

# ST MATTHEW'S SCHOOL (MARTON)

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

|                               |                                   |
|-------------------------------|-----------------------------------|
| <b>Ministry Number:</b>       | 2456                              |
| <b>Principal:</b>             | Tumua Palaaia                     |
| <b>School Address:</b>        | 25 Ross Street, Marton            |
| <b>School Postal Address:</b> | P O Box 41, Marton, 4710          |
| <b>School Phone:</b>          | 06 327 7945                       |
| <b>School Email:</b>          | office@stmatthewsmarton.school.nz |

#### Members of the Board of Trustees

| <b>Name</b>        | <b>Position</b> | <b>How<br/>Position<br/>Gained</b> | <b>Term<br/>Expires/<br/>Expired</b> |
|--------------------|-----------------|------------------------------------|--------------------------------------|
| Tumua Pala'aia     | Principal       | ex Officio                         |                                      |
| Matina Sefilino    | Parent Rep      | Elected                            | May 2022                             |
| Lata Seuao Lealofi | Parent Rep      | Elected                            | May 2022                             |
| Faiao Ieru         | Parent Rep      | Elected                            | May 2022                             |
| Lynette Down       | Staff Rep       | Elected                            | May 2022                             |
| Tim Ryan           | Proprietors Rep | Co-opted                           | May 2022                             |
| Mary Mc Naught     | Proprietors Rep | Elected                            | May 2022                             |
| Nancy Wulf         | Proprietors Rep | Elected                            | May 2022                             |

**Accountant / Service Provider:** Education Services Ltd



# ST MATTHEW'S SCHOOL (MARTON)

Annual Report - For the year ended 31 December 2020

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# St Matthew's School (Marton)

## 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.

Matina Seffino

Full Name of Board Chairperson

Teresa Palacios

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

31 May 2021

Date:

31 May 2021

Date:

**St Matthew's School (Marton)**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

|   | Notes | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |       |                      |                                     |                      |
| Government Grants   | 2     | 411,875              | 376,440                             | 380,442              |
| Locally Raised Funds  | 3     | 21,514               | 3,000                               | 21,364               |
| Use of Land and Buildings Integrated                        |       | 113,600              | 91,092                              | 91,092               |
| Interest income   |       | 192                  | -                                   | 386                  |
| Gain on Sale of Property, Plant and Equipment               |       | -                    | -                                   | 8                    |
|   |       | <u>547,181</u>       | <u>470,532</u>                      | <u>493,292</u>       |
| <b>Expenses</b>   |       |                      |                                     |                      |
| Locally Raised Funds  | 3     | 4,321                | 5,900                               | 8,489                |
| Learning Resources  | 4     | 299,909              | 278,875                             | 290,927              |
| Administration  | 5     | 65,521               | 52,447                              | 55,605               |
| Finance   |       | 1,137                | 983                                 | 1,177                |
| Property  | 6     | 137,962              | 117,380                             | 120,520              |
| Depreciation  | 7     | 11,919               | 10,701                              | 13,908               |
| Loss on Disposal of Property, Plant and Equipment           |       | 152                  | -                                   | 1,021                |
|   |       | <u>520,921</u>       | <u>466,286</u>                      | <u>491,647</u>       |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | <b>26,260</b>        | <b>4,246</b>                        | <b>1,645</b>         |
| Other Comprehensive Revenue and Expenses                    |       | -                    | -                                   | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <u><u>26,260</u></u> | <u><u>4,246</u></u>                 | <u><u>1,645</u></u>  |

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

**St Matthew's School (Marton)**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

|  | Notes | Actual<br>2020<br>\$ | Budget<br>(Unaudited)<br>2020<br>\$ | Actual<br>2019<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Balance at 1 January</b>  |       | 18,682               | 16,981                              | 15,718               |
| Total comprehensive revenue and expense for the year   |       | 26,260               | 4,246                               | 1,645                |
| Capital Contributions from the Ministry of Education<br>Contribution - Furniture and Equipment Grant |       | 1,194                | -                                   | 1,319                |
| <b>Equity at 31 December</b>   | 21    | 46,136               | 21,227                              | 18,682               |
| Retained Earnings  |       | 46,136               | 21,227                              | 18,682               |
| <b>Equity at 31 December</b>   |       | 46,136               | 21,227                              | 18,682               |

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 Matthew's School (Marton)**  
**Statement of Financial Position**

As at 31 December 2020

|   | Notes | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Current Assets</b>                     |       |                      |                                     |                      |
| Cash and Cash Equivalents                 | 8     | 74,733               | 98,920                              | 40,514               |
| Accounts Receivable                       | 9     | 23,651               | 22,929                              | 18,351               |
| Prepayments                               |       | 3,810                | 3,765                               | 1,318                |
| Inventories                               | 10    | -                    | 3,442                               | 1,727                |
|   |       | <hr/>                | <hr/>                               | <hr/>                |
|   |       | 102,194              | 129,056                             | 61,910               |
| <b>Current Liabilities</b>                |       |                      |                                     |                      |
| GST Payable                               |       | 7,626                | 6,142                               | 7,254                |
| Accounts Payable                          | 12    | 28,120               | 25,475                              | 27,311               |
| Revenue Received in Advance               | 13    | 3,000                | 7,505                               | -                    |
| Provision for Cyclical Maintenance        | 14    | 54,000               | 32,288                              | -                    |
| Finance Lease Liability - Current Portion | 15    | 4,062                | 5,250                               | 4,385                |
|   |       | <hr/>                | <hr/>                               | <hr/>                |
|   |       | 96,808               | 76,660                              | 38,950               |
| <b>Working Capital Surplus/(Deficit)</b>  |       | 5,386                | 52,396                              | 22,960               |
| <b>Non-current Assets</b>                 |       |                      |                                     |                      |
| Property, Plant and Equipment             | 11    | 49,608               | 35,805                              | 50,727               |
|   |       | <hr/>                | <hr/>                               | <hr/>                |
|   |       | 49,608               | 35,805                              | 50,727               |
| <b>Non-current Liabilities</b>            |       |                      |                                     |                      |
| Provision for Cyclical Maintenance        | 14    | 3,588                | 57,588                              | 48,000               |
| Finance Lease Liability                   | 15    | 5,270                | 9,386                               | 7,005                |
|   |       | <hr/>                | <hr/>                               | <hr/>                |
|   |       | 8,858                | 66,974                              | 55,005               |
| <b>Net Assets</b>                         |       | <hr/>                | <hr/>                               | <hr/>                |
|   |       | 46,136               | 21,227                              | 18,682               |
| <b>Equity</b>                             |       | <hr/>                | <hr/>                               | <hr/>                |
|   |       | 46,136               | 21,227                              | 18,682               |

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

**St Matthew's School (Marton)**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

|  |          | 2020          | 2020<br>Budget    | 2019            |
|--|----------|---------------|-------------------|-----------------|
|  | Note     | Actual<br>\$  | (Unaudited)<br>\$ | Actual<br>\$    |
| <b>Cash flows from Operating Activities</b>                        |          |               |                   |                 |
| Government Grants  |          | 168,812       | 145,925           | 147,020         |
| Locally Raised Funds   |          | 24,514        | -                 | 13,859          |
| Goods and Services Tax (net)                                       |          | 372           | -                 | 1,112           |
| Payments to Employees  |          | (72,167)      | (61,176)          | (71,000)        |
| Payments to Suppliers  |          | (73,374)      | (37,785)          | (59,665)        |
| Cyclical Maintenance Payments in the year                          |          | -             | -                 | (38,955)        |
| Interest Paid  |          | (1,137)       | (983)             | (1,177)         |
| Interest Received  |          | 193           | -                 | 386             |
| Net cash from/(to) Operating Activities                            |          | 47,213        | 45,981            | (8,420)         |
| <b>Cash flows from Investing Activities</b>                        |          |               |                   |                 |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) |          | -             | -                 | 758             |
| Purchase of Property Plant & Equipment (and Intangibles)           |          | (9,924)       | -                 | (6,132)         |
| Net cash from/(to) Investing Activities                            |          | (9,924)       | -                 | (5,374)         |
| <b>Cash flows from Financing Activities</b>                        |          |               |                   |                 |
| Furniture and Equipment Grant                                      |          | 1,194         | -                 | 1,319           |
| Finance Lease Payments   |          | (4,264)       | (5,183)           | (5,133)         |
| Net cash from/(to) Financing Activities                            |          | (3,070)       | (5,183)           | (3,814)         |
| <b>Net increase/(decrease) in cash and cash equivalents</b>        |          | <b>34,219</b> | <b>40,798</b>     | <b>(17,608)</b> |
| Cash and cash equivalents at the beginning of the year             | 8        | 40,514        | 58,122            | 58,122          |
| <b>Cash and cash equivalents at the end of the year</b>            | <b>8</b> | <b>74,733</b> | <b>98,920</b>     | <b>40,514</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.

# St Matthew's School (Marton)

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

St Matthew's School (Marton) (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.

##### b) 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 Ministry's buildings in a good state of repair as a provision for 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 14.

#### *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 11.

### **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.

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

**Other Grants**

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

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (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.

**i) Inventories**

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

## **j) 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.

## **k) Property, Plant and Equipment**

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

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                    | 5-75 years    |
| Furniture and Equipment                  | 5-20 years    |
| Information and Communication            | 3-5 years     |
| Library Resources                        | 12.5% DV      |
| Leased assets held under a Finance Lease | Term of Lease |

## **I) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

## **m) Impairment of property, plant, and equipment and intangible assets**

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

### *Non cash generating assets*

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

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

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

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

## **n) 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.

## **o) 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.

## **p) Revenue Received in Advance**

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

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

## **q) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

## **r) 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 the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

## **s) Provision for Cyclical Maintenance**

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

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

## **t) 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, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

**u) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) 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.

**y) Change in Accounting Policy**

The Board of Trustees has reviewed the useful life's of their assets to more accurately reflect the period the school intends to use these assets. Furniture and fittings have been altered to 5-20 years, Building improvements to 10 to 75 years and ICT to 3 to 5 years. The change has not made a material impact on their depreciation expense.

## 2. Government Grants

|                           | 2020           | 2020           | 2019           |
|---------------------------|----------------|----------------|----------------|
|                           | Actual         | Budget         | Actual         |
|                           | \$             | (Unaudited)    | \$             |
| Operational Grants        | 122,896        | 121,795        | 112,635        |
| Teachers' Salaries Grants | 237,995        | 230,515        | 234,580        |
| Acc Reimbursements        | 203            | -              | 3,541          |
| Other MoE Grants          | 50,317         | 24,130         | 29,686         |
| Other Government Grants   | 464            | -              | -              |
|                           | <u>411,875</u> | <u>376,440</u> | <u>380,442</u> |

The school has opted in to the donations scheme for this year. Total amount received was \$5,550.

Other MOE Grants total includes additional COVID-19 funding totalling \$21,085 for the year ended 31 December 2020.

## 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  | 17,245        | -              | 6,413         |
| Bequests & Grants  | 1,210         | -              | 7,500         |
| Activities   | 502           | 1,500          | 5,715         |
| Trading  | 1,253         | 1,500          | 693           |
| Fundraising  | 1,304         | -              | 1,043         |
|  | <u>21,514</u> | <u>3,000</u>   | <u>21,364</u> |
| <b>Expenses</b>  |               |                |               |
| Activities   | 1,682         | 4,400          | 6,376         |
| Trading  | 2,639         | 1,500          | 2,113         |
|  | <u>4,321</u>  | <u>5,900</u>   | <u>8,489</u>  |
| <i>Surplus/(Deficit) for the year Locally raised funds</i> | <u>17,193</u> | <u>(2,900)</u> | <u>12,875</u> |

## 4. Learning Resources

|                              | 2020           | 2020           | 2019           |
|------------------------------|----------------|----------------|----------------|
|                              | Actual         | Budget         | Actual         |
|                              | \$             | (Unaudited)    | \$             |
| Curricular                   | 23,009         | 12,800         | 9,682          |
| Library Resources            | 810            | 1,000          | 1,418          |
| Employee Benefits - Salaries | 274,825        | 261,575        | 277,407        |
| Staff Development            | 1,265          | 3,500          | 2,420          |
|                              | <u>299,909</u> | <u>278,875</u> | <u>290,927</u> |

## 5. Administration

|  | 2020          | 2020          | 2019          |
|--|---------------|---------------|---------------|
|  | Actual        | Budget        | Actual        |
|  | \$            | (Unaudited)   | \$            |
| Audit Fee                                      | 3,681         | 3,681         | 3,574         |
| Board of Trustees Fees                         | 3,515         | 3,500         | 2,795         |
| Board of Trustees Expenses                     | 332           | 100           | 735           |
| Communication                                  | 798           | 1,350         | 1,264         |
| Consumables                                    | 256           | 350           | 382           |
| Operating Lease                                | 54            | -             | -             |
| Other  | 10,308        | 6,350         | 8,212         |
| Employee Benefits - Salaries                   | 38,958        | 30,116        | 31,746        |
| Insurance                                      | 2,723         | 2,100         | 2,001         |
| Service Providers, Contractors and Consultancy | 4,896         | 4,900         | 4,896         |
|  | <u>65,521</u> | <u>52,447</u> | <u>55,605</u> |

## 6. Property

|                                     | 2020           | 2020           | 2019           |
|-------------------------------------|----------------|----------------|----------------|
|                                     | Actual         | Budget         | Actual         |
|                                     | \$             | (Unaudited)    | \$             |
| Caretaking and Cleaning Consumables | 3,995          | 4,000          | 3,996          |
| Cyclical Maintenance Expense        | 9,588          | 9,588          | 12,667         |
| Grounds                             | 1,348          | 2,050          | 1,271          |
| Heat, Light and Water               | 3,620          | 4,900          | 4,804          |
| Rates                               | 2,019          | 2,000          | 2,262          |
| Repairs and Maintenance             | 2,225          | 1,750          | 2,310          |
| Use of Land and Buildings           | 113,600        | 91,092         | 91,092         |
| Security                            | 1,567          | 1,500          | 2,118          |
| Consultancy And Contract Services   | -              | 500            | -              |
|                                     | <u>137,962</u> | <u>117,380</u> | <u>120,520</u> |

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

## 7. Depreciation

|  | 2020          | 2020          | 2019          |
|--|---------------|---------------|---------------|
|  | Actual        | Budget        | Actual        |
|  | \$            | (Unaudited)   | \$            |
| Building Improvements                    | 1,405         | 1,080         | 1,404         |
| Furniture and Equipment                  | 2,649         | 2,751         | 3,575         |
| Information and Communication Technology | 1,339         | 1,555         | 2,021         |
| Leased Assets                            | 5,306         | 4,330         | 5,628         |
| Library Resources                        | 1,220         | 985           | 1,280         |
|  | <u>11,919</u> | <u>10,701</u> | <u>13,908</u> |

## 8. Cash and Cash Equivalents

|   | 2020          | 2020          | 2019          |
|---|---------------|---------------|---------------|
|   | Actual        | Budget        | Actual        |
|   | \$            | (Unaudited)   | \$            |
| Cash on Hand  | -             | -             | 210           |
| Bank Current Account                                  | 24,469        | 18,940        | 12,827        |
| Bank Call Account                                     | 50,264        | 79,980        | 27,477        |
| Cash and cash equivalents for Statement of Cash Flows | <u>74,733</u> | <u>98,920</u> | <u>40,514</u> |

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



## 9. Accounts Receivable

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables                                | 3,924                | 4,566                               | 3,924                |
| Banking Staffing Underuse                  | -                    | 2,390                               | -                    |
| Interest Receivable                        | -                    | 1                                   | 1                    |
| Teacher Salaries Grant Receivable          | 19,727               | 15,972                              | 14,426               |
|  | <u>23,651</u>        | <u>22,929</u>                       | <u>18,351</u>        |
| Receivables from Exchange Transactions     | 3,924                | 4,567                               | 3,925                |
| Receivables from Non-Exchange Transactions | 19,727               | 18,362                              | 14,426               |
|  | <u>23,651</u>        | <u>22,929</u>                       | <u>18,351</u>        |

## 10. Inventories

|                 | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| Uniform Account | -                    | 3,442                               | 1,727                |
|                 | <u>-</u>             | <u>3,442</u>                        | <u>1,727</u>         |

## 11. Property, Plant and Equipment

|                                    | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|------------------------------------|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| <b>2020</b>                        |                                |                 |                 |                  |                    |                   |
| Building Improvements              | 11,101                         | -               | -               | -                | (1,405)            | 9,696             |
| Furniture and Equipment            | 15,430                         | 3,922           | (152)           | -                | (2,649)            | 16,551            |
| Information and Communication Tech | 3,011                          | 4,019           | -               | -                | (1,339)            | 5,691             |
| Leased Assets                      | 11,424                         | 3,011           | -               | -                | (5,306)            | 9,129             |
| Library Resources                  | 9,761                          | -               | -               | -                | (1,220)            | 8,541             |
| <b>Balance at 31 December 2020</b> | <u>50,727</u>                  | <u>10,952</u>   | <u>(152)</u>    | <u>-</u>         | <u>(11,919)</u>    | <u>49,608</u>     |

The net carrying value of equipment held under a finance lease is \$9,129 (2019: \$11,424)

|                                    | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|------------------------------------|----------------------------|-----------------------------------|-------------------------|
| <b>2020</b>                        |                            |                                   |                         |
| Building Improvements              | 28,093                     | (18,397)                          | 9,696                   |
| Furniture and Equipment            | 93,849                     | (77,298)                          | 16,551                  |
| Information and Communication      | 28,609                     | (22,918)                          | 5,691                   |
| Leased Assets                      | 22,885                     | (13,756)                          | 9,129                   |
| Library Resources                  | 40,336                     | (31,795)                          | 8,541                   |
| <b>Balance at 31 December 2020</b> | <u>213,772</u>             | <u>(164,164)</u>                  | <u>49,608</u>           |

### 11. Property, Plant and Equipment - continued

| 2019                               | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|------------------------------------|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| Building Improvements              | 12,505                         | -               | -               | -                | (1,404)            | 11,101            |
| Furniture and Equipment            | 15,064                         | 3,941           | -               | -                | (3,575)            | 15,430            |
| Information and Communication Tech | 3,405                          | 2,596           | (969)           | -                | (2,021)            | 3,011             |
| Leased Assets                      | 15,058                         | 2,796           | (802)           | -                | (5,628)            | 11,424            |
| Library Resources                  | 9,474                          | 1,567           | -               | -                | (1,280)            | 9,761             |
| <b>Balance at 31 December 2019</b> | <b>55,506</b>                  | <b>10,900</b>   | <b>(1,771)</b>  | <b>-</b>         | <b>(13,908)</b>    | <b>50,727</b>     |

The net carrying value of equipment held under a finance lease is \$11,424 (2018: \$15,058)

| 2019                               | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|------------------------------------|----------------------------|-----------------------------------|-------------------------|
| Building Improvements              | 28,093                     | (16,992)                          | 11,101                  |
| Furniture and Equipment            | 93,025                     | (77,595)                          | 15,430                  |
| Information and Communication      | 36,238                     | (33,227)                          | 3,011                   |
| Leased Assets                      | 19,874                     | (8,450)                           | 11,424                  |
| Library Resources                  | 40,336                     | (30,575)                          | 9,761                   |
| <b>Balance at 31 December 2019</b> | <b>217,566</b>             | <b>(166,839)</b>                  | <b>50,727</b>           |

### 12. Accounts Payable

|   | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Operating Creditors   | 763                  | 5,236                               | 3,078                |
| Accruals  | 3,681                | 2,949                               | 3,574                |
| Capital Accruals for PPE items  | -                    | -                                   | 1,983                |
| Banking Staffing Overuse  | 2,928                | -                                   | 2,928                |
| Employee Entitlements - Salaries  | 19,727               | 15,972                              | 14,426               |
| Employee Entitlements - Leave Accrual                                   | 1,021                | 1,318                               | 1,322                |
|   | <b>28,120</b>        | <b>25,475</b>                       | <b>27,311</b>        |
| Payables for Exchange Transactions                                      | 28,120               | 25,475                              | 27,311               |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | -                    | -                                   | -                    |
| Payables for Non-exchange Transactions - Other                          | -                    | -                                   | -                    |
|   | <b>28,120</b>        | <b>25,475</b>                       | <b>27,311</b>        |

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

|                            | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|----------------------------|----------------------|-------------------------------------|----------------------|
| Income Received in Advance | 3,000                | 7,505                               | -                    |
|                            | <b>3,000</b>         | <b>7,505</b>                        | <b>-</b>             |

#### 14. Provision for Cyclical Maintenance

|   | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year        | 48,000               | 80,288                              | 74,288               |
| Increase to the Provision During the Year | 9,588                | 9,588                               | 12,667               |
| Use of the Provision During the Year      | -                    | -                                   | (38,955)             |
| Provision at the End of the Year          | <u>57,588</u>        | <u>89,876</u>                       | <u>48,000</u>        |
| Cyclical Maintenance - Current            | 54,000               | 32,288                              | -                    |
| Cyclical Maintenance - Term               | 3,588                | 57,588                              | 48,000               |
|   | <u>57,588</u>        | <u>89,876</u>                       | <u>48,000</u>        |

#### 15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 4,883                | 5,250                               | 5,182                |
| Later than One Year and no Later than Five Years | 6,374                | 9,386                               | 8,595                |
|  | <u>11,257</u>        | <u>14,636</u>                       | <u>13,777</u>        |

#### 16. 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 (Roman Catholic Diocese of Palmerston North) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2020 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

## 17. Remuneration

### Key management personnel compensation

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

|   | <b>2020<br/>Actual<br/>\$</b> | <b>2019<br/>Actual<br/>\$</b> |
|---|-------------------------------|-------------------------------|
| <i>Board Members</i>                        |                               |                               |
| Remuneration                                | 3,515                         | 2,795                         |
| Full-time equivalent members                | 0.02                          | 0.14                          |
| <i>Leadership Team</i>                      |                               |                               |
| Remuneration                                | 110,267                       | 106,108                       |
| Full-time equivalent members                | 1.00                          | 1.15                          |
| Total key management personnel remuneration | <u>113,782</u>                | <u>108,903</u>                |
| Total full-time equivalent personnel        | <u>1.02</u>                   | <u>1.29</u>                   |

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:

|  | <b>2020<br/>Actual<br/>\$000</b> | <b>2019<br/>Actual<br/>\$000</b> |
|--|----------------------------------|----------------------------------|
| Salaries and Other Short-term Employee Benefits: |                                  |                                  |
| Principal A                                      |                                  |                                  |
| Salary and Other Payments                        | 100 - 110                        | 30 - 40                          |
| Benefits and Other Emoluments                    | 3 - 4                            | 0 - 1                            |
| Termination Benefits                             | -                                | -                                |
| Principal B                                      |                                  |                                  |
| Salary and Other Payments                        | -                                | 60 - 70                          |
| Benefits and Other Emoluments                    | -                                | 2 - 3                            |
| Termination Benefits                             | -                                | -                                |

### Other Employees

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

| <b>Remuneration<br/>\$000</b> | <b>2020<br/>FTE Number</b> | <b>2019<br/>FTE Number</b> |
|-------------------------------|----------------------------|----------------------------|
| 100 - 110                     | -                          | -                          |
|                               | <u>0.00</u>                | <u>0.00</u>                |

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

## 18. 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:

|                  | <b>2020<br/>Actual</b> | <b>2019<br/>Actual</b> |
|------------------|------------------------|------------------------|
| Total            | -                      | -                      |
| Number of People | -                      | -                      |

## 19. Contingencies

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

## 20. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

## 21. 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.

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

|   | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 74,733               | 98,920                              | 40,514               |
| Receivables                                       | 23,651               | 22,929                              | 18,351               |
| Total Financial assets measured at amortised cost | <u>98,384</u>        | <u>121,849</u>                      | <u>58,865</u>        |

### Financial liabilities measured at amortised cost

|  |               |               |               |
|--|---------------|---------------|---------------|
| Payables   | 28,120        | 25,475        | 27,311        |
| Finance Leases   | 9,332         | 14,636        | 11,390        |
| Total Financial Liabilities Measured at Amortised Cost | <u>37,452</u> | <u>40,111</u> | <u>38,701</u> |

### **23. Events After Balance Date**

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

### **24. Comparatives**

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ST MATTHEW'S SCHOOL (MARTON) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of St Matthew's School (Marton) (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board 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.



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### **Responsibilities of the Board 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.



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- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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 is responsible for the other information. The other information comprises the Board of Trustee schedule included under the School directory page, the Analysis of Variance, and the Kiwisport statement included in the appendices, 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.



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



**Cameron Town**  
**Silks Audit Chartered Accountants Ltd**  
**Whanganui, New Zealand**

**Date: 31 May 2021**



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03/05/2021




# Analysis of Variance Reporting



|                     |                            |                       |             |
|---------------------|----------------------------|-----------------------|-------------|
| <b>School Name:</b> | <b>St Matthew's School</b> | <b>School Number:</b> | <b>2456</b> |
|---------------------|----------------------------|-----------------------|-------------|

|                       |  |
|-----------------------|--|
| <b>Strategic Aim:</b> | Provide equity and excellence utilising the New Zealand Curriculum to raise achievement in relation to the National Expectations for each year level.  |
| <b>Annual Aim:</b>    | <p>To increase the number of students achieving at, or above, the national expectation for their Year Level for <b>Reading and Maths</b>.</p> <p>Our 2020 targets: <u>ALL</u> of students will achieve At or Above the National Expectation for each year level in Reading and Maths:</p> <ul style="list-style-type: none"> <li>* Provide a creative and collaborative programme design to enhance learning progression of all students.</li> <li>* Provide learning that draws on the strengths, interests and identified needs of learners.</li> <li>* Create programmes that will be culturally responsive</li> <li>* Provide learning goals and progression alongside individual students and family (parents/whanau/aiga)</li> <li>* Effectively track individual student progression and establish benchmarks and expected checkpoints regularly (ERO recommendation April 2019)</li> <li>* Provide detailed curriculum planning to enable goals mentioned in this Annual Aim (ERO recommendation April 2019)</li> <li>* Engage in regular conversations (both coaching and teacher meetings) using the Spiral of Inquiry to increase teacher efficacy and evaluation of teaching 'Is what we are doing making a difference?' Where to next?</li> <li>* Utilise external agencies to offer maximum support - RTLB, RTLIT, SLT, ESOL, Attendance officers, MOE advisor etc.</li> <li>* Establish culturally responsive partnerships with whanau/families/aiga to build parent/caregiver efficacy and regular home-support</li> <li>* Closely track attendance (ERO recommendation April 2019)</li> </ul> |



## Tātaritanga raraunga

### Target:

#### Targets: All students

- acceleration for all students who are Below to At/Above
- acceleration for all students who are At to Above
- continue to accelerate the learning of all students who are At or Above
- accelerate the learning achievement of all students

#### **Maths**

All Year 1 (2019) students (3) who are BELOW will be AT or ABOVE the National Curriculum Expectation - (1 girl-Samoan and 2 boys both Samoan)

1 Year 2 (2019) student (1) who are BELOW will be AT or ABOVE the National Curriculum Expectation - (1 girl, Maori)

All Year 3 (2019) students (4) who are BELOW will be AT or ABOVE the National Curriculum Expectation - (2 girls, both Samoan and 2 boys, 1-Maori and 1-Samoan)

All Year 5 (2019) students (2) who are BELOW will be AT or ABOVE the National Curriculum Expectation - (2 girls, both Samoan)

All Year 6 (2019) students (4) who are BELOW will be AT or ABOVE the National Curriculum Expectation - (1 girl-Maori, 2 girls-Samoan, 1 boy-Samoan)

All Year 7 (2019) students (1) who is currently BELOW will be AT or ABOVE the National Curriculum Expectation - (1 girl-Samoan)

#### **Reading**

All Year 1 (2019) students (3) who are BELOW will be AT or ABOVE the National Curriculum Expectation - (1 girl, Samoan and 2 boys, both Samoan)

1 Year 2 (2019) student who is BELOW will be AT or ABOVE the National Curriculum Expectation - (1 girl, Maori)

All Year 3 (2019) students (4) who are BELOW will be AT or ABOVE the National Curriculum Expectation - (2 boys, 1 Maori, 1 Samoan and 2 girls, both Samoan)

All Year 5 (2019) students (2) who are BELOW will be AT or ABOVE the National Curriculum Expectation - (1 boy-Maori, 1 girl-Samoan)

All Year 6 (2019) students (2) who are BELOW will be AT or ABOVE the National Curriculum Expectation - (2 girls, 1-European, 1-Maori)

## Tātaritanga raraunga

### Baseline Data:

At the end of 2019 (using data attained):

#### **Maths**

- 15 out of 42 students DID NOT meet the national curriculum expectation for their year level.
- 8 Samoan girls
- 4 Samoan boys
- 2 Maori girls
- 1 Maori boy

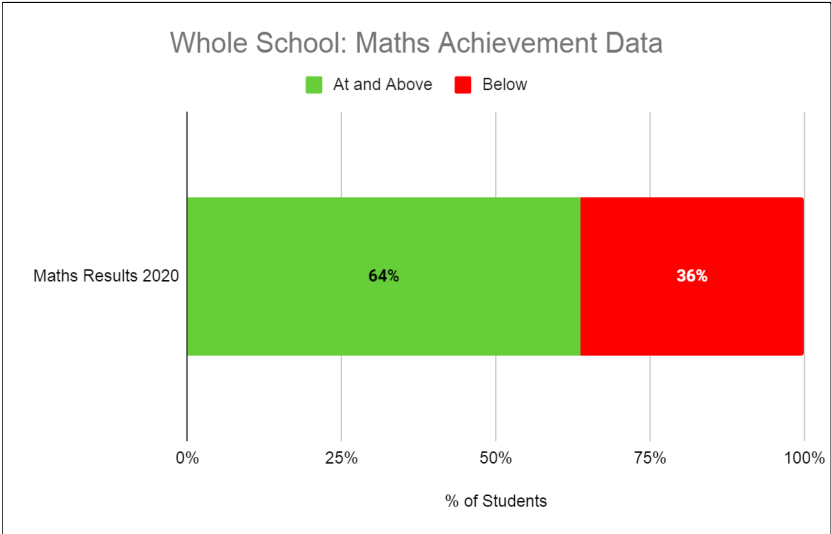
#### **Reading**

- 12 out of 42 students (not including Year 0 students) DID NOT meet the national curriculum expectation for their year level.
- 4 Samoan girls
- 3 Samoan boys
- 2 Maori girls
- 2 Maori boys
- 1 European girl



## MATHS DATA ANALYSIS: FUNDAMENTALS

The following is a data analysis of what we have classified as our **fundamental** subjects

| ACTIONS - What did we do?  |   |
|--|---|
| LINK TO OUR STRATEGIC PLAN   | ACTION  |
| <p>Whole School: Maths Achievement Data</p>  <p>Notes:<br/>Our 2020 target was 70% of students At/Above.<br/>We have proudly achieved 64%.</p> | <p><u>2020 Strategic Focus:</u> 70% At/Above</p> <ul style="list-style-type: none"> <li>• created a new blended learning programme called Learning Pathways, carefully scaffolded with key learning tasks taken from NZCM, NZ Maths and GLOSS to enable structured, well-supported learning to grow</li> <li>• carefully scaffolded student-knowledge and understanding of this new programme which involved reviewing and continuous refining</li> <li>• nurturing teachers whom students respect and trust</li> <li>• explicit teacher sessions for new learning, check-in workshops, small group fundamentals</li> <li>• learning goals and daily reflections were introduced to encourage reflective learning and learning with a purpose</li> <li>• enabled equity of access to devices by providing one-to-one devices in-class and then devices for home learning 3-days a week (Mon-Weds)</li> <li>• utilised google classroom to set tasks, comments and partner with parents/whanau to view/discuss/follow up on the successful completion of tasks</li> <li>• allocated funding through our budget to leverage off apps with proven-success such as Maths Buddy and IXL</li> <li>• utilised learning apps such as Khan Academy</li> <li>• students learning from students has been amazing and continues to be a key part of day to day learning support which works well for both the lead-student and student requiring help</li> <li>• planned weekly affirmation in school assembly, newsletter, facebook</li> <li>• on-going affirmations through google classroom comments, matrix marking, comments in books, discussions with students</li> <li>• we drive our values of Excellence 'is how we shine', Respect 'in what you say and do' and Service 'through leadership'. These set the foundations of the attitudes and values of our students, along with our faith and focus on building resilience.</li> </ul> |

## Maths analysis by Year Level

| OUTCOMES - What happened? and REASONS FOR THE VARIANCE - Why did it happen?  |                  |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
|--|------------------|------------------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|------|-----|------|-----|------|-----|------|--|
| OUTCOMES   | REASONS          |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| <p>Contribution to At &amp; Above by Year Level 2020</p> <table border="1"> <caption>Contribution to At &amp; Above by Year Level 2020</caption> <thead> <tr> <th>Year Level</th> <th>Contribution (%)</th> </tr> </thead> <tbody> <tr><td>Yr4</td><td>23.8%</td></tr> <tr><td>Yr6</td><td>19.0%</td></tr> <tr><td>Yr7</td><td>19.0%</td></tr> <tr><td>Yr0</td><td>14.3%</td></tr> <tr><td>Yr2</td><td>14.3%</td></tr> <tr><td>Yr5</td><td>4.8%</td></tr> <tr><td>Yr8</td><td>4.8%</td></tr> <tr><td>Yr1</td><td>0.0%</td></tr> <tr><td>Yr3</td><td>0.0%</td></tr> </tbody> </table> | Year Level       | Contribution (%) | Yr4 | 23.8% | Yr6 | 19.0% | Yr7 | 19.0% | Yr0 | 14.3% | Yr2 | 14.3% | Yr5 | 4.8% | Yr8 | 4.8% | Yr1 | 0.0% | Yr3 | 0.0% | <ul style="list-style-type: none"> <li>Year 4-8 blended Learning Pathways (as mentioned on page 4)</li> </ul>  |
| Year Level   | Contribution (%) |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr4  | 23.8%            |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr6  | 19.0%            |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr7  | 19.0%            |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr0  | 14.3%            |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr2  | 14.3%            |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr5  | 4.8%             |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr8  | 4.8%             |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr1  | 0.0%             |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr3  | 0.0%             |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| <p>Contribution to Below by Year Level 2020</p> <table border="1"> <caption>Contribution to Below by Year Level 2020</caption> <thead> <tr> <th>Year Level</th> <th>Contribution (%)</th> </tr> </thead> <tbody> <tr><td>Yr2</td><td>25.0%</td></tr> <tr><td>Yr0</td><td>16.7%</td></tr> <tr><td>Yr4</td><td>16.7%</td></tr> <tr><td>Yr7</td><td>16.7%</td></tr> <tr><td>Yr1</td><td>8.3%</td></tr> <tr><td>Yr3</td><td>8.3%</td></tr> <tr><td>Yr8</td><td>8.3%</td></tr> <tr><td>Yr5</td><td>0.0%</td></tr> <tr><td>Yr6</td><td>0.0%</td></tr> </tbody> </table>                    | Year Level       | Contribution (%) | Yr2 | 25.0% | Yr0 | 16.7% | Yr4 | 16.7% | Yr7 | 16.7% | Yr1 | 8.3%  | Yr3 | 8.3% | Yr8 | 8.3% | Yr5 | 0.0% | Yr6 | 0.0% | <ul style="list-style-type: none"> <li>Y0-3 Teacher wellbeing concerns resulting in high sick leave was a significant contributing factor.</li> <li>One Year 8 student reached Stage 7 in numeracy, however, the expectation is Stage 8 by the end of the year.</li> <li>As a result of prior attendance concerns, the Year 4 student who was below, made some progress learning the fundamentals of add/sub to 10 and then 20.</li> </ul> |
| Year Level   | Contribution (%) |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr2  | 25.0%            |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr0  | 16.7%            |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr4  | 16.7%            |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr7  | 16.7%            |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr1  | 8.3%             |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr3  | 8.3%             |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr8  | 8.3%             |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr5  | 0.0%             |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |
| Yr6  | 0.0%             |                  |     |       |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |  |

**Pasifika and Maori Maths data analysis**

| OUTCOMES - What happened? and REASONS FOR THE VARIANCE - Why did it happen?   |                |              |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
|---|----------------|--------------|-----------------|--------|-----|----------|-----|----------|-----|--|--|--|--------------|--------|--------------|-----------------|--------|--------|-----|---|------|-----|---|----------|--------|-----|---|------|-----|---|-------|--------|-----|---|------|-----|---|
| OUTCOMES  |                | REASONS      |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| <p>Contribution to At &amp; Above results by Ethnic Group</p> <table border="1"> <caption>Contribution to At &amp; Above results by Ethnic Group</caption> <thead> <tr> <th>Ethnic Group</th> <th>At &amp; Above (%)</th> </tr> </thead> <tbody> <tr> <td>Samoan</td> <td>62%</td> </tr> <tr> <td>European</td> <td>29%</td> </tr> <tr> <td>Maori</td> <td>10%</td> </tr> </tbody> </table> |                | Ethnic Group | At & Above (%)  | Samoan | 62% | European | 29% | Maori    | 10% | <table border="1"> <thead> <tr> <th>Ethnic Group</th> <th>Gender</th> <th>% At &amp; Above</th> <th>No# of Students</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Samoan</td> <td>Female</td> <td>69%</td> <td>9</td> </tr> <tr> <td>Male</td> <td>31%</td> <td>4</td> </tr> <tr> <td rowspan="2">European</td> <td>Female</td> <td>50%</td> <td>3</td> </tr> <tr> <td>Male</td> <td>50%</td> <td>3</td> </tr> <tr> <td rowspan="2">Maori</td> <td>Female</td> <td>50%</td> <td>1</td> </tr> <tr> <td>Male</td> <td>50%</td> <td>1</td> </tr> </tbody> </table>   |  |  | Ethnic Group | Gender | % At & Above | No# of Students | Samoan | Female | 69% | 9 | Male | 31% | 4 | European | Female | 50% | 3 | Male | 50% | 3 | Maori | Female | 50% | 1 | Male | 50% | 1 |
| Ethnic Group  | At & Above (%) |              |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Samoan  | 62%            |              |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| European  | 29%            |              |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Maori   | 10%            |              |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Ethnic Group  | Gender         | % At & Above | No# of Students |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Samoan  | Female         | 69%          | 9               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
|   | Male           | 31%          | 4               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| European  | Female         | 50%          | 3               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
|   | Male           | 50%          | 3               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Maori   | Female         | 50%          | 1               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
|   | Male           | 50%          | 1               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| <p>Contribution to Below results by Ethnic Group</p> <table border="1"> <caption>Contribution to Below results by Ethnic Group</caption> <thead> <tr> <th>Ethnic Group</th> <th>Below (%)</th> </tr> </thead> <tbody> <tr> <td>Samoan</td> <td>75%</td> </tr> <tr> <td>Maori</td> <td>25%</td> </tr> <tr> <td>European</td> <td>0%</td> </tr> </tbody> </table>                             |                | Ethnic Group | Below (%)       | Samoan | 75% | Maori    | 25% | European | 0%  | <table border="1"> <thead> <tr> <th>Ethnic Group</th> <th>Gender</th> <th>% Below</th> <th>No# of Students</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Samoan</td> <td>Female</td> <td>44%</td> <td>4</td> </tr> <tr> <td>Male</td> <td>56%</td> <td>5</td> </tr> <tr> <td rowspan="2">Maori</td> <td>Female</td> <td>67%</td> <td>2</td> </tr> <tr> <td>Male</td> <td>33%</td> <td>1</td> </tr> </tbody> </table> <p><b>Reasons:</b></p> <ul style="list-style-type: none"> <li>Attendance was a contributing factor for the Maori student. Once attendance improved, there was foundational learning that needed to be 're-covered'.</li> </ul> |  |  | Ethnic Group | Gender | % Below      | No# of Students | Samoan | Female | 44% | 4 | Male | 56% | 5 | Maori    | Female | 67% | 2 | Male | 33% | 1 |       |        |     |   |      |     |   |
| Ethnic Group  | Below (%)      |              |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Samoan  | 75%            |              |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Maori   | 25%            |              |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| European  | 0%             |              |                 |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Ethnic Group  | Gender         | % Below      | No# of Students |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Samoan  | Female         | 44%          | 4               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
|   | Male           | 56%          | 5               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
| Maori   | Female         | 67%          | 2               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |
|   | Male           | 33%          | 1               |        |     |          |     |          |     |  |  |  |              |        |              |                 |        |        |     |   |      |     |   |          |        |     |   |      |     |   |       |        |     |   |      |     |   |



| <b>MATHS CURRICULUM EVALUATION - Where to next?</b>  |  |
|--|--|
| <b>LINK TO OUR STRATEGIC PLAN</b>  | <b>NEXT STEPS</b>  |
| <p>ALL students will make accelerated progress in Maths.<br/>Focus: Year 1-4 students.</p> | <ul style="list-style-type: none"> <li>● Work alongside the new junior class teacher to assess the current situation.</li> <li>● Allocate funds in our budget to enable the purchase of maths resources.</li> <li>● Teacher Aide support for the teacher and students for all of 2021.</li> <li>● Inquire about and purchase proven-support apps for follow-up learning.</li> <li>● Provide teacher and teacher aide PLD when necessary.</li> <li>● Partner with parents to reinforce learning and support at home.</li> </ul> |

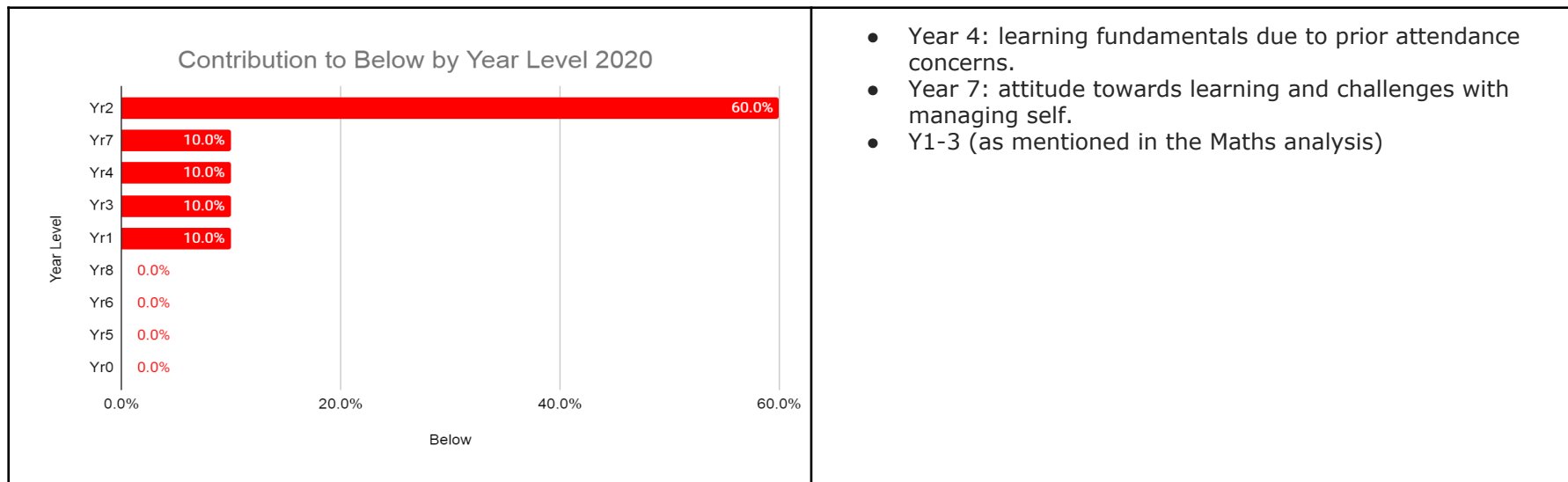
## READING DATA ANALYSIS: FUNDAMENTALS

The following is a data analysis of what we have classified as our **fundamental** subjects

| ACTIONS - What did we do?  |   |
|--|---|
| LINK TO OUR STRATEGIC PLAN   | ACTION  |
| <p style="text-align: center;">Whole School: Reading Achievement Data 2020</p> <div style="text-align: center; margin-bottom: 5px;"> <span style="color: green;">■</span> At or Above    <span style="color: red;">■</span> Below         </div> <p style="text-align: center;">Reading Results 2020</p> <p style="text-align: center;">70%                      30%</p> <p style="text-align: center;">0%                      25%                      50%                      75%                      100%</p> <p style="text-align: center;">% of Students</p> <p>Notes:</p> | <p>2020 Strategic Focus: 70% At/Above</p> <ul style="list-style-type: none"> <li>years 4-8 new blended learning Literacy programme carefully structured and scaffolded. Planning the literacy programme involved looking at key aspects of literacy that students needed to know and understand.</li> <li>Teachers in the Y4-8 class closely reviewed and adjusted the programme for continuous improvement.</li> <li>nurturing teachers whom students respect and trust</li> <li>explicit teacher sessions for new learning and leveled reading, check-in workshops, small group fundamentals</li> <li>learning goals and daily reflections were introduced to encourage reflective learning and learning with a purpose</li> <li>enabled equity of access to devices by providing one-to-one devices in-class and then devices for home learning 3-days a week (Mon-Weds)</li> <li>utilised google classroom to set tasks, comments and partner with parents/whanau to view/discuss/follow up on the successful completion of tasks</li> <li>student attitudes towards learning were high in the senior Y4-8 class.</li> <li>students learning from students has been amazing and continues to be a key part of day to day learning support which works well for both the lead-student and student requiring help</li> <li>planned weekly affirmation in school assembly, newsletter, facebook</li> <li>on-going affirmations through google classroom comments, matrix marking, comments in books, discussions with students</li> <li>we drive our values of Excellence 'is how we shine', Respect 'in what you say and do' and Service 'through leadership'. These set the foundations of the attitudes and values of our students, along with our faith and focus on building resilience.</li> </ul> |

## Reading Analysis by Year Level

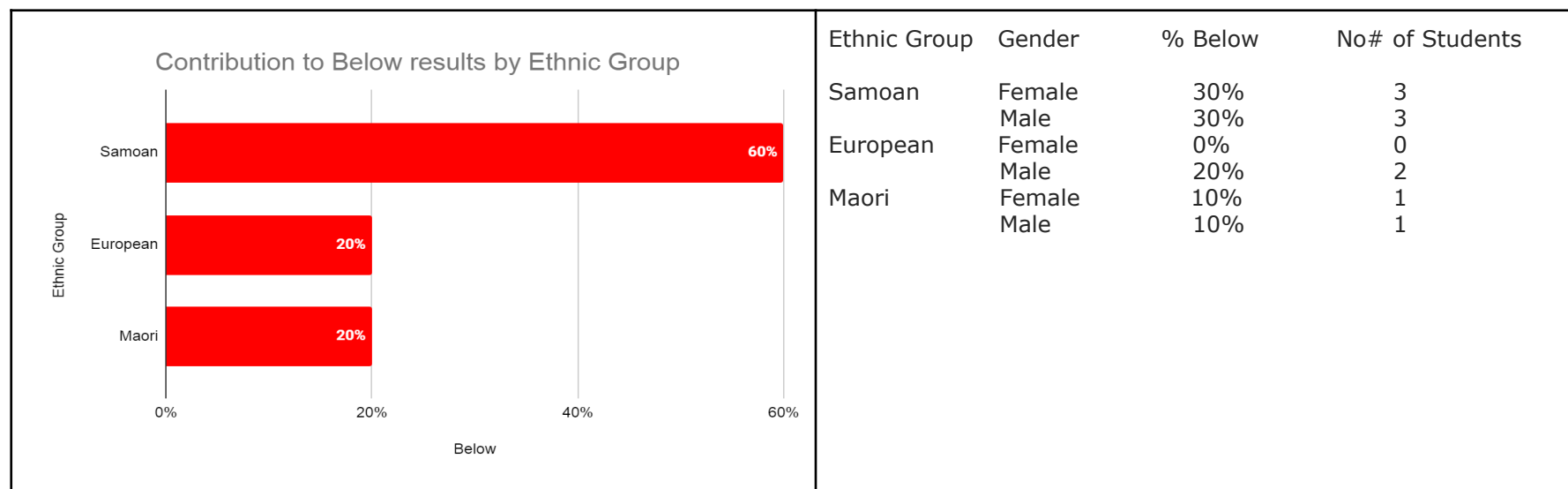
| OUTCOMES - What happened? and REASONS FOR THE VARIANCE - Why did it happen?  |                  |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
|--|------------------|------------------|-----|-------|-----|-------|-----|-------|-----|-------|-----|------|-----|------|-----|------|-----|------|-----|------|--|
| OUTCOMES   | REASONS          |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| <p>Contribution to At &amp; Above by Year Level 2020</p> <table border="1"> <caption>Contribution to At &amp; Above by Year Level 2020</caption> <thead> <tr> <th>Year Level</th> <th>Contribution (%)</th> </tr> </thead> <tbody> <tr> <td>Yr7</td> <td>26.1%</td> </tr> <tr> <td>Yr0</td> <td>21.7%</td> </tr> <tr> <td>Yr4</td> <td>21.7%</td> </tr> <tr> <td>Yr6</td> <td>17.4%</td> </tr> <tr> <td>Yr8</td> <td>8.7%</td> </tr> <tr> <td>Yr5</td> <td>4.3%</td> </tr> <tr> <td>Yr1</td> <td>0.0%</td> </tr> <tr> <td>Yr2</td> <td>0.0%</td> </tr> <tr> <td>Yr3</td> <td>0.0%</td> </tr> </tbody> </table> | Year Level       | Contribution (%) | Yr7 | 26.1% | Yr0 | 21.7% | Yr4 | 21.7% | Yr6 | 17.4% | Yr8 | 8.7% | Yr5 | 4.3% | Yr1 | 0.0% | Yr2 | 0.0% | Yr3 | 0.0% | <ul style="list-style-type: none"> <li>New scaffolded, 'intentional', blended learning pathways programme</li> </ul> |
| Year Level   | Contribution (%) |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| Yr7  | 26.1%            |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| Yr0  | 21.7%            |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| Yr4  | 21.7%            |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| Yr6  | 17.4%            |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| Yr8  | 8.7%             |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| Yr5  | 4.3%             |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| Yr1  | 0.0%             |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| Yr2  | 0.0%             |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |
| Yr3  | 0.0%             |                  |     |       |     |       |     |       |     |       |     |      |     |      |     |      |     |      |     |      |  |



- Year 4: learning fundamentals due to prior attendance concerns.
- Year 7: attitude towards learning and challenges with managing self.
- Y1-3 (as mentioned in the Maths analysis)

**Pasifika and Maori Analysis**

| OUTCOMES - What happened? and REASONS FOR THE VARIANCE - Why did it happen?  |                  |  |                  |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
|--|------------------|--|------------------|--------|-----|----------|-----|-------|-----|--|--------------|--------|--------------|-----------------|--------|--------|-----|----|--|------|-----|---|----------|--------|-----|---|--|------|----|---|-------|--------|----|---|--|------|----|---|
| OUTCOMES   |                  | REASONS  |                  |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
| <table border="1"> <caption>Contribution to At &amp; Above results by Ethnic Group</caption> <thead> <tr> <th>Ethnic Group</th> <th>Contribution (%)</th> </tr> </thead> <tbody> <tr><td>Samoan</td><td>65%</td></tr> <tr><td>European</td><td>22%</td></tr> <tr><td>Maori</td><td>13%</td></tr> </tbody> </table> |                  | Ethnic Group   | Contribution (%) | Samoan | 65% | European | 22% | Maori | 13% | <table border="1"> <thead> <tr> <th>Ethnic Group</th> <th>Gender</th> <th>% At &amp; Above</th> <th>No# of Students</th> </tr> </thead> <tbody> <tr><td>Samoan</td><td>Female</td><td>43%</td><td>10</td></tr> <tr><td></td><td>Male</td><td>22%</td><td>5</td></tr> <tr><td>European</td><td>Female</td><td>13%</td><td>3</td></tr> <tr><td></td><td>Male</td><td>9%</td><td>2</td></tr> <tr><td>Maori</td><td>Female</td><td>9%</td><td>2</td></tr> <tr><td></td><td>Male</td><td>4%</td><td>1</td></tr> </tbody> </table> | Ethnic Group | Gender | % At & Above | No# of Students | Samoan | Female | 43% | 10 |  | Male | 22% | 5 | European | Female | 13% | 3 |  | Male | 9% | 2 | Maori | Female | 9% | 2 |  | Male | 4% | 1 |
| Ethnic Group   | Contribution (%) |  |                  |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
| Samoan   | 65%              |  |                  |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
| European   | 22%              |  |                  |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
| Maori  | 13%              |  |                  |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
| Ethnic Group   | Gender           | % At & Above   | No# of Students  |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
| Samoan   | Female           | 43%  | 10               |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
|  | Male             | 22%  | 5                |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
| European   | Female           | 13%  | 3                |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
|  | Male             | 9%   | 2                |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
| Maori  | Female           | 9%   | 2                |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
|  | Male             | 4%   | 1                |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |
|  |                  | <p><b>Reasons:</b></p> <ul style="list-style-type: none"> <li>• love for learning</li> <li>• home support</li> <li>• in-school support</li> <li>• self-managing, motivated learners</li> </ul> |                  |        |     |          |     |       |     |  |              |        |              |                 |        |        |     |    |  |      |     |   |          |        |     |   |  |      |    |   |       |        |    |   |  |      |    |   |



| READING CURRICULUM EVALUATION - Where to next?  |  |
|---|--|
| LINK TO OUR STRATEGIC PLAN  | NEXT STEPS   |
| <p>ALL students will make accelerated progress in 2021.<br/>Focus: Y1-3 students.</p> | <ul style="list-style-type: none"> <li>● analyse the current situation</li> <li>● plan alongside the new junior class teacher to teach key fundamentals</li> <li>● closely track progress and areas needing attention</li> <li>● close communications with parents</li> <li>● allocate funds from the budget to cover the purchase of resources or PLD for the teacher and teacher aide</li> </ul> |

## Special Character, Music, Kapa Haka, Technology and Field Trips: EXPERIENTIALS

The following is a summary of extra curricular initiatives to enhance our students' Experiential learning encounters through Special Character, Music lessons, Kapa Haka, Technology and Place-based learning.

| ACTIONS - What did we do?                              |   |
|--|---|
| LINK TO OUR STRATEGIC PLAN                             | ACTION  |
| OUR FAITH, OUR LEARNING, OUR COMMUNITY and OUR SYSTEMS | <ul style="list-style-type: none"> <li>• Provided an abundance of learning encounters</li> <li>• Allocated funding to ensure we had funds for transport and excursions</li> <li>• Community spirit of trust and aroha - parents were happy for their students to be involved in the diverse learning opportunities</li> <li>• Grew our visibility in the community, participated in community events</li> </ul> |

| OUTCOMES - What happened?   |   |
|---|---|
| LINK TO ACTIONS   | OUTCOMES  |
| <p>GROWTH IN KNOWLEDGE<br/>Our Faith</p> <p>OUR LEARNING<br/>Student Efficacy and Community Participation</p> <p>OUR COMMUNITY<br/>Develop &amp; strengthen cultural revitalisation</p> | <p><b>100%</b> of students and staff attended weekly Friday Mass (unless absent)<br/> <b>30%</b> of students have been given leadership of special character linked to our school's values.<br/>           We also launched our New School Website which attracted \$2500 donation and our School Facebook page currently has <b>121</b> members and trending.</p> <p>Over <b>60%</b> of students took part in 1 on 1 weekly music lessons - guitar, piano or ukulele<br/> <b>90%</b> of students took part in Merry Night in Marton Christmas concert<br/> <b>100+</b> people attended the end of year music concert<br/> <b>30%</b> of students participated in weekly Technology sessions at Rangitikei College.<br/> <b>10</b> senior students and 2 staff participated in the Tongariro Camping experience.<br/>           Over <b>50</b> people participated in the end of year school trip to Parliament, Te Papa Tongarewa and Wellington Zoo overnight experience.</p> <p><b>42%</b> of students participated in weekly Kapa Haka with Bulls School.<br/> <b>100%</b> Student-led and student participation in Mihi Whakatau</p> |

### EVALUATION - Next Steps

OUR LEARNING: Student Efficacy - integration of S.T.R.E.A.M (R=Religious Education).

- PLD for STEM focused on enhancing experiences for Maori, Pasifika and ORS.

OUR LEARNING: Student Efficacy - stewardship and S.T.R.E.A.M through the Garden to table initiative.

OUR LEARNING: Student Efficacy - place-based learning about our local region.

## FOCUS FOR 2021

### PLANNING 2021

| LINK TO OUR STRATEGIC PLAN   | ACTION  |
|--|---|
| ALL students will make accelerated progress in Writing.<br>Target: 85% At/Above in Writing - school wide | Focus on our Writing programme: <ul style="list-style-type: none"><li>• PaCT PLD through the South Rangitikei Cluster</li><li>• Teacher discussions and regular meetings around PACT in Writing</li><li>• Plan for success by looking at the signposts to ensure coverage wherever possible</li><li>• Allocate funds in the budget for any resources needed</li><li>• Collaborate with other teachers in the same year level/s around PaCt</li><li>• Reflect, review and adapt when needed</li><li>• Gain student input</li></ul> |

# St Matthew's School Kiwisport Report 2020

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2020, St Matthew's School received total Kiwisport funding of \$552.70. The funding was spent on the following: sports equipment, funding children's participation in swimming lessons.

*T. Bobina*