

Holy Trinity Catholic Primary School

Annual Report for the year ended 31 December 2021

Ministry Number:	743
Principal:	Peta Lindstrom
School Address:	137 Airfield Road, Auckland
School Postal Address:	PO Box 202046, Auckland, 2246
School Phone:	09-2969039
School Email:	plindstrom@holytrinity.school.nz
Service Provider:	Edtech Financial Services Ltd

HOLY TRINITY CATHOLIC SCHOOL

Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Occupation	Term expired/expires
Philip Cortesi	Presiding Member	Bishops Rep	Retired Principal	Sep-22
Peta Lindstrom	Principal	Principal	Principal	
Maria Speechlay	Staff Rep	Elected	DP	Sep-22
Father James Mulligan	Bishops Rep	Bishops Rep	Parish Priest	Sep-22
Anna Soo Choon	Bishops Rep	Bishops Rep	Retail supervisor	Sep-22
Apaula Fruean-Lautua	Bishops Rep	Bishops Rep	Accountant	Sep-22
Tony Nawisielski	Parent elect	Elected	Sales and Marketing Manager	Sep-22
Vavae Nuia	Parent elect	Elected	Retail supervisor	Sep-22
Alma Santos	Parent selection	Selection process	Inventory manager	Sep-22
Kosta James	Parent elect	Elected	Company manager	Sep-22
Melissa Hennessy	Co Opted Member special project	Selection process	Adult Student - Law	Sep-22
Rosanna Arcrenas	Minutes Secretary			

Holy Trinity Catholic Primary School

Annual Report

For the year ended 31 December 2021

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Holy Trinity Catholic Primary School
Statement of Responsibility
For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Philip John CORTESI
Full Name of Presiding Member

P.J. Cortesi
Signature of Presiding Member

27.06.2022
Date:

Peta Lindstrom
Full Name of Principal

P. A. Lindstrom
Signature of Principal

27-06-2022
Date:

Holy Trinity Catholic School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	2,083,513	1,573,736	1,746,878
Locally Raised Funds	3	31,304	26,314	68,488
Use of Proprietor's Land and Buildings		193,874	310,198	310,198
Interest Income		2,311	3,700	3,459
		<u>2,311,002</u>	<u>1,913,948</u>	<u>2,129,023</u>
Expenses				
Locally Raised Funds	3	11,033	14,000	11,682
Learning Resources	4	1,713,270	1,291,927	1,423,169
Administration	5	130,903	126,060	134,056
Finance		4,511	-	1,748
Property	6	311,065	418,454	417,978
Depreciation	10	74,761	58,785	55,757
Loss on Disposal of Property, Plant and Equipment		84	-	-
		<u>2,245,627</u>	<u>1,909,226</u>	<u>2,044,390</u>
Net Surplus / (Deficit) for the year		65,375	4,722	84,633
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>65,375</u></u>	<u><u>4,722</u></u>	<u><u>84,633</u></u>

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

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

For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Balance at 1 January	653,222	653,222	555,240
Total comprehensive revenue and expense for the year	65,376	4,722	84,633
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	8,437	-	13,349
Equity at 31 December	727,035	657,944	653,222
Retained Earnings	727,035	657,944	653,222
Reserves	-	-	-
Equity at 31 December	727,035	657,944	653,222

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 School
Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	251,830	187,638	170,125
Accounts Receivable	8	135,274	103,495	123,902
GST Receivable		4,995	11,387	11,387
Prepayments		7,563	3,832	3,832
Investments	9	222,275	196,333	196,333
		<u>621,937</u>	<u>502,685</u>	<u>505,579</u>
Current Liabilities				
Accounts Payable	11	125,691	117,955	117,955
Revenue Received in Advance	12	5,460	-	6,602
Finance Lease Liability	14	25,916	7,974	7,974
Funds Held in Trust	15	7,497	-	-
		<u>164,564</u>	<u>125,929</u>	<u>132,531</u>
Working Capital Surplus/(Deficit)		457,373	376,756	373,048
Non-current Assets				
Property, Plant and Equipment	10	351,643	340,784	326,869
		<u>351,643</u>	<u>340,784</u>	<u>326,869</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	53,851	51,604	38,703
Finance Lease Liability	14	28,130	7,992	7,992
		<u>81,981</u>	<u>59,596</u>	<u>46,695</u>
Net Assets		<u><u>727,035</u></u>	<u><u>657,944</u></u>	<u><u>653,222</u></u>
Equity		<u><u>727,035</u></u>	<u><u>657,944</u></u>	<u><u>653,222</u></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 School Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		672,022	610,669	559,030
Locally Raised Funds		40,104	23,186	59,683
Goods and Services Tax (net)		6,392	-	1,118
Funds Administered on Behalf of Third Parties		7,497	-	-
Payments to Employees		(289,644)	(288,576)	(251,619)
Payments to Suppliers		(273,226)	(258,766)	(205,777)
Interest Paid		(4,511)	-	(1,748)
Interest Received		2,114	3,700	3,969
Net cash from/(to) Operating Activities		160,748	90,213	164,656
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		(84)	-	(105,269)
Purchase of Property Plant & Equipment		(86,190)	(146,154)	-
Purchase of Investments		(25,942)	-	(13,577)
Net cash from/(to) Investing Activities		(112,216)	(146,154)	(118,846)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,437	-	13,349
Finance Lease Payments		24,736	73,454	(10,900)
Net cash from/(to) Financing Activities		33,173	73,454	2,449
Net increase/(decrease) in cash and cash equivalents		81,705	17,513	48,259
Cash and cash equivalents at the beginning of the year	7	170,125	170,125	121,866
Cash and cash equivalents at the end of the year	7	251,830	187,638	170,125

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

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

Holy Trinity Catholic Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

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 and Training Act 2020. The Board (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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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 2021

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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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.

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.

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.

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.

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

Accounts Receivable

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

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.

Property, Plant and Equipment

Land and buildings owned by the Crown 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 Crown 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.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Playground	15 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of lease
Library resources	12.5% Diminishing value

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

Revenue Received in Advance

Revenue received in advance relates to MOE grants and other revenue where there are unfulfilled obligations for the School to provide services in the future. The funds 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.

Holy Trinity Catholic Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

Financial Instruments

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

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

The School's financial liabilities comprise accounts payable 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.

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 School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	533,352	484,595	463,102
Teachers' Salaries Grants	1,412,489	980,000	1,172,066
Other MoE Grants	127,417	96,727	106,852
Other Government Grants	10,255	12,414	4,858
	<u>2,083,513</u>	<u>1,573,736</u>	<u>1,746,878</u>

The School has opted in to the donations scheme for this year. Total amount received was \$39,300. (2020 : \$30,150 was received)

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	10,591	15,000	51,298
Fees for Extra Curricular Activities	7,256	-	16,643
Trading	6,612	10,000	-
Fundraising & Community Grants	6,845	1,314	547
	<u>31,304</u>	<u>26,314</u>	<u>68,488</u>
Expenses			
Extra Curricular Activities Costs	10,398	14,000	11,163
Fundraising and Community Grant Costs	635	-	519
	<u>11,033</u>	<u>14,000</u>	<u>11,682</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>20,271</u>	<u>12,314</u>	<u>56,806</u>

4 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	37,776	48,450	52,921
Equipment Repairs	122	500	-
Information and Communication Technology	12,236	15,316	7,453
Library Resources	4,844	2,020	2,775
Employee Benefits - Salaries	1,603,585	1,179,641	1,340,246
Staff Development	54,707	46,000	19,774
	<u>1,713,270</u>	<u>1,291,927</u>	<u>1,423,169</u>

Holy Trinity Catholic School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

5 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	6,180	6,900	5,518
Board Fees	4,670	6,820	4,800
Board Expenses	3,773	5,171	4,437
Communication	3,565	3,300	1,135
Consumables	7,703	7,600	10,290
Operating Lease	-	-	5,217
Other	14,890	8,714	21,462
Employee Benefits - Salaries	81,068	73,058	68,887
Insurance	1,200	6,793	4,606
Service Providers, Contractors and Consultancy	7,854	7,704	7,704
	<u>130,903</u>	<u>126,060</u>	<u>134,056</u>

6 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	6,341	820	5,521
Consultancy and Contract Services	25,130	30,640	21,810
Cyclical Maintenance Expense	15,148	10,000	12,902
Grounds	12,723	13,000	14,714
Heat, Light and Water	16,623	15,623	15,802
Repairs and Maintenance	17,691	14,900	13,443
Use of Land and Buildings	193,874	310,198	310,198
Security	7,262	7,396	8,231
Employee Benefits - Salaries	16,273	15,877	15,357
	<u>311,065</u>	<u>418,454</u>	<u>417,978</u>

The use of land and buildings figure represents 5% 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 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Bank Accounts	251,830	187,638	170,125
Cash and cash equivalents for Statement of Cash Flows	<u>251,830</u>	<u>187,638</u>	<u>170,125</u>

Holy Trinity Catholic School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

8 Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	9,508	9,508
Interest Receivable	717	520	520
Bank Staffing Underuse	18,975	-	20,407
Teacher Salaries Grant Receivable	115,582	93,467	93,467
	<u>135,274</u>	<u>103,495</u>	<u>123,902</u>
Receivables from Exchange Transactions	717	10,028	10,028
Receivables from Non-Exchange Transactions	134,557	93,467	113,874
	<u>135,274</u>	<u>103,495</u>	<u>123,902</u>

9 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	222,275	196,333	196,333
Total Investments	<u>222,275</u>	<u>196,333</u>	<u>196,333</u>

10 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2021						
Furniture and Equipment	236,416	23,832	-	-	(32,059)	228,189
Information and Communication Technology	35,347	8,629	-	-	(12,999)	30,977
Leased Assets	17,216	62,972	-	-	(24,454)	55,734
Library Resources	37,890	4,186	(84)	-	(5,249)	36,743
Balance at 31 December 2021	<u>326,869</u>	<u>99,619</u>	<u>(84)</u>	<u>-</u>	<u>(74,761)</u>	<u>351,643</u>
	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	350,455	(122,266)	228,189	329,624	(93,208)	236,416
Information and Communication Technology	73,322	(42,345)	30,977	61,692	(26,345)	35,347
Leased Assets	86,798	(31,064)	55,734	73,454	(56,238)	17,216
Library Resources	56,086	(19,343)	36,743	52,016	(14,126)	37,890
Balance at 31 December	<u>566,661</u>	<u>(215,018)</u>	<u>351,643</u>	<u>516,786</u>	<u>(189,917)</u>	<u>326,869</u>

The net carrying value of equipment held under a finance lease is \$55,734 (2020: \$17,216).

Holy Trinity Catholic School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

11 Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	2,438	15,772	15,772
Accruals	4,180	4,018	4,018
Employee Entitlements - Salaries	115,582	94,335	94,335
Employee Entitlements - Leave Accrual	3,491	3,830	3,830
	<u>125,691</u>	<u>117,955</u>	<u>117,955</u>
Payables for Exchange Transactions	125,691	117,955	117,955
	<u>125,691</u>	<u>117,955</u>	<u>117,955</u>

The carrying value of payables approximates their fair value.

12 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	3,040	-	3,474
Other Revenue in Advance	2,420	-	3,128
	<u>5,460</u>	<u>-</u>	<u>6,602</u>

13 Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	38,703	38,703	25,801
Increase/(decrease) to the Provision During the Year	15,148	10,000	12,902
Use of the Provision During the Year	-	2,901	-
Provision at the End of the Year	<u>53,851</u>	<u>51,604</u>	<u>38,703</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	<u>53,851</u>	<u>51,604</u>	<u>38,703</u>
	<u>53,851</u>	<u>51,604</u>	<u>38,703</u>

Holy Trinity Catholic School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

14 Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	29,037	7,974	9,401
Later than One Year and no Later than Five Years	30,460	7,992	8,727
Future Finance Charges	(5,450)	-	(2,162)
	<u>54,047</u>	<u>15,966</u>	<u>15,966</u>
Represented by			
Finance lease liability - Current	25,916	7,974	7,974
Finance lease liability - Term	28,131	7,992	7,992
	<u>54,047</u>	<u>15,966</u>	<u>15,966</u>

15 Funds held in Trust

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	7,497	-	-
	<u>7,497</u>	<u>-</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16 Related Party Transactions

The Proprietor of the School (the Catholic Diocese of Auckland) 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 funds on behalf of the school the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1. 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".

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$132,884 (2020: \$116,814). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$7,497 (2020: \$592).

Holy Trinity Catholic School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

17 Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,670	4,800
<i>Leadership Team</i>		
Remuneration	548,343	515,566
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	553,013	520,366
Total full-time equivalent personnel	5.00	5.30

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	135 - 145
Benefits and Other Emoluments	1 - 5	4 - 5
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2020: Nil).

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
110-120	1	-
100-110	1	1
	2	1

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

18 Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

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

Holy Trinity Catholic School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

19 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021.

(Contingent liabilities and assets as at 31 December 2020: nil)

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

20 Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts.

21 Financial Instruments

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	251,830	187,638	170,125
Receivables	135,274	103,495	123,902
Investments - Term Deposits	222,275	196,333	196,333
Total Financial assets measured at amortised cost	609,379	487,466	490,360
Financial liabilities measured at amortised cost			
Payables	125,691	117,955	117,955
Finance Leases	54,046	15,966	15,966
Total Financial Liabilities Measured at Amortised Cost	179,737	133,921	133,921

Holy Trinity Catholic School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

22 Events After Balance Date

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

23 COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and then 2. Towards the end of August 2021, the entire country moved to alert level 4. Auckland then remained in alert level 3 for a prolonged period of time.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed. The ongoing interruptions resulting from the moves in alert levels impacted schools in various ways which negatively affected the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Independent Auditor's Report

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

For the Year Ended 31 December 2021

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 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 5 July 2022. 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 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.

ACCOUNTANTS & ADVISORS

Level 4, 21 Queen Street
Auckland 1010, New Zealand
PO Box 106 090
Auckland 1143, New Zealand
Telephone: +64 9 366 5000
williambuck.com

William Buck Audit (NZ) Limited

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school 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 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 arises 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 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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 0743 - WRITING	School Number:	0743
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Strategic Aim:	Strategic Goal: Our curriculum design is authentic, challenging, future focused, and provides engaging learning opportunities
Annual Aim:	<p>Annual Goal 2.8</p> <p>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 Kaiiaki 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:	<p>Question:</p> <p>From analysis of our 2020 end of year data, only 71% of children were achieving at and above in writing. This is a 10% decrease from end of year 2019 data. This is concerning school. What we also identified was that once the Year 1 cohort was removed from data capture, then only 67% of Year 2-8 students were judged to be achieving at or above in writing.</p> <p>We want to look deeply at our Writing Programme content and delivery, we want to investigate teacher knowledge, understanding and pedagogy in the context of writing AND we want to identify and work with those students who are struggling to meet expected achievement levels for their time at school. From looking deeply at what is happening for our students in writing, we hope to identify gaps, areas of improvement and for our teachers to share what good quality and effective teaching of writing practice looks like.</p> <p>Do we know what the gaps are?</p> <p>Do we know what our teacher knowledge/skills gaps are?</p> <p>How can we strengthen our teaching and learning of writing to impact on learners progress and achievement?</p> <p>How can we enhance and develop learners' agency so that students know where they are at in writing, how they are going and what they need to do next to improve or take next new learning steps?</p> <p>How can we make links to home learning to support learner school learning progress and achievement?</p>

	<p>Goal:</p> <ul style="list-style-type: none"> • Build teacher capability and confidence to implement effective writing programmes in Learning Communities. • Embed learner agency practices, strategies so students have clarity about their learning, what, what and how • Develop resources to support the writing curriculum e.g. exemplars at expected levels • Investigate and implement a 'talk to write' approach to writing to engage our learners to write with 'voice' • Investigate data gathering and analysing methods (including the use of teacher, student and whanau voice) so that there is a consistent approach and understanding of leveling and moderation and exemplars • Teachers are confident in teaching writing • Writing activities and practices connected to concept learning, not stand alone subject • Teachers can make quality OTJs based on a process consistent, accessible and visible to all.
<p>Baseline Data:</p>	<p>Current Reality (Term 1):</p> <p>71% students writing achievement at and above Boys (Maori and Pasifika) identified as underachieving Discrepancy in teacher leveling of writing and moderation - OTJs Not all teachers are using the literacy progressions to set writing goals The writing process is not an integral part of the learning and teaching programme i.e crafting, recrafting, editing, proofreading and editing. Lack of use of good examples of writing from the teacher Some of our teachers are using modelling books</p>

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>Key Tasks:</p> <p>Establish the Collaborative Action Team (CAT)</p> <p>With CAT:</p> <ul style="list-style-type: none"> -collate student voice on their attitudes towards writing -collate data on what resources are used by Kaiitaki to help better professional practice form an effective OTJ procedure consistent around the school -collate exemplars that we can use in our LC's, teams and as a staff to inform OTJ -look at assessments - how effective are they? Are they be used correctly etc. -Collate info on what Kaiitaki are doing with target writing students when released for focussed writing programme 	<p>3.1</p> <p>To deepen teacher knowledge and practice of the explicit teaching of writing, including oral language.</p>	<p>Increase our teachers knowledge and skills in explicit teaching of writing to meet the needs of our learners.</p> <p>Utilising the Literacy Progressions to guide teachers collaborative planning and delivery.</p>	<p>3.1.1</p> <p>Establish the collaborative inquiry process in all LCs, reflection and strategies.</p> <p>3.1.2</p> <p>Unpack the final Literacy Progressions (HERO) with all staff.</p> <p>3.1.3</p> <p>Tracking the data of writing achievement from Y2-8</p>	<p>On review of our kaiitaki's efforts and observations, this is what they had to say:</p> <ul style="list-style-type: none"> • Awa - Progress is going well. The allocated 30 minutes is more than appropriate – 15 minutes is very effective. Students go through writing workshops, with phonics exercise drills as warm ups. Through their independent writing and writing books, the student progress is tracked. • Whenua - The students are at different ends of the spectrum, some more extreme than others and are of a dynamic that has proven challenging. With change in kaiitaki leading the writing group for term 3, will look at how to approach the students from a different tact. The allocated 30 minutes unfortunately isn't long enough. • Moana - First to start the day, and can be a tricky start. The students together produce a different dynamic - like Whenua, students are on 2 	<p>2022 – students returning to school after August to December 2021 home learning</p> <p>Students will be assessed using easTTe writing assessment and everyday writing work to establish levels of achievement</p> <p>Through analysis, strengths, areas of need and learning gaps will be identified</p> <p>Confirm students to be part of Writing accelerant programme</p> <p>Implement programme as soon as possible</p> <p>Continue with planned actions for 2022</p>
<p>3.2</p> <p>Investigate and implement a 'talk to write' approach to writing, to engage our learners.</p>	<p>Our learners are more engaged in the writing process.</p> <p>Oral language will be an intentional aspect of</p>	<p>3.2.1</p> <p>Investigate resources (student and teacher) that are linking oral language and Writing.</p> <p>3.2.2</p> <p>J.VDZ resources to be revitalised and</p>			

	<table border="1"> <tr> <td data-bbox="1348 582 1444 806"></td> <td data-bbox="1348 806 1444 974">teaching Writing.</td> <td data-bbox="1348 974 1444 1220">shared across the school.</td> </tr> </table>		teaching Writing.	shared across the school.		<table border="1"> <tr> <td data-bbox="869 582 1348 806"> <p>3.3 Investigate HTCPs data gathering and analysing methods (including the use of teacher, student and whanau voice).</p> </td> <td data-bbox="869 806 1348 974"> <p>Teachers are planning and teaching to our learners strengths and needs.</p> <p>Learners are more assessment capable when knowing their next steps in learning for writing.</p> </td> <td data-bbox="869 974 1348 1220"> <p>3.3.1 Collect and analyse voices from students and teachers around attitudes to Writing.</p> <p>3.3.2 Create a diagram and simple steps of what is used to make an OTJ.</p> <p>Investigate if we have best practice across the school.</p> </td> </tr> </table>	<p>3.3 Investigate HTCPs data gathering and analysing methods (including the use of teacher, student and whanau voice).</p>	<p>Teachers are planning and teaching to our learners strengths and needs.</p> <p>Learners are more assessment capable when knowing their next steps in learning for writing.</p>	<p>3.3.1 Collect and analyse voices from students and teachers around attitudes to Writing.</p> <p>3.3.2 Create a diagram and simple steps of what is used to make an OTJ.</p> <p>Investigate if we have best practice across the school.</p>	<p>different extremes – from well below to on the cusp. Will look into changing the arrangement of groups for Term 3.</p> <ul style="list-style-type: none"> Maunga - some successes with students that will no longer be needed to be in the target working group. New students to the school have been added. Finding students reluctant to write a challenge. Workshops include extra phonics, and starting to pen down any ideas that they may have. Ngahere - have worked on grammar workshops and spelling exercises. Students on reflection are starting to notice what they are starting to enjoy and where they feel they need to work on. A new kaiiaki will take on this group in term 3. 	
	teaching Writing.	shared across the school.									
<p>3.3 Investigate HTCPs data gathering and analysing methods (including the use of teacher, student and whanau voice).</p>	<p>Teachers are planning and teaching to our learners strengths and needs.</p> <p>Learners are more assessment capable when knowing their next steps in learning for writing.</p>	<p>3.3.1 Collect and analyse voices from students and teachers around attitudes to Writing.</p> <p>3.3.2 Create a diagram and simple steps of what is used to make an OTJ.</p> <p>Investigate if we have best practice across the school.</p>									
	<ul style="list-style-type: none"> Collected voices from students re their understanding of Toku Reo Collected voices around students' attitude towards writing - see form here 10% of our students were interviewed over a variety of ages and ethnicities. Best practice to make an OTJ Student evidence - current across the curriculum. LI & formative assessment need to be aligned. Summative assessment is our OTJ Non writers, pre writers, writers - creating exemplars for our non-writers. (There was a folder for non-writers) 	<p>Due to August Lockdown and Covid 19 restrictions, we were unable to continue with this programme in the 'home learning' environment.</p>									

- Easttle writing rubric can be linked to an exemplar - could potentially be used as the basis of moderation. It is a formative assessment tool. Not appropriate for non and pre-writers. Exemplars are based on time at school aligned with the easttle rubric.
- Formative is feedback
- Summative is the stake in the ground - where we think the child is at.
- How do we make the exemplar pieces useful for us - manageable and easy to read?

Planning for next year:

From 2021, we had very early on, begun to see the difference the writing accelerant programme was making for these students. Therefore we will continue with the planned programme/strategies/approaches/actions for 2022 to meet the needs of identified students by implementing a Writing accelerant programme to lift levels of writing achievement and progress. Our intention is to ensure we are being responsive to the 2022 students' needs and are providing good analysis of 2022 beginning of year assessment data to ensure we are 'capturing' the appropriate students and implementing the appropriate programme to ensure success for all.



Analysis of Variance Reporting

School Name:	Holy Trinity Catholic Primary School	School Number:	0743
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Strategic Aim:	<p>Strategic Goal: Our curriculum design is authentic, challenging, future focused, and provides engaging learning opportunities</p> <p>Annual Goal 2.8</p> <p>Responding to the student achievement priorities as described in the Col/Kahui Ako Achievement Challenges</p> <ul style="list-style-type: none"> - Plan for coaching and mentoring of Kaiitiaki 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 																				
Annual Aim:	<p>Goals: 2021</p> <p>TO:</p> <p>Develop understanding of decodable texts and levelled texts as complementary - to be used together as part of literacy programme</p> <p>Purchase decodable books and use as a tool to give students practice of the sounds they have learned.</p> <p>Implement a structured literacy programme within the current literacy programme to support identified students (red/blue/yellow shift)</p> <p>Shift identified students from red/yellow to green by the end of 2021</p>																				
Target:	<p>Identified students achieving below expectation in reading after 6 months/one year at school</p> <table border="1" data-bbox="193 324 582 1415"> <thead> <tr> <th>Progress to 1 Yr Reading Level</th> <th colspan="2">Move to Level 12 Green After Year 1</th> </tr> </thead> <tbody> <tr> <td>BS</td> <td>L8 Yellow At</td> <td></td> </tr> <tr> <td>BE</td> <td>L9 Blue At</td> <td></td> </tr> <tr> <td>OT</td> <td>L8 Yellow Below</td> <td></td> </tr> <tr> <td>NR</td> <td>L8 Yellow At</td> <td></td> </tr> <tr> <td>SD</td> <td>L6 Yellow At</td> <td></td> </tr> </tbody> </table>			Progress to 1 Yr Reading Level	Move to Level 12 Green After Year 1		BS	L8 Yellow At		BE	L9 Blue At		OT	L8 Yellow Below		NR	L8 Yellow At		SD	L6 Yellow At	
Progress to 1 Yr Reading Level	Move to Level 12 Green After Year 1																				
BS	L8 Yellow At																				
BE	L9 Blue At																				
OT	L8 Yellow Below																				
NR	L8 Yellow At																				
SD	L6 Yellow At																				

Tataritanga raraunga



EV	L3 Below
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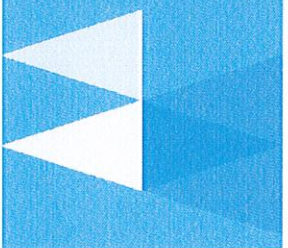
Identified students achieving below expectation and limited progress in demonstrating emergent reading skills

Baseline Data:

Judgement	End Year 0	Progress to 1 Year at School	1 Year at School	Progress to 2 Years at School	2 Years at School
Well above					
Above			2 (6.67%)		7 (30.43%)
At			19 (63.33%)		11 (47.83%)
Below			9 (30.00%)		3 (13.04%)
Well below					2 (8.70%)
Totals			30		23

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>Implemented the Early Words/Yolanda Soryl AND Yolanda Soryl Phonics programme to happen every day - before writing time</p> <p>LC Awa assessing chn to group in phonics stages:</p> <p>Groups differentiated already: SC – work with end of Stage 1 MC - work with mid Stage 1 LD – work with early Stage 1 Completed assessments to identify groups appropriate for students level</p> <p>Further resources purchased - writing cards x 15 YS –</p> <p>Expert teacher support for LC Ts in introducing and working with Ready to Read Phonics Plus texts</p> <p>Investigated decodable texts to purchase LLL (Liz Kane), Sunshine or YS texts</p> <p>Identified group of students to work with</p> <p>Expert teacher supported LC Tcher to work with targeted group to</p>	<p>Teachers successfully completed the Get Set for Literacy online PLD</p> <p>Commenced trialling using structured literacy approach with identified group (red/yellow)</p> <p>Targeted structured literacy group progressing well in their reading</p> <p>Using Ready to Read Phonics Plus decodable texts to support the teaching/learning of phonics and develop students' phonological awareness</p> <p>Students can manipulate sounds out loud, can hear them, write them, segment them and blend them.</p> <p>Targeted students applying their phonics skills when reading levelled texts</p> <p>HITCPS have a structured literacy approach programme to support students in developing their phonics skills and applying them when reading levelled texts.</p> <p>Parents and families having learning conversations about the</p>	<p>Learning gaps/knowledge /skills identified ...</p> <ol style="list-style-type: none"> Learners know their letter name and sound but struggled with segmenting and blending. After many repetitions, they picked up the pattern and responded well. SD, EV, NI - needed much more practice Practised segmenting and noticed the children were struggling with initial sounds. e.g. tap they were saying pat – need plenty of opportunities for repetition Focussed on segmenting and blending and briefly go over phonics - letter name and sounds. <p>Due to August Lockdown and Covid 19 restrictions, we were unable to continue with this programme in the 'home learning' environment.</p>	<p>2022 – students returning to school after August to December 2021 home learning</p> <p>Students will be assessed using PM Benchmark Kit Running records, YS Early words YS Phonics assessment to establish levels of achievement Through analysis, strengths, areas of need and learning gaps will be identified Confirm students to be part of SL programme Implement programme as soon as possible</p> <p>Continue with planned actions for 2022</p>

Tataritanga raraunga



<p>implement structured literacy approach</p> <p>Time set up for T to work with identified students for 15 minutes on top of guided reading sessions and whole class phonics programme.</p> <p>Met with parents to share structured literacy approach programme</p> <p>PLD Programme participation: PM Webinar March 2021 - The Pathway from Decodables to Levelled Texts</p> <p>how PM levelled texts and decodables work together for explicit teaching</p> <p>the literacy criteria underpinning levelled texts using meaningful texts to develop balanced readers</p> <p>misconceptions about using levelled texts.</p> <p>Christine Braid - Get Set for Literacy online PLD to commence end Term 2 (10 workshops)</p>	<p>programme and the positive impact for their child.</p>		
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KIWISPORT FUNDING

KIWISPORT GRANT received 2021 = \$3,859.57

Kiwisport funds were used to supplement costs of the school's Dance programme provided by Footsteps Dance Company Limited

All students Year 0-8 attended x 10 weeks of x 1 (45 mins) session of dance lessons on site. The programme was delivered by trained dance instructors.

The Footsteps Dance Programme offers:

students an opportunity to explore a wide range of dances that are engaging to this age group through themes, cultures, characters and current events.

Footsteps' instructors discuss the meaning/idea of specific styles of dance, including where and why a dance is performed, allowing students to add their own knowledge of the dance and how it fits into their lives and communities.

Overall Expenditure:

Footsteps Dance programme – schoolwide lessons: \$8,970.00



Peta Lindstrom
Principal