

ST IGNATIUS CATHOLIC SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory**Ministry Number: 1490****Principal: Jane Penney****School Address: 72 Speight Rd, St Heliers****Postal Address: 72 Speight Rd, St Heliers, Auckland 1071****School Phone: 09 5757081****School Email: principal@stignatius.school.nz****Members of the Board of Trustees**

Name	Position	How Position Gained	Term Expires
Sylvia Langridge	Chairperson	Elected May 2019	May 2022
Jane Penney	Principal	ex Officio	
Helen Pryde	Proprietor's Representative	Appointed by Bishop	May 2022
Vanessa Waldron	Proprietor's Representative	Appointed by Bishop	May 2022
Peter Brown	Proprietor's Representative	Appointed by Bishop	May 2022
Karen Rassie	Proprietor's Representative	Appointed by Bishop	May 2022
Christopher Duncan	Parent Representative	Elected May 2019	May 2022
Rhian Thompson	Parent Representative	Elected May 2019	May 2022
Anthony Chapman	Parent Representative	Elected May 2019	May 2022
Stephanie Aquilina	Parent Representative	Elected May 2019	May 2022
Karen Rooney	Staff Representative	Elected May 2019	Dec 2019

<i>Clodagh Hoare</i>	<i>Chairperson</i>	<i>Appointed by Bishop</i>	<i>May 2019</i>
<i>Alexandra Lonergan</i>	<i>Parent Representative</i>	<i>Elected October 2017</i>	<i>May 2019</i>
<i>Sylvia Langridge</i>	<i>Parent Representative</i>	<i>Elected 2018</i>	<i>May 2019</i>
<i>Margo Thomas</i>	<i>Parent Representative</i>	<i>Elected May 2016</i>	<i>May 2018</i>
<i>Jane Penney</i>	<i>Staff Representative</i>	<i>Elected May 2016</i>	<i>May 2019</i>
<i>Karen Rooney</i>	<i>Staff Representative</i>	<i>Elected May 2019</i>	<i>Resigned Dec 2019</i>

ST IGNATIUS CATHOLIC SCHOOL

Financial Statements - For the year ended 31 December 2019

Index

Page	Statement
3	Statement of Responsibility
4	Statement of Comprehensive Revenue and Expense
5	Statement of Changes in Net Assets/Equity
6	Statement of Financial Position
7	Statement of Cash Flows
8 - 11	Statement of Accounting Policies
12 - 19	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

St Ignatius Catholic School
Statement of Responsibility
For the year ended 31 December 2019

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

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

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

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

Sylvia Langridge
Full Name of Board Chairperson

Jane Penney
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

4.06.2020
Date:

4.06.2020
Date:

St Ignatius Catholic School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	1,436,584	1,393,699	1,378,617
Locally Raised Funds	3	448,715	420,108	428,266
Use of Land and Buildings Integrated		1,302,234	1,302,234	1,302,234
Interest Earned		3,727	3,000	3,400
		<u>3,191,260</u>	<u>3,119,041</u>	<u>3,112,517</u>
Expenses				
Locally Raised Funds	3	92,088	108,224	95,228
Learning Resources	4	1,400,006	1,391,265	1,309,491
Administration	5	123,372	134,897	140,004
Finance Costs		2,551	771	3,957
Property	6	1,490,398	1,406,295	1,396,561
Depreciation	7	63,295	75,000	87,131
Loss on Disposal of Property, Plant and Equipment		503	-	584
		<u>3,172,213</u>	<u>3,116,452</u>	<u>3,032,956</u>
Net Surplus / (Deficit)		19,047	2,589	79,561
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>19,047</u>	<u>2,589</u>	<u>79,561</u>

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

St Ignatius Catholic School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	341,728	341,728	262,167
Total comprehensive revenue and expense for the year	19,047	2,589	79,561
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	360,775	344,317	341,728
Retained Earnings	360,775	344,317	341,728
Reserves	-	-	-
Equity at 31 December	360,775	344,317	341,728

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which forms part of these financial statements.

St Ignatius Catholic School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	299,628	276,317	170,237
Accounts Receivable	9	54,827	61,497	134,952
GST Receivable		10,337	10,841	10,841
Prepayments		7,590	5,600	5,600
Inventories	10	4,547	5,506	5,506
		<u>376,929</u>	<u>359,761</u>	<u>327,136</u>
Current Liabilities				
Accounts Payable	12	86,185	147,821	147,821
Revenue Received in Advance	13	8,067	11,627	11,627
Provision for Cyclical Maintenance	14	13,273	8,550	6,480
Finance Lease Liability - Current Portion	15	8,624	9,041	14,386
		<u>116,149</u>	<u>177,039</u>	<u>180,314</u>
Working Capital Surplus/(Deficit)		260,780	182,722	146,822
Non-current Assets				
Property, Plant and Equipment	11	212,581	203,568	242,470
		<u>212,581</u>	<u>203,568</u>	<u>242,470</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	102,620	33,660	30,210
Finance Lease Liability	15	9,966	8,313	17,354
		<u>112,586</u>	<u>41,973</u>	<u>47,564</u>
Net Assets		<u>360,775</u>	<u>344,317</u>	<u>341,728</u>
Equity		<u>360,775</u>	<u>344,317</u>	<u>341,728</u>

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

St Ignatius Catholic School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		366,581	372,808	360,586
Locally Raised Funds		518,610	441,946	376,649
Goods and Services Tax (net)		504	(2,620)	(2,620)
Payments to Employees		(298,419)	(324,731)	(270,010)
Payments to Suppliers		(397,402)	(332,801)	(289,015)
Interest Paid		(2,551)	(771)	(3,957)
Interest Received		3,727	3,000	3,400
Cyclical Maintenance		(14,600)	(6,480)	(12,200)
Net cash from / (to) the Operating Activities		176,450	150,351	162,833
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(32,135)	(91,309)	(49,670)
Net cash from / (to) the Investing Activities		(32,135)	(91,309)	(49,670)
Cash flows from Financing Activities				
Finance Lease Payments		(14,924)	4,483	(32,542)
Net increase/(decrease) in cash and cash equivalents		129,391	63,525	80,621
Cash and cash equivalents at the beginning of the year	8	170,237	212,792	89,616
Cash and cash equivalents at the end of the year	8	299,628	276,317	170,237

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 which form part of these financial statements.

St Ignatius Catholic School

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2019

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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard Early Adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates and Assumptions

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

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

Useful lives of 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

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

Prior Year Policy

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

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) 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.

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

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
Motor vehicles	5 years
Textbooks	3 years

k) 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.

l) 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.

m) Employee Entitlements*Short-term employee entitlements*

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

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

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

n) 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.

The School holds sufficient funds to enable the refund of unearned revenue, should the School be unable to provide the services to which it relates.

o) 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).

p) 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.

q) 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.

r) Budget Figures

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

s) 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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	285,192	300,654	306,572
Teachers' salaries grants	1,070,003	1,020,891	1,020,891
Other grants	81,389	72,154	51,154
Other government grants	-	-	-
	<u>1,436,584</u>	<u>1,393,699</u>	<u>1,378,617</u>

3 Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	302,608	273,684	278,697
Fundraising	40,923	38,400	47,870
Trading	3,161	2,000	5,137
Activities	102,023	106,024	96,562
	<u>448,715</u>	<u>420,108</u>	<u>428,266</u>
Expenses			
Activities	67,527	78,824	59,598
Trading	12,006	15,000	11,576
Fundraising (costs of raising funds)	12,555	14,400	24,054
	<u>92,088</u>	<u>108,224</u>	<u>95,228</u>
<i>Surplus for the year Locally raised funds</i>	<u>356,627</u>	<u>311,884</u>	<u>333,038</u>

4 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	27,307	40,900	33,799
Information and communication technology	18,963	17,416	2,315
Extra-curricular activities	29,044	31,880	27,257
Library resources	193	2,000	511
Employee benefits - salaries	1,288,437	1,264,194	1,204,829
Staff development	36,062	34,875	40,780
	<u>1,400,006</u>	<u>1,391,265</u>	<u>1,309,491</u>

5 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,039	6,341	5,863
Board of Trustees Fees	1,345	-	-
Board of Trustees Expenses	10,454	11,620	10,222
Communication	3,687	5,830	5,015
Consumables	5,792	6,000	6,313
Operating Lease	-	-	3,341
Other	2,879	3,800	4,367
Employee Benefits - Salaries	78,851	86,153	90,797
Insurance	3,672	4,500	3,433
Service Providers, Contractors and Consultancy	10,653	10,653	10,653
	<u>123,372</u>	<u>134,897</u>	<u>140,004</u>

6 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,507	11,200	10,407
Consultancy and Contract Services	27,352	28,000	27,343
Cyclical Maintenance Provision	93,803	12,000	10,613
Grounds	8,995	15,000	10,298
Heat, Light and Water	14,362	13,000	13,379
Repairs and Maintenance	35,145	24,861	22,287
Use of Land and Buildings - Integrated	1,302,234	1,302,234	1,302,234
	<u>1,490,398</u>	<u>1,406,295</u>	<u>1,396,561</u>

7 Depreciation of Plant and Equipment

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	37,258	36,257	42,121
Information and Communication Technology	6,210	7,757	9,012
Leased Assets	17,529	28,725	33,371
Library Resources	2,298	2,261	2,627
	<u>63,295</u>	<u>75,000</u>	<u>87,131</u>

8 Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	10	-	301
Bank Current Account	122,224	276,317	69,784
Bank Call Account	177,394	-	100,152
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>299,628</u>	<u>276,317</u>	<u>170,237</u>

9 Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	-	73,455
Teacher Salaries Grant Receivable	54,827	61,497	61,497
	<u>54,827</u>	<u>61,497</u>	<u>134,952</u>
Receivables from Exchange Transactions	-	-	73,455
Receivables from Non-Exchange Transactions	54,827	61,497	61,497
	<u>54,827</u>	<u>61,497</u>	<u>134,952</u>

10 Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	250	5,506	548
School Uniforms	4,297	-	4,958
	<u>4,547</u>	<u>5,506</u>	<u>5,506</u>

11 Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Furniture and Equipment	180,112	27,030	-	-	(37,258)	169,884
Information and Communication Technology	9,655		-	-	(6,210)	3,445
Leased Assets	34,312	1,774	-	-	(17,529)	18,557
Library Resources	18,391	5,106	(1,859)	1,355	(2,298)	20,695
Balance at 31 December 2019	242,470	33,910	(1,859)	1,355	(63,295)	212,581

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Furniture and Equipment	645,061	(475,177)	169,884
Information and Communication Technology	130,293	(126,848)	3,445
Leased Assets	114,147	(95,590)	18,557
Library Resources	71,202	(50,507)	20,695
Balance at 31 December 2019	960,703	(748,122)	212,581

The net carrying value of equipment held under a finance lease is \$18,557

	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

12 Accounts Payable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating creditors	12,936	74,154	67,270
Accruals	14,126	-	6,884
Employee Entitlements - salaries	54,827	61,497	61,497
Employee Entitlements - leave accrual	4,296	12,170	12,170
	<u>86,185</u>	<u>147,821</u>	<u>147,821</u>
Payables for Exchange Transactions	86,185	147,821	147,821
	<u>86,185</u>	<u>147,821</u>	<u>147,821</u>

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other	8,067	11,627	11,627
	<u>8,067</u>	<u>11,627</u>	<u>11,627</u>

14 Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	36,690	36,690	39,000
Increase to the Provision During the Year	56,080	12,000	9,890
Adjustment to the Provision	37,723	-	723
Use of the Provision During the Year	(14,600)	(6,480)	(12,923)
Provision at the End of the Year	<u>115,893</u>	<u>42,210</u>	<u>36,690</u>
Cyclical Maintenance - Current	13,273	8,550	6,480
Cyclical Maintenance - Term	102,620	33,660	30,210
	<u>115,893</u>	<u>42,210</u>	<u>36,690</u>

15 Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year - Including Interest	9,998	9,041	16,788
Later than One Year and no Later than Five Years - Including Interest	11,132	8,313	19,759
	<u>21,130</u>	<u>17,354</u>	<u>36,547</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 \$126,206 (2018: \$137,566). 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 \$8,003 (2018: \$11,627).

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

17 Remuneration*Key management personnel compensation*

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	1,345	-
Full-time equivalent members	0.26	0.40
<i>Leadership Team</i>		
Remuneration	179,011	220,751
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>180,356</u>	<u>220,751</u>
Total full-time equivalent personnel	<u>2.26</u>	<u>2.40</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

Other Employees

No other employees received remuneration greater than \$100,000 (2018: nil).

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

18 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: Nil).

Holidays Act Compliance - Schools Payroll

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

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

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

19 Commitments**(a) Capital Commitments**

As at 31 December 2019 the Board has no capital commitments

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has no operating contracts. (Operating contracts as at 31 December 2018: nil.)

20 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.

21 Financial Instruments

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

Loans and receivables

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	299,628	276,317	170,237
Receivables	54,827	61,497	134,952
Investments - Term Deposits	-	-	-
Total Cash and Receivables	<u>354,455</u>	<u>337,814</u>	<u>305,189</u>

Financial liabilities measured at amortised cost

Payables	86,185	147,821	147,821
Finance Leases	18,590	17,354	31,740
Total Financial Liabilities Measured at Amortised Cost	<u>104,775</u>	<u>165,175</u>	<u>179,561</u>

22 Events After Balance Date - Covid-19

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

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

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

23 Adoption of PBE IFRS 9 Financial Instruments

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

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

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

24 Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST IGNATIUS CATHOLIC SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 4 to 18, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 4 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in Note 22 on Page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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.

Deloitte.

- 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 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 including List of Board of Trustees, Statement of Responsibility, Analysis of Variance Report and KiwiSport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Melissa Youngson

Partner
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> <ul style="list-style-type: none"> - Continue to empower our children to take ownership of their learning in order to achieve academic improvement - Promote academic improvement for all learners - 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. 		
Annual Aim:	<p>Focus: Mathematics 2019 To raise achievement in Mathematics for an identified group of students in Year 5 who were assessed as Working towards Curriculum level 3 for Mathematics at the end of 2018.</p> <p>Focus: English Writing 2019 To raise achievement in English writing for an identified group of children in Year 3 who were assessed as WORKING TOWARDS the curriculum level in 2018.</p>		
Target 1:	Aim: Mathematics - These children will make progress of at least 2 sub stages in GLoSS.		
Target 2:	Aim: English-Writing - These children will achieve at least 1 year's progress in writing		
Baseline Data:	<p>Analysis of 2018 data identified</p> <ul style="list-style-type: none"> o 14% of Year 4 learners were working TOWARDS the expected curriculum level at the end of 2018 for Mathematics o 33% of Year 2 learners were identified as working below the NZ mean for writing in e-asTTle testing at the end of 2018 		

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"> Continued Maths PLD with external facilitator on Problem Solving Mathematics. Principal implemented digital intervention to accelerate maths with a 'booster' group of Y5 students with the support of their maths teacher Progress tracked using: Gloss & PAT assessment, observations and anecdotal evidence <p>Overall Teacher Judgements formed in relation to NZ Curriculum Levels tracked termly on spreadsheets with children requiring particular attention being highlighted</p> <ul style="list-style-type: none"> PLD on Teaching as Inquiry Development and use of Spirals of Inquiry model within appraisal system. 	<p>Comparison with 2018 Maths baseline data:</p> <p>Current Y5 Cohort</p> <ul style="list-style-type: none"> end of 2018 -14% working TOWARDS curriculum level end of 2019 – 3% (1 student) working towards the level <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>Three of the students were also tracked using e-asTTle maths assessment (See these results in table below)</p> <p>Student 1 2018 Stage E5 2019 Stage 5</p> <p>Student 2 2018 Stage E5 2019 Stage E6</p> <p>Student 3 2018 Stage 5 2019 Stage E6</p> <p>Student 4 2018 Stage 5 2019 Stage E6</p> <p>Student 5 2018 Stage 4 2019 Stage 4</p> <p>EasTTle Maths results for intervention students:</p> <table border="1" data-bbox="577 1294 1102 1390"> <thead> <tr> <th data-bbox="577 1294 846 1358">Before intervention (quarter 1)</th> <th data-bbox="846 1294 1102 1358">Post Intervention (quarter 2)</th> </tr> </thead> <tbody> <tr> <td data-bbox="577 1358 846 1390">Student1</td> <td data-bbox="846 1358 1102 1390"></td> </tr> </tbody> </table>	Before intervention (quarter 1)	Post Intervention (quarter 2)	Student1		<p>The BOT funded people resource means that teacher-student ratio is good and children could be targeted effectively.</p> <p>MATHS</p> <p>Looking at the additional data from the e-asTTle results showed students needed to develop their maths vocabulary so the intervention was designed to enable them to talk about the problem in a way that would support their understanding and learning.</p> <p>By using digital technologies students were more engaged, they could explore problem solving in groups and share their findings using the Seesaw app or by videoing themselves.</p> <p>To improve problem solving students need to be able to have the time to unpack the problem and explore the vocabulary within it.</p> <p>By using more than just Gloss as an assessment, teachers were able to make confident overall judgement of where the students were tracking against curriculum levels and at the end of the year 4 of the 5 students had moved to be</p>	<p>By using more than just Gloss as an assessment, teachers were able to make a confident overall judgement of where the students were tracking against curriculum levels.</p> <p>Two teachers are enrolled in Accelerated Learning in Maths (ALiM) training in 2020</p> <p>Continue to look at using a number of tools to inform teacher judgments in particular the PACT tool (Progress and Achievement Consistency tool)</p> <p>Continue teacher PLD to improve understanding of the Learning progression Frameworks.</p> <p>Deepen understanding of data analysis and effective responses/ interventions</p> <p>Raise the profile of target learners as a shared teaching responsibility including more SENCO involvement</p> <p>Ensure frequent communication with parents of progress and specific actions for them to support</p>
Before intervention (quarter 1)	Post Intervention (quarter 2)						
Student1							

Focus on literacy learning progressions and sharing these with students in child-speak.

Team and school wide-moderation of e-asTTle writing.

Scale Score	level	Scale score	level
1358	2P	1410	3B
Student 2			
1385	2A	1410	3B
Student 3			
1408	2A	1473	3P
Mean score for quarter 1 is 1400 and for quarter 2 is 1410. After the intervention the 3 students were working at or above the mean for Y 5 students.			

WRITING

2019 Y3 Cohort

- end of 2018 -33% scored below NZ mean for writing
- end of 2019 - 19% scored below NZ mean

e-asTTle results

End of 2018		End of 2019	
Student 1			
Scale Score	level	Scale score	level
1254	1P	1342	1A
Student 2			
1254	1P	1342	2B
Student 3			
1254	1P	1342	1A
Student 4			
1254	1P	1397	2B
Student 5			
1254	1P	1420	2P
Student 6			
1254	1P	1235	1P
Student 7			
1224	1B	1342	2B

working within the curriculum level.

The one student who is still working Towards the curriculum level has additional learning needs and an ILP has been developed in consultation with the SENCO.

WRITING

There was focussed literacy learning time with teacher and some students were given additional support from a part-time teacher.

Leader of learning community resigned and left at the end of term 2. She was unable to be replaced for the next 2 terms and, although the learning community had the additional support of the new associate principal, some of the initial momentum and focus on these target students was lost contributing to them making less progress than expected.

Continued participation in Maths cluster workshopping

Continued BOT funding to employ Learning Assistants and provide PLD for teachers

Teachers need to grow in confidence around the teaching and assessing of writing and to be provided with time an opportunities to work collaboratively to analyse the data set goals for learners

Student 8			
1224	1B	1170	1B
Student 9			
1254	1P	1203	1B
Student 10			
1254	1P	1294	1P
Student 11			
1283	1P	1294	1P
Student 12			
1122	1B	1266	1P

Planning for next year:

2020 PLD in PACT with ministry facilitators. Implement for maths
 Embed understanding and use of learning progressions
 Further PLD and moderation of e-asTTle writing
 Continue Teaching as Inquiry and collaborative inquiry
 Collectively develop goals for target students in 2020 and agree to method of measuring/ tracking

St Ignatius Catholic School 1490 KIWISPORT 2019

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 2019 Kiwisport funding was again spent on employment of a part-time sports co-ordinator to assist in organising teams and taking a large 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 'Our World Games' (Athletics Sports) 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. rippa rugby, rugby, and soccer taster 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. Madills 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.