

St Thomas's School

Annual Report for the year ended 31 December 2019

Ministry Number:	1510
Principal:	Michael Maher
School Address:	113 Allum Street, Kohimarama
School Postal Address:	113 Allum Street, Kohimarama
School Phone:	09 528 3938
School Email:	dhatton@stthomas.school.nz
Service Provider:	Edtech Financial Services Ltd

School Name

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Michael Maher	Principal			
Keri Brown	Trustee	Co-opted 19/02/19	Media Business Director	May 2019
Carmen Wood	Staff Rep	Staff Election	Teacher	April 2019
Tony Edwards	Trustee	Co-opted March 18	General Manager	May 2019
Craig McKay	Treasurer	Elected	Accountant	May 2019
Kirsty Diamond	Trustee	Elected	Human Resources	May 2019
Peter Hanning	Chair	Elected	Stay at home dad	May 2019
Claire Fromow	Staff Rep	Elected	Deputy Principal	May 2022
Richard Klipin	Chair	Elected	CEO Financial Services	May 2022
Jake Shand	Trustee	Elected	General Manager	May 2022
Claudine Crabtree	Trustee	Elected	Librarian	May 2022
Michael Morton	Trustee	Elected	Country Manager	May 2022
Georgia Houlker	Trustee	Elected	Consultant	May 2022

St Thomas's School

Annual Report

For the year ended 31 December 2019

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St Thomas's School
Statement of Responsibility
For the year ended 31 December 2019

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

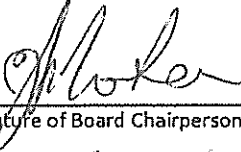
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Michael Morton

Full Name of Board Chairperson



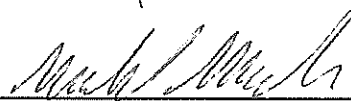
Signature of Board Chairperson

2/06/2020

Date:

MICHAEL MORTON

Full Name of Principal



Signature of Principal

2/06/2020

Date:

St Thomas's School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	6,580,961	6,368,851	6,753,260
Locally Raised Funds	3	545,797	592,700	643,910
Interest Income		55,722	46,000	46,651
International Students	4	129,582	140,000	170,313
		7,312,062	7,147,551	7,614,134
Expenses				
Locally Raised Funds	3	205,683	214,700	278,486
International Students	4	15,901	14,000	18,600
Learning Resources	5	3,899,052	3,586,890	3,884,381
Administration	6	325,057	336,624	315,233
Finance		4,057	4,095	4,095
Property	7	2,647,698	2,683,736	2,703,237
Depreciation	8	245,686	280,000	252,482
Loss on Disposal of Property, Plant and Equipment		75,165	-	41,133
		7,418,299	7,120,045	7,497,647
Net Surplus / (Deficit) for the year		(106,237)	27,506	116,487
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(106,237)	27,506	116,487

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

St Thomas's School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		<u>3,473,738</u>	<u>3,473,738</u>	<u>3,357,251</u>
Total comprehensive revenue and expense for the year		(106,237)	27,506	116,487
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		99,125	-	-
Equity at 31 December	25	<u>3,466,626</u>	<u>3,501,244</u>	<u>3,473,738</u>
Retained Earnings		3,466,626	3,501,244	3,473,738
Equity at 31 December		<u>3,466,626</u>	<u>3,501,244</u>	<u>3,473,738</u>

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.

St Thomas's School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	180,947	197,497	186,683
Accounts Receivable	10	226,005	333,500	314,725
GST Receivable		23,441	12,000	3,218
Prepayments		68,016	18,000	18,530
Inventories	11	2,959	1,500	1,586
Investments	12	1,436,778	1,290,000	1,289,876
		<u>1,938,146</u>	<u>1,852,497</u>	<u>1,814,618</u>
Current Liabilities				
Accounts Payable	14	274,831	295,800	299,978
Revenue Received in Advance	15	135,452	135,000	136,898
Provision for Cyclical Maintenance	16	9,000	9,000	-
Finance Lease Liability - Current Portion	17	23,070	19,261	24,982
Funds Held for Capital Works Projects	18	2,647	-	6,614
		<u>445,000</u>	<u>459,061</u>	<u>468,472</u>
Working Capital Surplus/(Deficit)		1,493,146	1,393,436	1,346,146
Non-current Assets				
Property, Plant and Equipment	13	2,041,059	2,167,715	2,202,215
		<u>2,041,059</u>	<u>2,167,715</u>	<u>2,202,215</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	52,700	52,700	47,150
Finance Lease Liability	17	14,879	7,207	27,473
		<u>67,579</u>	<u>59,907</u>	<u>74,623</u>
Net Assets		<u><u>3,466,626</u></u>	<u><u>3,501,244</u></u>	<u><u>3,473,738</u></u>
Equity	25	<u><u>3,466,626</u></u>	<u><u>3,501,244</u></u>	<u><u>3,473,738</u></u>

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

St Thomas's School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,135,801	1,149,517	1,146,461
Locally Raised Funds		602,869	591,516	596,293
International Students		112,452	138,696	175,269
Goods and Services Tax (net)		(20,223)	(8,782)	36,617
Payments to Employees		(861,319)	(882,975)	(776,568)
Payments to Suppliers		(816,056)	(742,188)	(813,606)
Interest Paid		(4,057)	(4,095)	(4,095)
Interest Received		55,687	47,350	47,988
Net cash from Operating Activities		205,154	289,039	408,359
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(159,891)	(330,890)	(269,360)
Purchase of Investments		(146,902)	-	(157,564)
Proceeds from Sale of Investments		-	(124)	-
Net cash from Investing Activities		(306,793)	(331,014)	(426,924)
Cash flows from Financing Activities				
Furniture and Equipment Grant		99,125	-	-
Finance Lease Payments		745	59,403	(8,689)
Funds Administered on Behalf of Third Parties		-	-	(11,117)
Funds Held for Capital Works Projects		(3,967)	(6,614)	1,088
Net cash from Financing Activities		95,903	52,789	(18,718)
Net increase/(decrease) in cash and cash equivalents		(5,736)	10,814	(37,283)
Cash and cash equivalents at the beginning of the year	9	186,683	186,683	223,966
Cash and cash equivalents at the end of the year	9	180,947	197,497	186,683

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

St Thomas's School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

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 13.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are 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 Crown.

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.

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 Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

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

Prior Year Policy

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

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.

Prior Year Policy

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

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

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

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

Property, Plant and Equipment

Land and buildings owned by the 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.

Property, plant and equipment acquired with individual values under \$500 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.

St Thomas's School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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:

Buildings - School	3-50 years
Furniture and equipment	3-20 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment 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.

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.

St Thomas's School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Revenue Received in Advance

Revenue received in advance relates to fees received from international 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. 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 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services Received In-Kind

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

St Thomas's School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	943,680	949,946	955,964
Teachers' Salaries Grants	3,106,324	2,821,900	3,197,190
Use of Land and Buildings Grants	2,323,781	2,397,434	2,397,434
Resource Teachers Learning and Behaviour Grants	2,730	3,000	2,956
Other MoE Grants	204,446	196,571	199,252
Other Government Grants	-	-	464
	<u>6,580,961</u>	<u>6,368,851</u>	<u>6,753,260</u>

3 Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	277,422	286,000	283,914
Activities	256,743	294,700	264,498
Trading	11,632	12,000	95,498
	<u>545,797</u>	<u>592,700</u>	<u>643,910</u>
Expenses			
Activities	197,755	207,200	199,136
Trading	7,928	7,500	79,350
	<u>205,683</u>	<u>214,700</u>	<u>278,486</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>340,114</u>	<u>378,000</u>	<u>365,424</u>

4 International Student Revenue and Expenses

	2019	2019	2018
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	12	12	12
	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	129,582	140,000	170,313
Expenses			
Commissions	5,592	-	6,490
Recruitment	-	14,000	-
International Student Levy	4,904	-	4,170
Other Expenses	5,405	-	7,940
	<u>15,901</u>	<u>14,000</u>	<u>18,600</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>113,681</u>	<u>126,000</u>	<u>151,713</u>

St Thomas's School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	89,631	95,090	92,908
Equipment Repairs	3,141	3,000	1,990
Information and Communication Technology	4,250	13,000	2,437
Library Resources	2,952	3,500	2,866
Employee Benefits - Salaries	3,728,296	3,423,300	3,741,526
Staff Development	70,782	49,000	42,654
	<u>3,899,052</u>	<u>3,586,890</u>	<u>3,884,381</u>

6 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,850	6,850	6,680
Board of Trustees Fees	3,885	4,000	3,260
Board of Trustees Expenses	3,023	7,000	95
Communication	8,154	8,000	7,776
Consumables	41,771	35,100	33,541
Operating Lease	-	10,766	2,796
Legal Fees	-	-	12,348
Other	64,079	57,500	55,673
Employee Benefits - Salaries	172,995	183,400	170,332
Insurance	17,148	17,000	15,374
Service Providers, Contractors and Consultancy	7,152	7,008	7,358
	<u>325,057</u>	<u>336,624</u>	<u>315,233</u>

7 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	20,042	20,500	20,935
Consultancy and Contract Services	73,492	76,000	78,048
Cyclical Maintenance Expense	14,550	14,550	14,550
Grounds	29,955	22,500	24,032
Heat, Light and Water	38,020	39,000	48,462
Repairs and Maintenance	61,562	39,752	40,408
Use of Land and Buildings	2,323,781	2,397,434	2,397,434
Security	17,102	9,000	8,959
Employee Benefits - Salaries	69,194	65,000	70,409
	<u>2,647,698</u>	<u>2,683,736</u>	<u>2,703,237</u>

The use of land and buildings figure represents 8% of the school's total property value. 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.

St Thomas's School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	23,197	25,000	24,666
Furniture and Equipment	146,383	171,000	154,009
Information and Communication Technology	45,119	52,000	46,034
Leased Assets	24,936	25,000	20,800
Library Resources	6,051	7,000	6,973
	<u>245,686</u>	<u>280,000</u>	<u>252,482</u>

9 Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	230	230	230
Bank Current Account	112,061	97,267	82,262
Bank Call Account	68,656	100,000	104,191
Cash and cash equivalents for Cash Flow Statement	<u>180,947</u>	<u>197,497</u>	<u>186,683</u>

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

Of the \$180,947 Cash and Cash Equivalents, \$2,647 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	18,022	60,000	59,410
Interest Receivable	9,885	8,500	9,850
Teacher Salaries Grant Receivable	198,098	265,000	245,465
	<u>226,005</u>	<u>333,500</u>	<u>314,725</u>
Receivables from Exchange Transactions	27,907	68,500	69,260
Receivables from Non-Exchange Transactions	198,098	265,000	245,465
	<u>226,005</u>	<u>333,500</u>	<u>314,725</u>

11 Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,959	1,500	1,586
	<u>2,959</u>	<u>1,500</u>	<u>1,586</u>

12 Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,436,778	1,290,000	1,289,876
Total Investments	<u>1,436,778</u>	<u>1,290,000</u>	<u>1,289,876</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	916,399	-	(35,911)	-	(23,197)	857,291
Furniture and Equipment	1,080,111	120,131	(31,276)	-	(146,383)	1,022,583
Information and Communication Technology	106,616	27,254	(5,562)	-	(45,119)	83,189
Leased Assets	50,275	12,019	(1,719)	-	(24,936)	35,639
Library Resources	48,814	291	(697)	-	(6,051)	42,357
Balance at 31 December 2019	2,202,215	159,695	(75,165)	-	(245,686)	2,041,059

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	1,020,121	(162,830)	857,291
Furniture and Equipment	1,895,318	(872,735)	1,022,583
Information and Communication Technology	252,942	(169,753)	83,189
Leased Assets	85,194	(49,555)	35,639
Library Resources	105,938	(63,581)	42,357
Balance at 31 December 2019	3,359,513	(1,318,454)	2,041,059

During the year a number of assets were considered to be impaired. An impairment loss of \$75,165 has been recognised directly as an expense in the Statement of Comprehensive Revenue and Expense.

The net carrying value of equipment held under a finance lease is \$35,639 (2018: \$50,275).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	936,137	4,928	-	-	(24,666)	916,399
Furniture and Equipment	1,037,849	216,494	(20,223)	-	(154,009)	1,080,111
Information and Communication Technology	114,199	40,028	(1,577)	-	(46,034)	106,616
Leased Assets	21,997	49,078	-	-	(20,800)	50,275
Library Resources	67,209	7,911	(19,333)	-	(6,973)	48,814
Balance at 31 December 2018	2,177,391	318,439	(41,133)	-	(252,482)	2,202,215

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	1,087,728	(171,329)	916,399
Furniture and Equipment	1,983,016	(902,905)	1,080,111
Information and Communication Technology	319,722	(213,106)	106,616
Leased Assets	85,390	(35,115)	50,275
Library Resources	107,178	(58,364)	48,814
Balance at 31 December 2018	3,583,034	(1,380,819)	2,202,215

St Thomas's School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

14 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	49,866	40,000	30,458
Accruals	6,850	6,800	6,880
Employee Entitlements - Salaries	200,711	235,000	248,034
Employee Entitlements - Leave Accrual	17,404	14,000	14,606
	<u>274,831</u>	<u>295,800</u>	<u>299,978</u>
Payables for Exchange Transactions	274,831	295,800	299,978
	<u>274,831</u>	<u>295,800</u>	<u>299,978</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	114,174	130,000	131,304
Other	21,278	5,000	5,594
	<u>135,452</u>	<u>135,000</u>	<u>136,898</u>

16 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	47,150	47,150	32,600
Increase/(decrease) to the Provision During the Year	14,550	14,550	14,550
Provision at the End of the Year	<u>61,700</u>	<u>61,700</u>	<u>47,150</u>
Cyclical Maintenance - Current	9,000	9,000	-
Cyclical Maintenance - Term	52,700	52,700	47,150
	<u>61,700</u>	<u>61,700</u>	<u>47,150</u>

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for tela laptops and photocopiers.
 Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	25,448	19,261	13,840
Later than One Year and no Later than Five Years	14,628	7,207	12,943
	<u>40,076</u>	<u>26,468</u>	<u>26,783</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

18 Funds Held for Capital Works Projects

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Roofing Project	<i>Completed</i>	5,526	-	5,526	-	-
Moe Enabling	<i>In progress</i>	1,088	5,398	4,299	-	2,187
MOE Autex Project	<i>Completed</i>	-	22,500	22,040	-	460
Totals		6,614	27,898	31,865	-	2,647

Represented by:

Funds Held on Behalf of the Ministry of Education

2,647
2,647

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Roofing Project	<i>Completed</i>	5,526	-	-	-	5,526
MOE Enabling	<i>In progress</i>	-	18,355	17,267	-	1,088
Totals		5,526	18,355	17,267	-	6,614

19 Funds Held on Behalf of Community of Learning (COL) Cluster

St Thomas's School was the lead school and held the funds on behalf of the Community of Learning (COL) cluster, a group of schools funded by the Ministry. The school ceased the role of lead school in 2018.

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held at Beginning of the Year	-	-	11,117
Funds Received from Cluster Members	-	-	13,752
Funds Received from MoE	-	-	-
Funds Spent on Behalf of the Cluster	-	-	5,946
Distribution of Funds			
Orakei Primary School - Trsfer of COL funds	-	-	18,923
Funds Held at Year End	-	-	-

20 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

21 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,885	3,260
Full-time equivalent members	0.18	0.40
<i>Leadership Team</i>		
Remuneration	380,722	467,652
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	384,607	470,912
Total full-time equivalent personnel	3.18	4.40

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:

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	170-180	160-170
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	2019 FTE Number	2018 FTE Number
100-110	3	1
	3	1

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

22 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:

	2019 Actual	2018 Actual
Total	\$2,600	-
Number of People	1	-

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

23 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

Holidays Act Compliance – schools payroll

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

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

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

24 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

25 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.

26 Financial Instruments

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	180,947	197,497	186,683
Receivables	226,005	333,500	314,725
Investments - Term Deposits	1,436,778	1,290,000	1,289,876
Total Financial assets measured at amortised cost	1,843,730	1,820,997	1,791,284
Financial liabilities measured at amortised cost			
Payables	274,831	295,800	299,978
Finance Leases	37,949	26,468	52,455
Total Financial Liabilities Measured at Amortised Cost	312,780	322,268	352,433

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

27 Events After Balance Date

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

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

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

28 Adoption of PBE IFRS 9 Financial Instruments

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

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

Independent Auditor's Report

To the readers of St Thomas's School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of St Thomas's School (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, 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 19, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 27 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.


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

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

Independence

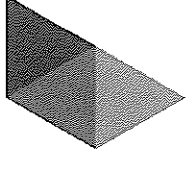
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

Other than the audit, we have no relationship with or interests in St Thomas's School.



Steve Hayes
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	St Thomas's School	School Number:	1510
Strategic Aim:	Academic excellence is achieved across the school in reading, writing and numeracy		
Annual Aim:	Achieve literacy and numeracy levels that exceed the national norms		
Target:	<p>Reading:</p> <ul style="list-style-type: none"> To maintain or increase the number of Maori learners achieving "At" or "Above" Curriculum Expectation in reading from 87.2% (41/47). To increase the number of Pasifika learners achieving "At" or "Above" Curriculum Expectation in reading from 50.0% (19/38) to 60%. To maintain or increase the number of Asian learners achieving "At" or "Above" Curriculum Expectation in reading from 79.1% (163/206) to 80%. <p>Writing:</p> <ul style="list-style-type: none"> To increase the number of Pasifika learners achieving "At" or "Above" Curriculum Expectation in writing from 34.2% (13/38) to 50%. To increase the number of Boys achieving "At" or "Above" Curriculum Expectation in writing from 67.9% (269/396) to 75%. <p>Maths:</p> <ul style="list-style-type: none"> To increase the number of Year 7&8 students achieving "At" or "Above" Curriculum Expectation in maths from 77.8% (133/171) to 80%. 		

Baseline Data

The National Standards data for the end of 2018 indicated the following:

Reading:

- 27.7% of Maori learners were achieving "Above" Curriculum Expectation
- 59.6% of Maori learners were achieving "At" Curriculum Expectation
- 15.8% of Pasifika learners were achieving "Above" Curriculum Expectation
- 34.2% of Pasifika learners were achieving "At" Curriculum Expectation
- 25.7% of Asian learners were achieving "Above" Curriculum Expectation
- 53.4% of Asian learners were achieving "At" Curriculum Expectation

Writing:

- 7.9% of Pasifika learners were achieving "Above" Curriculum Expectation
- 26.3% of Pasifika learners were achieving "At" Curriculum Expectation
- 17.4% of Boys were achieving "Above" Curriculum Expectation
- 50.5% of Boys were achieving "At" Curriculum Expectation

Maths:

- 33.3% of Year 7&8 students were achieving "Above" Curriculum Expectation
- 44.4% of Year 7&8 students were achieving "At" Curriculum Expectation

Actions *What did we do?*

At the beginning of 2019 we identified and tracked cohorts in the target groups for reading, writing and maths.

The following actions were taken.

Reading:

- Continued with Junior Literacy Support Teacher – 4 days per week: 28 children from Years 1-3
- Continued with Early Intervention Programme (EIP): 14 children from Years 1&2
- Continued with Rainbow Reading Programme: 8 children from Years 3 and 4 (student numbers through this programme limited this year due to Teacher Aides being needed for Behavioural Interventions with high profile students)
- Continued with STEPS Literacy Programme: 30 children from Years 3, 4, 5, 6, 7 & 8
- ESOL support – intensive group instruction with ESOL teachers or in-class support with ESOL teacher-aides
- Implemented reading progressions school-wide through CoL team
- Implemented Toe-to-Toe programme for 1 student with RTL support

Writing:

- Implemented writing progressions school-wide through CoL team
- Moderation of writing samples within year level teams
- Implemented Word Chain trial with 20 students

Maths:

- Year level teams used a range of groupings within their collaborative teaching to cater for the needs of the students for Number and Strand
- Intensive small group maths teaching (terms 1, 2, 3, 4) for “Well Below” and “Below” senior students
- Continued with mixed ability maths rich tasks in Years 7&8 on top of ability grouped maths pathway sessions
- Implemented ‘Spring into Maths’ programme with 4 students in Year 3.
- Continued with individualised learning pathways for “Well Below”, “Below” and “At” Year 7&8 students

Data

The achievement of each cohort group was collated to show the following shifts between 2018 and 2019. The data excludes students with less than 40wks at school and those with admission date after 1st Nov. Comparative 2018 data includes all current and new students (within previous criteria), but excludes 2018 Year 8 cohort.

Outcomes
What happened?

Reading – Maori Learners

Reading All Year Levels		Well Below		Below		At		Above		Total Number
		Number	%	Number	%	Number	%	Number	%	
Maori	2017	3	7.1%	8	19.0%	17	40.5%	14	33.3%	42
Maori	2018	2	4.3%	4	8.5%	28	59.6%	13	27.7%	47
Maori	2019	2	5.4%	3	8.1%	23	62.2%	9	24.3%	37

Achieving 'At' or 'Above'

Shift		Number	
%		2018	2019
73.8%		31	42
87.2%		41	47
86.5%		32	37

Cohort Comparison

Shift - Reading		Number	
%		2018	2019
79.6%		504	633
83.1%		649	781
82.2%		604	735

- 86.5% of Maori learners achieving 'At' or 'Above' expectation (87.5% in 2018)
- Both Maori learners and the entire cohort had a slight downwards shift in reading achievement (0.7% and 0.9% respectively).
- A higher percentage of Maori learners achieving 'At' or 'Above' expectation compared with whole 2019 cohort. (86.5%, compared with 82.2%)

Performance Related to Target – Maori Learners (Reading)

- Target of maintaining number of Maori Learners achieving 'At' or 'Above' expectation achieved
- Target of increasing number of Maori Learners achieving 'At' or 'Above' expectation not achieved (down 0.7%)
- Note: 10 less Maori learners in 2019 than in 2018

Well Below

Of the 2 'Well Below' students in 2019:

- 1 is a new student to the school who is on our SEN register and has attendance concerns, 1 has dropped from 'Below' in 2018.
- 1 'Well Below' student from 2018 has left the school.

Below

Of the 3 'Below' students in 2019;

- 2 are the same students as 2018, 1 of those has attendance concerns.
- 1 has shown accelerated learning, moving from 'Well Below' in 2018 despite attendance concerns.
- 1 of the 4 'Below' students from 2018 left the school.

Reading – Pasifika Learners

Reading All Year Levels	Well Below		Below		At		Above		Total Number
	Number	%	Number	%	Number	%	Number	%	
Pasifika 2017	4	13.3%	10	33.3%	11	36.7%	5	16.7%	30
Pasifika 2018	4	10.5%	15	39.5%	13	34.2%	6	15.8%	38
Pasifika 2019	5	15.2%	14	42.4%	9	27.3%	5	15.2%	33

Achieving 'At' or 'Above'

	Shift	
	%	Number
2017	53.3%	16 / 30
2018	50.0%	19 / 38
2019	42.4%	14 / 33

Cohort Comparison

	Shift - Reading	
	%	Number
	79.6%	504 / 633
	83.1%	649 / 781
	82.2%	604 / 735

- 42.4% of Pasifika learners achieving 'At' or 'Above' expectation (50.0% in 2018)
- A significantly lower percentage of Pasifika learners achieving 'At' or 'Above' expectation compared with whole 2019 cohort. (42.4%, compared with 82.2%)
- For students new to St Thomas's School during 2019, 2 achieved 'Well Below' or 'Below' and 0 achieved 'At' or 'Above' expectation.

Performance Related to Target – Pasifika Learners (Reading)

- Target of increasing number of Pasifika learners achieving 'At' or 'Above' expectation from 50.0% to 60% **not achieved**
- Continue to focus on Pasifika Learners in 2020. Use findings from 2019 Pasifika Internal Evaluation to better support learners.

Well Below

Of the 5 'Well Below' students in 2019:

- 3 are the same students as 2018, 1 of these is on our SEN register and has attendance concerns.
- 1 is new to the school this year, 1 has dropped from 'Below' in 2018 and has attendance concerns.
- Only 1 student has English as their first language.
- 1 has shown accelerated learning moving from 'Well Below' in 2018 despite attendance concerns.

Below

Of the 14 'Below' students in 2019;

- 10 are the same students as 2018, 7 of those 10 have attendance concerns.
- 1 is a new student to the school.
- 2 students have dropped from 'At' and 1 student as accelerated from 'Well Below' in 2018.

Reading – Asian Learners

Reading All Year Levels		Well Below		Below		At		Above		Total
		Number	%	Number	%	Number	%	Number	%	
Asian	2017	10	6.5%	38	24.5%	62	40.0%	45	29.0%	155
Asian	2018	8	3.9%	35	17.0%	110	53.4%	53	25.7%	206
Asian	2019	10	5.0%	28	13.9%	108	53.5%	56	27.7%	202

Achieving 'At' or 'Above'

	Shift	
	%	Number
2017	69.0%	107 / 155
2018	79.1%	163 / 206
2019	81.2%	164 / 202

Cohort Comparison

	Shift - Reading	
	%	Number
2017	79.6%	504 / 633
2018	83.1%	649 / 781
2019	82.2%	604 / 735

- 81.2% of Asian learners achieving 'At' or 'Above' expectation (79.1% in 2018)
- Asian learners had a greater percentage shift than the whole 2019 cohort over 2019. (2.1%, compared with 0.9%)
- The percentage of Asian learners achieving 'At' or 'Above' expectation is now very close to that of the whole 2019 cohort. (81.2%, compared with 82.2%)

Performance Related to Target – Asian Learners (Reading)

- Target of maintaining or increasing number of Asian learners achieving 'At' or 'Above' expectation from 79.1% to 80.0% achieved.

Well Below

Of the 10 'Well Below' students in 2019:

- 2 are the same students as 2018, both have attendance concerns. Note: 5 of the 8 'Well Below' students from 2018 have left the school.
- 8 are new to the school this year, 3 of those 8 have attendance concerns.
- 9 of the 10 students do not have English as their first language.

Below

Of the 28 'Below' students in 2019;

- 16 are the same students as 2018, 8 of those have attendance concerns.
- 5 are new students to the school.
- 7 have dropped from 'At' expectation last year, 4 of these have attendance concerns.
- 25 of the 28 students do not have English as their first language.

Writing – Male Learners

Writing All Year Levels	Well Below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
Male	19	6.1%	81	26.1%	170	54.8%	40	12.9%	310
Male	17	4.3%	110	27.8%	200	50.5%	69	17.4%	396
Male	20	5.2%	94	24.7%	211	55.4%	56	14.7%	381

Achieving 'At' or 'Above'

	Shift	
	%	Number
2017	67.7%	210 / 310
2018	67.9%	269 / 396
2019	70.1%	267 / 381

Cohort Comparison

	Shift - Writing	
	%	Number
	75.0%	475 / 633
	74.9%	585 / 781
	78.5%	577 / 735

- 70.1% of Male learners achieving 'At' or 'Above' expectation (67.9% in 2018)
- Male learners have a lower percentage achieving 'At' or 'Above' expectation compared with whole 2019 cohort. (70.1% compared with 78.5%)
- For male students new to St Thomas's School during 2019, 16 achieved 'Well Below' or 'Below' in writing.

Performance Related to Target – Male Learners (Writing)

- Target of increasing number of Male learners achieving 'At' or 'Above' expectation from 67.9% to 75% not achieved.
- Continue to focus on Male learners in Writing for 2020.

Well Below

Of the 20 'Well Below' students in 2019:

- 6 are the same students as 2018, 4 of those are on our SEN register, 4 do not have English as their first language, 4 have attendance concerns.
- 8 are new to the school.
- 5 have moved down from 'Below' in 2018, 2 of those are on our SEN register, 3 have attendance concerns, 2 do not have English as their first language.
- 8 students have shown accelerated learning moving from 'Well Below' in 2018.

Below

Of the 94 'Below' students in 2019;

- 13 are new students to the school.
- 35 do not speak English as their first language.
- 47 have attendance concerns.

Writing – Pasifika Learners

Writing All students		Well Below		Below		At		Above		Total
		Number	%	Number	%	Number	%	Number	%	Number
Pasifika	2017	1	3.3%	14	46.7%	13	43.3%	2	6.7%	30
Pasifika	2018	4	10.5%	21	55.3%	10	26.3%	3	7.9%	38
Pasifika	2019	4	12.1%	16	48.5%	10	30.3%	3	9.1%	33

Achieving 'At' or 'Above'

	Shift	
	%	Number
2017	50.0%	15 / 30
2018	34.2%	13 / 38
2019	39.4%	13 / 33

Cohort Comparison

	Shift - Writing	
	%	Number
	75.0%	475 / 633
	74.9%	585 / 781
	78.5%	577 / 735

- 39.4% of Pasifika learners achieving 'At' or 'Above' expectation for writing (34.2% in 2018).

- Pasifika learners have significantly lower percentage achieving 'At' or 'Above' expectation compared with whole 2019 cohort. (39.4% compared with 78.5%)

- For students new to St Thomas's School during 2019, 2 achieved 'Well Below' or 'Below' and 0 achieved 'At' or 'Above'

Performance Related to Target – Pasifika Learners (Writing)

- Target of increasing number of Pasifika learners achieving 'At' or 'Above' expectation from 34.2% to 50% not achieved.
- Focus on Pasifika Learners in Writing for 2019. Use findings from Pasifika Internal Evaluation to better support Pasifika learners.

Well Below

Of the 4 'Well Below' students in 2019:

- 2 are on our SEN register.
- 3 have attendance concerns.
- Only 1 has English as their first language.

Below

Of the 16 'Below' students in 2019:

- 10 are the same students as in 2018. 2 are new students to the school.
- 3 have shown accelerated learning, moving from 'Well Below' in 2018.
- 1 has moved down from 'At' in 2018.
- 9 do not speak English as their first language.
- 8 have attendance concerns.

Maths – Year 7&8 Learners

Maths (2019 Cohort)		Well Below		Below		At		Above		Total
		Number	%	Number	%	Number	%	Number	%	
Year 7&8	2018	5	0.0%	33	26.8%	76	48.8%	57	24.4%	171
Year 7&8	2019	8	0.0%	24	26.8%	73	48.8%	59	24.4%	164

Achieving 'At' or 'Above'

	Shift	
	%	Number
2018	77.8%	133 / 171
2019	80.5%	132 / 164

Cohort Comparison

	Shift - Maths	
	%	Number
	83.5%	653 / 782
	84.6%	621 / 734

- 80.5% of Y7&8 learners achieving 'At' or 'Above' expectation (77.8% in 2018).
- Y7&8 learners have undergone a slightly greater % shift in maths than the whole 2019 cohort. (2.7% shift, compared with 1.1%)

Performance Related to Target – Year 7&8 Learners (Maths)

- Target of increasing numbers of Year 7&8 learners achieving 'At' or 'Above' expectation in maths from 77.8% to 80% achieved.

Well Below

Of the 8 'Well Below' students in 2019:

- 1 is a new student to the school.
- 3 have had no change since last year.
- 4 have attendance concerns.
- 2 of the 5 students achieving 'Well Below' in 2018 showed accelerated learning and shifted up to 'Below' in 2019.

Below

Of the 24 'Below' students in 2019:

- 0 are new to the school.
- 17 have had no change since last year.
- 10 have attendance concerns.
- 15 of the 33 students achieving 'Below' in 2018 showed accelerated learning and shifted up to 'At' in 2019.

Reasons for the variance
Why did it happen?

Reading:

A high proportion of our Pasifika and Asian learners do not speak English as their first language. We continue to receive a large number of new students each year into these cohort groups with very limited English, these numbers increase as the new students move through the school. Additional to this, a high proportion of these students have attendance concerns in large part due to holidays to their home country during the school term. Our Literacy Support programme, Rainbow Reading and Early Intervention Programme have been contributing factors to improvements seen in reading, with students taking part in those programmes showing accelerated learning compared to their cohort group. While accelerated learning is clearly evident when programme effectiveness is measured in terms of reading level steps, it can take some time for that to flow through to OTJs which mark a full year's gap in achievement. It is fantastic to see Maori learners out-performing the whole cohort group in reading.

Writing:

Junior classes (Years 0-3) continued with their focus on Oral Language to support the influx of new students who do not speak English as their first language. Senior classes (Years 7&8) continued with a "quick writes" programme to engage boys and enhance their enjoyment of writing. Although teachers noticed an improvement in engagement and effort for these tasks, they felt that the improvements did not necessarily carry over into formal writing testing. Work was done this year around providing choice in writing prompts for testing and teachers will continue with this in 2020. Writing should remain a focus, in particular for boys school-wide, and for Pasifika students for 2020.

Maths:

After the amazing progress in our Year 8 female cohort over 2018, we broadened our Maths focus to all Year 7&8 students where historically we have seen some drop off in maths achievement. This new target group saw some improvement which teachers attribute to individualised learning pathways, targeted Maths workshops, dedicated maths blocks and the inclusion of mixed-ability maths rich tasks. All of these will continue into 2020 and we will also expand our Spring Into Maths programme school-wide.

Evaluation

Where to next?

Based on outcomes seen this year, Pasifika students should be a target group again next year with specific emphasis on raising both literacy and numeracy achievement for this group of learners. Our involvement in the Kahiko Mai programme in 2020 as well as rolling out the recommendations from our 2019 Internal Evaluation of Pasifika Learning and Engagement will support this group of learners and their whanau towards our goal.

Males in writing (school-wide) should also continue to be a target with some input from the Community of Learning (CoL) team as how to best raise achievement levels for boys. With a CoL-wide focus on writing, some Professional Development in this area, particularly relating to boys and writing would be beneficial. Word Chain will continue to be rolled out to our senior year levels, with many boys participating in this programme. Word Chain was started in Term 4 of 2019, but it is too early for us to analyse achievement results yet.

School-wide we will continue to implement and embed our Learning Progressions for Reading, Writing and Maths. Much of our staff PD will involve Learning Progressions use and knowledge sharing within and across teams and between schools.

We will continue to resource and provide additional support through learning support programmes: Junior Literacy Support, EIP, Rainbow Reading, ESOL, Phonological Awareness, Spring into Maths, Steps, Word Chain.

As our attendance data demonstrates, students achieving 'Well Below' or 'Below' in all curriculum areas typically have poor attendance rates. This is due in large part to parents taking their children out of school for family holidays. In 2020 we will continue to communicate with our parents about the importance of students being at school with a view to improving attendance of our low achievers.

Planning for next year

- Raise achievement of Maori learners in Maths from 73% achieving at or above expectation to 80% achieving at or above expectation.
- Increase % of Pasifika learners achieving at or above expectation by 9% in Reading, Writing and Maths.
- Raise achievement of Male learners in Writing from 70% achieving at or above expectation to 73% achieving at or above expectation.
- Maintain achievement of Year 7&8 learners in Maths at 80% achieving at or above expectation.
- Review, monitor and improve punctuality and attendance.

St Thomas's School KIWI SPORTS 2019

St Thomas's School Kiwisport Grant for 2019 was spent on a number of initiatives which increased participation in organised sport for our students. These included hiring a Sports Co-ordinator and also bringing in external sport coaches for our students. Participation in sports was very high across the school and the programmes put in place with the support of Kiwisport were instrumental in ensuring that these programmes took place. The amount received from the Ministry was \$11,130.

December 2019