

# **Good Shepherd School**

## **Annual Report for the year ended 31 December 2019**

<b>Ministry Number:</b>	1297
<b>Principal:</b>	Jane Hahn
<b>School Address:</b>	30 Telford Ave, Balmoral, Auckland
<b>School Postal Address:</b>	30 Telford Ave, Balmoral, Auckland
<b>School Phone:</b>	09 620 4962
<b>School Email:</b>	admin@goodshepherd.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## Good Shepherd School

# Members of the Board of Trustees

For the year ended 31 December 2019

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Occupation</b>	<b>Term expired/expires</b>
Katherine McGillivray	Chairperson	Re-appointed	Teacher	May-19
Aaron Delacey	Parent Rep	Re-elected May 2019	Lawyer	May-22
Nikki Flexman	Parent Rep	Re-elected June 16	Lawyer	May-19
Marieke Zieleman	Parent Rep	Re-elected June 16	Strategy Manager	May-19
Jane Hahn	Principal	Appointed March 2013	Principal	
Heather McLeod	Staff Rep	Re-elected May 2019	Teacher	
Leonie Lewthwaite	Proprietor's Rep	Re-appointed May 2019	Administrator	May-22
Graeme Twose	Parent Rep	Re-elected May 2019	Engineer	May-22
Mons Bernard Kiely	Proprietor's Rep	Re-appointed May 2019	Priest	May-22
Steven Rewcastle	Chairperson	Re-appointed May 2019	Teacher	May-22
Mele Kautoke	Parent Rep	Elected May 2019	Advisor Assistant	May-22
Biana Prentice	Proprietor's Rep	Appointed May 2019		May-22
Nicola Maddox	Parent Rep	Elected May 2019	Teacher	May-22

# Good Shepherd School

## Annual Report

For the year ended 31 December 2019

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# Good Shepherd School Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

Stephen Kewcastle

Full Name of Board Chairperson



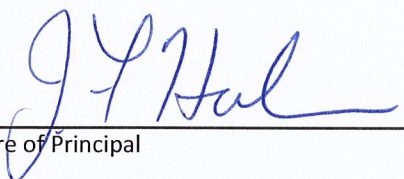
Signature of Board Chairperson

26/5/2020

Date:

Jane Hahn

Full Name of Principal



Signature of Principal

26/05/2020

Date:

# Good Shepherd School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	1,326,566	1,298,070	1,358,331
Locally Raised Funds	3	258,479	222,500	199,287
Use of Land and Buildings Integrated		1,159,030	495,997	1,159,030
Interest Income		10,726	10,000	11,754
		<u>2,754,801</u>	<u>2,026,567</u>	<u>2,728,402</u>
<b>Expenses</b>				
Locally Raised Funds	3	131,370	122,600	114,209
Learning Resources	4	1,147,246	1,131,208	1,167,757
Administration	5	110,974	102,700	107,319
Finance		1,246	1,040	1,814
Property	6	1,259,711	592,964	1,262,894
Depreciation	7	68,927	70,000	70,951
Amortisation of Equitable Lease		3,393	3,340	3,393
Loss on Disposal of Property, Plant and Equipment		2,336	-	358
		<u>2,725,203</u>	<u>2,023,852</u>	<u>2,728,695</u>
<b>Net Surplus for the year</b>		29,598	2,715	(293)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>29,598</u>	<u>2,715</u>	<u>(293)</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**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Balance at 1 January</b>		<u>726,472</u>	<u>726,472</u>	<u>726,765</u>
Total comprehensive revenue and expense for the year		29,598	2,715	(293)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		5,903	-	-
<b>Equity at 31 December</b>	24	<u>761,973</u>	<u>729,187</u>	<u>726,472</u>
Retained Earnings		761,973	729,187	726,472
<b>Equity at 31 December</b>		<u>761,973</u>	<u>729,187</u>	<u>726,472</u>

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



# Good Shepherd School

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	166,053	184,500	169,949
Accounts Receivable	9	66,147	72,200	102,963
GST Receivable		9,517	1,000	645
Prepayments		13,142	12,800	12,811
Inventories	10	12,375	11,600	11,625
Investments	11	262,168	300,000	287,303
		<u>529,402</u>	<u>582,100</u>	<u>585,296</u>
<b>Current Liabilities</b>				
Accounts Payable	14	88,316	83,900	109,075
Revenue Received in Advance	15	13,101	16,000	16,372
Provision for Cyclical Maintenance	16	-	-	40,665
Finance Lease Liability - Current Portion	17	7,303	6,295	8,519
Funds Held in Trust	18	16,290	15,000	14,770
		<u>125,010</u>	<u>121,195</u>	<u>189,401</u>
<b>Working Capital Surplus/(Deficit)</b>		404,392	460,905	395,895
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	323,452	216,998	278,998
Equitable Leasehold Interest	13	78,043	78,043	81,436
		<u>401,495</u>	<u>295,041</u>	<u>360,434</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	25,294	25,294	23,120
Finance Lease Liability	17	18,620	1,465	6,737
		<u>43,914</u>	<u>26,759</u>	<u>29,857</u>
<b>Net Assets</b>		<u>761,973</u>	<u>729,187</u>	<u>726,472</u>
<b>Equity</b>	24	<u>761,973</u>	<u>729,187</u>	<u>726,472</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

## Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		353,600	315,254	370,417
Locally Raised Funds		285,941	252,067	175,355
Goods and Services Tax (net)		(8,872)	(355)	2,492
Payments to Employees		(195,356)	(189,001)	(161,735)
Payments to Suppliers		(346,635)	(345,240)	(355,737)
Cyclical Maintenance Payments in the year		(30,000)	-	-
Interest Paid		(1,246)	(1,040)	(1,814)
Interest Received		11,164	10,035	12,426
<b>Net cash from Operating Activities</b>		<b>68,596</b>	<b>41,720</b>	<b>41,404</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		4,757	-	-
Purchase of PPE (and Intangibles)		(112,674)	(38,765)	(19,466)
Purchase of Investments		25,135	-	(7,993)
Proceeds from Sale of Investments		-	(12,697)	-
<b>Net cash from Investing Activities</b>		<b>(82,782)</b>	<b>(51,462)</b>	<b>(27,459)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		5,903	-	-
Finance Lease Payments		2,867	24,063	(8,297)
Funds Administered on Behalf of Third Parties		1,520	230	1,923
<b>Net cash from Financing Activities</b>		<b>10,290</b>	<b>24,293</b>	<b>(6,374)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(3,896)</b>	<b>14,551</b>	<b>7,571</b>
Cash and cash equivalents at the beginning of the year	8	169,949	169,949	162,378
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>166,053</b>	<b>184,500</b>	<b>169,949</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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.





## Good Shepherd School

# Notes to the Financial Statements

For the year ended 31 December 2019

## 1. Statement of Accounting Policies

### Reporting Entity

Good Shepherd School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

### Basis of Preparation

#### Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

#### Basis of Preparation

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

#### Financial Reporting Standards Applied

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

#### Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

#### Presentation Currency

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

#### Specific Accounting Policies

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

#### Critical Accounting Estimates And Assumptions

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

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

#### Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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

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

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

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

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

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

### **Revenue Recognition**

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

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

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

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

#### ***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 revenue in the period the School uses the land and buildings.

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

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

#### ***Interest Revenue***

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

#### ***Use of Land and Buildings Expense***

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

#### ***Finance Lease Payments***

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

#### ***Cash and Cash Equivalents***

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



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### Accounts Receivable

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

#### **Prior Year Policy**

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

### Inventories

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

### Investments

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

#### **Prior Year Policy**

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

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

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

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

### Property, Plant and Equipment

Land and buildings owned by the 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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

## Good Shepherd School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Furniture and equipment	5-10 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

### **Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

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

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

### **Accounts Payable**

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

### **Employee Entitlements**

#### *Short-term employee entitlements*

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

### **Revenue Received in Advance**

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

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

## Good Shepherd School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### Provision for Cyclical Maintenance

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

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

### Financial Assets and Liabilities

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

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

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

### Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

### Budget Figures

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

### Services Received In-Kind

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



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 2 Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	280,910	276,014	276,803
Teachers' Salaries Grants	953,606	963,456	987,914
Resource Teachers Learning and Behaviour Grants	1,763	1,600	1,577
Other MoE Grants	90,087	57,000	92,037
Other Government Grants	200	-	-
	<u>1,326,566</u>	<u>1,298,070</u>	<u>1,358,331</u>

### 3 Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	121,943	69,000	61,866
Activities	109,121	124,800	117,431
Trading	24,565	26,700	18,171
Other Revenue	2,850	2,000	1,819
	<u>258,479</u>	<u>222,500</u>	<u>199,287</u>
<b>Expenses</b>			
Activities	102,360	99,100	97,348
Trading	29,010	23,500	16,861
	<u>131,370</u>	<u>122,600</u>	<u>114,209</u>
	<u>127,109</u>	<u>99,900</u>	<u>85,078</u>

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

The school would like to acknowledge the receipt of \$7,000 from Pub Charity to be spent on Technology.

The school would also like to acknowledge the receipt of \$8,200 from the Four Winds Foundation to be spent on Technology.

The school would also like to acknowledge the receipt of \$4,000 from the Four Winds Foundation to be spent on the 2020 camp expenses.

### 4 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	41,913	25,100	45,856
Equipment Repairs	368	-	-
Information and Communication Technology	9,094	5,300	6,433
Extra-Curricular Activities	1,203	1,050	1,056
Library Resources	1,991	3,000	3,136
Employee Benefits - Salaries	1,086,242	1,091,458	1,103,704
Staff Development	6,435	5,300	7,572
	<u>1,147,246</u>	<u>1,131,208</u>	<u>1,167,757</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 5 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	6,974	7,200	7,257
Board of Trustees Fees	3,460	5,000	4,855
Board of Trustees Expenses	5,326	2,100	3,126
Communication	2,421	2,250	2,345
Consumables	1,538	1,000	1,026
Other	13,717	10,550	9,505
Employee Benefits - Salaries	62,501	60,300	64,765
Insurance	3,913	3,300	3,532
Service Providers, Contractors and Consultancy	11,124	11,000	10,908
	<u>110,974</u>	<u>102,700</u>	<u>107,319</u>

### 6 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	8,975	7,000	9,925
Consultancy and Contract Services	53,220	53,867	53,220
Cyclical Maintenance Expense	(8,491)	9,000	(1,842)
Grounds	15,142	5,400	11,379
Heat, Light and Water	13,984	12,400	13,976
Repairs and Maintenance	15,347	7,700	15,096
Use of Land and Buildings	1,159,030	495,997	1,159,030
Security	2,504	1,600	2,110
	<u>1,259,711</u>	<u>592,964</u>	<u>1,262,894</u>

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

### 7 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Furniture and Equipment	41,247	44,860	35,065
Information and Communication Technology	20,683	15,780	25,784
Leased Assets	4,249	6,695	7,528
Library Resources	2,748	2,665	2,574
	<u>68,927</u>	<u>70,000</u>	<u>70,951</u>



## Good Shepherd School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	304	1,000	1,073
Bank Current Account	41,905	53,500	37,715
Bank Call Account	123,844	130,000	131,161
Cash and cash equivalents for Cash Flow Statement	<u>166,053</u>	<u>184,500</u>	<u>169,949</u>

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

### 9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	30,733
Interest Receivable	797	1,200	1,235
Teacher Salaries Grant Receivable	65,350	71,000	70,995
	<u>66,147</u>	<u>72,200</u>	<u>102,963</u>
Receivables from Exchange Transactions	797	1,200	31,968
Receivables from Non-Exchange Transactions	65,350	71,000	70,995
	<u>66,147</u>	<u>72,200</u>	<u>102,963</u>

### 10 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	12,375	11,600	11,625
	<u>12,375</u>	<u>11,600</u>	<u>11,625</u>

### 11 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	262,168	300,000	287,303
Total Investments	<u>262,168</u>	<u>300,000</u>	<u>287,303</u>





## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	189,411	75,484	-	-	(41,247)	223,648
Information and Communication Technology	67,648	18,735	-	-	(20,683)	65,700
Leased Assets	14,652	24,339	(7,007)	-	(4,249)	27,735
Library Resources	7,287	1,916	(86)	-	(2,748)	6,369
<b>Balance at 31 December 2019</b>	<b>278,998</b>	<b>120,474</b>	<b>(7,093)</b>	<b>-</b>	<b>(68,927)</b>	<b>323,452</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	543,625	(319,977)	223,648
Information and Communication Technology	388,260	(322,560)	65,700
Leased Assets	39,359	(11,624)	27,735
Library Resources	46,028	(39,659)	6,369
<b>Balance at 31 December 2019</b>	<b>1,017,272</b>	<b>(693,820)</b>	<b>323,452</b>

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$27,735 (2018: \$14,652).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Furniture and Equipment	223,670	806	-	-	(35,065)	189,411
Information and Communication Technology	76,662	16,770	-	-	(25,784)	67,648
Leased Assets	22,180	-	-	-	(7,528)	14,652
Library Resources	8,330	1,889	(358)	-	(2,574)	7,287
<b>Balance at 31 December 2018</b>	<b>330,842</b>	<b>19,465</b>	<b>(358)</b>	<b>-</b>	<b>(70,951)</b>	<b>278,998</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Furniture and Equipment	468,142	(278,731)	189,411
Information and Communication Technology	369,525	(301,877)	67,648
Leased Assets	31,559	(16,907)	14,652
Library Resources	44,637	(37,350)	7,287
<b>Balance at 31 December 2018</b>	<b>913,863</b>	<b>(634,865)</b>	<b>278,998</b>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 13 Equitable Leasehold Interest

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

A lease between the Board and the Proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over the economic life of the capital works assets(s) involved. The interest may be realised on the sale of the capital works by the Proprietor or the closure of the school.

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

Playground

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	78,043	78,043	81,436
	<u>78,043</u>	<u>78,043</u>	<u>81,436</u>

### 14 Accounts Payable

Operating Creditors  
Accruals  
Banking Staffing Overuse  
Employee Entitlements - Salaries  
Employee Entitlements - Leave Accrual

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	15,430	5,900	11,183
	5,056	5,000	4,838
	-	-	19,360
	66,119	71,000	71,732
	1,711	2,000	1,962
	<u>88,316</u>	<u>83,900</u>	<u>109,075</u>
	<u>88,316</u>	<u>83,900</u>	<u>109,075</u>

Payables for Exchange Transactions

The carrying value of payables approximates their fair value.

### 15 Revenue Received in Advance

Other

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	13,101	16,000	16,372
	<u>13,101</u>	<u>16,000</u>	<u>16,372</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 16 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	63,785	63,785	65,627
Increase/(decrease) to the Provision During the Year	(8,491)	9,000	(1,842)
Use of the Provision During the Year	(30,000)	(47,491)	-
Provision at the End of the Year	<u>25,294</u>	<u>25,294</u>	<u>63,785</u>
Cyclical Maintenance - Current	-	-	40,665
Cyclical Maintenance - Term	<u>25,294</u>	<u>25,294</u>	<u>23,120</u>
	<u>25,294</u>	<u>25,294</u>	<u>63,785</u>

### 17 Finance Lease Liability

The school has entered into a number of finance lease agreements for teachers laptops and two photocopiers.

Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	9,403	6,295	14,025
Later than One Year and no Later than Five Years	21,899	1,465	7,095
	<u>31,302</u>	<u>7,760</u>	<u>21,120</u>

### 18 Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	16,290	15,000	14,770
	<u>16,290</u>	<u>15,000</u>	<u>14,770</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 19 Related Party Transactions

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

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

The Proprietor of the School (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 funds on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings". Under an agency agreement, the School collects funds on behalf of the Proprietor [or vice versa]. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$83,957 (2018: 93,363). 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 \$16,290 (2018: \$14,770).

### 20 Remuneration

#### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,460	4,855
Full-time equivalent members	0.17	0.17
<i>Leadership Team</i>		
Remuneration	401,692	372,978
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	405,152	377,833
Total full-time equivalent personnel	4.17	4.17

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

#### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

#### Other Employees

No other employee received total remuneration over \$100,000 (2018: Nil).

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



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 21 Compensation and Other Benefits Upon Leaving

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

### 22 Contingencies

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

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

#### Holidays Act Compliance – schools payroll

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

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

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

### 23 Commitments

#### (a) Capital Commitments

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

(Capital commitments as at 31 December 2018: As at 4th of February 2019, the board is committed to spend \$60,916 on the fitness trail. The cost will be funded by the PTA.)

### 24 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

### 25 Financial Instruments

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>			
Cash and Cash Equivalents	166,053	184,500	169,949
Receivables	66,147	72,200	102,963
Investments - Term Deposits	262,168	300,000	287,303
Total Financial assets measured at amortised cost	494,368	556,700	560,215
<b>Financial liabilities measured at amortised cost</b>			
Payables	88,316	83,900	109,075
Finance Leases	25,923	7,760	15,256
Total Financial Liabilities Measured at Amortised Cost	114,239	91,660	124,331



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 26 Events After Balance Date

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

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

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

### 27 Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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



**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF GOOD SHEPHERD SCHOOL'S  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

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 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 27 May 2020. This is the date at which our opinion is expressed.

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

**Emphasis of Matter – COVID-19**

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

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

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

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

#### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *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 1297

## TARGETS FOR RAISING STUDENT ACHIEVEMENT AND ANALYSIS OF VARIANCE 2019

### 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.

### Annual Aim:

Teaching staff who effectively promote students' ownership of and participation in learning

### Baseline Data:

[Analysis](#) of baseline data showed that, in November 2018, most of our students were achieving at or above the National Standards in Mathematics (92% of Good Shepherd Year 1-6 students are in the 'at/above' band, compared with 75.4% of national cohort Year 1-6 students). However, further analysis indicates that 21% (n = 32) of the students in Years 1-5 at the end of 2018 were achieving at the low end of 'at' the standard (At1). A further 7% (n = 11) of these students were achieving below the standard at this time.

### Target:

By the end of 2019, 10 of the 11 students in Years 2-6 who were achieving **Below** expectation at the end of 2018 will make accelerated progress to achieve **At** expectation. By the end of 2019, 24 of the 32 students in Years 2-6 who were achieving **At1** at the end of 2018 will make accelerated progress to reach **At2** the expectation for their year group.

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 participated in the ALiM project</li> <li>• All teachers at GSS followed the principles of our <i>Toopu</i> intervention and established close learning-focused relationships particularly with parents/whanau of</li> </ul>	<p><b><i>Of the eleven students who were achieving Below expectation at the end of 2018:</i></b></p> <ul style="list-style-type: none"> <li>• By the end of 2019, three of our students who were achieving at Below 3 at the end of 2018 were achieving At 1, i.e. they made</li> </ul>	<ul style="list-style-type: none"> <li>• We came very close to meeting our first target, with eight of the eleven students achieving below expectation at the end of 2018 making accelerated progress as measured at the end of 2019</li> <li>• We reached the second part of our</li> </ul>	<ul style="list-style-type: none"> <li>• The ALiM project was a significant intervention that produced outstanding results during 2019</li> <li>• Continue to implement ALiM strategies and investigate other teachers taking on ALiM in 2020</li> <li>• Continue to ensure close</li> </ul>

<p>focus students</p> <ul style="list-style-type: none"> <li>● Central Auckland Catholic Kahui 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 appraisal system 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> </ul>	<p>accelerated progress of one sublevel</p> <ul style="list-style-type: none"> <li>● Four students who had been achieving Below 3 shifted to At 2, i.e. they made accelerated progress of two sublevels</li> <li>● One student who was achieving Below3 at the end of 2018 shifted to At 3, i.e. they made accelerated progress of three sublevels</li> <li>● Three students who were achieving Below3 at the end of 2018 remained at the same level by the end of 2019, i.e. they made normal progress</li> <li>● Therefore, eight students who had been achieving Below expectation at the end of 2018 made accelerated progress, by the end of 2019</li> </ul> <p><b><i>Of the 32 students who were achieving At 1 at the end of 2018:</i></b></p> <ul style="list-style-type: none"> <li>● 22 students shifted from At 1 to At 2, i.e. they made accelerated progress by one sublevel</li> <li>● Two students shifted from At 1 to At 3, i.e. they made accelerated progress by two sublevels</li> <li>● Seven students remained at At 1, i.e. they made normal progress</li> <li>● One student shifted from At 1 to Below 3</li> <li>● Therefore, 24 students made accelerated progress to shift at least one sublevel</li> </ul>	<p>target, with 24 students who were achieving At 1 making accelerated progress to be achieving securely at expectation by the end of 2019</p>	<p>relationships with family and whānau through the Toopu Home-School Partnership</p> <ul style="list-style-type: none"> <li>● Share practice through the Kāhui Ako</li> <li>● Teachers continue to focus on students</li> <li>● Continue to access PLD in maths through the Kāhui Ako</li> <li>● Students in the focus group who made one or two sublevels' progress will be closely monitored to ensure that they maintain their levels of progress and achievement</li> <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 2020 targets for student achievement according to MOE guidelines and using a range of student achievement data</li> </ul>
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**Planning for next year:**

- Investigate one or two teachers working with the ALiM project in 2020
- 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

**Focus: Writing****Strategic Goal 2: Independent Learning**

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

**Annual Aim:**

Teaching staff who effectively promote students' ownership of and participation in learning

**Baseline Data:**

[Analysis](#) of baseline data showed that, in November 2018, most of our students were achieving at or above the National Standards in Writing (95% of Good Shepherd Year 1-6

students are in the 'at/above' band, compared with 71.2% of national cohort Year 1-6 students).

However, further analysis indicates that 30% (n = 47) of the students in Years 1-5 at the end of 2018 were achieving at the low end of 'at' the standard (At1). Of the 47 students who were At1 in Writing, 18 were female and 29 were male. A further 5% (n = 7) of these students were achieving below the standard at this time. All students achieving below the standard were male.

## Target:

By the end of 2019, 5 of the 7 students in Years 2-6 who were achieving **Below** expectation at the end of 2018 will make accelerated progress to achieve **At** expectation. By the end of 2019, 30 of the 47 students in Years 2-6 who were achieving **At1** at the end of 2018 will make accelerated progress to reach **At2** the expectation for their year group.

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 participated in a Teacher Led Innovation Fund project focused on raising achievement in writing</li> <li>• All teachers at GSS followed the principles of our <i>Toopu</i> intervention and established close learning-focused relationships particularly with parents/whanau of focus students</li> <li>• Central Auckland Catholic Kahui Ako was further developed to better support member schools in raising student achievement in writing</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 appraisal system 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> </ul>	<p><b><i>Of the seven students who were achieving Below expectation at the end of 2018:</i></b></p> <ul style="list-style-type: none"> <li>• By the end of 2019, four of our students who were achieving at Below 3 at the end of 2018 were achieving At 1, i.e. they made accelerated progress of one sublevel</li> <li>• One student who had been achieving Below 2 shifted to Below 3, i.e. they made accelerated progress of one sublevel</li> <li>• Two students who were achieving Below expectation at the end of 2018 remained at the same level by the end of 2019</li> <li>• Therefore, five students who had been achieving Below expectation at the end of 2018 made accelerated progress to move one sublevel by the end of 2019</li> </ul> <p><b><i>Of the 47 students who were achieving</i></b></p>	<ul style="list-style-type: none"> <li>• If we measure success in accelerated progress the first part of this target was reached, i.e. five students who were achieving below expectation at the end of 2018 made accelerated progress to shift by one sublevel</li> <li>• We also came very close to reaching our target of shifting 30 of the original 47 students from At 1 to At 2 or above</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to participate in the Teacher Led Innovation Fund project into term 1, 2020</li> <li>• Disseminate the learning from the Teacher Led Innovation Fund throughout the school and Kāhui Ako into 2020</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>• Students in the focus group who made one or two sublevels' progress will be closely monitored to ensure that they maintain their levels of progress and achievement</li> <li>• Teachers will identify focus students at the beginning of the year and these students will be discussed regularly at team PLG meetings</li> </ul>

<ul style="list-style-type: none"> <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> </ul>	<p><b>At 1 at the end of 2018:</b></p> <ul style="list-style-type: none"> <li>● Two students left the school</li> <li>● 24 students shifted from At 1 to At 2, i.e. they made accelerated progress of one sublevel</li> <li>● Two students shifted from At 1 to At 3, i.e. they made accelerated progress of two sublevels</li> <li>● 16 students stayed at At 1</li> <li>● Three students shifted from At 1 to Below 3</li> <li>● Therefore, 26 students made accelerated progress to shift at least one sublevel</li> </ul>		<ul style="list-style-type: none"> <li>● Monitor carefully and regularly the writing progress and achievement levels of all students at Good Shepherd School</li> <li>● Set 2020 targets for student achievement according to MOE guidelines and using a range of student achievement data</li> </ul>
<p><b>Planning for next year:</b></p> <ul style="list-style-type: none"> <li>● Monitor results of Paired Writing approach trialled in one classroom this year and investigate use more widely in the school</li> <li>● Support all teachers at GSS to follow the principles of Toopu and establish close learning-focused relationships particularly with parents/whānau of focus students</li> <li>● Access and engage in Culturally Responsive Practice professional learning through the Kāhui Ako</li> <li>● Monitor all students achieving above expectation in Writing through professional learning community meetings and school appraisal system, to ensure that they continue to achieve highly</li> <li>● Monitor all students achieving below expectation in Writing and work together to set goals for these students to ensure that they move to achieving at expectation</li> <li>● Continue with development of moderation processes to ensure consistency in teacher OTJs</li> <li>● Regularly update tracking document and review all tracking tools</li> <li>● Continue to share evidence based strategies on how to meet the needs of all students in writing</li> </ul>			

## **GOOD SHEPHERD SCHOOL**

### **Kiwisport Report 2019**

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2019, the school received total Kiwisport funding of \$2,782.65 (excluding GST). The school funding was spent on the provision of a series of swimming lessons by qualified instructors for our Year 3 and 4 students. Approximately 60 students participated in these lessons.