

# **Our Lady Star of The Sea School (Howick)**

## **Annual Report for the year ended 31 December 2020**

<b>Ministry Number:</b>	1514
<b>Principal:</b>	Louise Campbell
<b>School Address:</b>	14 Oakridge Way, Auckland
<b>School Postal Address:</b>	14 Oakridge Way, Manukau, 2013
<b>School Phone:</b>	09-5380195
<b>School Email:</b>	office@starofthesea.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## Our Lady Star of the Sea School

# Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Term expired/expires
Chontelle Bidois	Parent Representative	Elected	Election 2022
Alina Hooper	Parent Representative	Elected	Election 2022
Father John Fitzmaurice	Proprietor Representative	Proprietor Appointed	
Yohann Cuer	Parent Representative	Elected	Election 2022
Vaughan Fraser	Parent Representative	Elected	Election 2022
John Kuok	Proprietor Representative	Proprietor Appointed	
Karen Noble-Campbell	Staff Representative	Teacher Staff Rep	Election 2022
Louise Campbell	Principal	Principal	
Stephen McKenzie	Parent Representative	Elected	Election 2022
Kerri Hunt	Proprietor Representative	Proprietor Appointed	
Sunil Serrao	Proprietor Representative	Proprietor Appointed	
Sarah Richards	Secretary		

# **Our Lady Star of The Sea School (Howick)**

## **Annual Report**

For the year ended 31 December 2020

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**Our Lady Star of The Sea School (Howick)**  
**Statement of Responsibility**  
For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Vaughan Foster  
Full Name of Board Chairperson

[Signature]  
Signature of Board Chairperson

Date:

18 May 2021

Louise Campbell  
Full Name of Principal

[Signature]  
Signature of Principal

Date:

18.5.21

## Our Lady Star of the Sea School (Howick)

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	2,807,063	2,535,349	2,821,446
Locally Raised Funds	3	399,417	375,130	516,947
Use of Proprietor's Land and Buildings		1,540,000	1,540,000	1,540,000
Interest Income		6,277	5,000	7,116
International Students	4	42,522	42,000	58,435
		<b>4,795,279</b>	<b>4,497,479</b>	<b>4,943,944</b>
<b>Expenses</b>				
Locally Raised Funds	3	76,342	33,483	153,985
International Students	4	1,472	-	1,400
Learning Resources	5	2,426,144	2,339,661	2,500,362
Administration	6	292,165	275,111	265,976
Finance		4,257	3,600	3,697
Property	7	1,799,384	1,740,516	1,809,512
Depreciation	8	94,802	100,000	105,732
Amortisation of Equitable Lease		3,081	3,081	3,081
Loss on Disposal of Property, Plant and Equipment		8,830	1,800	686
		<b>4,706,477</b>	<b>4,497,252</b>	<b>4,844,431</b>
<b>Net Surplus for the year</b>		<b>88,802</b>	<b>227</b>	<b>99,513</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>88,802</b>	<b>227</b>	<b>99,513</b>

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



## Our Lady Star of the Sea School (Howick)

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Balance at 1 January</b>		505,425	505,425	391,300
Total comprehensive revenue and expense for the year		88,802	227	99,513
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		13,656	-	14,612
<b>Equity at 31 December</b>	24	607,883	505,652	505,425
Retained Earnings		607,883	505,652	505,425
<b>Equity at 31 December</b>		607,883	505,652	505,425

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



# Our Lady Star of the Sea School (Howick)

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	594,190	354,195	422,374
Accounts Receivable	10	149,559	153,100	151,892
GST Receivable		26,939	15,000	25,859
Prepayments		15,413	15,000	18,292
Inventories	11	21,715	18,000	19,566
Investments	12	-	40,000	41,084
		807,816	595,295	679,067
<b>Current Liabilities</b>				
Accounts Payable	15	289,667	283,300	319,876
Revenue Received in Advance	16	50,874	10,000	47,366
Provision for Cyclical Maintenance	17	51,166	79,900	76,292
Finance Lease Liability - Current Portion	18	23,790	23,780	19,897
		415,497	396,980	463,431
<b>Working Capital Surplus/(Deficit)</b>		392,319	198,315	215,636
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	322,411	386,015	352,015
Equitable Leasehold Interest	14	36,970	36,992	40,051
		359,381	423,007	392,066
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	17	112,471	84,325	73,200
Finance Lease Liability	18	31,346	31,345	29,077
		143,817	115,670	102,277
<b>Net Assets</b>		607,883	505,652	505,425
<b>Equity</b>	24	607,883	505,652	505,425

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



# Our Lady Star of the Sea School (Howick)

## Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		825,068	735,349	783,708
Locally Raised Funds		418,129	375,060	500,408
International Students		15,653	4,696	74,217
Goods and Services Tax (net)		(1,080)	10,859	(29,055)
Payments to Employees		(525,695)	(539,015)	(509,442)
Payments to Suppliers		(499,127)	(527,926)	(473,979)
Cyclical Maintenance Payments in the year		(57,850)	-	(78,480)
Interest Paid		(4,257)	(3,600)	(3,697)
Interest Received		5,896	4,963	6,583
Net cash from/(to) Operating Activities		176,737	60,386	270,263
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)	1	(1,800)	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(44,376)	(212,082)	(54,986)
Purchase of Investments		-	-	(41,084)
Proceeds from Sale of Investments		41,084	1,084	-
Net cash from/(to) Investing Activities		(3,291)	(212,798)	(96,070)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		13,656	-	14,612
Finance Lease Payments		(15,286)	84,233	25,847
Net cash from/(to) Financing Activities		(1,630)	84,233	40,459
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>171,816</b>	<b>(68,179)</b>	<b>214,652</b>
Cash and cash equivalents at the beginning of the year	9	422,374	422,374	207,722
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>594,190</b>	<b>354,195</b>	<b>422,374</b>

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

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





# Our Lady Star of The Sea School (Howick)

## Notes to the Financial Statements

For the year ended 31 December 2020

### 1. Statement of Accounting Policies

#### Reporting Entity

Our Lady Star of The Sea School (Howick) (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

#### Presentation Currency

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

#### Specific Accounting Policies

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

#### Critical Accounting Estimates And Assumptions

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

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

#### Cyclical maintenance

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

#### 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 13.



# Our Lady Star of The Sea School (Howick)

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

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

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

### **Revenue Recognition**

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

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

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

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

#### ***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.

#### ***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 (Howick)

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### Cash and Cash Equivalents

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

### Accounts Receivable

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

### Inventories

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

### Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### Property, Plant and Equipment

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

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

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

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

### Finance Leases

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

### Depreciation

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

The estimated useful lives of the assets are:

Building improvements - Crown	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	8 years



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### Impairment of property, plant, and equipment

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

#### *Non cash generating assets*

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

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

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

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

### Accounts Payable

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

### Employee Entitlements

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

Employee benefits that are 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 international students, 2021 camp and student payments 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.

## **Our Lady Star of The Sea School (Howick)**

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

For the year ended 31 December 2020

### **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 Ministry and is based on the Board's ten year property plan (10YPP).

### **Financial Instruments**

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

### **Services Received In-Kind**

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



## Our Lady Star of the Sea School (Howick)

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

## 2 Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	581,659	577,146	582,302
Teachers' Salaries Grants	1,985,088	1,800,000	2,027,644
Resource Teachers Learning and Behaviour Grants	4,990	3,000	4,279
Other MoE Grants	235,326	152,203	197,868
Other Government Grants	-	3,000	9,353
	<u>2,807,063</u>	<u>2,535,349</u>	<u>2,821,446</u>

## 3 Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	270,288	249,120	246,936
Activities	41,631	67,250	102,268
Trading	47,389	10,200	50,176
Fundraising	29,078	22,000	89,291
Other Revenue	11,031	26,560	28,276
	<u>399,417</u>	<u>375,130</u>	<u>516,947</u>
<b>Expenses</b>			
Activities	30,381	33,483	95,534
Trading	37,526	-	34,921
Fundraising (Costs of Raising Funds)	8,435	-	23,530
	<u>76,342</u>	<u>33,483</u>	<u>153,985</u>
	<u>323,075</u>	<u>341,647</u>	<u>362,962</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

## 4 International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	4	4	5
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
International Student Fees	42,522	42,000	58,435
<b>Expenses</b>			
International Student Levy	1,472	-	1,400
	<u>1,472</u>	<u>-</u>	<u>1,400</u>
	<u>41,050</u>	<u>42,000</u>	<u>57,035</u>

*Surplus/ (Deficit) for the year International Students*



## Our Lady Star of the Sea School (Howick)

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

## 5 Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	94,122	133,397	111,035
Information and Communication Technology	29,148	31,483	32,265
Library Resources	578	3,000	2,953
Employee Benefits - Salaries	2,263,172	2,107,651	2,304,182
Staff Development	39,124	64,130	49,927
	<u>2,426,144</u>	<u>2,339,661</u>	<u>2,500,362</u>

## 6 Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,229	10,000	7,989
Board of Trustees Fees	4,237	2,500	4,215
Board of Trustees Expenses	6,419	6,500	7,360
Communication	6,655	6,100	6,989
Consumables	46,947	36,230	36,746
Operating Lease	(351)	4,200	-
Other	8,525	12,100	8,163
Employee Benefits - Salaries	199,607	185,281	182,059
Insurance	5,969	5,700	5,635
Service Providers, Contractors and Consultancy	5,928	6,500	6,820
	<u>292,165</u>	<u>275,111</u>	<u>265,976</u>

## 7 Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,285	9,800	10,987
Consultancy and Contract Services	45,040	44,000	44,913
Cyclical Maintenance Expense	71,995	21,000	98,966
Grounds	16,414	27,050	15,837
Heat, Light and Water	22,103	28,000	31,451
Repairs and Maintenance	29,208	14,700	10,775
Use of Land and Buildings	1,540,000	1,540,000	1,540,000
Security	10,315	9,000	8,390
Employee Benefits - Salaries	53,024	46,966	48,193
	<u>1,799,384</u>	<u>1,740,516</u>	<u>1,809,512</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### 8 Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	325	28,000	325
Furniture and Equipment	52,853	31,300	54,861
Information and Communication Technology	15,723	17,000	22,589
Leased Assets	23,121	23,000	25,140
Library Resources	2,780	700	2,817
	<u>94,802</u>	<u>100,000</u>	<u>105,732</u>

### 9 Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	170,769	25,995	93,316
Bank Call Account	50,656	128,000	127,921
Short-term Bank Deposits	372,565	200,000	200,937
Cash and cash equivalents for Statement of Cash Flows	<u>594,190</u>	<u>354,195</u>	<u>422,374</u>

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

### 10 Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,881	2,500	2,514
Interest Receivable	944	600	563
Teacher Salaries Grant Receivable	145,734	150,000	148,815
	<u>149,559</u>	<u>153,100</u>	<u>151,892</u>
Receivables from Exchange Transactions	3,825	3,100	3,077
Receivables from Non-Exchange Transactions	145,734	150,000	148,815
	<u>149,559</u>	<u>153,100</u>	<u>151,892</u>

### 11 Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	21,715	18,000	19,566
	<u>21,715</u>	<u>18,000</u>	<u>19,566</u>

### 12 Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset	-	40,000	41,084
Short-term Bank Deposits	-	40,000	41,084
Total Investments	<u>-</u>	<u>40,000</u>	<u>41,084</u>





## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### 13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	12,403	-	-	-	(325)	12,078
Furniture and Equipment	231,984	38,032	(3,475)	-	(52,853)	213,688
Information and Communication Technology	42,500	1,832	(3,361)	-	(15,723)	25,248
Leased Assets	45,404	29,652	-	-	(23,121)	51,935
Library Resources	19,724	4,512	(1,994)	-	(2,780)	19,462
<b>Balance at 31 December 2020</b>	<b>352,015</b>	<b>74,028</b>	<b>(8,830)</b>	<b>-</b>	<b>(94,802)</b>	<b>322,411</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	13,007	(929)	12,078
Furniture and Equipment	647,870	(434,182)	213,688
Information and Communication Technology	228,611	(203,363)	25,248
Leased Assets	107,735	(55,800)	51,935
Library Resources	55,212	(35,750)	19,462
<b>Balance at 31 December 2020</b>	<b>1,052,435</b>	<b>(730,024)</b>	<b>322,411</b>

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 \$51,935 (2019: \$45,404).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Building Improvements	12,728	-	-	-	(325)	12,403
Furniture and Equipment	275,899	10,946	-	-	(54,861)	231,984
Information and Communication Technology	62,486	2,603	-	-	(22,589)	42,500
Motor Vehicles	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Leased Assets	41,169	29,375	-	-	(25,140)	45,404
Library Resources	19,932	3,295	(686)	-	(2,817)	19,724
<b>Balance at 31 December 2019</b>	<b>412,214</b>	<b>46,219</b>	<b>(686)</b>	<b>-</b>	<b>(105,732)</b>	<b>352,015</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	-	-	-
Buildings	-	-	-
Building Improvements	13,007	(604)	12,403
Furniture and Equipment	614,526	(382,542)	231,984
Information and Communication Technology	232,729	(190,229)	42,500
Leased Assets	78,082	(32,678)	45,404
Library Resources	56,402	(36,678)	19,724
<b>Balance at 31 December 2019</b>	<b>994,746</b>	<b>(642,731)</b>	<b>352,015</b>

The net carrying value of equipment held under a finance lease is \$45,404 (2018: \$41,169).



# Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

## 14 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 amortisation charge in relation to the equitable leasehold interest during the year was \$3,081.  
(2019: \$3,081).

2020	2020	2019
Actual	Budget	Actual
\$	(Unaudited)	\$
36,970	36,992	40,051
36,970	36,992	40,051

## 15 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.

2020	2020	2019
Actual	Budget	Actual
\$	(Unaudited)	\$
86,275	80,000	118,617
5,521	5,300	5,327
147,412	152,000	150,350
50,459	46,000	45,582
289,667	283,300	319,876
289,667	283,300	319,876

## 16 Revenue Received in Advance

Grants in Advance - Ministry of Education  
International Student Fees  
Other

2020	2020	2019
Actual	Budget	Actual
\$	(Unaudited)	\$
11,298	-	-
10,435	-	37,304
29,141	10,000	10,062
50,874	10,000	47,366

## 17 Provision for Cyclical Maintenance

Provision at the Start of the Year  
Increase/(decrease) 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

2020	2020	2019
Actual	Budget	Actual
\$	(Unaudited)	\$
149,492	149,492	129,006
71,995	21,000	98,966
(57,850)	(6,267)	(78,480)
163,637	164,225	149,492
51,166	79,900	76,292
112,471	84,325	73,200
163,637	164,225	149,492



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### 18 Finance Lease Liability

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

Minimum lease payments payable (includes interest portion):

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	23,790	23,780	23,163
Later than One Year and no Later than Five Years	31,346	31,345	32,129
	<u>55,135</u>	<u>55,125</u>	<u>55,292</u>

### 19 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 [update as appropriate]. The amounts collected in total were \$169,034 (2019: \$171,304). 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 \$nil (2019: nil).



# Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

## 20 Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,237	4,215
Full-time equivalent members	0.49	0.52
<i>Leadership Team</i>		
Remuneration	533,309	406,637
Full-time equivalent members	5.00	4.00
Total key management personnel remuneration	537,546	410,852
Total full-time equivalent personnel	5.49	4.52

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	2	-
	2	-

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

## 21 Compensation and Other Benefits Upon Leaving

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

## 22 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020.

(Contingent liabilities and assets as at 31 December 2019: nil)

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### 23 Commitments

#### (a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2019: nil)

### 24 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.

### 25 Financial Instruments

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	594,190	354,195	422,374
Receivables	149,559	153,100	151,892
Investments - Term Deposits	-	40,000	41,084
Total Financial assets measured at amortised cost	743,749	547,295	615,350
<b>Financial liabilities measured at amortised cost</b>			
Payables	289,667	283,300	319,876
Finance Leases	55,136	55,125	48,974
Total Financial Liabilities Measured at Amortised Cost	344,803	338,425	368,850

### 26 Events After Balance Date

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

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF OUR LADY STAR OF THE SEA SCHOOL'S  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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 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 2020, 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 2020; 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 18 May 2021. This is the date at which our opinion is expressed.

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

**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.

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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### **Responsibilities of the Board of Trustees for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board 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 arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises Appendix 3: End of Year Data Reports and the Kiwisport 2020 Report, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



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





# OUR LADY STAR OF THE SEA SCHOOL

He Whetu o te Moana

## Appendix 3: End of Year Data Reports

“Let us breathe the Spirit of Mary in all that we do, to think, judge feel and act as Mary in all things God has chosen us to do”

### Vision

Our Lady Star of the Sea Catholic school community:

Confidently living, learning and serving with Jesus as our Guide

*Ko te tirohanga tēnei, o te whānau whānui o te Kura Katorika o Whetu o te Moana.  
Me noho māia i te ao mārama, me mahi tahi ki a Ihu tō mātou kaitārahi.*

### Mission

Nurture faith

Build community

Strive for excellence

Promote service and justice

### OUR SCHOOL OUR CULTURE

To be an authentic Catholic School in today's world, that honours its unique heritage and continues to live and grow its Special Catholic

Character

### OUR SCHOOL OUR LEARNING

To strengthen and drive an aligned and connected curriculum that has rich authentic learning challenges; placing the child at the centre of their learning.

To leverage our association with the South Eastern Christian Kahui Ako to support our learners.

### OUR SCHOOL OUR COMMUNITY

To strengthen relationships and school connections with the wider lives of our students; engaging the support of family whanau, and community.

### OUR SCHOOL OUR HAUORA OUR WELLBEING

To provide conditions, infrastructure and facilities to grow and maintain the well being of our students, staff, families and environment.

## **END OF YEAR EXECUTIVE SUMMARY OF END OF YEAR CURRICULUM DATA 2020**

2020 COVID Statistics affecting face to face delivery of the curriculum:

Term 1 : 7 weeks face to face before lockdown

Term 2 : 4 weeks face to face

Term 3 : 3 weeks face to face THEN 4 weeks face to face (lockdown in between)

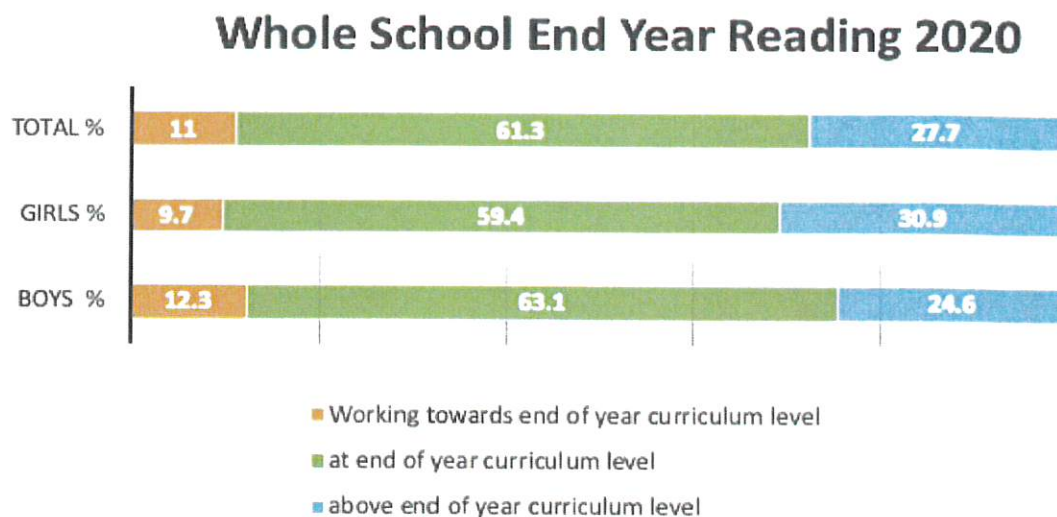
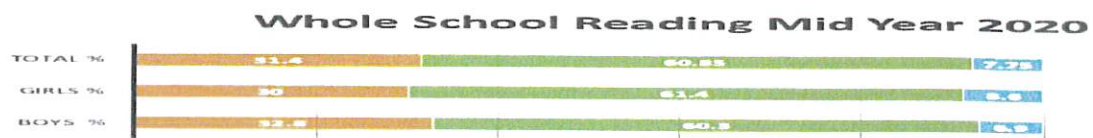
Term 4 : 10 weeks face to face

Data has been impacted by COVID, particularly those students who were already in target groups (operating below curriculum level, and those just under/shaky 'at' students) and those students who were operating above curriculum level previously. Students working strongly within an expected curriculum level tended to maintain their rates of achievement. Supporting student well being over this heavily disrupted time with much uncertainty in the global and local market meaning families were dealing with the threat (and reality) of job losses etc, was our top priority.

Our programme design, when working face to face, was established to focus on maximising classroom teaching and learning interactions. We therefore stripped the expectation around events such as assemblies and Masses as well as practices for events (singing practices etc). Classroom programmes suffered fewer interruptions from additional usual necessities.

We believe this minimised the impact of the time lost due to COVID lockdowns.

## WHOLE SCHOOL END OF YEAR READING DATA 2020



## WHOLE SCHOOL END OF YEAR READING DATA 2020 COMMENTARY

370 89% of the school is operating at or in excess of their end of year curriculum level expectation. (2019: 91.8% - 2.8% variance)

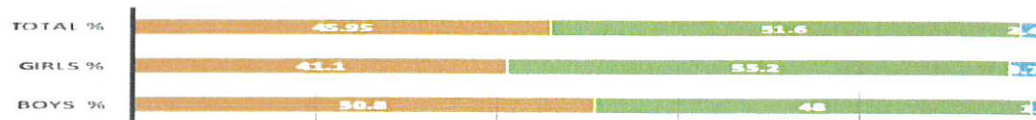
46 11% are still working towards their end of year curriculum level expectation.

Of note (>10% variance to the above)

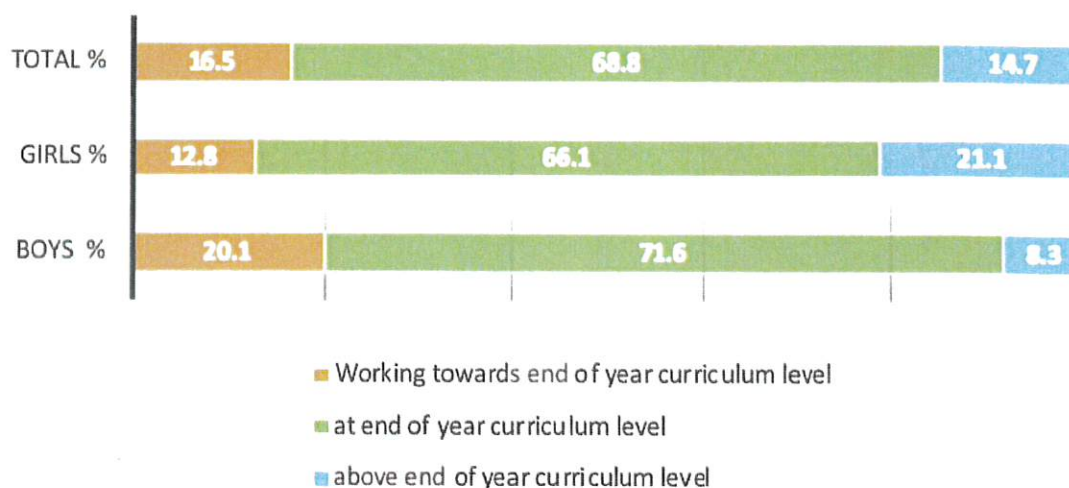
- Year 1 students are positively disproportionately represented (100% Year 1s are working at expected basic Level 1 of the curriculum)

## WHOLE SCHOOL END OF YEAR WRITING DATA 2020

### Whole School Writing Mid Year 2020



### Whole School End Year Writing 2020



## WHOLE SCHOOL END OF YEAR WRITING DATA 2020 COMMENTARY

347 83.5% of the school is operating at or in excess of their end of year curriculum level expectation. (2019: 87.2% - 4% variance)

69 16.5% are still working towards their end of year curriculum level expectation.

Of note (>10% variance to the above)

- Year 1 and 2 students are positively disproportionately represented (100% Year 1s are working at expected basic Level 1 of the curriculum and 93.9% of Year 2s are worked at expected proficiency Level 1 of the curriculum)
- pinch points are Year 5 and Year 3 - both year levels where children are expected to shift from Level 2 to Level 3 thinking and Level 1 to Level 2 thinking respectively. Covid interruptions have added to these pinch points this year:  
 Year 5 both boys and girls are significantly disproportionately represented in the 'working towards' category at the end of the year. 35.4% of Year 5 boys (17 boys) and 21.4% of Year 5 girls (9 girls).
  - Rates of Progress for those who ended the year working towards end of year curriculum expectation:



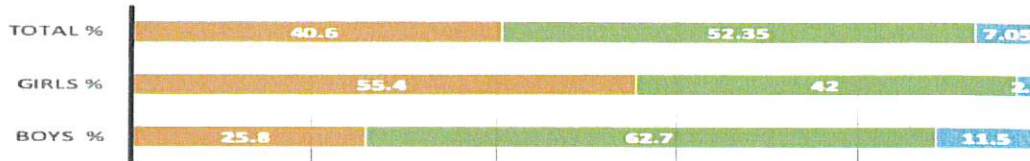
- 23% (6) of these have made expected rates of progress over two years (three sublevels in two years).
- Of those who have not made expected rates of progress over the two years:
  - 8% (2) have made two sublevel progress this year,
  - 42% (11) have made one sublevel progress this year.
  - 50% (13) have made no shift this year - 1 ORS + covid casualties
- How far under expectation are these children- all continue to be targets heading into 2021:
  - 65% (17) of these are working 1 sublevel below expectation - The shift from Level 2 to early Level 3 thinking is a tough move for some students - we see this pattern each year.
  - 16% (4) are 2 sublevels below
  - 19% (5) are 3 sublevels + below (all with either Agency / IEP/ ORS support)

Year 3 both boys and girls are significantly disproportionately represented in the 'working towards' category at the end of the year. 30.9% of Year 3 boys (13 boys) and 26% of Year 3 girls (7 girls).

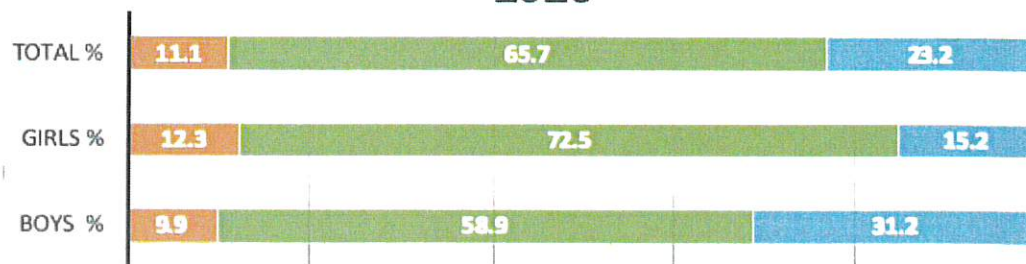
- Rates of Progress for those who ended the year working towards end of year curriculum expectation:
  - 80% (16) have made one sublevel progress this year.
  - 20% (4) have made no shift this year - all with identified learning needs
- How far under expectation are these children- all continue to be targets heading into 2021:
  - 75% (15) of these are working 1 sublevel below expectation - The shift from Level 1 to early Level 2 thinking is a tough move for some students - we see this pattern each year.
  - 25% (5) are 2 sublevels below (2 with either Agency / IEP support, 3 additional programme support)

## WHOLE SCHOOL END OF YEAR YEAR MATHS DATA 2020

### Whole School Maths Mid Year 2020



### Whole School End Year Mathematics 2020



- Working towards end of year curriculum level
- at end of year curriculum level
- above end of year curriculum level

370 88.9% of the school is operating at or in excess of their end of year curriculum level expectation. (2019: 86.3% + 2.6% variance)

46 11.1% are still working towards their end of year curriculum level expectation.

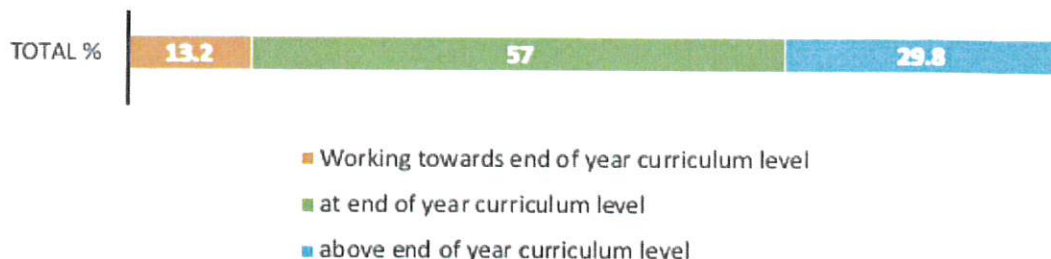
Of note (>10% variance to the above)

- Year 1 and 2 students are positively disproportionately represented (100% Year 1s are working at expected basic Level 1 of the curriculum and 98.4% of Year 2s are worked at expected proficiency Level 1 of the curriculum)
- pinch points are Year 6. Covid interruptions have added to these pinch points this year:

Year 6 boys are significantly disproportionately represented in the 'working towards' category at the end of the year. 21.2% of Year 5 boys (8 boys)

## END OF YEAR ETHNICITY DATA SUMMARY

### Whole School End Year Reading 2020



#### WHOLE SCHOOL END OF YEAR READING DATA 2020 COMMENTARY

86.8% of the school is operating at or in excess of their end of year curriculum level expectation. (2019: 91.8% - 5% variance)

13.2% are still working towards their end of year curriculum level expectation.

### Maori Reading End of Year 2020



We have 38 Maori students Y1-6 the school at this end of year point in our year. 9.1% of our roll.

Our Maori students are achieving equitably compared to our whole school end of year data (same time 2019 11.9% working towards end of year curriculum level, 61.9% at, 26.2% above)

### Pasifika Reading End of Year 2020



We have 24 Pasifika students across the school at this end of year point in our year. 5.8% of our total roll.

Our Pasifika students are achieving equitably compared to our whole school end of year data (same time 2019 10.4% working towards, 51.7% at, 37.9% above)

## Asian Reading End of Year 2020



We have 204 Asian students across the school at this end of year point in our year. 50.2% of our total roll.

Our Asian students are achieving equitably compared to our whole school end of year data. (same time 2019 7% working towards, 50.2% at, 42.8% above end of year curriculum level)

## Other Ethnicity Reading End of Year 2020



We have 19 'Other Ethnicity' students across the school at this end of year point in our year. 4.6% of our total roll.

Our 'Other Ethnicity' students are achieving equitably compared to our whole school data

## NZ European Reading End of Year 2020

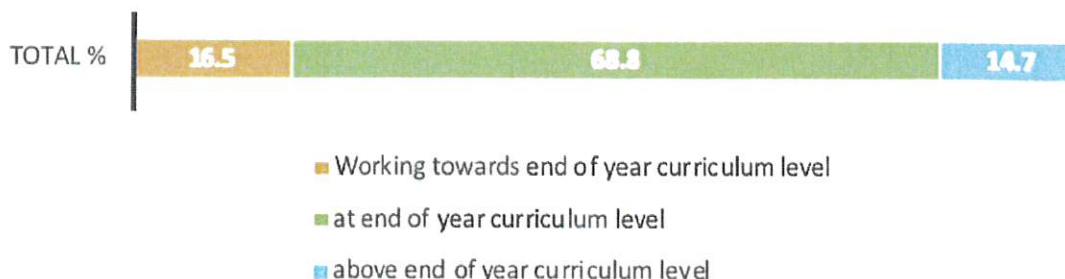


We have 130 New Zealand European students across the school at this end of year point in our year. 31.3% of our total roll.

Our New Zealand European students are achieving equitably compared to our whole school data.



## Whole School End Year Writing 2020



### WHOLE SCHOOL END OF YEAR WRITING DATA 2020 COMMENTARY

83.5% of the school is operating at or in excess of their end of year curriculum level expectation. (2019: 87.2% - 4% variance)

16.5% are still working towards their end of year curriculum level expectation.

## Maori Writing End of Year 2020



We have 38 Maori students Y1-6 the school at this end of year point in our year. 9.1% of our roll.

Our Maori students are achieving equitably compared to our whole school data. Year 3 and Year 5 Maori writers are disproportionately represented in the working towards category (75% - 3/4 chn and 27% 3/11 chn respectively)

(same time 2019: 12% working towards, 69% at, 19% above end of year curriculum level)

## Pasifika Writing End of Year 2020



We have 24 Pasifika students across the school at this end of year point in our year. 5.8% of our total roll.

Our Pasifika students are achieving equitably compared to our whole school end of year data (same time 2019 3.4% working towards, 79.4% at, 17.2% above)

## Asian Writing End of Year 2020



We have 204 Asian students across the school at this end of year point in our year. 50.2% of our total roll.

Our Asian students are achieving equitably compared to our whole school end of year data. (same time 2019: 8.8% working towards, 69.3% at, 21.9% above end of year curriculum level)

## Other Ethnicity Writing End of Year 2020



We have 19 'Other Ethnicity' students across the school at this end of year point in our year. 4.6% of our total roll.

Our 'Other Ethnicity' students are achieving equitably compared to our whole school data

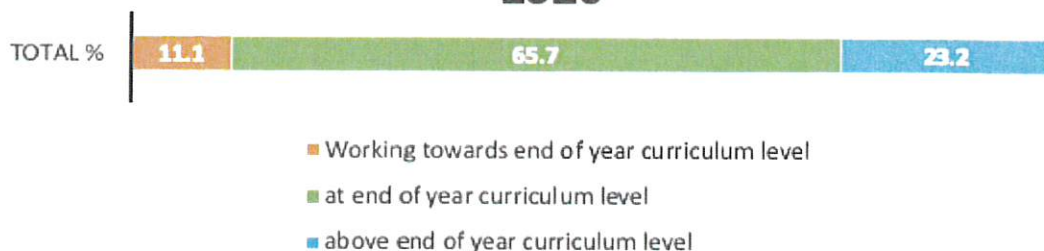
## NZ European Writing End of Year 2020



We have 130 New Zealand European students across the school at this end of year point in our year. 31.3% of our total roll.

Our New Zealand European students are achieving equitably compared to our whole school data.

## Whole School End Year Mathematics 2020



### WHOLE SCHOOL END OF YEAR MATHEMATICS DATA 2020 COMMENTARY

88.9% of the school is operating at or in excess of their end of year curriculum level expectation. (2019: 86.3% + 2.6% variance)

11.1% are still working towards their end of year curriculum level expectation.

## Maori Maths End of Year 2020



We have 38 Maori students Y1-6 the school at this end of year point in our year. 9.1% of our roll.

Our Maori students are achieving equitably compared to our whole school data (same time 2019: 19.1% working towards, 59.5% at, 21.4% above end of year curriculum level)

## Pasifika Maths End of Year 2020



We have 24 Pasifika students across the school at this end of year point in our year. 5.8% of our total roll.

Our Pasifika students are disproportionately represented 'working towards' the end of year curriculum expectation at 29.2% compared with 11.1% of the whole school. This equates to 7/24 students across the school. These students are all targets heading into 2021 (same time 2019: 20.7% working towards, 48.3% at, 31% above)

## Asian Maths End of Year 2020



We have 204 Asian students across the school at this end of year point in our year. 50.2% of our total roll.

Our Asian students are achieving strongly compared to our whole school end of year data, especially the percentage who are working above curriculum expectation. (same time 2019: 7.5% working towards, 39.5% at, 53% above end of year curriculum level)

## Other Ethnicity Maths End of Year 2020



We have 19 'Other Ethnicity' students across the school at this end of year point in our year. 4.6% of our total roll.

Our 'Other Ethnicity' students are achieving equitably compared to our whole school data

## NZ European Maths End of Year 2020



We have 130 New Zealand European students across the school at this end of year point in our year. 31.3% of our total roll.

Our New Zealand European students are achieving equitably compared to our whole school data.

**Analysis of Variance: What happened to those students entering 2020 as a target based on significantly statistically different outcomes in 2019:**

**Year 5 2019 WRITING - there remained a statistically significant difference in the number of boys still working towards the end of year curriculum level at the end of 2019 (12 boys, 37.5%).**

**What happened to these 12 boys in 2020? Writing pick up groups were initiated to support these students on top of their usual curriculum programmes.**

- 3/12 boys made three sublevels + shift in two years (expected shift) and are working 'at' curriculum expectation.
- 3/12 are still working one level below end of year curriculum expectation. 2 of these students made expected progress (three sublevels in two years)
- 3/12 are still working two sublevels below end of year expectations. One of these was new half way through 2019 and has made one sublevel progress this year, one has made 2 shifts in 2 years and one has made 1 shift in two years
- 3/12 are still working a full curriculum level + below curriculum. 1 is ORS, and who have identified needs with external RTLB support. Both of these students have made sublevel progress but are still significantly below expectations

**Year 5 2019 MATHEMATICS - Both boys and girls at Year 5 were still statistically significantly above the whole school below figure of 13.7% working towards end of year curriculum expectations (22.5% of Y5 girls and 28.1% of Y5 boys)**

**What happened to these 9 girls and 9 boys in 2020? We implemented Maths pick up groups were initiated to support these students on top of their usual curriculum programmes.**

**9 girls 1 left the school for Australia**

- 1/8 made expected progress which places her working at expectation
- 3/8 progressed to working at early Level 3 thinking. This places them 1 sublevel below end of year curriculum expectation
- 2/8 remains at Level 2 thinking. One has been at Level 2 for half of the anticipated time, the other has been there for two years so should be looking to shift
- 2/8 are students with identified needs (ORS funding and external support from RTLB)

**9 boys, 1 boy left at the end of the year for Hamilton**

- 2/8 made two sublevels this year and are now operating within curriculum expectations
- 3/8 progressed to working at early Level 3 thinking. This places them 1 sublevel below end of year curriculum expectation
- 2/8 remains at Level 2 thinking. One has been at Level 2 for half of the anticipated time, the other has been there for two years so should be looking to shift
- 1/8 are students with identified needs (ORS funding)

**Year 3 2019 WRITING** - there remained a statistically significant difference in the number of boys still working towards the end of year curriculum level at the end of 2019 (13 boys 38.2%).

**What happened to these 13 boys in 2020?** 3 left the school (1 to Australia, covid stuck in USA and stayed, 1 to Hamilton). This group became 10 boys.

- 5/10 made appropriate progress and are now sitting within expected curriculum level
- 1/10 shifted 2 sublevels over the two years placing them 1 sublevel below expectation.
- 2/10 made 1 sublevel progress this year which places them 2 sublevel under expected curriculum level. Both have identified learning needs
- 2/10 are students with identified needs (ORS funding)

**Year 3 2019 Mathematics** - (10 girls; 34.5% of Year 3 girls working below expectation)  
**1 left the school for Hamilton**

- 6/9 made appropriate progress and are now sitting within expected curriculum level
- 3/9 shifted 2 sublevels over the two years placing them 1 sublevel below expectation.



## **KIWISPORT 2020 REPORT**

Star of the Sea School spent a total of \$11,544 from its Kiwisport ledger.

The Operational Grant allocation for 2020 was \$6370 in total.

Star of the Sea School spent over and above this amount by subsidising corporate school swimming.

A handwritten signature in blue ink that reads "L Campbell". The signature is written in a cursive, flowing style.

Louise Campbell

Principal