

ST IGNATIUS CATHOLIC SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 1490

Principal: Anna Swann

School Address: 72 Speight Rd, St Heliers

Postal Address: 72 Speight Rd, St Heliers, Auckland 1071

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School Email: principal@stignatius.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Clodagh Hoare	Chairperson	Appointed by Bishop	May 2019
Anna Swann	Principal	ex Officio January 2018	
Kim Ballinger	Proprietor's Representative	Appointed by Bishop	December 2018
Peter Brown	Proprietor's Representative	Appointed by Bishop	May 2019
Karen Rassie	Proprietor's Representative	Appointed by Bishop	May 2019
Alexandra Lonergan	Parent Representative	Elected October 2017	May 2019
Stephen O'Neill	Parent Representative	Elected May 2016	May 2019
Nikki Peck	Parent Representative	Elected May 2016	May 2019
Greg Pinches	Parent Representative	Elected May 2016	May 2019
Sylvia Langridge	Parent Representative	Elected 2018	May 2019
Margo Thomas	Parent Representative	Elected May 2016	May 2018
Jane Penney	Staff Representative	Elected May 2016	May 2019



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ST IGNATIUS CATHOLIC SCHOOL

Financial Statements - For the year ended 31 December 2018

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St Ignatius Catholic School

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

CLODAGH HOARE
Full Name of Board Chairperson

Clodagh Hoare
Signature of Board Chairperson

17/5/19.
Date:

Jane Penney
Full Name of Principal

J. Penney
Signature of Principal

17.05.19
Date:

St Ignatius Catholic School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	1,378,617	1,345,627	1,334,057
Locally Raised Funds	3	428,266	415,948	399,576
Use of Land and Buildings Integrated		1,302,234	1,302,234	1,302,234
Interest Earned		3,400	1,500	1,491
		<u>3,112,517</u>	<u>3,065,309</u>	<u>3,037,358</u>
Expenses				
Locally Raised Funds	3	95,228	102,224	83,841
Learning Resources	4	1,309,491	1,330,443	1,310,813
Administration	5	140,004	137,862	140,209
Finance Costs		3,957	3,321	5,623
Property	6	1,396,561	1,392,851	1,381,562
Depreciation	7	87,131	98,298	91,084
Loss on Disposal of Property, Plant and Equipment		584	-	2,025
		<u>3,032,956</u>	<u>3,064,999</u>	<u>3,015,157</u>
Net Surplus / (Deficit)		79,561	310	22,201
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>79,561</u>	<u>310</u>	<u>22,201</u>

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

St Ignatius Catholic School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	262,167	262,167	239,966
Total comprehensive revenue and expense for the year	79,561	310	22,201
Equity at 31 December	341,728	262,477	262,167
 Retained Earnings	341,728	262,477	262,167
Equity at 31 December	341,728	262,477	262,167

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

St Ignatius Catholic School

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	170,237	133,541	89,616
Accounts Receivable	9	134,952	77,685	80,545
GST Receivable		10,841	8,221	8,221
Prepayments		5,600	5,797	5,797
Inventories	10	5,506	4,155	4,155
		327,136	229,399	188,334
Current Liabilities				
Accounts Payable	12	147,821	94,468	94,468
Revenue Received in Advance	13	11,627	8,932	8,932
Provision for Cyclical Maintenance	14	6,480	6,480	10,980
Finance Lease Liability - Current Portion	15	14,386	9,865	32,453
		180,314	119,745	146,833
Working Capital Surplus/(Deficit)		146,822	109,654	41,501
Non-current Assets				
Property, Plant and Equipment	11	242,470	187,259	261,557
		242,470	187,259	261,557
Non-current Liabilities				
Provision for Cyclical Maintenance	14	30,210	31,430	28,020
Finance Lease Liability	15	17,354	3,006	12,871
		47,564	34,436	40,891
Net Assets		341,728	262,477	262,167
Equity		341,728	262,477	262,167

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

St Ignatius Catholic School
Statement of Cash Flows
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash flows from Operating Activities				
Government Grants		360,586	338,830	327,338
Locally Raised Funds		376,649	406,506	397,070
Goods and Services Tax (net)		(2,620)	2,046	2,046
Payments to Employees		(270,010)	(334,524)	(284,827)
Payments to Suppliers		(289,015)	(347,379)	(344,059)
Interest Paid		(3,957)	(3,321)	(5,623)
Interest Received		3,400	1,500	1,491
Cyclical Maintenance		(12,200)	(7,700)	(12,200)
Net cash from / (to) the Operating Activities		162,833	55,958	81,236
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(49,670)	(26,189)	(6,338)
Purchase of Investments		-	-	-
Net cash from / (to) the Investing Activities		(49,670)	(26,189)	(6,338)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(32,542)	(18,738)	(27,081)
Net cash from Financing Activities		(32,542)	(18,738)	(27,081)
Net increase/(decrease) in cash and cash equivalents		80,621	11,031	47,817
Cash and cash equivalents at the beginning of the year	8	89,616	122,510	41,799
Cash and cash equivalents at the end of the year	8	170,237	133,541	89,616

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

St Ignatius Catholic School

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE IRFS 9 Financial Instruments

The School has early adopted PBE IRFS 9 Financial Instruments from the year ended 31 December 2018 (although not mandatory until periods beginning on or after 1 January 2022). This accounting standard introduces new requirements for the classification and measurement of financial assets and financial liabilities, impairment of financial assets, and rules for hedge accounting. The Board of Trustees is of the view that there is no material impact to the recognition or measurement of financial instruments and disclosure of the school's financial assets and liabilities for the current period and each prior period presented.

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.

Useful lives of plant and equipment

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

Critical Judgements in applying Accounting Policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

Other Grants

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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

k) 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.

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.

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment	5 - 10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) 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.

n) 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.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

o) Revenue Received in Advance

Revenue received in advance relates to fees received 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.

p) Provision for Cyclical Maintenance

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

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

q) 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.

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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2 Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	306,572	299,482	298,711
Teachers' salaries grants	1,020,891	1,006,797	1,003,859
Other grants	51,154	39,348	31,487
	<u>1,378,617</u>	<u>1,345,627</u>	<u>1,334,057</u>

3 Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	278,697	274,464	259,578
Fundraising	47,870	37,460	40,324
Trading	5,137	1,000	1,917
Activities	96,562	103,024	97,757
	<u>428,266</u>	<u>415,948</u>	<u>399,576</u>
Expenses			
Activities	59,598	86,824	58,748
Trading	11,576	1,000	12,212
Fundraising (costs of raising funds)	24,054	14,400	12,881
	<u>95,228</u>	<u>102,224</u>	<u>83,841</u>
<i>Surplus for the year Locally raised funds</i>	<u>333,038</u>	<u>313,724</u>	<u>315,735</u>

4 Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	33,799	49,823	41,176
Information and communication technology	2,315	1,250	1,903
Extra-curricular activities	27,257	24,861	27,053
Library resources	511	2,000	1,596
Employee benefits - salaries	1,204,829	1,210,309	1,203,526
Staff development	40,780	42,200	35,559
	<u>1,309,491</u>	<u>1,330,443</u>	<u>1,310,813</u>

5 Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,863	5,608	5,692
Board of Trustees Fees	-	-	-
Board of Trustees Expenses	10,222	9,950	10,854
Communication	5,015	5,830	6,072
Consumables	6,313	7,000	6,631
Operating Lease	3,341	4,008	4,009
Other	4,367	4,150	2,442
Employee Benefits - Salaries	90,797	86,163	89,805
Insurance	3,433	4,500	4,310
Service Providers, Contractors and Consultancy	10,653	10,653	10,394
	<u>140,004</u>	<u>137,862</u>	<u>140,209</u>

6 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,407	17,116	8,362
Consultancy and Contract Services	27,343	24,000	23,876
Cyclical Maintenance Provision	10,613	9,890	8,240
Grounds	10,298	4,800	5,218
Heat, Light and Water	13,379	13,000	12,229
Repairs and Maintenance	22,287	21,811	21,403
Use of Land and Buildings - Integrated	1,302,234	1,302,234	1,302,234
	<u>1,396,561</u>	<u>1,392,851</u>	<u>1,381,562</u>

7 Depreciation of Plant and Equipment

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	42,121	49,008	45,411
Information and Communication Technology	9,012	17,406	16,129
Leased Assets	33,371	29,890	27,696
Library Resources	2,627	1,994	1,848
	<u>87,131</u>	<u>98,298</u>	<u>91,084</u>

8 Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	301	-	101
Bank Current Account	69,784	133,541	59,515
Bank Call Account	100,152	-	30,000
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>170,237</u>	<u>133,541</u>	<u>89,616</u>

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

9 Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	73,455	19,143	19,143
Receivables from the Ministry of Education	-	-	2,860
Teacher Salaries Grant Receivable	61,497	58,542	58,542
	<u>134,952</u>	<u>77,685</u>	<u>80,545</u>
Receivables from Exchange Transactions	73,455	19,143	19,143
Receivables from Non-Exchange Transactions	61,497	58,542	61,402
	<u>134,952</u>	<u>77,685</u>	<u>80,545</u>

10 Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	548	510	510
School Uniforms	4,958	3,645	3,645
	<u>5,506</u>	<u>4,155</u>	<u>4,155</u>

11 Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Furniture and Equipment	183,716	38,517	-	-	(42,121)	180,112
Information and Communication Technology	17,924	743	-	-	(9,012)	9,655
Leased Assets	46,967	20,717	(1)	-	(33,371)	34,312
Library Resources	12,950	8,651	(583)	-	(2,627)	18,391
Balance at 31 December 2018	261,557	68,628	(584)	-	(87,131)	242,470

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Furniture and Equipment	618,032	(437,920)	180,112
Information and Communication Technology	130,292	(120,637)	9,655
Leased Assets	112,373	(78,061)	34,312
Library Resources	67,955	(49,564)	18,391
Balance at 31 December 2018	928,652	(686,182)	242,470

The net carrying value of equipment held under a finance lease is \$34,312 (2017: \$46,967)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture and Equipment	228,320	1,511	(704)	-	(45,411)	183,716
Information and Communication Technology	29,983	4,070	-	-	(16,129)	17,924
Leased Assets	58,570	16,093	-	-	(27,696)	46,967
Library Resources	15,362	757	(1,321)	-	(1,848)	12,950
Balance at 31 December 2017	332,235	22,431	(2,025)	-	(91,084)	261,557

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Furniture and Equipment	579,515	(395,799)	183,716
Information and Communication Technology	137,360	(119,436)	17,924
Leased Assets	93,415	(46,448)	46,967
Library Resources	62,097	(49,147)	12,950
Balance at 31 December 2017	872,387	(610,830)	261,557

12 Accounts Payable

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Operating creditors	67,270	28,481	23,793
Accruals	6,884	-	4,688
Employee Entitlements - salaries	61,497	58,542	58,542
Employee Entitlements - leave accrual	12,170	7,445	7,445
	147,821	94,468	94,468
Payables for Exchange Transactions	147,821	94,468	94,468
	147,821	94,468	94,468

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	11,627	8,932	8,932
	<u>11,627</u>	<u>8,932</u>	<u>8,932</u>

14 Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	39,000	39,000	42,960
Increase to the Provision During the Year	10,613	9,890	8,240
Use of the Provision During the Year	(12,923)	(10,980)	(12,200)
Provision at the End of the Year	<u>36,690</u>	<u>37,910</u>	<u>39,000</u>
Cyclical Maintenance - Current	6,480	6,480	10,980
Cyclical Maintenance - Term	<u>30,210</u>	<u>31,430</u>	<u>28,020</u>
	<u>36,690</u>	<u>37,910</u>	<u>39,000</u>

15 Finance Lease Liability

The School has entered into a number of finance lease agreements as listed below. Minimum lease payments payable (which includes interest portion):

- (a) 3 TRL TELA laptops
- (b) 1 Flexigroup contract for 25 Macbook Air
- (c) 1 De Lage Landen contract for 2 Toshiba E studio

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	16,788	9,865	35,725
Later than One Year and no Later than Five Years	<u>19,759</u>	<u>3,006</u>	<u>13,703</u>
	<u>36,547</u>	<u>12,871</u>	<u>49,428</u>

16 Related Party Transactions

The Proprietor of the School (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 fund on behalf of the school (or vice versa) the amounts are disclosed.

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

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues and parish donations payable to the Proprietor. The amounts collected in total were \$137,566 (2017: \$131,034). 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 \$11,627 (2017: \$8,170).

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	-	-
Full-time equivalent members	0.40	0.06
<i>Leadership Team</i>		
Remuneration	220,751	227,235
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	220,751	227,235
Total full-time equivalent personnel	2.40	2.06

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	120 - 130
Benefits and Other Emoluments	1 - 5	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 105	-	1
	-	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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

19 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

20 Commitments**(a) Capital Commitments**

As at 31 December 2018 the Board has no capital commitments

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has no operating contracts

	2018 Actual \$	2017 Actual \$
No later than One Year	-	4,481
Later than One Year and No Later than Five Years	-	668
	-	<u>5,149</u>

21 Managing Capital

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

22 Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	170,237	133,541	89,616
Receivables	134,952	77,685	80,545
Total Cash and Receivables	<u>305,189</u>	<u>211,226</u>	<u>170,161</u>

Financial liabilities measured at amortised cost

Payables	147,821	94,468	94,468
Finance Leases	31,740	12,871	45,324
Total Financial Liabilities Measured at Amortised Cost	<u>179,561</u>	<u>107,339</u>	<u>139,792</u>

23 Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST IGNATIUS CATHOLIC SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of St Ignatius Catholic School (the School). The Auditor-General has appointed me, Melissa Youngson, using the staff and resources of Deloitte 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 3 to 16 that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 17 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.



Other information

The Board of Trustees is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board of Trustees, Kiwisport Statement, Analysis of Variance and Principal's Reports 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.

A handwritten signature in black ink, appearing to read "Melissa Youngson".

Melissa Youngson
for Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand

Analysis of Variance Reporting



School Name:	St Ignatius Catholic School	School Number:	1490
Strategic Aim:	<p>To provide a learning culture that enables all children to continuously develop to excel.</p> <p>Continue to empower our children to take ownership of their learning in order to achieve academic improvement Use evidence-based practice to inform teaching to raise the levels of achievement in mathematics for all learners, being guided by the Ka Hikitia strategy for all Maori and Pasifika Education Plan for all learners.</p>		
Annual Aim:	<p>Focus: Mathematics 2018 To raise achievement in Mathematics for the identified group of students in Years 4 and 5 who were assessed in relation to National Standards as achieving BELOW National Standards for Mathematics in 2017.</p> <p>Focus: English Reading 2018 To raise achievement in English reading for the identified group of children in Year 2 and Year 5 who were assessed in relation to National Standards as achieving BELOW National Standards for Reading 2017.</p>		
Target 1:	Aim: Mathematics - These children will make progress of at least 2 sub stages in GLoSS.		
Target 2:	Aim: English-Reading - These children will achieve at least 1 years progress.		
Baseline Data:	<p>Analysis of 2017 NS data identified</p> <ul style="list-style-type: none"> 10.7% of Year 3 learners and 16.7% of Year 4 learners, were achieving BELOW the National Standard for Mathematics 16% of year 1 learners and 10% of Year 4 learners, were achieving BELOW the National Standard for Reading 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Mathematics</p> <ul style="list-style-type: none"> Maths PLD with external facilitator on Problem Solving Mathematics. Children's progress tracked using: <ul style="list-style-type: none"> Formative Assessment: GLOSS and PAT assessment Qualitative data Observations Anecdotal evidence <p>Overall Teacher Judgements formed in relation to NZ Curriculum Levels.</p> <ul style="list-style-type: none"> PLD on Teaching as Inquiry Development and use of Spirals of Inquiry model within appraisal system. Appointed a Maths Lead teacher (receiving a management unit) 	<p>Comparison with 2017 Maths baseline data</p> <p>Current Y4 Cohort</p> <ul style="list-style-type: none"> end of 2016 20.7% BELOW National Standard end of 2017 10.7% BELOW National Standard end of 2018 3% working towards Curriculum Level 2 <p>Current Y5 Cohort</p> <ul style="list-style-type: none"> end of 2016 20.8% BELOW end of 2017 16.3% BELOW end of 2018 14 %working towards Curriculum Level 3 <p>This Year 5 target group has continued to be tracked closely with GLoSS as an assessment. *expectation end of Year 5 is Early Stage 6 (E6)</p> <p>Student 1 2017 Stage 4 2018 Stage E5</p> <p>Student 2 2017 Stage 5 2018 Stage E6</p> <p>Student 3 2017 Stage 4</p>	<p>Although all learners in both target groups made positive gains in progress, it is hard to compare National Standards results with New Zealand Curriculum results.</p> <p>The Maths PLD undertaken across all year levels has provided a change in pedagogy from teacher driven lessons, to collaborative problem solving learning in flexible learning groups.</p> <p>The BOT funded people resource means that teacher-student ratio is good and children can be targeted effectively.</p> <p>We continue to be challenged with overseas trained teachers unfamiliar with the New Zealand Curriculum. PLD and mentoring has been required in this area. Pedagogy in flexible learning spaces and communities continues to develop.</p> <p>Employment:</p> <ul style="list-style-type: none"> New team leaders Resignation of staff member Term 4. Part time teachers not available for PLD Job sharing 	<p>Strengthen evaluation capacity to sustain improvement</p> <p>Build children's sense of agency in decision making about their learning</p> <p>Continue to develop learning focused partnerships with parents/whānau.</p> <p>Continue with Maths PLD with external facilitator</p> <p>PLD in teaching as Inquiry to be integrated in the Maths PLD (Same facilitator)</p> <p>PLD in Learning Frameworks and PaCT</p> <p>Deepen understanding of data analysis and effective responses</p> <p>Provide authentic & meaningful opportunities / rich problem solving experiences.</p> <p>Re-structure of Learning Communities to reflect Curriculum levels, to provide more direction for teachers in planning and using of NZC Learning Objectives.</p> <p>Continued tracking of Year 5 target group</p>

<p>Literacy</p> <p>PLD with 2 teachers in Accelerated Learning in Literacy (ALL) with a focus on Reading. Year 2 target group Year 4/5 target group</p>	<p>2018 Stage E5 Student 4 2017 Stage 5 2018 Stage E6 Student 5 2017 Stage E5 2018 Stage 5 Student 6 2017 Stage 5 2018 Stage E6</p> <p><u>Year 2 Target group</u></p> <p>Student 1 T2 2018 Reading Level: <i>Level 8</i> T4 2018 Reading Level: <i>Level 16</i> Student 2 T2 2018 Reading Level: <i>Level 10</i> T4 2018 Reading Level: <i>Level 16</i> Student 3 T2 2018 Reading Level: <i>Level 8</i> T4 2018 Reading Level: <i>Level 16</i> Student 4 T2 2018 Reading Level: <i>Level 10</i> T4 2018 Reading Level: <i>Level 16</i> Student 5 T2 2018 Reading Level: <i>Level 10</i> T4 2018 Reading Level: <i>Level 15</i> Student 6</p>	<p>ALL focus learning groups with targeted learners. Release time for teacher planning and reflection for teaching as inquiry.</p> <p>PLD with external facilitators Workshops with colleagues involved in the ALL programme in the cluster-sharing of expertise and learning.</p> <p>Year 2 focused learning time with teacher Year 5 focused learning time with teacher</p>	<p>Raise the profile of target learners as a shared teaching responsibility including more SENCO involvement Ensure frequent communication with parents of progress and specific actions for them to support</p> <p>Social/flexible learning groups (<i>research referenced</i>)</p> <p>Work shop model for learners</p> <p>Continued participation in Maths cluster workshopping</p> <p>Continued BOT funding to employ Learning Assistants & Learning Support teachers</p> <p>PLD continued to be shared across the school with implementation of reciprocal reading in Years 3-6.</p> <p>ALL to continue with one teacher with a Writing focus.</p>
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<p>PLD in Positive Behaviour for Learning</p>	<p>T2 2018 Reading Level: <i>Level 8</i> T4 2018 Reading Level: <i>Level 14</i></p> <p><u>Year 5 Target group</u></p> <p>Student 1 Age: as at T4 T2 2018 Reading Age: <i>7.5-8.5 Years</i> T4 2018 Reading Age: <i>9-10 Years</i></p> <p>Student 2 Age: as at T4 T2 2018 Reading Age: <i>7-8 Years</i> T4 2018 Reading Age: <i>9-10 Years</i></p> <p>Student 3 Age: as at T4 T2 2018 Reading Age: <i>7.5-8.5 Years</i> T4 2018 Reading Age: <i>9.5-10.5 Years</i></p> <p>Student 4 Age: as at T4 T2 2018 Reading Age: <i>7.5-8.5 Years</i> T4 2018 Reading Age: <i>9-10 Years</i></p> <p>Student 5 Age: as at T4 T2 2018 Reading Age: <i>8-9 Years</i> T4 2018 Reading Age: <i>10-11 Years</i></p> <p>Student 6 Age: as at T4 T2 2018 Reading Age: <i>7.5-8.5 Years</i> T4 2018 Reading Age: <i>9.5-10.5 Years</i></p> <p>Development of Growing Self Responsibility Guide (GSRG) for school wide use. This has an emphasis on</p> <ul style="list-style-type: none"> ○ building relationships with students ○ promoting whanau like context in learning spaces ○ Shared high expectations across the school ○ constructing boundaries and systems with students based on expectations <p>Empowerment of teachers to implement GSRG school wide.</p>	<p>Year 5 implementation of Reciprocal reading programme across the Learning Community.</p> <p>There was a need for consistent messages of expectation across the school.</p> <p>High expectations of behaviour and learning across the school.</p>	<p>Continued use of GSRG</p> <p>Student agency continue to be developed with PLD. Student driven goal setting for learning developed.</p>
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	Student agency promoted through <ul style="list-style-type: none"> ○ Must Do/Can do model ○ Workshops ○ Teacher/student conferences ○ Student/Parent conferences 		
Planning for next year:			
PLD in Maths with external facilitator Teaching as Inquiry and collaborative inquiry integrated with Maths PLD Continued strengthening of Positive Behaviour for Learning model through the Growing Self Responsibility Guide (GSRG) PLD in Learning Framework and PaCT tools			

Kiwisport is a Government funding initiative to support students' participation in organised sport.

The Kiwi Sport Fund has enabled children from all year levels at St Ignatius to benefit from a range of opportunities in a wide variety of sports.

Participation and enjoyment of sport continues to be a positive aspect of our school culture and is highly valued by our parent community. We enter our children from Years 4, 5, and 6 in available organised sports tournaments and championships.

Whilst we often have successful outcomes when competing with larger schools, our philosophy of inclusion and participation, and team work leads to as many children as possible being involved in interschool events.

In 2018 Kiwisport funding was again spent on employment of a part-time sports co-ordinator to assist in organising teams and taking an increased number of children to sports tournaments organised by our local Bay Suburbs Sports Cluster and other organisations – rugby: rippa, tackle & touch, (incl continuing Marist tournaments) soccer/football, swimming, athletics, netball, cricket, softball, hockey, basketball, gymnastics, and cross country.

A very successful school cross country, at which every child from Year 0 to 6 participated, was held at Glover Park. The entire school went to Mt Smart for 'Hauora Games' and participated and competed in a range of athletics activities and events. Every child participated in track and field events, experiencing running on an oval track and, for the older children, using regulation high jump and long jump equipment.

School competitive Swimming sports were held for Years 4, 5, 6 at Sacred Heart Aquatic Centre. Friendly fun races were held for Years 0/1, 2, and 3 and this demonstrated their swimming progress to their families. Swimming sessions incorporated a focus on water safety.

The Lead Teacher of sports was supported by the Sports Coordinator and, together they attended Bay Suburbs cluster meetings for our local schools. They ensured sports skills were delivered and quality coaching was sourced and organized; assistance of willing parents to manage, coach, umpire, and transport, and also to coach at weekly sports sessions was enlisted – all time consuming.

The sports co-ordinator took full advantage of any freely offered sports coaching e.g. tennis, cricket, hockey, rippa rugby, rugby, soccer, and paid gymnastics sessions.

Children participate in organised weekly sport/PE and daily fitness (exception - genuine illness/injury.) Children continue to be eager to participate and explore sports new to them e.g. hockey, boys netball, girls touch rugby.

The size of our school grounds is restrictive for practice however local amenities e.g. Madiills Park were used regularly. Our school grounds were used before and after school for a range of sports coaching for our children.

Kiwisport is part of our children's 'whole' development and incorporated naturally into our curriculum delivery; children are encouraged and given equal opportunities.

Sports equipment was purchased and well used.

The funding assisted us to meet our goals of the enjoyment of physical activity, importance of the health benefits of fitness, a 'have a go' attitude, learning the codes, fair play, and keenness to participate and contribute as team members.