

Our Lady Star of the Sea School

Financial Statements for the year ended 31 December 2016

School Address: 14 Oakridge Way, Howick

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Ministry Number: 1514

Our Lady Star of the Sea School

Financial Statements

For the year ended 31 December 2016

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Our Lady Star of the Sea School
Statement of Responsibility
For the year ended 31 December 2016

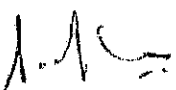
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2016 fairly reflects the financial position and operations of the school.

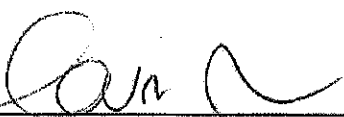
The School's 2016 financial statements are authorised for issue by the Board.

STEPHEN MASCARENHAS
Full Name of Board Chairperson


Signature of Board Chairperson

24/05/2017
Date:

CARMEL PLATT
Full Name of Principal


Signature of Principal

24/05/2017
Date:

Our Lady Star of the Sea School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2016

		2016	2016	2015
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,775,141	3,080,062	2,819,454
Locally Raised Funds	3	511,425	276,400	383,467
Use of Land and Buildings Integrated		857,500	980,000	980,000
Interest Earned		5,233	5,000	12,266
International Students	4	70,172	77,000	76,303
		<u>4,219,471</u>	<u>4,418,462</u>	<u>4,271,490</u>
Expenses				
Locally Raised Funds	3	164,063	90,000	182,620
International Students	4	2,435	-	2,304
Learning Resources	5	2,645,549	2,832,650	2,524,599
Administration	6	273,381	255,252	242,963
Finance Costs		1,529	-	117
Property	7	1,023,427	1,165,500	1,145,384
Depreciation	8	58,710	75,000	59,876
Amortisation of Equitable Lease		3,081	-	3,081
Loss on Disposal of Property, Plant and Equipment		1,062	-	1,041
		<u>4,173,237</u>	<u>4,418,402</u>	<u>4,161,985</u>
Net Surplus		46,234	60	109,505
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>46,234</u>	<u>60</u>	<u>109,505</u>

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 2016

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Balance at 1 January	358,420	358,420	248,915
Total comprehensive revenue and expense for the year	46,234	60	109,505
Equity at 31 December	404,654	358,480	358,420
Retained Earnings	404,654	358,480	358,420
Equity at 31 December	404,654	358,480	358,420

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 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Assets				
Cash and Cash Equivalents	9	190,834	268,425	304,662
Accounts Receivable	10	131,008	162,500	156,364
GST Receivable		25,185	10,000	13,354
Prepayments		13,740	13,000	12,618
Inventories	11	10,178	18,500	18,518
		<u>370,945</u>	<u>472,425</u>	<u>505,516</u>
Current Liabilities				
Accounts Payable	14	189,470	221,426	205,582
Revenue Received in Advance	15	68,057	61,000	62,184
Provision for Cyclical Maintenance	16	7,429	74,036	58,479
Finance Lease Liability - Current Portion	17	6,584	872	423
		<u>271,540</u>	<u>357,334</u>	<u>326,668</u>
Working Capital Surplus/(Deficit)		99,405	115,091	178,848
Non-current Assets				
Property, Plant and Equipment	12	365,790	249,280	183,280
Equitable Leasehold Interest	13	49,294	49,294	52,375
		<u>415,084</u>	<u>298,574</u>	<u>235,655</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	81,604	55,185	55,210
Finance Lease Liability	17	28,231	-	873
		<u>109,835</u>	<u>55,185</u>	<u>56,083</u>
Net Assets		<u>404,654</u>	<u>358,480</u>	<u>358,420</u>
Equity		<u>404,654</u>	<u>358,480</u>	<u>358,420</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 2016

		2016	2016	2015
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		863,117	780,062	795,209
Locally Raised Funds		543,805	229,400	363,063
International Students		47,781	123,000	87,825
Goods and Services Tax (net)		(11,831)	5,000	5,243
Payments to Employees		(727,759)	(513,300)	(541,206)
Payments to Suppliers		(624,987)	(557,275)	(585,715)
Interest Paid		(1,529)	-	(117)
Interest Received		5,458	5,100	12,501
Net cash from / (to) the Operating Activities		94,055	71,987	136,803
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(1,062)	-	-
Purchase of PPE (and Intangibles)		(203,079)	(96,571)	(40,488)
Net cash from / (to) the Investing Activities		(204,141)	(96,571)	(40,488)
Cash flows from Financing Activities				
Finance Lease Payments		(3,742)	872	1,296
Net cash from Financing Activities		(3,742)	872	1,296
Net increase/(decrease) in cash and cash equivalents		(113,828)	(23,712)	97,611
Cash and cash equivalents at the beginning of the year	9	304,662	292,137	207,051
Cash and cash equivalents at the end of the year	9	190,834	268,425	304,662

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 2016

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 2016 to 31 December 2016 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 2016

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 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.

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.



Our Lady Star of the Sea School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

Finance Lease Payments

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

Cash and Cash Equivalents

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

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 are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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 bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of 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.



Our Lady Star of the Sea School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

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.

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:

Furniture and equipment	10–15 years
Information and communication technology	4–10 years
Leased assets held under a Finance Lease	over the term of the lease
Library resources	12.5% Diminishing value

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

Property, 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.

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 2016

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 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 students fees, 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, 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).

Financial Assets and Liabilities

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

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

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

Goods and Services Tax (GST)

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

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements 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 2016

2 Government Grants

Operational grants
Teachers' salaries grants
Other MoE Grants
Other government grants

2016	2016 Budget	2015
Actual	(Unaudited)	Actual
\$	\$	\$
675,139	591,760	628,531
1,902,892	2,300,000	2,005,894
195,168	188,302	185,029
1,942	-	-
2,775,141	3,080,062	2,819,454

3 Locally Raised Funds

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

Revenue

Donations
Fundraising
Other revenue
Trading
Activities

Expenses

Activities
Trading

2016	2016 Budget	2015
Actual	(Unaudited)	Actual
\$	\$	\$
193,996	147,400	137,492
41,255	-	40
86,852	18,000	20,515
103,851	93,000	103,400
85,471	18,000	122,020
511,425	276,400	383,467
83,056	10,000	102,102
81,007	80,000	80,518
164,063	90,000	182,620
347,362	186,400	200,847

Surplus for the year Locally Raised Funds

4 International Student Revenue and Expenses

International Student Roll

Revenue

International student fees

Expenses

International student levy

2016	2016 Budget	2015
Actual	(Unaudited)	Actual
Number	Number	Number
9	9	8
2016	2016 Budget	2015
Actual	(Unaudited)	Actual
\$	\$	\$
70,172	77,000	76,303
2,435	-	2,304
2,435	-	2,304
67,737	77,000	73,999

Surplus for the year International Students'



Our Lady Star of the Sea School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

5 Learning Resources

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Curricular	52,068	73,150	59,196
Equipment repairs	-	1,500	-
Information and communication technology	87,168	80,000	71,026
Library resources	2,489	5,000	2,267
Employee benefits - salaries	2,429,940	2,613,000	2,337,500
Staff development	73,884	60,000	54,610
	<u>2,645,549</u>	<u>2,832,650</u>	<u>2,524,599</u>

6 Administration

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Audit Fee	7,426	7,426	7,428
Board of Trustees Fees	5,115	7,000	5,650
Board of Trustees Expenses	10,593	4,000	9,164
Communication	7,948	8,700	8,400
Consumables	37,953	52,000	29,098
Operating Lease	7,550	7,550	6,907
Other	6,551	9,600	3,818
Employee Benefits - Salaries	180,685	148,200	162,138
Insurance	4,484	5,700	5,180
Service Providers, Contractors and Consultancy	5,076	5,076	5,180
	<u>273,381</u>	<u>255,252</u>	<u>242,963</u>

7 Property

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Caretaking and Cleaning Consumables	12,478	14,800	13,820
Consultancy and Contract Services	43,942	44,000	42,122
Cyclical Maintenance Provision	19,756	35,000	16,296
Grounds	7,130	16,100	10,170
Heat, Light and Water	27,138	23,000	23,937
Repairs and Maintenance	13,965	10,500	19,094
Use of Land and Buildings	857,500	980,000	980,000
Security	6,642	8,000	6,692
Employee Benefits - Salaries	34,876	34,100	33,253
	<u>1,023,427</u>	<u>1,165,500</u>	<u>1,145,384</u>

The use of land and buildings figure represents 7% of the school's total property value, as used for rating purposes. This is used as a 'proxy' for the market rental yield on the value of land and buildings.



Our Lady Star of the Sea School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

8 Depreciation of Property, Plant and Equipment

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Furniture and Equipment	27,173	34,650	24,435
Information and Communication Technology	24,030	36,000	32,453
Leased Assets	4,579	550	200
Library Resources	2,928	3,800	2,788
	<u>58,710</u>	<u>75,000</u>	<u>59,876</u>

9 Cash and Cash Equivalents

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash on Hand	200	200	200
Bank Current Account	8,735	88,225	134,230
Bank Call Account	181,899	180,000	170,232
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>190,834</u>	<u>268,425</u>	<u>304,662</u>

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

10 Accounts Receivable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Receivables	7,681	12,000	11,797
Interest Receivable	82	500	307
Teacher Salaries Grant Receivable	123,245	150,000	144,260
	<u>131,008</u>	<u>162,500</u>	<u>156,364</u>
Receivables from Exchange Transactions	7,763	12,500	12,104
Receivables from Non-Exchange Transactions	123,245	150,000	144,260
	<u>131,008</u>	<u>162,500</u>	<u>156,364</u>

11 Inventories

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
School Uniforms	10,178	18,500	18,518
	<u>10,178</u>	<u>18,500</u>	<u>18,518</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Furniture and Equipment	96,082	192,543	-	-	(27,173)	261,452
Information and Communication Technology	66,437	6,633	-	-	(24,030)	49,040
Leased Assets	1,243	38,141	-	-	(4,579)	34,805
Library Resources	19,518	4,966	(1,063)	-	(2,928)	20,493
Balance at 31 December 2016	183,280	242,283	(1,063)	-	(58,710)	365,790

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Furniture and Equipment	779,770	(518,318)	261,452
Information and Communication Technology	575,126	(526,086)	49,040
Leased Assets	39,584	(4,779)	34,805
Library Resources	53,256	(32,763)	20,493
Balance at 31 December 2016	1,447,736	(1,081,946)	365,790

The net carrying value of equipment held under a finance lease is \$34,805.

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2015	\$	\$	\$	\$	\$	\$
Furniture and Equipment	101,883	18,633	-	-	(24,435)	96,081
Information and Communication Technology	83,177	15,715	-	-	(32,453)	66,439
Leased Assets	-	1,443	-	-	(200)	1,243
Library Resources	18,649	4,697	(1,041)	-	(2,788)	19,517
Balance at 31 December 2015	203,709	40,488	(1,041)	-	(59,876)	183,280

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2015	\$	\$	\$
Furniture and Equipment	587,227	(491,145)	96,082
Information and Communication Technology	568,493	(502,056)	66,437
Leased Assets	1,443	(200)	1,243
Library Resources	51,070	(31,552)	19,518
Balance at 31 December 2015	1,208,233	(1,024,953)	183,280



Our Lady Star of the Sea School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

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 Boards'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 asset(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

2016 Actual \$	2016 Budget \$	2015 Actual \$
49,294	49,294	52,375
49,294	49,294	52,375

The amortisation charge in relation to the equitable leasehold interest during the year was \$3,081.
(2015: \$3,081).

14 Accounts Payable

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

2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
17,132	32,000	27,002
4,951	7,426	5,028
123,245	182,000	143,473
44,142	-	30,079
189,470	221,426	205,582
189,470	221,426	205,582
189,470	221,426	205,582

Payables for Exchange Transactions

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

International Student Fees
Other

2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
23,913	46,000	46,304
44,144	15,000	15,880
68,057	61,000	62,184

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

2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
113,689	113,689	99,519
19,756	35,000	16,296
(44,412)	(35,000)	(2,126)
89,033	113,689	113,689
7,429	74,036	58,479
81,604	55,185	55,210
89,033	129,221	113,689

Cyclical Maintenance - Current
Cyclical Maintenance - Term



Our Lady Star of the Sea School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for IT equipment.

Minimum lease payments payable (includes interest portion):

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	15,861	872	423
Later than One Year and no Later than Five Years	23,579	-	873
Later than Five Years	-	-	-
	<u>39,440</u>	<u>872</u>	<u>1,296</u>

This note does not agree to the Statement of Financial Position as it includes interest.

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 that are material transactions that have occurred has been disclosed appropriately.

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 2016 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".



Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

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.

	2016 Actual \$	2015 Actual \$
<i>Board Members</i>		
Remuneration	5,115	5,650
Full-time equivalent members	2.35	2.35
<i>Leadership Team</i>		
Remuneration	458,413	381,303
Full-time equivalent members	5.00	4.00
Total key management personnel remuneration	463,528	386,953
Total full-time equivalent personnel	7.35	6.35

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:

	2016 Actual \$000	2015 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	100-110
Benefits and Other Emoluments	0-10	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2016 FTE Number	2015 FTE Number
100-110	-	1
	0.00	1.00

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

20 Compensation and Other Benefits Upon Leaving

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

	2016 Actual	2015 Actual
Total	-	\$19,695
Number of People	-	1



Our Lady Star of the Sea School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

21 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2016.

(Contingent liabilities and assets as at 31 December 2015: nil)

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 2015: nil)

(b) Operating Commitments

As at 31 December 2016 the Board has entered into the following contracts:

- operating lease of a photocopier

	2016 Actual \$	2015 Actual \$
No later than One Year	21,722	38,471
Later than One Year and No Later than Five Years	2,857	25,484
Later than Five Years	-	-
	<u>24,579</u>	<u>63,955</u>

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:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Loans and receivables			
Cash and Cash Equivalents	190,834	268,425	304,662
Receivables	131,008	162,500	156,364
Total Loans and Receivables	<u>321,842</u>	<u>430,925</u>	<u>461,026</u>
Financial liabilities measured at amortised cost			
Payables	189,470	221,426	205,582
Finance Leases	34,815	872	1,296
Total Financial Liabilities Measured at Amortised Cost	<u>224,285</u>	<u>222,298</u>	<u>206,878</u>

25 Events After Balance Date

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

26 Prior Year Comparatives

Comparative figures included in the financial statements relate to the financial year ended 31 December 2015. Where necessary these figures have been reclassified on a basis consistent with current disclosure for the year ended 31 December 2016.



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF OUR LADY STAR OF THE SEA SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016**

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 2016, 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 2016; 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 26 May 2017. 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 Analysis of Variance Reporting, Members of the Board of Trustees, Kiwisport Report, Principals Report, and Chairpersons 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 School

Annual Report 2016

Congratulations to all of our students. What a fantastic year we have enjoyed. I am impressed with your positive attitude, with the way that you arrive at school each morning keen and eager to learn, to play and generally enjoy life, this is a real credit to you and your families and just wonderful to see, thank you.

I congratulate the students who will receive certificates and awards this evening. You have worked hard throughout the year and your awards are well deserved. I especially acknowledge the senior students who will receive the much coveted cups and trophies, you too have worked hard for these over a number of years, congratulations.

Our Vision statement says, that we are a Catholic school, that is Christ centred, living the gospel values and our mission is to nurture faith, build community, strive for excellence and promote the practice of service and justice. For 170 years the school has worked with Our Lady Star of the Sea parish to foster this vision. From where I stand, from what I see and hear, we are being true to our vision and are continually looking at ways to improve.

At the mass I attended last Saturday evening, the priest spoke about the need to set goals. I forget how he linked this idea to the readings of the day. What I do remember is this, even if you are doing really well, if you don't set goals and try to improve, then in fact you will be slipping behind. This seems to me to be especially true in our world today.

During the year we have aimed to engage with you, to share some of the changes in education, to get your input and feedback as we set goals and direction for the future. This engagement will continue. I urge you to participate as much as you are able.

Our community meetings over the year culminated in a brain storming exercise last month. The ideas from this session will form a parent survey for the beginning of the new year. We are keen to hear from as many of you as possible. At these meetings I said that it was a given that as a catholic primary school our faith will permeate all that we do, we also expect all children to leave our school being literate and numerate and well prepared to engage in the next stage of their schooling. What I find motivating is that the ideas from the community meeting are well aligned with the work we have been doing this year with our consultants and the Ministry of Education on future focused learning. The MOE lists the following as the key attributes of 21st century learners, they should be self-directed, empathetic and inclusive, innovative, collaborative, authentic problem solvers who all have a foundation in science, technology, engineering and mathematics.

If I link these ideas to the opening of our art exhibition earlier this term, where I quoted Henri Matisse, 'Creative people are curious, flexible, persistent and independent with a tremendous spirit of adventure and a love of play' I am excited about the possibilities and opportunities for our students' future. The ideas expressed so eloquently by this famous artist speak volumes to me of what we want for our children.

I am pleased to note the strong connection with Henri Matisse's creative people, the direction from the MOE and the ideas expressed by our parent groups. I am confident that our school will continue to strive for excellence in all we do, to support and encourage our students to be lifelong learners in a connected world.

I congratulate each of you on your children, they are delightful, eager to learn, to do well, they have a love of learning, and they enjoy having fun. They do you proud every day. Cherish them for they are special. Last year I shared the words of Dame Whina Cooper, "take care of our children, take care of what they hear, take care of what they see, take care of what they feel. For how our children grow, so will be the shape of Aotearoa." I think that these words are even more relevant than ever.

On your behalf I congratulate and thank all of the staff of Our Lady Star of the Sea School, they are an amazing team of professionals. I commend them for the work that they do each day, making sure that the school is a safe happy place where children love to come and learn. Finally I extend my thanks and best wishes to the whole school community, I wish you all a happy holy Christmas and a safe and enjoyable summer vacation.

For those families leaving Star, thank you, good luck with the next phase in your child's education. To everyone else I look forward to welcoming you all back at school for the start of a new year.

Carmel Platt

Principal

December 2016.

Dear Parents and community,

This is my first end of year message to you as chairperson of the board for Our Lady Star of the Sea school and so let me take the opportunity to say how grateful and privileged I feel to be serving in this capacity. I hope to have more frequent messages out to you through the course of the coming year.

The most fitting way I would describe this past year for the board is a year of consolidation and preparation- consolidation from the changes we have gone through and preparation for the next year. We farewelled 5 members of the board, some of whom have served us for over 10 years. We thank all those outgoing members and extend our gratitude to their families as well. While this left a large void to fill, the school received the highest number of nominations in known history for the elections this year and we have been fortunate to welcome some extremely knowledgeable and competent people in their stead.

This year has also seen some great highlights – the 20 year onsite celebrations, the commissioning of the mercy cross and the new playgrounds come to mind. We have also seen some of our annual events, like the gala, go off extremely successfully. Aside from these events, as a board we are meant to focus on student achievement and the numbers and stats on this front make for pleasing reading to say the least. However as a board of a catholic school I believe we have a much higher responsibility – one of turning out children whose belief system is rooted in faith. Running a school that is not centred on faith is like trying to run the human body without a simple but absolutely necessary nutrient such as iron. Without iron in our blood, the haemoglobin that carries oxygen to all parts of the body, cannot function. In Catholic schools, that simple element, our faith in God, allows the fire of the Holy Spirit to burn, keeping alive the desire for learning and the love for our neighbour. Take out the element of faith and we run the risk of becoming a dying shell of who we are made by God to be.

In striving to achieve these goals we have been blessed to have a community that is engaged, concerned, interested and hardworking. The continued success of our fundraising events and the stellar work done by the PTA is a testament to this.

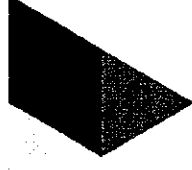
Thank you and God Bless to all our students, staff, parents and community at large. A special farewell to our year 6 students, our best wishes to you and your families for the next part of your journey of education.

See you all next year and have a safe break!

Stephen Mascarenhas

Chairperson OLSOTS board of trustees.

Analysis of Variance Reporting



School Name:	Our Lady Star of the Sea School	School Number:	1514
Strategic Aim:	Strategic Goal 2 – to develop our curriculum and is delivery in order to respond to and prepare our students enabling them to engage and contribute to the needs of a changing global world.		
Annual Aim:	To develop a school curriculum that increase student self-efficacy and independence so students become more self-directed and connected learners. Learning through digital technologies ALiM		
Target:	<p>School Achievement Targets for 2016</p> <ol style="list-style-type: none"> Reading Target: Currently there are 12 students, 5 Maori and 7 NZ European, who (at the end of 2015) were achieving below the National Standard in Reading. Our Reading target for 2016 is for these students to make more than one year's progress (at least 2 sub levels) so they are AT or Above the standard by 80 weeks or 2 years of schooling. Writing Target: A school-wide writing goal is to target 10 students achieving at the top end of AT National Standards to progress to ABOVE National Standards. Mathematics Target: A school-wide goal for 2016 was to target cohorts in year 2 (6 students) AND YEAR 5(6 students) IN LINE with our ALiM initiative, for accelerated progress. 		

Baseline Data:

1. Analysis of the school-wide anniversary reading data in 2015 identified 5 Maori students who were below the standard and 7 NZ European GIRLS who were below the standard, they were tracked and monitored throughout 2016. These students have been identified as having difficulty with knowledge of letter names, groups of letters, sounds they make, linking what they know to their reading – this is impacting on both their reading and their writing. This group includes ORS, RTLB and LLI intervention students. Additional to these students 7 ELLs students in this Year 1 Cohort are participants in the ESOL programme.
2. These 10 students were identified at the end of 2015 because of their potential for accelerated progress. The development of ideas was the area of focus for this group.
3. The 6 Year 2 and 6 Year 5 students were identified as being below the National Standards and at risk of being Below for their anniversary OTJs.

READING

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. analysis of data, reviewed and constantly updated by teaching staff - identifying learning needs and possible next steps to help accelerate learning. 2. 3 small group interventions were put in place, focusing on differing identified needs. 3. Target learners progress was constantly tracked and monitored. 4. Outside agencies and wider school interventions were called upon as necessary due to observations and analysis of data, often showing slowed progress as opposed to accelerated learning for some students. Such interventions: RTLB programme, Reading Recovery programme, RTLit programme, Lexia - Literacy support programme. 5. Frequent discussions about the teaching and learning occurring in the classroom, 	<p>The analysis of the target students "After 2 Years" National Standards shows 37.5% (9 students) have moved from Below or Well Below to achieving At or Above in reading. 62.5% (15 students) remain below or well below in reading.</p>	<p>Several of the targeted children have Learning Assistant support through OR's, SHHF, HLN, LLI programmes making this objective unlikely to be reached.</p> <p>One third of this cohort are English Language Learners. This is a higher ratio than we have experienced previously. All of these students were requiring extra support.</p> <p>During the year several of the students who did not accelerate to an "At" level in reading have been diagnosed with interfering elements, such as dyslexia, grammets, behavioural and processing difficulties, which has hindered their progress. They will need ongoing support with specific learning interventions.</p> <p>Focused discussions on what was happening and possible strategies</p>	<p>Re-structuring of school for 2017 staff to allow for more time for experienced teacher-lead interventions and targeted workshoping - Team Leader released 3 days as opposed to 2 days a week to work alongside these students and provide small group/ 1 on 1 support and quieter/focused working environments.</p> <p>New structure will also allow teachers to have focused discussion around teaching and learning, in smaller groups/year level hubs, as opposed to in the larger team.</p> <p>Professional Development for all Yr0-3 staff beginning of 2017 and Learning Assistants on implementing the Yolanda Soryl Phonics programme.</p> <p>Resources, teaching booklets & support material purchased. This programme will help to give teachers the needed knowledge</p>

<p>amongst teaching staff, focused on strategies implemented and reflecting on practise.</p> <p>6. Discussions with other staff members and previous teachers to improve practise and build understanding of individual student needs.</p>	<p>between teachers and leadership enabled the progress to be closely monitored and helped to identify next steps in a timely manner - for example, when to reach out to outside agencies and which intervention in particular.</p> <p>Although starting the year focused, positive and determined and holding an open mind to try new things and gain advice, the teachers did find the discussions draining on their own enthusiasm and motivation due to the lack of progression, high number of students and the fact that the help the students needed often being beyond their expertise.</p>	<p>and tools to help improve literacy outcomes and support struggling learners from their first day of school.</p> <p>Identified children will continue to be tracked and monitored throughout their schooling. Some children referred to RTLit programme early 2017 and/or other support programmes as required.</p> <p>One student will be put onto Reading Recovery programme (even though is older) once grommets have been put in, allowing him to get the most out of the programme.</p> <p>Teachers will continue to develop their understanding and knowledge of "student agency" through school PD and ways to gather student voice to help guide their own practise the the best way to support these (and other) students in their learning.</p>
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WRITING			
Actions <i>What did we Actions 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>
<ol style="list-style-type: none"> 1. Assessment data was reviewed with staff and the particular learning needs of target students was identified. 2. Progress of target students was monitored on a regular basis. 3. A specific teaching workshops were put in place to target areas of weakness for target students and teachers worked alongside students helping them realise what needed to be done next to meet the expected target 4. Informal professional development was put in place discussing expectations for learners and specific teaching strategies or resources that could be used to support this. 5. A process was put in place for teachers to reflect on and improve practice. 6. Student voice was used in relation to what they liked to write about and what genre they preferred to write in. 7. End of year data was analysed to inform progress and planning for the following year. 	<p>The analysis of the end of year National Standards data showed very positive gains in levels of achievement in writing with all but 2 of the targeted Year 4 students shifting in their overall outcomes. 20% (2/10) students moved from AT to ABOVE, 60% (6/10) have moved from AT to High AT and 20% of the students have made little shifts but still remain at AT</p>	<p>All teachers embraced the challenge of shifting writers and made changes to their practice to help do this. The professional conversations were well received by all and integrating the curriculum meant more opportunities for the students to write and therefore providing more evidence to use when making the OTJ.</p> <p>Of the two students who did not make significant progress 1 is an ELL and the other was very close to achieving but their surface features and grammatical structures let them down</p> <p>Using the spiral of inquiry in a repeated fashion allowed staff to keep reflecting on their practice and adapting it to suit the needs of the students</p>	<p>Individual students were clearly identified, with teachers using the data in a more defined way. This had a significant impact on the success of individual teachers writing programmes and student achievement levels. We will continue to monitor these students as they move to Year 5 next year</p> <ul style="list-style-type: none"> • The use of student voice to discover ways they liked to write and what they like to write about meant there was more engagement in the writing tasks and student enthusiasm was much improved. Fostering the wider use of student voice in learning programmes across the school will be a priority next year. • Engagement of students through student voice will be encouraged with all classes next year, in particular in the senior school. • Teachers benefitted from the process of self reflection. This reflective practice will be continued in next year's performance management system.

MATHS:

Actions <i>What did w Actions</i> <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>1. Assessment data (JAM, Basic Facts, examples of work) was reviewed with staff and the particular learning needs of target students was identified.</p> <p>2. Progress of target students was monitored on a regular basis.</p> <p>3. Specific teaching workshops were put in place to target areas of weakness for target students and teachers worked alongside students helping them realise what needed to be done next to meet the expected target</p> <p>4. ALIM programme was put in place for these students, who didn't make accelerated progress through small group, Learning Assistant-Led intervention. Family/whanau were informed, follow up letter sent and constant communication between home and school through activities being sent home, informal chats with parents, work books sent home and an invitation extended to parents to participate in lessons.</p> <p>5. Students were involved in daily small group withdrawal, 50 minute</p>	<ul style="list-style-type: none"> - Student voice gathered showed an increased level of enjoyment, children could articulate what they had learnt and how they had learnt new strategies and the effect this had on their own problem solving. - Teachers noted students effectively using learning time to think before answering as well as attempting to work things out on their own and share their thinking with others. - teachers noted an increase of peer teaching, collaboration and careful listening amongst the students both in the group and inside their classroom. - Teachers noted an increase in engagement in own classroom maths programmes/lessons. - Whanau/parent voice shared an improvement in ways of incorporating maths into their daily lives and an increase in enthusiasm towards maths 	<p>The programme, although had interference at times (due to sickness, family holidays), we made the ALIM programme and the 50 minute lessons four times a week, a priority.</p> <p>One student being very shy, engaged minimally in the small group sessions, was a challenge for the teacher.</p> <p>Working families, found it difficult to have face to face meeting time and unable to participate in the ALIM lessons, seeing it in action.</p> <p>The collaboration between the teachers involved in the ALIM programme and guidance of an experienced expert allowed for deep reflection, planning and growth in knowledge for the teacher.</p> <p>Using team meeting time allocated to talk specifically about the needs of the students in relation to maths.</p>	<ul style="list-style-type: none"> - Students will continue to be monitored in their maths progress throughout their time at primary school. - Teachers will share knowledge of 'talk moves' and ways of gathering student voice with other staff/team. - upskill staff on 'talk moves' and 'think time' during maths lessons - Working in small hubs in team meetings to allow for and continue allocating time within team meetings to discuss, specifically, student progress in maths and analyse data across teams as well as reflect on own practise. - Regular reviews to identify trends, patterns and next steps. - A need to identify and target at risk students early on through Hub Leaders and Senior Leadership analysis, and constant discussion with the classroom teachers.

lessons with experienced teacher, four times a week. The teacher planned for each lesson in detail, made in depth reflections through the programme on the student's progress/responses/level of engagement and their own teaching practices.

'Talk Moves' and effective 'waiting time' was implemented into the targeted lessons.

6. Student voice was gathered and used to inform future teaching.

7. Teachers involved in ALIM programme engaged in off site PD and personal research to inform their teaching.

8. Final assessments, analysis of progress and reflections made by lead teacher and shared with Leadership. Student voice and whanau voice were gathered in reflection.

- problem solving being evident in their child.
- All children in the group made accelerated progress. 83% (5/6) children in the withdrawal group moved up two or more stages in Addition/Subtraction and Multiplication/Division, reaching accelerated learning which put them alongside their peers/children their age. One child moved up 1 level, however, moved the same level as his peers/children his age.
- All students in the withdrawal group were working at stage 4 or 5 at the end of Year 2, making them on track if not already at, for their next Overall Teacher Judgement.
- 83% (5/ 6) students in the withdrawal group made accelerated progress, by moving 1 or more stages, in their knowledge of ratios/proportions, working at Stage 3 or higher by the end of Year 2.

Planning for next year:

We have reflected on our target setting process and decided that we will develop a clear and collaborative target setting process. This will involve the classroom teacher identifying specific needs and developing a joint action plan with each member of the team taking ownership. The leadership team, specifically team leaders will work alongside the year level hubs offering support, guidance and seeking expertise as appropriate. Our main focus will be on smaller clearly identified groups of students from the older year levels for school-wide targets, not year 1.

We have been accepted onto ALiM 2 for 2017. This project will provide the opportunity for us to try some of the innovative intervention plans our reflection and learning from 2016 programme allowed. Professional development and associated resources provided at the beginning of the year to all year NE to year three teachers and learning assistance on phonics and early literacy acquisition skills will support a sound consistent approach to our literacy programme.

Student agency was another area for professional learning provided to all teachers at the beginning of the year. We intend that the thinking behind this and the work already happening with our connected curriculum approach will further strengthen the writing programme.

KIWISPORT 2016

Our Lady Star of the Sea School spent a total of \$7120 from its Kiwisport ledger.

The Operational Grant allocation for 2016 was \$6740 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 skills.