

# **Our Lady Star of the Sea School**

## **Annual Report for the year ended 31 December 2018**

<b>Ministry Number:</b>	1514
<b>Principal:</b>	Louise Campbell
<b>School Address:</b>	14 Oakridge Way, Howick
<b>School Postal Address:</b>	14 Oakridge Way, Howick
<b>School Phone:</b>	09 538 0195
<b>School Email:</b>	office@starofthesea.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

# **Our Lady Star of the Sea School**

## **Annual Report**

For the year ended 31 December 2018

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**Our Lady Star of the Sea 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.

STEPHEN PETER MCKENZIE  
Full Name of Board Chairperson

  
Signature of Board Chairperson

21 MAY 2019  
Date:

Louise Campbell.  
Full Name of Principal

  
Signature of Principal

21. May 2019.  
Date:

# Our Lady Star of the Sea School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,764,435	3,050,789	2,875,874
Locally Raised Funds	3	444,713	341,200	537,754
Use of Land and Buildings Integrated		1,540,000	980,000	1,540,000
Interest Earned		3,957	5,000	4,577
International Students	4	51,017	47,826	58,265
		<u>4,804,122</u>	<u>4,424,815</u>	<u>5,016,470</u>
<b>Expenses</b>				
Locally Raised Funds	3	129,199	71,000	203,727
International Students	4	1,661	-	1,987
Learning Resources	5	2,542,837	2,798,097	2,629,827
Administration	6	297,318	282,808	288,989
Finance Costs		3,583	-	3,611
Property	7	1,749,139	1,177,517	1,776,631
Depreciation	8	104,046	95,000	90,785
Amortisation of Equitable Lease		3,081	-	3,081
Loss on Disposal of Property, Plant and Equipment		1,834	-	2,610
		<u>4,832,698</u>	<u>4,424,422</u>	<u>5,001,248</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>(28,576)</b>	<b>393</b>	<b>15,222</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>(28,576)</u></b>	<b><u>393</u></b>	<b><u>15,222</u></b>

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



**Our Lady Star of the Sea 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	419,876	419,876	404,654
Total comprehensive revenue and expense for the year	(28,576)	393	15,222
Equity at 31 December	391,300	420,269	419,876
Retained Earnings	391,300	420,269	419,876
Equity at 31 December	391,300	420,269	419,876

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



# Our Lady Star of the Sea School

## Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	207,722	243,770	298,087
Accounts Receivable	10	146,515	135,100	129,717
GST Receivable		-	20,000	26,927
Prepayments		12,057	7,000	6,996
Inventories	11	13,878	16,000	17,831
		<u>380,172</u>	<u>421,870</u>	<u>479,558</u>
<b>Current Liabilities</b>				
GST Payable		3,196	-	-
Accounts Payable	14	217,400	237,426	273,825
Revenue Received in Advance	15	52,628	45,000	44,948
Provision for Cyclical Maintenance	16	-	26,336	28,134
Finance Lease Liability - Current Portion	17	20,537	22,098	22,098
		<u>293,761</u>	<u>330,860</u>	<u>369,005</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>86,411</u>	<u>91,010</u>	<u>110,553</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	412,214	362,176	369,176
Equitable Leasehold Interest	13	43,132	43,132	46,213
		<u>455,346</u>	<u>405,308</u>	<u>415,389</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	129,006	73,760	81,679
Finance Lease Liability	17	21,451	2,289	24,387
		<u>150,457</u>	<u>76,049</u>	<u>106,066</u>
<b>Net Assets</b>		<u>391,300</u>	<u>420,269</u>	<u>419,876</u>
<b>Equity</b>		<u>391,300</u>	<u>420,269</u>	<u>419,876</u>

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



# Our Lady Star of the Sea School

## Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		779,056	750,789	854,801
Locally Raised Funds		451,101	310,900	518,990
International Students		48,409	37,826	58,482
Goods and Services Tax (net)		30,123	-	(1,742)
Payments to Employees		(618,433)	(553,748)	(631,574)
Payments to Suppliers		(636,468)	(464,819)	(613,192)
Interest Paid		(3,583)	-	(3,611)
Interest Received		3,980	5,095	4,606
Net cash from / (to) the Operating Activities		54,185	86,043	186,760
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	(69,537)
Purchase of PPE (and Intangibles)		(128,897)	(65,886)	-
Net cash from / (to) the Investing Activities		(128,897)	(65,886)	(69,537)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(15,653)	(9,613)	(9,970)
Net cash from / (to) Financing Activities		(15,653)	(9,613)	(9,970)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(90,365)</b>	<b>10,544</b>	<b>107,253</b>
Cash and cash equivalents at the beginning of the year	9	298,087	233,226	190,834
Cash and cash equivalents at the end of the year	9	207,722	243,770	298,087

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.





# Our Lady Star of the Sea School

## Notes to the Financial Statements

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### **Reporting Entity**

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

#### **Basis of Preparation**

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 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 Accounting Standards Reduced Disclosure Regime**

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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

##### **Critical Accounting Estimates And Assumptions**

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

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

##### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.





## **Our Lady Star of the Sea School**

# **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

### ***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 17.

#### ***Recognition of grants***

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

### **Revenue Recognition**

#### ***Government Grants***

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

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

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

#### ***Other Grants***

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

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

#### ***Use of Land and Buildings Expense***

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

#### ***Operating Lease Payments***

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

#### ***Finance Lease Payments***

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



## Our Lady Star of the Sea School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### Cash and Cash Equivalents

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

### Accounts Receivable

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

### Inventories

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

### Investments

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

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

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

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

### Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$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 property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.





## Our Lady Star of the Sea School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### **Leased Assets**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	40 years
Furniture and equipment	10–15 years
Information and communication technology	4–10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **Impairment of property, plant, and equipment**

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

### **Non cash generating assets**

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

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

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

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

### **Accounts Payable**

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

### **Employee Entitlements**

#### **Short-term employee entitlements**

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.



## **Our Lady Star of the Sea School**

# **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

### *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.

### **Revenue Received in Advance**

Revenue received in advance relates to fees received from students and social club fees where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as Revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to this revenue received in advance, should the School be unable to provide the services to which they relate.

### **Provision for Cyclical Maintenance**

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

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

### **Financial Assets and Liabilities**

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

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

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

### **Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **Budget Figures**

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

### **Services received in-kind**

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



## Our Lady Star of the Sea School

### Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

#### 2 Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	631,218	586,125	648,924
Teachers' salaries grants	1,976,514	2,300,000	2,015,469
Resource teachers learning and behaviour grants	4,718	-	1,515
Other MoE Grants	146,847	164,664	196,142
Other government grants	5,138	-	13,824
	<u>2,764,435</u>	<u>3,050,789</u>	<u>2,875,874</u>

#### 3 Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	212,371	205,000	207,986
Fundraising	57,660	-	70,863
Other Revenue	21,563	38,000	44,572
Trading	74,477	73,200	85,730
Activities	78,642	25,000	128,603
	<u>444,713</u>	<u>341,200</u>	<u>537,754</u>
<b>Expenses</b>			
Activities	62,370	9,000	115,422
Trading	62,978	62,000	62,842
Fundraising costs	3,851	-	25,463
	<u>129,199</u>	<u>71,000</u>	<u>203,727</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>315,514</u>	<u>270,200</u>	<u>334,027</u>

#### 4 International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	4	4	5
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	51,017	47,826	58,265
<b>Expenses</b>			
International student levy	1,661	-	1,987
	<u>1,661</u>	<u>-</u>	<u>1,987</u>
<b>Surplus/ (Deficit) for the year International Students</b>	<u>49,356</u>	<u>47,826</u>	<u>56,278</u>





## Our Lady Star of the Sea School

### Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

#### 5 Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	63,793	46,700	54,011
Information and communication technology	33,198	54,989	48,058
Library resources	1,982	3,500	2,138
Employee benefits - salaries	2,364,690	2,610,908	2,432,863
Staff development	79,174	82,000	92,757
	<u>2,542,837</u>	<u>2,798,097</u>	<u>2,629,827</u>

#### 6 Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,756	7,426	7,529
Board of Trustees Fees	4,318	5,775	4,130
Board of Trustees Expenses	18,283	10,000	8,792
Communication	6,884	7,000	6,888
Consumables	48,523	35,000	53,945
Operating Lease	6,163	7,550	7,550
Other	4,480	8,600	7,518
Employee Benefits - Salaries	189,841	190,753	182,336
Insurance	5,341	5,700	5,393
Service Providers, Contractors and Consultancy	5,729	5,004	4,908
	<u>297,318</u>	<u>282,808</u>	<u>288,989</u>

#### 7 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,431	13,800	12,850
Consultancy and Contract Services	43,942	44,000	43,942
Cyclical Maintenance Expense	19,193	31,030	20,780
Grounds	30,841	22,500	73,115
Heat, Light and Water	32,206	24,000	26,093
Repairs and Maintenance	18,372	11,500	17,148
Use of Land and Buildings	1,540,000	980,000	1,540,000
Security	9,744	8,000	8,226
Employee Benefits - Salaries	43,410	42,687	34,477
	<u>1,749,139</u>	<u>1,177,517</u>	<u>1,776,631</u>

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

#### 8 Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	279	-	-
Furniture and Equipment	53,071	46,500	49,085
Information and Communication Technology	24,674	26,000	21,112
Leased Assets	23,175	20,000	17,727
Library Resources	2,847	2,500	2,861
	<u>104,046</u>	<u>95,000</u>	<u>90,785</u>



## Our Lady Star of the Sea School

### Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

#### 9 Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	200	200	200
Bank Current Account	41,716	67,570	127,509
Bank Call Account	165,806	176,000	170,378
Cash and cash equivalents for Cash Flow Statement	<u>207,722</u>	<u>243,770</u>	<u>298,087</u>

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

#### 10 Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	7,019	5,000	3,119
Interest Receivable	30	100	53
Teacher Salaries Grant Receivable	139,466	130,000	126,545
	<u>146,515</u>	<u>135,100</u>	<u>129,717</u>
Receivables from Exchange Transactions	7,049	5,100	3,172
Receivables from Non-Exchange Transactions	139,466	130,000	126,545
	<u>146,515</u>	<u>135,100</u>	<u>129,717</u>

#### 11 Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
School Uniforms	13,878	16,000	17,831
	<u>13,878</u>	<u>16,000</u>	<u>17,831</u>



# Our Lady Star of the Sea School

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building improvements	-	13,007	-	-	(279)	12,728
Furniture and equipment	237,821	91,149	-	-	(53,071)	275,899
Information and communication technology	66,996	20,905	(741)	-	(24,674)	62,486
Leased assets	44,321	20,023	-	-	(23,175)	41,169
Library resources	20,038	3,836	(1,095)	-	(2,847)	19,932
Balance at 31 December 2018	369,176	148,920	(1,836)	-	(104,046)	412,214

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building improvements	13,007	(279)	12,728
Furniture and equipment	603,579	(327,680)	275,899
Information and communication technology	230,127	(167,641)	62,486
Leased assets	86,849	(45,680)	41,169
Library resources	55,000	(35,068)	19,932
Balance at 31 December 2018	988,562	(576,348)	412,214

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$41,169 (2017: \$44,321).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture and equipment	261,452	27,098	(1,644)	-	(49,085)	237,821
Information and communication technology	49,040	39,068	-	-	(21,112)	66,996
Leased assets	34,805	27,243	-	-	(17,727)	44,321
Library resources	20,493	3,372	(966)	-	(2,861)	20,038
Balance at 31 December 2017	365,790	96,781	(2,610)	-	(90,785)	369,176

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Furniture and equipment	512,427	(274,606)	237,821
Information and communication technology	210,060	(143,064)	66,996
Leased assets	66,828	(22,507)	44,321
Library resources	54,118	(34,080)	20,038
Balance at 31 December 2017	843,433	(474,257)	369,176



## Our Lady Star of the Sea School

### Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

#### 13 Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the Board's interest in capital works assets owned by the Proprietor but paid for in whole or part by the Board of Trustees, either from Government funding or community raised funds.

A lease between the Board and the Proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over the economic life of the capital works assets(s) involved. The interest may be realised on the sale of the capital works by the Proprietor or the closure of the school.

The major capital works assets included in the equitable leasehold interest are:  
Network Cabling

The Network cabling is amortised on a straight-line basis with an expected useful life of 25 years. The amortisation charge in relation to the equitable leasehold interest during the year was \$3,081. (2017: \$3,081).

2018	2018	2017
Actual	Budget (Unaudited)	Actual
\$	\$	\$
43,132	43,132	46,213
43,132	43,132	46,213

#### 14 Accounts Payable

Operating creditors  
Accruals  
Employee Entitlements - salaries  
Employee Entitlements - leave accrual

Payables for Exchange Transactions

The carrying value of payables approximates their fair value.

2018	2018	2017
Actual	Budget (Unaudited)	Actual
\$	\$	\$
20,492	60,000	95,172
7,673	7,426	5,333
141,437	130,000	128,619
47,798	40,000	44,701
217,400	237,426	273,825
217,400	237,426	273,825

#### 15 Revenue Received in Advance

International Student Fees  
Other

Actual	Budget (Unaudited)	Actual
\$	\$	\$
21,522	25,000	24,130
31,106	20,000	20,818
52,628	45,000	44,948

#### 16 Provision for Cyclical Maintenance

Provision at the Start of the Year  
Increase to the Provision During the Year  
Use of the Provision During the Year  
Provision at the End of the Year

Cyclical Maintenance - Current  
Cyclical Maintenance - Term

2018	2018	2017
Actual	Budget (Unaudited)	Actual
\$	\$	\$
109,813	109,813	89,033
19,193	31,030	20,780
-	(40,747)	-
129,006	100,096	109,813
-	26,336	28,134
129,006	73,760	81,679
129,006	100,096	109,813



## Our Lady Star of the Sea School

### Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

#### 17 Finance Lease Liability

Minimum lease payments payable (includes interest portion):

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
No Later than One Year	21,884	22,098	25,689
Later than One Year and no Later than Five Years	22,501	2,389	26,057
	<u>44,386</u>	<u>24,487</u>	<u>51,746</u>

#### 18 Related Party Transactions

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

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

The Proprietor of the School (Catholic Diocese of Auckland) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects funds on behalf of the school (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. 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 (or vice versa). These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$188,863 (2017: \$182,512). 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 \$1,048 (2017: \$6,609).



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 19 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	4,318	4,130
Full-time equivalent members	0.52	0.70
<i>Leadership Team</i>		
Remuneration	496,375	465,072
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	500,693	469,202
Total full-time equivalent personnel	5.52	5.70

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:		
Principal 1		
Salary and Other Payments	30-40	130-140
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-
Principal 2		
Salary and Other Payments	30-40	130-140
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-
Principal 3		
Salary and Other Payments	100-110	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

#### Other Employees

No other employee received total remuneration over \$100,000 (2017: Nil).

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

### 20 Compensation and Other Benefits Upon Leaving

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



## Our Lady Star of the Sea School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 21 Contingencies

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

### 22 Commitments

#### (a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

#### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

- operating lease of a photocopier

No later than One Year

2018 Actual \$	2017 Actual \$
-	2,856
-	2,856

### 23 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.

### 24 Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Loans and Receivables</b>			
Cash and Cash Equivalents	207,722	243,770	298,087
Receivables	146,515	135,100	129,717
<b>Total Loans and Receivables</b>	<b>354,237</b>	<b>378,870</b>	<b>427,804</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	217,400	237,426	273,825
Finance Leases	41,988	24,387	46,485
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>259,388</b>	<b>261,813</b>	<b>320,310</b>

### 25 Events After Balance Date

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

### 26 Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.





**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF OUR LADY STAR OF THE SEA SCHOOL'S**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Our Lady Star of the Sea School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe Horwath New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 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 21 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 are responsible for the other information. The other information obtained at the date of our report is the School Achievement Target Summary (Mathematics – Goal 2, Continued monitoring of 2017, ALiM target students report), MOE Target Students Summary In Reading, Writing, Maths, Kiwisport 2018, Members of the Board of Trustees, Principal's Report, and Board of Trustees 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 (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.



Kurt Sherlock  
Crowe Horwath New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand

**Our Lady Star of the Sea (1514)  
He Whetu o te Moana Howick**

**Annual Report 2018**



**School Achievement Target Summary  
Mathematics – Goal 2  
Continued monitoring of 2017  
ALiM target students report**

### Tracking of ALiM2 Students 2017 into end of year 2018

In 2017 our school took part in the MoE ALiM2 maths project.

We targeted 18 students who were tracking as achieving below expectation going into Year 4. 13 of those students had their progress accelerated to the point that they were achieving at expectation at the end of 2017. It was decided to continue tracking these students, as one of our annual targets for 2018, to ensure the accelerated progress, made in 2017, continued.

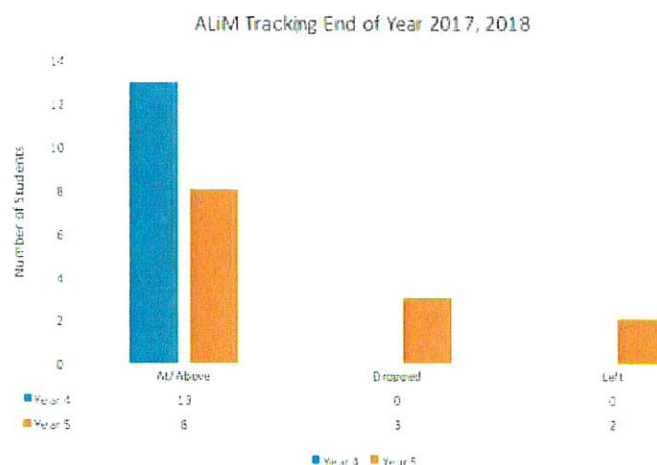
In 2018 all of the students, except one, were clustered into the same mathematics class where the teacher continued to work hard on building within the students a positive mindset towards maths in general. The one student who went to a different maths class achieved much higher than the others in his initial Progress and Achievement test, which was one assessment used to cluster the students, meaning he went through with a different band of students.

The class teachers have continued to build number knowledge and number sense within the students and have taught through a mainly problem solving approach along with some repetitive practise to consolidate any new learning. Mathematics has been used as an independent motivation tool and the teachers have regularly tracked the student's progress in this along with setting individualised learning tasks for them.

Materials, such as tens frames, place value blocks, counters, tables grids, sets etc have been used in conjunction with number work to continue the work done in 2017 around showing the students what the numbers "looked like" with materials.

It is pleasing to note that 8 of the students have remained at their expected level for the end of 5 years at school, 2 students have left the school and only 3 students have dropped to achieving just below where they are expected to be working. The two students who left the school were on track to achieving prior to leaving. Of the students who have not reached the expected level

there seems to be some discrepancy still about their ability in the strand maths areas such as geometry, statistics and measurement and some issues still occurring with their number knowledge, especially the ability to work with decimal numbers and numbers beyond 1000. It is envisaged that these three students will be picked up again in a numeracy pick up group designed to target these specific learning areas in 2019 to accelerate their progress again.



**Our Lady Star of the Sea (1514)  
He Whetu o te Moana Howick**

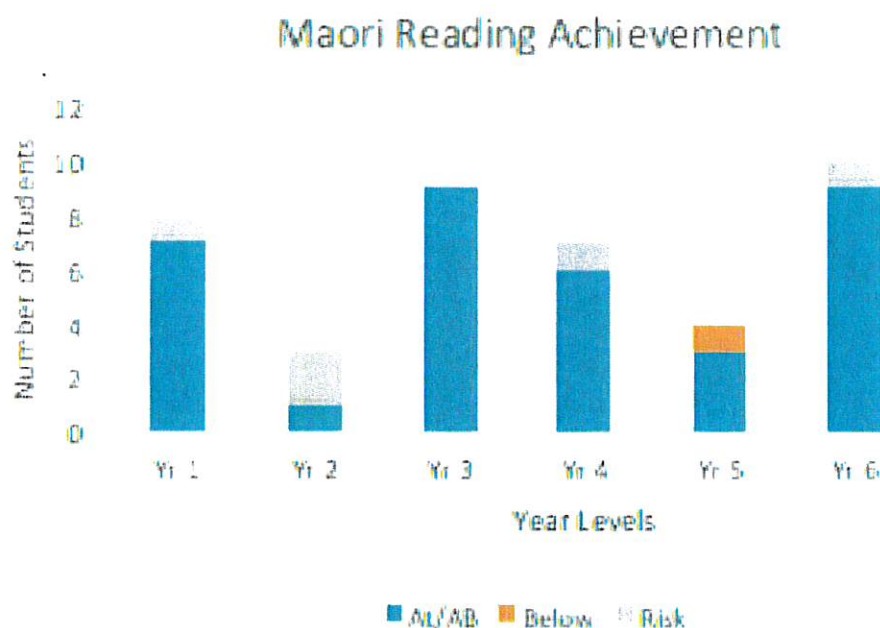
**Annual Report 2018**



**MOE Target Students Summary  
In Reading, Writing, Maths**

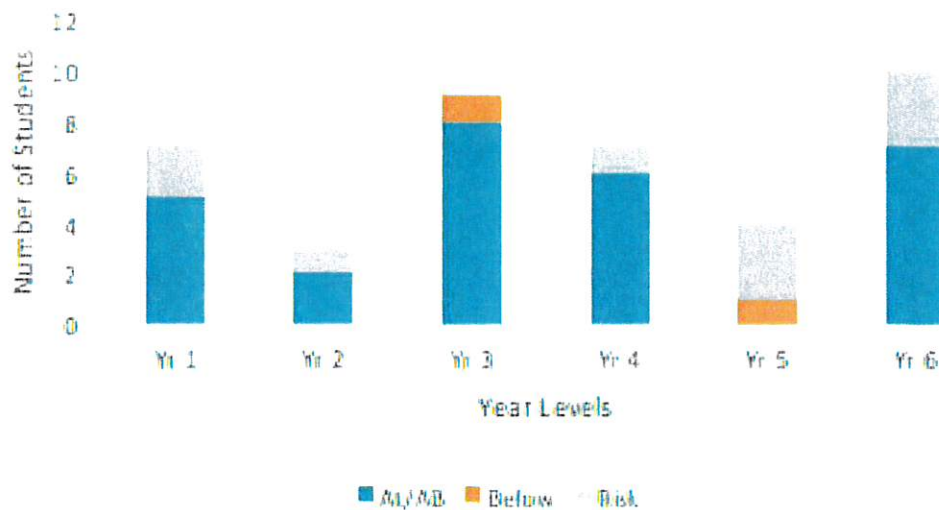


## End 2018 Maori and Pasifika Achievement Reporting



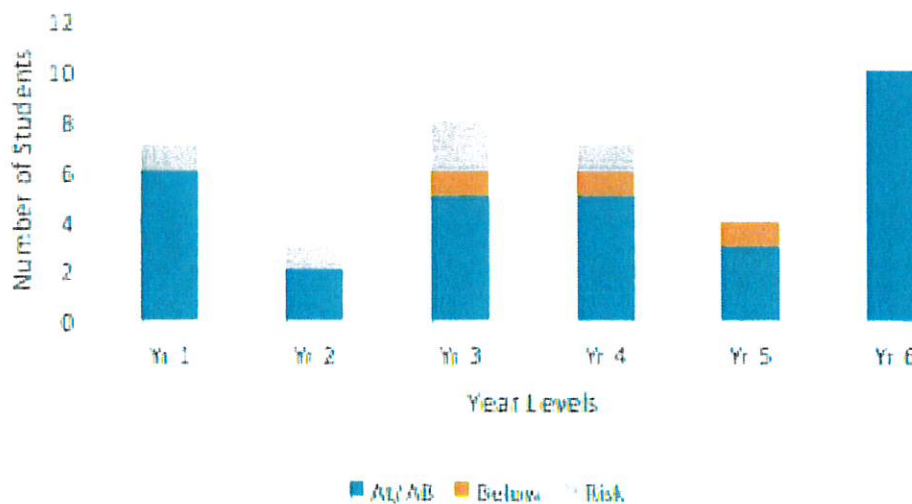
42 of the 43 (97%) Maori students are achieving at or above their expected curriculum level in reading. 1 (3 %) student is performing below their expected level – that student has been involved with the SHARP reading programme for older struggling readers as well as being a part of an externally provided SPELD programme after a diagnosis of dyslexia. 6 (13%) of the recorded students who are achieving at or above their expected curriculum level are considered at risk of not achieving their next expected level and will need to be monitored and tracked closely by their next teacher and team leader to ensure that there is accelerated progress - some may require an intervention programme to be put in place to address any specific learning needs

### Maori Writing Achievement



41 of the 43 (95%) Maori students are achieving at or above their expected curriculum level in Writing. 2 of the 43 students (4%) are achieving below their expected level. One of these students was part of a literacy support group and the other is attending externally provided SPELD lessons in literacy. 10 of the 41 students (23%) achieving at or above their expected level are at risk of not achieving the next expected level and these will need to be tracked and monitored by next year's teacher and team leader to ensure continued progress is being made – some may require an intervention programme to be put in place to address any specific learning needs

### Maori Maths Achievement

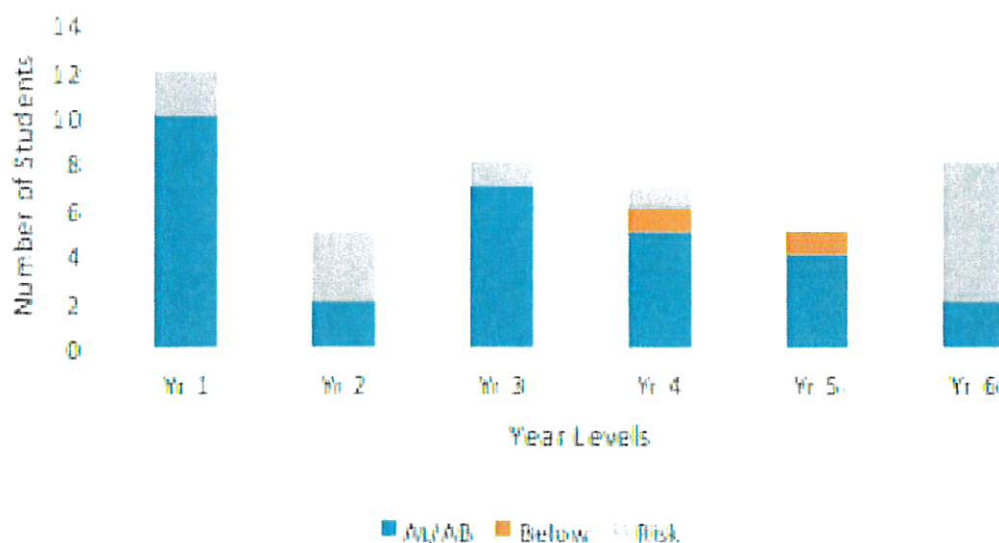


40 of the 43 (93%) Maori Students are achieving at or above their expected curriculum level in Maths. 3 of the 43 students (6%) are achieving below their expected curriculum level. Two of these students received numeracy support to help fill in any gaps that they may be having and one student was placed in a maths class that would support their specific learning needs and help build growth mindset as well as curriculum knowledge. 5 of the 40 (8%) students achieving at or above their expected curriculum level are at risk of not achieving the next expected level and these will need to be tracked and monitored by next year's teacher and team leader to ensure continued progress is being made – some may require an intervention programme to be put in place to address any specific learning needs



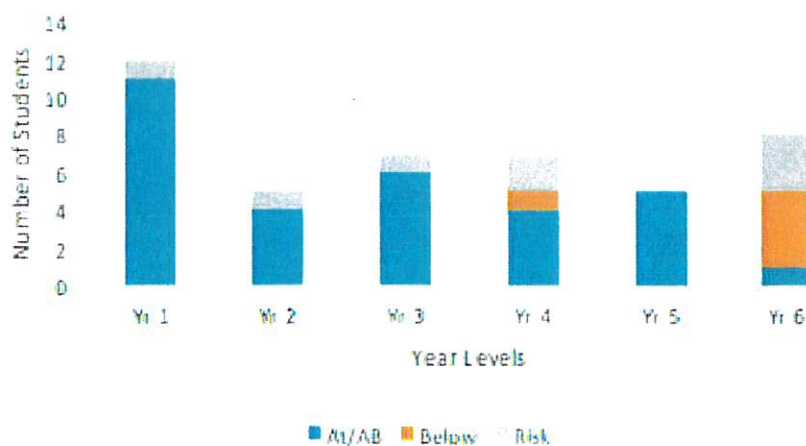
43 of the 45 (95%) Pasifika students are achieving at or above their expected curriculum level in reading. 2 (4 %) students are performing below their expected level – one student has been assisted by the Resource Teacher of Literacy and the other student is struggling to command the comprehension required of Level 3. 5 (11%) of the recorded students who are achieving at or above their expected curriculum level are considered at risk of not achieving their next expected level and will need to be monitored and tracked closely by their next teacher and team leader to ensure that there is accelerated progress - some may require an intervention programme to be put in place to address any specific learning needs

## Pasifika Writing Achievement



43 of the 45 (95%) Pasifika students are achieving at or above their expected curriculum level in Writing. 2 of the 45 students (4%) are achieving below their expected level. One of these students was part of a literacy support group and the other is requiring extra assistance and time to gain control of the writing demands of Level 3 (they have been working at Level 2 all year and have shifted 2 sub levels in the year). 13 of the 45 students (28%) achieving at or above their expected level are at risk of not achieving the next expected level and these will need to be tracked and monitored by next year's teacher and team leader to ensure continued progress is being made – some may require an intervention programme to be put in place to address any specific learning needs

## Pasifika Maths Achievement



40 of the 45 (88%) Pasifika Students are achieving at or above their expected curriculum level in Maths. 5 of the 45 students (11%) are achieving below their expected curriculum level. All five of these students received numeracy support to help fill in any gaps that they may be having and four of the students were placed in a maths class that would support their specific learning needs and help build growth mindset as well as curriculum knowledge. 8 of the 40 (20%) students achieving at or above their expected curriculum level are at risk of not achieving the next expected level and these will need to be tracked and monitored by next year's teacher and team leader to ensure continued progress is being made – some may require an intervention programme to be put in place to address any specific learning needs

#### **Targeted Interventions put in place to support at risk Maori and Pasifika learners**

**ESOL Programme** – x3 Pasifika Year 1 students, x2 Pasifika Year 2 students, x2 Pasifika Year 3 Students

**Oral Language support** – x1 Maori Year 1 student, x 1 Pasifika Year 1 student

**Reading Recovery** - x1 Maori Year 1 student, x1 Pasifika Year 2 student

**Lexia Programme** – x1 Maori student, x3 Maori Year 3 students, x 2 Pasifika Year 3 students, x 2 Pasifika Year 4 students, x1 Maori Year 4 student, x1 Maori Year 5 student,

**Phonics Support** – x 1 Pasifika Year 1 student, x 1 Maori Year 1 student, x 1 Maori Year 2 student, x2 Pasifika Year 2 students, x1 Pasifika Year 3 student, x 1 Pasifika Year 4 student, x 1 Maori Year 4 student, x 1 Maori Year 5 student, x 1 Maori Year 6 student

**Numeracy support** – x1 Maori Year 3 student, x 2 Pasifika Year 3 students, x 1 Maori Year 4 student, x 3 Pasifika Year 4 students, x 3 Pasifika Year 6 students

**Junior SHARP Reading Programme** – x1 Maori Year 1 student

**SHARP Reading for Older readers – x 1 Maori Year 5 student**

**Literacy Support – x 1 Maori Year 4 student, x 1 Pasifika Year 4 student**

**Parent Reading Support – x 1 Maori Year 4 student, x 3 Pasifika Year 6 students**

**Rainbow Reading Support – x 1 Pasifika Year 5 student, x3 Pasifika Year 6 students**



## **KIWISPORT 2018**

Star of the Sea School spent a total of \$7981 from its Kiwisport ledger.

The Operational Grant allocation for 2018 was \$6843 in total.

Star of the Sea School spent over and above this amount on and/or by subsidising corporate school swimming, gymnastics local and interschool events and athletics and basketball skills.

Louise Campbell

Principal

## Our Lady Star of the Sea School

# Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Term expired/expires
Jacq White	T	EL	Election 2019
Alina Hooper	T Parent Representative	EL	Election 2019
Fr John Fitzmaurice	T	PA	
Yohann Cuer	T Parent Representative	SEL	Election 2019
Grace Wong	T	PA	Resigned 25 September 2018
Stephanie Chamberlin	T	PA	
John Kuok	T	PA	
Karen Noble-Campbell	T	ST	Election 2019
Louise Campbell	T	P	
Stephen McKenzie	CH	EL	Election 2019
Ian Olan	T	EL	Election 2019
Taniya Bassi	Secretary		

## PRINCIPAL'S REPORT



I would like to introduce myself as the new Principal of Our Lady Star of the Sea School, Howick. My name is Louise Campbell. I am married to Paul and we have one son, Oliver who is 13 years old and currently at Sacred Heart College.

I started as Principal at the beginning of term four this year and have been absolutely blown away by the beautiful community in which I have the privilege to work.

I have made the transition across to Our Lady Star of the Sea from Marist in Herne Bay, with a heart filled with hope, peace, joy and love thanks to the welcome and support of the parish, the board of trustees, leadership team, teaching and support staff, the parents and our beautiful children.

In March of this year, the school went through an external review conducted by the Catholic Diocese of Auckland. Through this robust review Our Lady Star of the Sea Howick's wonderful report identified our strong Catholic practices and a community committed to the Catholic education of our students, signalling great hope for our future generations.

I have been struck in the 10 weeks since arriving at the depth and sincerity of prayer in our school, from classroom prayer through to staff practices. There is a real sense of peace in our school community as a result.

The opportunities afforded to the children at Our Lady Star of the Sea School are incredible. The Religious Education programme delivery is strong and from this flows amazing teaching and learning programmes across the wider curriculum schoolwide. Celebrations of diversity, performance and the arts opportunities, education outside of

the classroom, holistic well-being based learning through play, restorative justice practices and sporting opportunities amongst many opportunities, all contribute to building a joy filled experience for our children.

Looking ahead to 2019 the theme for our year underpinning all of our activities is Joy. This focus will enable us as a school to celebrate learning, to



celebrate life, to celebrate being committed to a fantastic school and Parish community, bringing about the living person of Jesus in our everyday lives.

The parish and school connections are strong, teaching and support staff are hugely committed to the well-being and educational outcomes of every student at the school and families are 100% committed to the school and committed to the very best education, learning and growth environment for their children. This commitment was in full force at our annual gala held this term, where the entire Star of the Sea community mobilised to create an incredible day for school, parish and local families, raising money to contribute towards creating innovative play spaces in our school environment for our young learners. This is truly a place of love.

In the short time I have been here, it is easy to see that this is truly a special place to be, filled with love, filled with hope, filled with peace and filled with joy!

May God bless you all over this Christmas and holiday season and I pray that we continue to grow and flourish under the Lord's guidance.

## BOARD OF TRUSTEES REPORT

Dear Students, Parents and the Wider School Community

The time has come again for us to reflect on what we as a school community have achieved for our children in 2018. I said last year about how lucky we are to belong to He Whetu o te Moana Our Lady Star of the Sea School and I can do no better than to repeat this again. We thank God for the blessing of our incredible leadership team, (acknowledging particularly Carmel Platt, who left us at the end of term one, Sue Kubala, our acting principal during terms two and three, and our new principal Louise Campbell, who started at the beginning of term four), our exceptional teaching team and our fantastic support team and for the generosity of our PTA and wider school community all of whom work together to enable our children to be the best that they can be. Nga mihi nui ki a koutou katoa.

Your Board of Trustees, as always, remains focussed on ensuring that our school continues to do everything that it can to ensure that our children are confident, connected, actively involved lifelong learners living their lives based on the gospel values – tika / justice, awhina / service, ngawari / resilience, maia / courage and manaaki / respect. We are proud to proclaim to the community at our gates that Jesus is the reason for our school – with the gospels providing our touchstone, our children providing our inspiration and ensuring that all of our children receive a truly exceptional Catholic education through constant innovation, ongoing collaboration and sound, research based education, providing the goal for our work as your Board throughout the year. Ko te ahurei o te tamaiti arahia ō tātou māhi.

In order to achieve this objective your Board has continued with the review work that we began last year – revisioning our strategic objectives and plans, reviewing our children's achievement against curriculum levels (now that national standards have been abolished), assessing the impact of special programmes designed to improve the progress and achievement of targeted groups of ākonga, such as ESOL and special needs students, and continuing to support the growth and development of our Eastern Christian Kāhui Ako. A particular focus of our review work this year has been our special character. In term one we were visited by the Auckland Diocesan Catholic Special Character Review Team for our triennial review. Our school received a very positive report with the reviewers' conclusions capturing the essence of what is to be part of our Star of the Sea Catholic Community:

"The School's leadership, committed staff, strong connection with the Parish and supporting families provide a nurturing environment for children who love coming to school. The focus on the whole child, spiritually, emotionally, physically, culturally and academically. The students at Our Lady Star of the Sea School are encouraged to strive for excellence.

The senior students interviewed by the reviewers were living testament that the school is achieving what the community aspires to in their vision statement. The School provides many opportunities for each child to have a genuine and ongoing encounter with Christ, to grow in knowledge and understanding of Christ's teachings and to live a life of witness within the Catholic Church" (Catholic Special Character External Review Report, Our Lady Star of the Sea School, Howick, 13 – 15 March 2018, p. 13).

Whāia te iti kahurangi ki te tūohu koe me he maunga teitei.

In addition to this review work, your Board has continued with our plans to create an excellent physical learning environment for all our children. This year this work has evolved into two distinct strands – the investigation of options for the use of community funds raised for the purpose of



enhancing our built environment and the creation of a learning though play initiative – with considerable progress being made towards turning our plans into reality.

To progress the first strand, your Board took our architect's long term concept plan and short term development plan for our school, commissioned last year, as a starting point for identifying options for the use of our community property development funds. Your Board used these plans to identify four options – a covered outdoor learning area (COLA) or archgola, a chapel, opening out our junior classrooms into the bush and opening our senior classrooms onto the upper court – for enhancing our learning environment for the benefit of our ākonga. We asked for your feedback on each proposal in a community survey and received 270 responses. This means over ¾ of all families at our school had their say on the use of our funds. This fantastic response revealed an overwhelming preference to use our community development funds for a COLA with 71% of all respondents rating this as their preferred choice and 95% of all respondents agreeing that a COLA would provide a significant benefit for our children and the school community. Comments in support of a COLA noted that a COLA would enable our ākonga to go outside in wet weather, would enable our children to get fresh air and engage in physical activity all year round, would allow school sports teams to train in all weathers, would provide our children with protection from the hot summer sun and would benefit the whole community. Your Board commissioned two companies to prepare proposals for a COLA over the upper court and for a COLA over the lower court and intends to decide on the favoured proposal at our last meeting of the year (to be held on Tuesday 11 December 2018 - after this report has gone to print). Your Board will then seek the Auckland Diocese's consent to the proposal and, once this is obtained, let the contract for the construction of the COLA as soon as possible next year.

The second strand is based on the idea that play is the foundation of learning of, in the words of Albert Einstein, "the highest form of research". If we give children the opportunity to play together at length, they create, they innovate, they engage with others, they communicate, they master physical skills, they consolidate their understanding of language, they experiment, they solve problems and they discover new worlds. Play complements more formal learning by giving our ākonga new and exciting opportunities to develop crucial skills and to become the best that they can be. Your Board's play spaces initiative is in its early stages with this year's work focussing on concept planning – engaging a play spaces expert to consult with our children and develop a blue print for exciting play spaces around our school, and a landscape architect to turn the concept plans into working plans which we can forward to the Auckland Dicoese for consent and implement in future years as funds allow. Your Board has also taken some tangible steps towards giving our children the opportunity to learn though play now – bringing in the container in the quad to store loose parts – everyday items such as pots, pans, ties and logs that our children can let their imaginations run wild with as they play – and supporting a working bee where talented parents and staff built play items such as huts, the mud kitchen and the discovery trail in the bush. Our ākonga have out these all to good use – as the mud pit in the quad attests.

Finally, as we reflect on this year and look forward to the next, on behalf of all of your Board of Trustees – Louise Campbell, Stephanie Chamberlin, Father John Fitzmaurice, Alina Hooper, John Kuok, Karen Noble-Campbell, Ian Olan, Taniya Bassi (Secretary), Jacq White (Deputy Chairperson) and myself – I would like to thank you all for your continued involvement with and support of our school this year and wish you all a happy Christmas and a restful New Year break. To those of you who have left us or are leaving this year – our prayers are with you as you continue on life's exciting journey ahead. For those of you who are returning in 2019, we will see you again soon.

Kia tau kia tatou katoa

Te atawhai o tātou Airki a Ihu Karaiti

Me te aroha o te Atua

Me te whiwhinga tahitanga  
Ki te Wairua Tapu  
Ake ake ake  
Amene.

Stephen McKenzie  
Chairperson  
Board of Trustees