

# GOOD SHEPHERD SCHOOL (BALMORAL)

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

<b>Ministry Number:</b>	1297
<b>Principal:</b>	Jane Hahn
<b>School Address:</b>	30 Telford Avenue, Balmoral
<b>School Postal Address:</b>	30 Telford Avenue, Mount Eden, Auckland, 1041
<b>School Phone:</b>	09 620 4962
<b>School Email:</b>	admin@goodshepherd.school.nz

Accountant / Service Provider:

**Education**  *Services.*  
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# GOOD SHEPHERD SCHOOL (BALMORAL)

Annual Report - For the year ended 31 December 2021

## Index

Page	Statement
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### Financial Statements

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements

### Other Information

Members of the Board

Kiwisport

Analysis of Variance

# Good Shepherd School (Balmoral)

## Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

STEPHEN REWCASTRE

Full Name of Presiding Member



Signature of Presiding Member

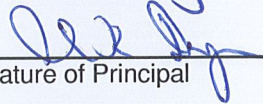
Date:

22/8/22

Megan Kathleen Dyer

Full Name of Principal

Acting



Signature of Principal

Date:

22/8/22

## Good Shepherd School (Balmoral) Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	1,481,280	1,293,364	1,501,081
Locally Raised Funds	3	159,078	176,500	148,807
Use of Land and Buildings Integrated		724,394	1,159,030	1,159,030
Interest Income		2,473	1,800	6,104
		<u>2,367,225</u>	<u>2,630,694</u>	<u>2,815,022</u>
<b>Expenses</b>				
Locally Raised Funds	3	93,371	69,500	98,088
Learning Resources	4	1,262,317	1,140,606	1,264,923
Administration	5	109,620	95,850	107,522
Finance		2,110	1,600	2,270
Property	6	847,933	1,253,930	1,272,261
Depreciation	11	73,635	70,000	72,456
Loss on Disposal of Property, Plant and Equipment		-	-	130
Amortisation of Equitable Lease		3,393	3,390	3,393
		<u>2,392,379</u>	<u>2,634,876</u>	<u>2,821,043</u>
<b>Net Surplus / (Deficit) for the year</b>		(25,154)	(4,182)	(6,021)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(25,154)</u>	<u>(4,182)</u>	<u>(6,021)</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.

## Good Shepherd School (Balmoral) Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		761,685	761,973	761,973
Total comprehensive revenue and expense for the year		(25,154)	(4,182)	(6,021)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		6,430	-	5,733
<b>Equity at 31 December</b>		742,961	757,791	761,685
Retained Earnings		742,961	757,791	761,685
<b>Equity at 31 December</b>		742,961	757,791	761,685

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.

## Good Shepherd School (Balmoral) Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	257,004	221,471	281,562
Accounts Receivable	8	93,266	66,147	83,164
GST Receivable		4,739	9,517	5,481
Prepayments		5,751	13,142	15,996
Inventories	9	-	12,375	15,344
Investments	10	284,274	262,168	217,108
		<u>645,034</u>	<u>584,820</u>	<u>618,655</u>
<b>Current Liabilities</b>				
Accounts Payable	13	154,713	88,316	147,421
Revenue Received in Advance	14	7,209	13,101	24,582
Provision for Cyclical Maintenance	15	-	-	-
Finance Lease Liability	16	8,402	7,303	8,235
Funds held on behalf of Kahui Ako Cluster	17	5,407	-	4,472
		<u>175,731</u>	<u>108,720</u>	<u>184,710</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>469,303</u>	<u>476,100</u>	<u>433,945</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	254,889	259,952	292,796
Equitable Leasehold Interest	12	71,257	74,653	74,650
		<u>326,146</u>	<u>334,605</u>	<u>367,446</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	42,500	34,294	21,358
Finance Lease Liability	16	9,988	18,620	18,348
		<u>52,488</u>	<u>52,914</u>	<u>39,706</u>
<b>Net Assets</b>		<u><u>742,961</u></u>	<u><u>757,791</u></u>	<u><u>761,685</u></u>
<b>Equity</b>		<u><u>742,961</u></u>	<u><u>757,791</u></u>	<u><u>761,685</u></u>

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

## Good Shepherd School (Balmoral) Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		415,667	329,908	412,938
Locally Raised Funds		140,232	106,300	153,289
Goods and Services Tax (net)		742	-	4,036
Payments to Employees		(183,368)	(207,100)	(136,196)
Payments to Suppliers		(297,065)	(167,390)	(341,315)
Interest Paid		(2,110)	(1,600)	(2,270)
Interest Received		2,385	1,800	6,698
Net cash from/(to) Operating Activities		76,483	61,918	97,180
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(35,728)	(6,500)	(33,350)
Purchase of Investments		(67,165)	-	-
Proceeds from Sale of Investments		-	-	45,059
Net cash from/(to) Investing Activities		(102,893)	(6,500)	11,709
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,430	-	5,733
Finance Lease Payments		(5,513)	-	(4,253)
Funds Administered on Behalf of Third Parties		935	-	5,140
Net cash from/(to) Financing Activities		1,852	-	6,620
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(24,558)</b>	<b>55,418</b>	<b>115,509</b>
Cash and cash equivalents at the beginning of the year	7	281,562	166,053	166,053
<b>Cash and cash equivalents at the end of the year</b>	7	<b>257,004</b>	<b>221,471</b>	<b>281,562</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.

# Good Shepherd School (Balmoral) Notes to the Financial Statements For the year ended 31 December 2021

## 1. Statement of Accounting Policies

### a) Reporting Entity

Good Shepherd School (Balmoral) (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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

#### **Basis of Preparation**

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

#### **Financial Reporting Standards Applied**

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

#### **PBE Accounting Standards Reduced Disclosure Regime**

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

#### **Measurement Base**

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

#### **Presentation Currency**

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

#### **Specific Accounting Policies**

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

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

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

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

#### **Cyclical maintenance**

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision 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 15.



#### *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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **Other Grants**

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

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

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

#### **Interest Revenue**

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

### **d) 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.

#### e) 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.

#### f) 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.

#### g) 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.

#### h) Inventories

Inventories are consumable items held for sale. 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.

#### i) 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.

#### j) Property, Plant and Equipment

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

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

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

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:

Furniture and Equipment	5-10 years
Information and Communication Technology	5-10 years
Library Resources	12.5% Diminishing Value
Leased assets held under a Finance Lease	Term of Lease

## **k) 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.

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.

## **l) 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.

## **m) 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.

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

## **o) 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 students, should the School be unable to provide the services to which they relate.

#### **p) 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.

#### **q) 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.

#### **r) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

#### **s) 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.

#### **t) 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.

#### **u) 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.

#### **v) Budget Figures**

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

#### **w) 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.

## 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	319,207	287,108	327,189
Teachers' Salaries Grants	1,061,986	963,456	1,090,180
Other MoE Grants	84,877	42,800	78,008
Other Government Grants	15,210	-	5,704
	<u>1,481,280</u>	<u>1,293,364</u>	<u>1,501,081</u>

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	55,967	73,500	58,132
Fees for Extra Curricular Activities	30,767	8,300	26,937
Trading	22,531	24,700	24,109
Fundraising & Community Grants	17,000	-	-
Out of School Care	32,813	70,000	39,629
	<u>159,078</u>	<u>176,500</u>	<u>148,807</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	8,119	-	15,876
Trading	39,588	19,000	25,078
Out of School Care	45,664	50,500	57,134
	<u>93,371</u>	<u>69,500</u>	<u>98,088</u>
<i>Surplus for the year Locally raised funds</i>	<u>65,707</u>	<u>107,000</u>	<u>50,719</u>

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	48,278	34,900	54,978
Equipment Repairs	11,962	6,100	9,961
Information and Communication Technology	4,640	500	1,028
Library Resources	1,956	1,900	1,699
Employee Benefits - Salaries	1,190,665	1,089,856	1,190,064
Staff Development	4,816	7,350	7,193
	<u>1,262,317</u>	<u>1,140,606</u>	<u>1,264,923</u>

## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,161	7,200	8,199
Board Fees	2,800	4,500	4,340
Board Expenses	1,346	1,300	2,192
Communication	4,635	3,650	4,035
Consumables	1,243	600	989
Other	14,015	8,400	9,827
Employee Benefits - Salaries	64,058	55,700	62,893
Insurance	3,570	3,500	3,645
Service Providers, Contractors and Consultancy	9,792	11,000	11,402
	<u>109,620</u>	<u>95,850</u>	<u>107,522</u>

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	9,237	7,000	9,126
Consultancy and Contract Services	28,840	29,000	28,840
Cyclical Maintenance Provision	21,142	9,000	9,988
Grounds	8,200	6,000	8,515
Heat, Light and Water	10,467	11,000	12,173
Repairs and Maintenance	20,345	7,400	19,726
Use of Land and Buildings	724,394	1,159,030	1,159,030
Security	928	500	483
Contractors & Consultants	24,380	25,000	24,380
	<u>847,933</u>	<u>1,253,930</u>	<u>1,272,261</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. 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. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	257,004	221,471	281,562
Cash and cash equivalents for Statement of Cash Flows	<u>257,004</u>	<u>221,471</u>	<u>281,562</u>

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

## 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	1,473	-	1,296
Interest Receivable	291	797	203
Teacher Salaries Grant Receivable	91,502	65,350	81,665
	<u>93,266</u>	<u>66,147</u>	<u>83,164</u>
Receivables from Exchange Transactions	1,764	797	1,499
Receivables from Non-Exchange Transactions	91,502	65,350	81,665
	<u>93,266</u>	<u>66,147</u>	<u>83,164</u>

## 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Uniforms	-	12,375	15,344
	<u>-</u>	<u>12,375</u>	<u>15,344</u>

## 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	284,274	262,168	217,108
Total Investments	<u>284,274</u>	<u>262,168</u>	<u>217,108</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Equipment	190,003	2,073	-	-	(41,506)	150,570
Information and Communication Technology	69,429	33,617	-	-	(19,057)	83,989
Leased Assets	28,061	-	-	-	(10,125)	17,936
Library Resources	5,303	38	-	-	(2,947)	2,394
<b>Balance at 31 December 2021</b>	<b>292,796</b>	<b>35,728</b>	<b>-</b>	<b>-</b>	<b>(73,635)</b>	<b>254,889</b>

The net carrying value of equipment held under a finance lease is \$17,936 (2020: \$28,061)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	554,762	(404,192)	150,570	552,688	(362,685)	190,003
Information and Communication Technology	444,156	(360,167)	83,989	410,540	(341,111)	69,429
Leased Assets	40,268	(22,332)	17,936	47,939	(19,878)	28,061
Library Resources	47,625	(45,231)	2,394	47,588	(42,285)	5,303
<b>Balance at 31 December</b>	<b>1,086,811</b>	<b>(831,922)</b>	<b>254,889</b>	<b>1,058,755</b>	<b>(765,959)</b>	<b>292,796</b>

## 12. Equitable Leasehold Interest

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

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 10-40 years based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor or the closure of the school.

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Playground	71,257	74,653	74,650
	<u>71,257</u>	<u>74,653</u>	<u>74,650</u>



### 13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	46,410	15,430	32,255
Accruals	5,713	5,056	5,132
Banking Staffing Overuse	9,000	-	26,648
Employee Entitlements - Salaries	91,502	66,119	81,665
Employee Entitlements - Leave Accrual	2,088	1,711	1,721
	<u>154,713</u>	<u>88,316</u>	<u>147,421</u>
Payables for Exchange Transactions	154,713	88,316	147,421
	<u>154,713</u>	<u>88,316</u>	<u>147,421</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
MoE Income in Advance	5,704	-	5,704
Other	1,505	13,101	18,878
	<u>7,209</u>	<u>13,101</u>	<u>24,582</u>

### 15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	21,358	25,294	25,294
Adjustment to the Provision	11,767	-	-
Increase to the Provision During the Year	9,375	9,000	9,988
Use of the Provision During the Year	-	-	(13,924)
Provision at the End of the Year	<u>42,500</u>	<u>34,294</u>	<u>21,358</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	42,500	34,294	21,358
	<u>42,500</u>	<u>34,294</u>	<u>21,358</u>

## 16. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	9,741	7,303	10,345
Later than One Year and no Later than Five Years	10,878	18,620	20,577
Future finance charges	(2,229)	-	(4,339)
	<u>18,390</u>	<u>25,923</u>	<u>26,583</u>
<b>Represented by</b>			
Finance lease liability - Current	8,402	7,303	8,235
Finance lease liability - Term	9,988	18,620	18,348
	<u>18,390</u>	<u>25,923</u>	<u>26,583</u>

## 17. Funds held on behalf of Kahui Ako Cluster

The School is the co-lead school and holds funds on behalf of the Kahui Ako cluster, a group of schools funded by the Ministry of Education to share professional development.

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	4,472	-	-
Funds Received from Cluster Members	935	-	7,688
Funds Spent on Behalf of the Cluster	-	-	3,216
Funds Held at Year End	<u>5,407</u>	<u>-</u>	<u>4,472</u>

## 18. Related Party Transactions

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

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

The Proprietor of the School (the Catholic Diocese of Auckland) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects 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 2021 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues and special character levy donations payable to the Proprietor. The amounts collected in total were \$107,167 (2020: \$94,596). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$32,800 (2020: \$16,958).

## 19. Remuneration

### Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principal, Team Leader and SENCO.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	2,800	4,340
<i>Leadership Team</i> Remuneration	461,091	433,884
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	463,891	438,224

There are 10 members of the Board excluding the Principal. The Board had held 5 full meetings of the Board in the year. The Board also has Finance (10 members) and Property (10 members) that both met 5 times. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2.00	1.00
	2.00	1.00

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2021, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2021 (Capital commitments at 31 December 2020: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

## 23. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	257,004	221,471	281,562
Receivables	93,266	66,147	83,164
Investments - Term Deposits	284,274	262,168	217,108
Total Financial assets measured at amortised cost	634,544	549,786	581,834

### Financial liabilities measured at amortised cost

Payables	154,713	88,316	147,421
Finance Leases	18,390	25,923	26,583
Total Financial Liabilities Measured at Amortised Cost	173,103	114,239	174,004

## 24. Events After Balance Date

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

## 25. Comparatives

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

## 26. COVID 19 Pandemic on going implications

### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF GOOD SHEPHERD SCHOOL'S FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 23 August 2022. 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.

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

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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.
- 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 school 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 are responsible for the other information. The other information obtained at the date of our report is the Members of the Board, Kiwisport Report, and the Targets for Raising Student Achievement and Analysis of Variance 2021, but does not include the financial statements and our auditor's report thereon.

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

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

### **Independence**

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

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



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



## Good Shepherd School (Balmoral)

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Stephen Rewcastle	Presiding Member	Appointed	Sep 2022
Jane Hahn	Principal		
Aaron Delacey	Parent Representative	Appointed	Sep 2022
Greame Twose	Parent Representative	Appointed	Sep 2022
Mele Kautoke	Parent Representative	Elected	Sep 2022
Nicola Maddox	Parent Representative	Elected	Sep 2022
Daniel Erickson	Parent Representative	Elected	Sep 2022
Heather McLeod	Staff Representative	Appointed	Sep 2022
Leonie Lewthwaite	Proprietors Representative	Appointed	
Mons Bernard Kiely	Proprietors Representative	Appointed	Sep 2022
Bianca Prentice	Proprietors Representative	Appointed	Sep 2022

## **Good Shepherd School (Balmoral)**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$3,060 (excluding GST). The funding was spent on sporting endeavours.

## GOOD SHEPHERD SCHOOL 1297

### TARGETS FOR RAISING STUDENT ACHIEVEMENT AND ANALYSIS OF VARIANCE 2021

#### Focus: Mathematics

#### Strategic Goal 2: Independent Learning

Our students are provided with a stimulating learning environment that allows them to develop to their individual potential.

#### Baseline Data:

Analysis of baseline data - see [EOY 2020 PAT results](#) showed that five students in Years 4-6 were achieving at Stanine 3 and nine students were achieving at Stanine 4. For these students, the following movement in Stanines was noted from the Term 1 PAT Mathematics results to the Term 4 PAT Mathematics results:

Stanine Term 1, 2020	Stanine Term 4, 2020	Number of students
5	3	3
4	3	1
3	3	1
3	4	1
7	4	1
6	4	1
5	4	2
4	4	3
Did not sit	4	1

The following ethnicity and gender compositions can be noted:

Ethnicity	Number of students
NZE	7
Pacific	4
Asian	3

Gender	Number of students
Male	4
Female	10

## Target:

**By the end of 2021, four of the five students achieving at Stanine 3 in the PAT Mathematics at the end of 2020 will make accelerated progress to achieve at Stanine 4 or higher; seven of the nine students achieving at Stanine 4 in the PAT Mathematics at the end of 2020 will make accelerated progress to achieve at Stanine 5 or higher.**

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> <li>Good Shepherd School continued to embed the learning from the ALiM project</li> <li>Targeted professional learning and development in mathematics was accessed and made available to teachers in the senior syndicate</li> <li>All teachers at GSS followed the principles of our <i>Toopu</i> intervention and established close learning-focused relationships particularly with parents/whānau of focus students</li> </ul>	<ul style="list-style-type: none"> <li>See table below for detailed results in the middle and at the end of the year</li> </ul> <p>Analysis of achievement data in June 2021 showed the following:</p> <ul style="list-style-type: none"> <li>Four of the five students who were achieving at Stanine 3 at the end of 2020 were achieving at Stanine 4 or above. If this had been sustained, we could have reached our target for 2021</li> <li>Four of the nine students who were achieving at Stanine 4 at</li> </ul>	<ul style="list-style-type: none"> <li>The move to online learning for the majority of terms 3 and 4 had a significant impact on our ability to support these students to make accelerated progress in maths in 2021</li> <li>Despite the above point, analysis of data in the middle of the year showed that, of the 14 focus students, 6 had maintained achievement to stay at the same stanine and 8 had made accelerated progress to achieve</li> </ul>	<ul style="list-style-type: none"> <li>Plan and implement an in-depth PLD programme in mathematics with our new external facilitator</li> <li>Continue to ensure close relationships with family and whānau through the Toopu Home-School Partnership</li> <li>Share practice through the Kāhui Ako</li> <li>Teachers continue to focus on students</li> <li>Continue to access PLD in culturally responsive pedagogy in maths through the Kāhui Ako</li> <li>All students in the focus group will</li> </ul>

<ul style="list-style-type: none"> <li>● Central Auckland Catholic Kāhui Ako was further developed to better support member schools in raising student achievement in mathematics</li> <li>● Teachers specifically focused on targeting this group of students</li> <li>● Good Shepherd Professional Learning Group (PLG) meetings focused on these students</li> <li>● The Growth Cycles encouraged and supported teacher reflection on their teaching in mathematics and focus students</li> <li>● Intervention programmes were put in place for the focus students to support classroom teachers</li> <li>● Teaching resources were available and appropriate for these focus students</li> <li>● Development of moderation processes to ensure consistency in teacher OTJs was continued</li> <li>● Evidence based strategies on how to meet the needs of high achieving students in mathematics were shared</li> </ul>	<p>the end of 2020 were achieving at Stanine 5. To reach our target we needed to shift at least three more students to Stanine 5 or above</p> <p>Analysis of achievement data in November 2021 showed the following:</p> <ul style="list-style-type: none"> <li>● One of the students at stanine 3 at the end of 2020 made accelerated progress to reach stanine 4, two students stayed at stanine 3 and 2 students did not sit the second assessment in term 4, 2021</li> <li>● Two students who were achieving at stanine 4 at the end of 2020 made accelerated progress to achieve at stanine 5 at the end of 2021, two students went back a stanine to stanine 3, four students remained at stanine 4 and 1 student did not sit the assessment at the end of 2021</li> </ul> <p>General observations:</p> <ul style="list-style-type: none"> <li>● There are no significant trends in analysis of ethnicity</li> <li>● There are more female than male students in this focus group</li> <li>● Older students on the whole made better progress than the younger students</li> </ul>	<p>at one stanine above</p> <ul style="list-style-type: none"> <li>● Professional learning and development (PLD) in mathematics was interrupted by the COVID-19 pandemic and was unable to continue as planned</li> </ul>	<p>continue to be closely monitored to ensure that they maintain their levels of progress and achievement</p> <ul style="list-style-type: none"> <li>● Teachers will identify focus students at the beginning of the year and these students will be discussed regularly at team PLG meetings</li> <li>● Monitor carefully and regularly the maths progress and achievement levels of all students at Good Shepherd School</li> <li>● Set 2022 targets for student achievement according to MOE guidelines and using a range of student achievement data</li> </ul>
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[See 2021 Mathematics Focus Students](#)

Stanine Term 4, 2020	Stanine Term 2, 2021	Movement (Term 4, 2020 - Term 2, 2021)	Number of students
3	3	0	1
3	4	+1	2
3	5	+2	1
3	6	+3	1
4	4	0	5
4	5	+1	4

Stanine Term 4, 2020	Stanine Term 4, 2021	Movement (Term 4, 2020 - Term 4, 2021)	Number of students
3	Did not sit (DNS)	N/A	2
3	3	0	2
3	4	+1	1
4	DNS	N/A	1
4	3	-1	2
4	4	0	4
4	5	+1	2

<b>Action Plan/Checkpoints</b>			
<b>When</b>	<b>What</b>	<b>Who</b>	<b>Monitoring</b>
February 2021	Set student achievement targets based on data from end 2020	Senior Leadership Team and teaching staff	<ul style="list-style-type: none"> <li>- Completed by Week 7</li> <li>- Presented to Board of Trustees April meeting</li> <li>- Submitted to Ministry of Education April, 2021</li> </ul>
At the beginning of each term, 2021	Set realistic term goals for achievement for focus students and their groups	Classroom teachers	<ul style="list-style-type: none"> <li>- Focus students discussed in <a href="#">team PLGs</a></li> </ul>
Throughout the year	Plan and implement targeted classroom programmes for focus students	Classroom teachers	<ul style="list-style-type: none"> <li>- See team PLG minutes</li> </ul>
Term 1, 2021 and then throughout the year	Plan and provide external support for PLD for classroom teachers	SLT and classroom teachers	<ul style="list-style-type: none"> <li>- Christine Hardie worked closely with Connolly team throughout the year</li> </ul>
Regularly during the term and at the end of each term	Monitor progress of focus students during the term	SLT and classroom teachers	<ul style="list-style-type: none"> <li>- See team PLG minutes</li> </ul>
End Term 2, 2021 Term 4, 2021	Measure progress in Scale Score and Stanine using PAT Mathematics	SLT and classroom teachers	<ul style="list-style-type: none"> <li>- See <a href="#">Maths Master Data Sheet</a></li> </ul>
End Term 2, 2021	Report to the Board of Trustees on progress towards achieving targets	SLT	<ul style="list-style-type: none"> <li>- <a href="#">Analysis of progress</a> of focus students in Term 2 assessment completed</li> </ul>
End Term 4, 2021	Provide summative report to the Board of Trustees and Ministry of Education on progress towards achieving targets	SLT	<ul style="list-style-type: none"> <li>- Summative report completed and presented to the board in February 2022</li> </ul>

## Planning for next year:

- Access effective external support for PLD in mathematics for all teachers
- Support all teachers at GSS to follow the principles of Toopu and establish close learning-focused relationships particularly with parents/whānau of focus students
- Access and engage in Culturally Responsive Practice professional learning through the Kāhui Ako
- Monitor all students achieving above expectation in Mathematics through professional learning community meetings and school appraisal system, to ensure that they continue to achieve highly
- Monitor all students achieving below expectation in Mathematics and work together to set goals for these students to ensure that they move to achieving at expectation
- Continue with development of moderation processes to ensure consistency in teacher OTJs
- Regularly update tracking document and review all tracking tools
- Continue to share evidence based strategies on how to meet the needs of high achieving students in maths