	-	-	(23,810)	183,346
Information and Communication Technology	26,527	4,644	-	-	(8,272)	22,899
Leased Assets	16,524	-	-	-	(13,453)	3,071
Library Resources	42,258	3,613	(41)	-	(5,729)	40,101
Balance at 31 December 2019	279,767	20,955	(41)	-	(51,264)	249,417

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	246,868	(63,522)	183,346
Information and Communication Technology	42,430	(19,531)	22,899
Leased Assets	45,514	(42,443)	3,071
Library Resources	48,766	(8,665)	40,101
Balance at 31 December 2019	383,578	(134,161)	249,417

The net carrying value of equipment held under a finance lease is \$3,071 (2018: \$16,524).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Furniture and Equipment	185,734	31,064	-	-	(22,340)	194,458
Information and Communication Technology	22,768	11,019	-	-	(7,260)	26,527
Leased Assets	31,694	-	-	-	(15,170)	16,524
Library Resources	20,572	21,686	-	-	-	42,258
Balance at 31 December 2018	260,768	63,769	-	-	(44,770)	279,767

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Furniture and Equipment	234,171	(39,713)	194,458
Information and Communication Technology	37,786	(11,259)	26,527
Leased Assets	45,514	(28,990)	16,524
Library Resources	45,197	(2,939)	42,258
Balance at 31 December 2018	362,668	(82,901)	279,767

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	6,931	3,000	6,193
Accruals	4,039	6,000	5,915
Employee Entitlements - Salaries	75,912	45,000	41,124
Employee Entitlements - Leave Accrual	954	-	-
	<u>87,836</u>	<u>54,000</u>	<u>53,232</u>
Payables for Exchange Transactions	<u>87,836</u>	<u>54,000</u>	<u>53,232</u>
	<u>87,836</u>	<u>54,000</u>	<u>53,232</u>

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	2,425	-	3,086
	<u>2,425</u>	<u>-</u>	<u>3,086</u>

14 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	-	-	-
Increase/(decrease) to the Provision During the Year	25,801	10,000	-
Use of the Provision During the Year	-	5,000	-
Provision at the End of the Year	<u>25,801</u>	<u>15,000</u>	<u>-</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	<u>25,801</u>	<u>15,000</u>	<u>-</u>
	<u>25,801</u>	<u>15,000</u>	<u>-</u>

15 Finance Lease Liability

The school has entered into a number of finance lease agreements for Tela Laptops.
Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	2,762	15,000	16,759
Later than One Year and no Later than Five Years	-	5,000	2,762
Later than Five Years	-	-	-
	<u>2,762</u>	<u>20,000</u>	<u>19,521</u>

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

16 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.

17 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
Board Members		
Remuneration	4,970	5,280
Full-time equivalent members	0.27	0.36
Leadership Team		
Remuneration	410,882	382,579
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	415,852	387,859
Total full-time equivalent personnel	4.27	4.36

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	135-145	115-125
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2018: Nil).

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

18 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

19 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

Holidays Act Compliance – schools payroll

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

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

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

20 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

21 Managing Capital

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

22 Financial Instruments

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	121,866	233,889	263,514
Receivables	78,849	46,000	62,841
Total Financial assets measured at amortised cost	200,715	279,889	326,355
Financial liabilities measured at amortised cost			
Payables	87,836	54,000	53,232
Finance Leases	2,621	20,000	17,898
Total Financial Liabilities Measured at Amortised Cost	90,457	74,000	71,130

23 Events After Balance Date

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

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

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

24 Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 10 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

Independent Auditor's Report

To the Readers of Holy Trinity Catholic Primary School's Financial Statements

For the Year Ended 31 December 2019

The Auditor-General is the auditor of Holy Trinity Catholic Primary School (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, 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 17, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 27 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 23 on page 17 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

ACCOUNTANTS & ADVISORS
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Auckland 1010, New Zealand
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Telephone: +64 9 366 5000
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William Buck Audit (NZ) Limited

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 in the annual report being the Kiwisport Report, the Members of the Board of Trustees and the Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Darren Wright
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



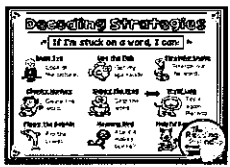
School Name:	Holy Trinity Catholic Primary School - READING	School Number:	0743
Strategic Aim:	Strategic Goal: Our curriculum design is authentic, challenging, future focused, and provides engaging learning opportunities		
Annual Aim:	<p>Annual Goal 2.8 Responding to the student achievement priorities as described in the CoL/Kāhui Ako Achievement Challenges</p> <ul style="list-style-type: none"> - Plan for coaching and mentoring of Kaitiaki to work towards meeting CoL Achievement Challenge targets - Set targets, develop and implement planned actions for identified areas of improvement and lifting of achievement levels for identified students inclusive Māori/Pasifika learners - Track and monitor progress and achievement of identified students regularly - Share "target students" progress and achievement of learning with students and family/whanau 		
Target:	<p>End of Year 2018 data: Year 1&2 Reading @ 51% at/above</p> <p>Target: is to increase Year 1&2 Reading to 70% at/above</p> <p>End of Year 2019 data: Mid Year: Year 1 Reading @ 57% at/above End of Year: Year 1 Reading @ 71% at/above, 25% below, 4% well below</p>		

	<p>End of Year 2019 data: Mid Year: Year 2 Reading @ 64% at/above, 31% below, 4% well below <u>End of Year:</u> Year 2 Reading @ 69% at/above, 31% below</p> <p>End of Year 2018 data: Year 3 Reading @ 78% at/above</p> <p>Target: is to increase Year 3 Reading to 85% at/above</p> <p>End of Year 2019 data: Mid Year: Year 3 Reading @ 71% at/above, 25% below, 4% well below <u>End of Year:</u> Year 3 Reading @ 70% at/above, 30% below</p> <p><u>Boys Reading</u> End of Year 2018 data: Boys achieving @ 61% at expected level</p> <p>Target: 75% reading at expected level</p> <p>Mid Year 2019 data: Boys Reading @ 75% at/above, 21% below, 3% well below <u>End of Year 2019 data:</u> Boys Reading @ 71% at/above, 28% below, 1% well below</p> <p><u>Māori students Reading</u> End of Year 2018 data: Māori students reading @ 53% at/above</p> <p>Target: 75% at/above <u>Mid Year 2019 data:</u> Māori students @ 68% achieving at/above <u>End of Year 2019 data:</u> Māori students @ 67% achieving at/above</p>
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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>Identify students with learning gaps and not meeting expectations from 2018/beginning of year data</p> <p>Analysis of baseline assessment data to focus on specific needs and group according to needs</p> <p>Develop implementation plan for individuals/identified groups include goals, learning intentions, activities, review</p> <p>Target students receiving daily focussed instruction, deliberate acts of teaching to accelerate shifts in learning</p> <p>Teachers and Teacher Aides attended Yolanda Soryl PLD - Early Words/Phonics</p> <p>Implemented related activities into literacy programmes</p> <p>Planned daily teaching of phonics programme with identified students</p> <p>MoE Learning Support SLT Oracy programme implemented by T. Aide</p>	<p>Year 1: Yolanda Soryl phonics programme every day with teacher</p> <p>HFW workshop everyday with T during Big Book time</p> <p>Flashcards to practise words at home</p> <p>Early Words every day with T.A. Talk to Learn programme with T.A. Building decoding strategies – as learners were relying on T or have only one strategy e.g. using pictures or looking at initial sounds</p> <p>Giving learners another opportunity to read before taking their book home, e.g. buddy time</p> <p>Out of 14 targeted students all have made gains. Letter I.D: 11/14 students now know 49-54 letters, that is in upper and lower case identification. 9/14 learnt at least 16 new letters, 3/14 of these learnt 32,46,49 new letters. Letter Sound knowledge: 10/14 students learnt at least 13 new letter sounds,</p>	<p>The Yolanda Soryl programme of High Frequency words/Early words and Phonics learning has given these students a strategy to work with when they are decoding – they now have a 'hook' to support their attempts at reading</p> <p>Establishing an ongoing process for assessment words learnt/known and giving new words was motivating for the students.</p> <p>Yolanda Soryl phonics practice is done in small groups prior to reading/ writing activities – this sets the students up with focussed revision as part of their literacy learning</p> <p>Sending the HFW home for practice and engaging with whanau at the beginning of the day to model how to use the cards at home for practice and the modelling of reading at home has provided coaching for the parents of what to do at home for reading.</p>	

3. How well did the intervention work? What evidence do you have to show that the intervention was effective?

<p>Staff PLD with Facilitator for Language Across the Curriculum, focussing on oral language and vocab development : Facilitator = JvdZ</p> <p>Teaching observations, feedback and coaching</p> <p>Focussed lessons with purposeful outcomes</p> <p>Exploration and purposeful use of oral language expectations</p> <p>Scaffolding activities to support levels of abilities</p> <p>Home School Partnership: Creating learning maps with students and family/whanau and sharing of learning goals</p> <p>Parent/Family Education workshops (Pasifika hui/New Families termly meetings) with practical hands on activities that demonstrate ways to support learning at home</p> <p>Meeting with target students family/whenua to share progress and next learning step</p> <p>Track reading happening at home through diary/home learning signatures</p>	<p>3/14 of these students learnt 25 new letter sounds</p> <p>High Frequency Words: 10/14 students know all of their Magenta words. 7/14 of these students began with 1-3 known words. 4/14 of students have learnt 35-56 new words.</p> <p><u>Beginning of Year:</u> All students reading X 9 Magenta L1/2</p> <p><u>Mid Year shift:</u> X 2 students shift to Red L2/3 X 1 student shift to Red L 5 X 3 students shift to Yellow L6 X 3 students shift to Yellow L8</p> <p><u>End of Year shift:</u> X 2 students shift to Red L4/5 X 1 student shift to Yellow L7 Yellow L7 WB X 3 students shift to Blue L9 X 3 students shift to Green L13</p> <p>LC Awa Year 1/2</p> <p><u>Mid Year Levels:</u> X 1 student @ L2 X 7 students @ L5</p> <p><u>End of Year shift:</u> X 1 student shift to L4 X 1 student shift L8 X 2 students shift to L9 X 4 students shift to L10</p>	<p>X 3 students need to remain as target groups students for 2020. There has been limited progress due to specific needs but the engagement in learning readiness has noticeably increased. Teachers are looking for ways to bring learning of emergent knowledge and skills in to activities across the day – e.g. singing the alphabet whilst playing tin the sandpit, practising of writing letters in the sand</p> <p>Students demonstrated progress in emergent literacy skills which they were able to apply to their reading, confidence in using more than one strategy.</p> <p>Introducing element of competition appealed to the boys who became ore engaged in the activities.</p>	<p>Every one of these target learners have made great progress in their reading. Learners were not engaged or not interested. Made a point of reading the comments of one or two that read at home, gave them lots of praise and stickers!! Two weeks later all but one were completing their reading at home and parents were writing</p>
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<p>Encourage reading for enjoyment in Learning Communities</p> <p>Sharing of resources for home use</p> <p>Schoolwide Reading activities: Reading at assembly</p> <p>Whānau Group / buddy reading programme</p> <p>Library open to community</p> <p>Book Week -- Scholastic Expo</p>	<p>Year 2</p> <p>Beginning of Year: All students reading X 6 Yellow L7/L8</p> <p>End of Year shift: X 3 students shift to Blue L11 X 2 student shift to Green L13 X 1 student shift to Green L14</p> <p>Daily group reading Focus on different strategies. Going over LI Modelling Prompting - to make connections Practicing answering questions Looking at sequence - retelling</p> <p>Before guided reading. Read comments in notebook, praise and give them a sticker for reading at home Played HFW word games as a warm up to reading Introduce decoding strategies -</p>  <p>Finish guided reading session with each learner choosing a favourite page to read to me.</p>	<p>Although not all students met the target for expected level of achievement, progress was evident within sub levels</p> <p>Students will remain as target learners with referral to RTLB for learning support for an individual student, showing difficulty with retention of emergent knowledge and skills</p> <p>comments as the learners told them that the teachers read them out loud. Using warm-up word games with flash cards to see how many words they could read and counting them after always caused excitement to see who got the most words. The boys really enjoyed this game. Decoding strategies introduced gave them an opportunity to think and name the strategies they were using - good for visual learners. This was introduced later in Term 3 and will teach this again in the beginning of the year. Word power - another competition for the boys and each time they wrote more words they could choose a sticker. It does take a bit more time to read and count the words but if they see the teacher doing this then they will want to keep doing it.</p> <p>Following a set programme/rotation - reading, buddy reading, choices has set achievable expectations for learners. Learners enjoy the time to go onto reading eggs as well as storyline online. They enjoy playing word games when they are reading e.g. counting the capital letters and full-stops on the page. This allows the learners to be aware of their reading and the concepts of print. Oral language has played</p>
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	<p><u>After guided reading</u> Word power</p> <p>Year 3</p> <p><u>Beginning of Year:</u> X 1 student reading at L10 X 2 students reading at L11 X 1 student reading at L14</p> <p><u>End of Year shift:</u> X 1 student shift to L13 X 2 students shift to L15 X 1 student left school</p>	<p>Daily one-to-one reading time./reading is happening every day from magenta L1-orange L15-16, word work is part of the daily timetable to build high frequency words</p> <p>Daily phonics Stage 2-3 programme.</p> <p>Some learners on early words programme.</p> <p>Comprehension</p> <p>literal. Questioning - for meaning and sense./focus for workshopping is around learner's goals - follow up activities helps to consolidate understanding the text</p> <p>Use of Reading Eggs app in daily programme.</p> <p>LAAC - using strategies from Jane's PD to help extend learners vocab and oral language skills/</p>	<p>a big part during reading time (using sentences such as: I notice, I wonder) This has helped learners when answering their questions.</p>
<p>Planning for next year:</p> <p>A schoolwide target students implementation plan will again be developed in detail and shared across the Collaborative Teams. This has given detail and depth to planning to meet needs, address gaps of students and has increased professional learning conversations amongst Ts. Teachers and Teacher Aides will again attend PLD – Yolanda Soryl Phonics/Early Words, as a refresher and will allow for continuation of understanding of emergent literacy knowledge and skills to be fully implemented within literacy programme – for individuals and focussed small group teaching. Learning from PLD Language Acquisition Across the Curriculum strategies and approaches to support scaffolding of oral language will be an expectation for planning. This will directly link to identified needs for vocab development/exploration for social, functional, and concept oral language learning. Learning Community Teams will use assessments and observations to continue to support target students to ensure further progress and achievement. Small group focused teaching, individual student's learning maps and sharing of learning and areas for development will be shared with whanau at every opportunity. A planned approach for providing "coaching/modelling" sessions for parents/whanau on ways to support literacy practices at home, will be introduced. Students will continue to be tracked and monitored. Teachers will use their collaborative inquiry to deepen understandings and practices around collaborative teaching strategies that accelerates progress for those not meeting reading/literacy curriculum expectations.</p>			

Ministry of Education | Tātarianga rārangia

Analysis of Variance Reporting



School Name:	Holy Trinity Catholic Primary School - WRITING	School Number:	0743
Strategic Aim:	Strategic Goal: Our curriculum design is authentic, challenging, future focused, and provides engaging learning opportunities		
Annual Aim:	Annual Goal 2.8 Responding to the student achievement priorities as described in the CoL/Kāhui Ako Achievement Challenges <ul style="list-style-type: none"> - Plan for coaching and mentoring of Kaitiaki to work towards meeting CoL Achievement Challenge targets - Set targets, develop and implement planned actions for identified areas of improvement and lifting of achievement levels for identified students inclusive Māori/Pasifika learners - Track and monitor progress and achievement of identified students regularly - Share "target students" progress and achievement of learning with students and family/whānau 		
Target:	End of Year 2018 data: Year 4 Writing @ 55% at/above Target: is to increase Year 4 Writing to 70% at/above 2019 data: Mid Year: Year 4 Writing @ 85% at/above ~ 80% at End of Year: Year 4 Writing @ 72% at/above, 28% below End of Year 2018 data: Boys writing @ 73% at/above Target: is to increase Boys Writing to 80% at/above		

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>Identify students with learning gaps and not meeting expectations</p> <p>Analysis of assessment data information to focus on specific needs</p> <p>Develop implementation plan for individuals/identified groups</p> <p>Survey of spelling practices - what's happening in our LCs in Literacy writing</p> <p>eLearning - apps support digital writing</p> <p>What other software are we using?</p> <p>Interest based writing - choice, topics, responsive</p> <p>Best practice in teaching writing</p> <p>Staff PLD with Facilitator for Language Across the Curriculum, focussing on oral language and vocab development</p> <p>Planned activities, learning tasks to teach vocabulary and strengthen writing abilities</p>	<p>Year 4-8 and BOYS</p> <p>Reviewed writing rotations and introduced workshoping after meeting with Jacque Allen</p> <p>Teachers decided to incorporate reading and writing into a Literacy block</p> <p>-Modelling books used to show exemplars of quality writing</p> <p>-Analyse assessment data (eastTLE) find gaps to explicitly teach authentic needs</p> <p>-Moving to workshops based on identified next learning steps - students opting into workshops based on their understanding of their own next learning steps and gaps in writing skills.</p> <p>-Oral Language - LAAC - feeds into writing programme with increased vocabulary and writing frames to scaffold students into writing</p> <p>-Integrating Concept learning into our literacy time</p> <p>-More writing - prioritising writing throughout the week.</p>	<p>Oral Language - LAAC - feeds into writing programme with increased vocabulary and writing frames to scaffold students into writing</p> <p>Students are more confident in own abilities</p> <p>Greater engagement demonstrated</p> <p>A lot of choice in genre and topic this year in writing - engaging the students more into writing</p> <p>Writing/reading have been linked this year and skills from both taught in literacy lessons</p> <p>Work on vocabulary is crucial.</p> <p>Again the mixed ability literacy groups are helping lower ability students learn alongside good writers.</p> <p>Remembering who the audience is and why we are writing in a particular way P.L.E (Writing to Persuade / Inform / Entertain)</p> <p>Along with focusing on structure and language making sure we are</p>	<p>Moving forward...</p> <p>Hooking students in with engaging writing tasks is the key!</p> <p>Make sure specific needs are being taught based on eastTLE writing data.</p> <p>Students must be writing regularly.</p> <p>Hook students in with different writing styles (like Rehu Tai) - raps, reports, interviews, poetry etc...</p> <p>Focus on structure including -Planning systems (collating ideas before actually starting to write in correct format)</p>

<p>Planned opportunities for moderation</p> <p>Effective use of eoaTTle to gain insightful information to support planned responses to teaching/learning needs</p> <p>Exploration and use of apps to support students with practice of learning or challenge of new learning</p> <p>Staff meetings/team meetings. peer observations/feedback - using formative assessment</p> <p>Observations of staff with staff</p> <p>Identify experts among staff</p> <p>How to use LIs / SC in</p> <p>Use of Literacy Learning Progressions aligning with school Linc-Ed learning goals</p> <p>Sharing of learning goals with students and family/whanau</p>	<p>-Engaging writing choices - based on Concept, shared novel.</p> <p>200 word challenge/writing raps with a learning focus, student interest etc...</p> <p>Year 4</p> <p>Analysed assessment data (eoaTTle) to find gaps to explicitly teach authentic needs</p> <p>Modelling books used to show exemplars of quality writing</p> <p>After PD - decided to move reading / writing groups to mixed ability - 4 groups</p> <p>Engaging writing choices - based on Concept, shared novel, student interest etc..</p> <p>Increased use of creative writing sessions to increase overall engagement with writing (short stories)</p> <p><u>Writing</u></p> <p>From mid-year overall 21/39 students moved forward or stayed the same in writing levels</p> <p>X 7 students: X 1 level 1 Early X 2 Level 1 X 2 Level 2 Early X 2 Level 2</p>	<p>increasing use of unfamiliar vocab into topic / school wide themes.</p> <p>The Year 4 students remain just below the expected level they should be attaining for their time at school.</p> <p>These students will be target students in 2020.</p>
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	<p>SHIFT:</p> <p>X 5 students progressed to Level 2 Early (shift within sub levels)</p> <p>X 2 students remained at Level 2 (expected level for their time at school)</p>		
<p>Planning for next year:</p> <p>A schoolwide target students implementation plan will again be developed in detail and shared across the Collaborative Teams. This has given detail and depth to planning to meet needs, address gaps of students and has increased professional learning conversations amongst Ts.</p> <p>Students expressed the value of workshopping and having the option to opt in for extra focussed workshops with the Ts. This helped with knowledge of learning goals, next steps and what to do to get there. Strategies for collaborative practices and learning approaches will continue to be at the fore with Innovative Learning PLD.</p> <p>We will continue to map writing genre that aligns with the current concept of learning as part of the connected curriculum. This will ensure that writing is for an authentic purpose and of interest.</p> <p>Teachers will be sharing exemplars and models of quality writing in a variety of forms and online resources ... provide differentiation options that effectively engage and support students with recording writing ideas – to encourage authorship and promote love of writing, communicating, information, ideas, opinions.</p> <p>Further PLD with Language Acquisition Across the Curriculum (JvdZ as Facilitator) will help embed strategies, learning tasks for oral language, speaking, writing that will support vocab development and academic curriculum language.</p> <p>Learning Community Teams will use assessments and observations to continue to support target students to ensure further progress and achievement. Small group focused teaching, individual student's learning maps, sharing of learning and areas for development will be shared with whanau at every opportunity. Students will continue to be tracked and monitored.</p>			



Holy Trinity
Catholic Primary School

"Learn Love Serve"

KIWISPORT FUNDING

KIWISPORT GRANT received 2019 = \$2782.65

KIWISPORT funds were used to supplement costs of the school's Aquatic Programme

All students Year 0-8 attended x 5 one hours swimming lessons at Massey Park Pools in Papakura Term 4 2019.

Monies were used to supplement the cost of the lessons per child and to assist with bus transport to/from the venue.

The Water Skills for Life programme offered –

Getting in and out of the water

Submersion

Personal buoyancy

Orientation

Propulsion

Safety

Water Safety and Awareness

Overall expenditure:

Aquatic Programme/Swimming lessons: \$1,875.00

Bus transport: \$1,630.43

Peta Lindstrom
Principal