

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST BERNARD'S COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of St Bernard's College (the College). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the College on his behalf.

Opinion

We have audited the financial statements of the College on pages 2 to 17, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the College:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the College 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 College for assessing the College'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 College, 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 College'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 College'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 College'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 College 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. Other Information has not been received by the auditor at the date the audit report is signed. Other information 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 College 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 College.



Hamish Anton
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

ST BERNARD'S COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 260

Principal: Simon Stack

School Address: 183 Waterloo Road, Lower Hutt, 5010

School Postal Address: 183 Waterloo Road, Lower Hutt, 5010

School Phone: 04-5609250

School Email: office@sbc.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Ray McMillan	Chair Person	Elected	May-22
Simon Stack	Principal ex Officio		
Reupena Ah Young	Parent Rep	Elected	May-22
John Dennehy	Parent Rep	Elected	May-22
Fintan Devine	Parent Rep	Elected	May-22
Louise Sziranyi	Parent Rep	Elected	May-22
Jamie Thompson	Parent Rep	Elected	May-22
Kate Dominikovich	Proprietors Rep	Appointed	Feb-21
Paul O'Sullivan	Proprietors Rep	Appointed	
Tino Smith	Proprietors Rep	Appointed	
Emma Wallis	Staff Rep	Elected	May-22
Damian Scahill	Student Rep	Elected	Sep-20
Benjamin Young	Student Rep	Elected	Sep-21

ST BERNARD'S COLLEGE

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 17</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

St Bernard's College

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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


Full Name of Board Chairperson


Signature of Board Chairperson

28 May 2021
Date:


Full Name of Principal


Signature of Principal

28th May 2021
Date:

St Bernard's College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	5,746,461	5,251,625	5,341,556
Locally Raised Funds	3	399,128	493,690	578,113
Use of Proprietor's Land and Buildings		1,420,560	-	1,311,347
Interest income		2,031	9,500	10,830
International Students	4	50,778	72,000	57,063
		<hr/>	<hr/>	<hr/>
		7,618,958	5,826,815	7,298,909
Expenses				
Locally Raised Funds	3	151,203	150,265	203,661
International Students	4	4,900	17,350	13,678
Learning Resources	5	5,147,869	4,761,840	4,869,497
Administration	6	358,615	380,500	375,086
Property	7	1,739,950	390,000	1,683,446
Depreciation	8	186,348	189,540	207,411
		<hr/>	<hr/>	<hr/>
		7,588,885	5,889,495	7,352,780
Net Surplus / (Deficit) for the year		30,073	(62,680)	(53,871)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		30,073	(62,680)	(53,871)

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

St Bernard's College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		1,282,117	1,200,000	1,312,757
Total comprehensive revenue and expense for the year		30,073	(62,680)	(53,871)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		24,311	20,000	23,232
Equity at 31 December		1,336,501	1,157,320	1,282,117

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

St Bernard's College

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	684,682	750,000	598,881
Accounts Receivable	10	449,768	455,000	466,145
GST Receivable		15,878	55,000	5,719
Inventories	11	119,685	110,000	92,977
		<u>1,270,013</u>	<u>1,370,000</u>	<u>1,163,722</u>
Current Liabilities				
Accounts Payable	13	444,331	310,000	349,815
Revenue Received in Advance	14	43,591	40,000	81,701
Provision for Cyclical Maintenance	15	71,800	-	10,000
Funds held in Trust	17	49,633	-	84,696
		<u>609,355</u>	<u>350,000</u>	<u>526,212</u>
Working Capital Surplus/(Deficit)		660,658	1,020,000	637,510
Non-current Assets				
Property, Plant and Equipment	12	732,839	180,000	764,529
		<u>732,839</u>	<u>180,000</u>	<u>764,529</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	36,500	-	94,200
Finance Lease Liability	16	20,496	-	25,722
		<u>56,996</u>	<u>-</u>	<u>119,922</u>
Net Assets		<u>1,336,501</u>	<u>1,200,000</u>	<u>1,282,117</u>
Equity	22	<u>1,336,501</u>	<u>1,157,320</u>	<u>1,282,117</u>

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

St Bernard's College

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,513,296	2,601,625	1,406,789
Locally Raised Funds		402,247	438,690	567,390
Homestay Fees in Advance		(7,558)	20,000	3,558
International Students		22,017	72,000	65,343
Goods and Services Tax (net)		(10,172)	(55,000)	14,741
Funds Administered on Behalf of Third Parties		(35,063)	-	71,717
Payments to Employees		(786,310)	(829,200)	(874,288)
Payments to Suppliers		(874,271)	(1,100,755)	(1,111,335)
Cyclical Maintenance Payments in the year		-	(10,000)	
Interest Received		(3,343)	9,500	37,771
Net cash from/(to) Operating Activities		220,843	1,146,860	181,687
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(143,054)	(369,540)	(159,933)
Net cash from/(to) Investing Activities		(143,054)	(369,540)	(159,933)
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,311	20,000	23,232
Finance Lease Payments		(16,301)	-	(16,409)
Net cash from/(to) Financing Activities		8,010	20,000	6,823
Net increase/(decrease) in cash and cash equivalents		85,799	797,320	28,577
Cash and cash equivalents at the beginning of the year	9	598,881	-	570,306
Cash and cash equivalents at the end of the year	9	684,682	797,320	598,881

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

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

St Bernard's College

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

St Bernard's College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The 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 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) 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 and comprised 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.

i) 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	10 years
Information and communication technology	5 years
Motor vehicles	10 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	5 years

j) 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.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

m) Revenue Received in Advance

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

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

n) 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.

o) 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 Proprietor and is based on the Board's ten year property plan (10YPP).

p) 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.

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.

q) 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.

r) Budget Figures

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

s) 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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,339,843	1,271,125	1,240,054
Teachers' Salaries Grants	4,233,165	3,850,000	3,963,868
Resource Teachers Learning and Behaviour Grants	3,671	6,000	10,093
Other MoE Grants	114,358	69,500	73,097
Other Government Grants	55,424	55,000	54,444
	<u>5,746,461</u>	<u>5,251,625</u>	<u>5,341,556</u>

The school has not opted in to the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$19,670.44 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	87,647	113,000	32,489
Activities	90,586	82,500	117,439
Trading	123,266	125,000	138,029
Other Revenue	97,629	173,190	290,156
	<u>399,128</u>	<u>493,690</u>	<u>578,113</u>
Expenses			
Activities	48,452	51,265	88,498
Trading	102,751	99,000	114,780
Other Locally Raised Funds Expenditure	-	-	383
	<u>151,203</u>	<u>150,265</u>	<u>203,661</u>
	<u>247,925</u>	<u>343,425</u>	<u>374,452</u>

Surplus/ (Deficit) for the year Locally raised funds

4. International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	1	1	3
	<u>1</u>	<u>1</u>	<u>3</u>
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	50,778	72,000	57,063
	<u>50,778</u>	<u>72,000</u>	<u>57,063</u>
Expenses			
Recruitment and Employee Benefit - Salaries	4,900	17,350	13,678
	<u>4,900</u>	<u>17,350</u>	<u>13,678</u>
	<u>45,878</u>	<u>54,650</u>	<u>43,385</u>

Surplus/ (Deficit) for the year International Students

5. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	214,092	265,190	294,167
Equipment Repairs	-	1,000	-
Information and Communication Technology	72,319	68,100	63,392
Library Resources	6,257	7,450	6,381
Employee Benefits - Salaries	4,815,079	4,376,500	4,456,913
Staff Development	40,122	43,600	48,644
	<u>5,147,869</u>	<u>4,761,840</u>	<u>4,869,497</u>

6. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	9,071	10,000	9,000
Board of Trustees Fees	3,150	4,000	3,655
Board of Trustees Expenses	7,232	5,900	9,571
Communication	12,721	15,100	13,732
Consumables	47,853	62,350	56,816
Other	17,680	19,750	20,658
Employee Benefits - Salaries	231,426	234,600	230,430
Insurance	29,482	28,800	31,223
	<u>358,615</u>	<u>380,500</u>	<u>375,086</u>

7. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cleaning and Contract Services	149,479	163,600	148,365
Cyclical Maintenance Provision	4,100	10,000	15,100
Grounds	13,063	13,100	13,722
Heat, Light and Water	57,237	70,000	74,362
Rates	4,631	5,000	6,534
Repairs and Maintenance	31,166	60,200	45,595
Use of Land and Buildings	1,420,560	-	1,311,347
Employee Benefits - Salaries	59,714	68,100	68,422
	<u>1,739,950</u>	<u>390,000</u>	<u>1,683,446</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.

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	4,308	19,000	80
Furniture and Equipment	86,973	84,800	88,490
Information and Communication Technology	43,766	40,540	58,849
Motor Vehicles	18,384	18,500	25,957
Textbooks	6,247	5,200	5,922
Leased Assets	19,472	16,700	22,643
Library Resources	7,198	4,800	5,471
	<u>186,348</u>	<u>189,540</u>	<u>207,411</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	305	-	305
Bank Current Account	684,051	750,000	598,251
Bank Call Account	326	-	326
Cash and cash equivalents for Statement of Cash Flows	<u>684,682</u>	<u>750,000</u>	<u>598,881</u>

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	41,184	75,000	46,094
Prepayments	41,349	-	35,975
Banking Staffing Underuse	15,530	90,000	95,759
Teacher Salaries Grant Receivable	351,705	290,000	288,316
	<u>449,768</u>	<u>455,000</u>	<u>466,145</u>
Receivables from Exchange Transactions	82,533	75,000	82,070
Receivables from Non-Exchange Transactions	367,235	380,000	384,075
	<u>449,768</u>	<u>455,000</u>	<u>466,145</u>

11. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	119,685	110,000	92,977
	<u>119,685</u>	<u>110,000</u>	<u>92,977</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	179,503	42,379			(4,308)	217,574
Furniture and Equipment	355,082	45,957			(86,973)	314,066
Information and Communication Technology	111,651	37,838			(43,766)	105,723
Motor Vehicles & Plant	49,027	52			(18,384)	30,695
Textbooks	16,192	6,736			(6,247)	16,681
Leased Assets	30,500	11,075			(19,472)	22,103
Library Resources	22,574	10,621			(7,198)	25,997
Balance at 31 December 2020	764,529	154,658	-	-	(186,348)	732,839

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	226,429	(8,855)	217,574
Furniture and Equipment	962,477	(648,411)	314,066
Information and Communication Technology	656,531	(550,808)	105,723
Motor Vehicles	259,674	(228,979)	30,695
Textbooks	73,832	(57,151)	16,681
Leased Assets	88,425	(66,322)	22,103
Library Resources	64,227	(38,230)	25,997
Balance at 31 December 2020	2,331,595	(1,598,756)	732,839

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	169,725	9,858			(80)	179,503
Furniture and Equipment	386,755	56,817			(88,490)	355,082
Information and Communication Technology	92,208	78,292			(58,849)	111,651
Motor Vehicles	74,984				(25,957)	49,027
Textbooks	16,206	5,909			(5,922)	16,192
Leased Assets	41,796	11,347			(22,643)	30,500
Library Resources	18,988	9,057			(5,471)	22,574
Balance at 31 December 2019	800,662	171,280	-	-	(207,411)	764,529

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	180,316	(813)	179,503
Furniture and Equipment	919,726	(564,644)	355,082
Information and Communication Technology	618,693	(507,042)	111,651
Motor Vehicles	260,152	(211,125)	49,027
Textbooks	67,095	(50,903)	16,192
Leased Assets	77,350	(46,850)	30,500
Library Resources	53,606	(31,033)	22,574
Balance at 31 December 2019	<u><u>2,176,939</u></u>	<u><u>(1,412,409)</u></u>	<u><u>764,529</u></u>

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	41,940	20,000	17,328
Employee Entitlements - Salaries	351,246	290,000	288,316
Employee Entitlements - Leave Accrual	51,145	-	44,171
	<u><u>444,331</u></u>	<u><u>310,000</u></u>	<u><u>349,815</u></u>
Payables for Exchange Transactions	444,331	310,000	349,815
	<u><u>444,331</u></u>	<u><u>310,000</u></u>	<u><u>349,815</u></u>

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
International Student Fees	14,677	-	43,438
Homestay Fees	-	20,000	7,558
Other	28,914	20,000	30,705
	<u><u>43,591</u></u>	<u><u>40,000</u></u>	<u><u>81,701</u></u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	104,200	104,200	89,100
Increase/ (decrease) to the Provision During the Year	4,100	10,000	15,100
Provision at the End of the Year	<u><u>108,300</u></u>	<u><u>114,200</u></u>	<u><u>104,200</u></u>
Cyclical Maintenance - Current	71,800	-	10,000
Cyclical Maintenance - Term	36,500	-	94,200
	<u><u>108,300</u></u>	<u><u>-</u></u>	<u><u>104,200</u></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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Later than One Year and no Later than Five Years	10,352	-	25,722
	<u>10,352</u>	<u>-</u>	<u>25,722</u>

17. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	49,633	-	84,696
	<u>49,633</u>	<u>-</u>	<u>84,696</u>

18. Related Party Transactions

The Proprietor of the School, Archdiocese of Wellington 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(d). 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'.

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,150	3,655
Full-time equivalent members	0.08	0.46
<i>Leadership Team</i>		
Remuneration	820,000	560,000
Full-time equivalent members	7	7
Total key management personnel remuneration	<u>823,150</u>	<u>563,655</u>
Total full-time equivalent personnel	<u>7.08</u>	<u>7.46</u>

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	1-2	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110-120	5.00	1.00
100-110	5.00	3.00
	<hr/> <hr/>	<hr/> <hr/>
	10.00	4.00

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

20. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2019: \$0.00)

22. 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.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	684,682	750,000	598,881
Receivables	449,768	455,000	466,145
Total Financial assets measured at amortised cost	<u>1,134,450</u>	<u>1,205,000</u>	<u>1,065,026</u>

Financial liabilities measured at amortised cost

Payables	444,331	310,000	349,815
Finance Leases	20,496	-	25,722
Total Financial Liabilities Measured at Amortised Cost	<u>464,827</u>	<u>310,000</u>	<u>375,536</u>

24. Events After Balance Date

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

25. Comparatives

There has been one prior period comparative which has been reclassified to make disclosure consistent with the current year.



Analysis of Variance for the Year 2020

The Pandemic meant that many aspects of the 2020 annual plan were either not able to be carried through to completion or were modified. In fact for around 3 months of the year the annual plan was suspended entirely and a new plan put in place and reported on at BOT meetings.

Pandemic Annual Plan Actions

Goals	Actions	Outcome	Commentary
<p>Community Engagement</p> <p><i>Clear, accurate and timely communication with our wider parent community to ensure the safety of our community and to mitigate anxiety.</i></p>	<p>Detailed and factual letters sent at each Level change detailing explicitly the requirements of each level and the actions the school was taking.</p> <p>Parent meetings with groups who are directly impacted (e.g. overseas trips)</p> <p>Regular written (and where need is identified -verbal) with whanau around financial and wellbeing support available and who to speak to at the College</p>	<p>Complete</p> <p>Complete</p> <p>Complete</p>	
<p>Resourcing</p> <p><i>Responding quickly to MoE and Public Health instruction in a systematic and effective way while also ensuring that consultation with staff is robust and meaningful.</i></p>	<p>Resourcing of students who were unable to access a suitable device.</p>	<p>Complete</p>	<p>Given the lack of support from MoE in the provision of devices the College purchased</p>

	<p>Full staff consultation on safety plans developed for each COVID level. Regular feedback on improvements sort from staff and senior students.</p> <p>Resourcing of sanitizer stations etc. for school spaces.</p>	Complete	40 used chromebook from a 'better off" sister school.
Teaching and Learning.	<p>developing and implementing a school-wide remote learning plan.</p> <p>providing PD to staff to ensure they could provide effective remote learning to students.</p> <p>Assessing the 'damage' done to learning and to the NCEA achievement of our students.</p> <p>Developing a school-wide response to mitigate any identified areas of concern caused to our students' learning, wellbeing and achievement.</p> <p>Reviewing the efficacy of the remote learning plan and pastoral responses put in place over Level 3 and 4 in order to identify areas of strength and weakness that need to be reviewed in case of lockdown in the future.</p>	<p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p>	
Pastoral <i>Ensuring the safety and wellbeing of our students and staff.</i>	Developing and implementing strategies for collecting wellbeing and engagement information on all	Complete	

	of our students while in Level 4 and 3. Developing and implementing strategies for responding to concerns identified.	Complete	
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Area 1: Pastoral Care

Annual Goals & Targets	Actions to Achieve (How will we know)	Outcome	Commentary
<p>Goal 1.1: To continue to promote and model Tier 1 PB4L and restorative practice, practices and expectations to support our students to be successful learners.</p> <p><i>We are a PB4L and Restorative Practice college because we want our learning environment to be one that is positive and encouraging, and supportive of its learners.</i></p>	<ul style="list-style-type: none"> • Include in TOD PB4L and restorative practice PD • Provide staff with PB4L and restorative resources at the start of year • All staff expected to have Our Spaces expectations in place • Reinstate Tier 1 team led by Mary Horner • Ensure all new staff are part of Tier 1 team • Continue development of PB4L lessons • Provide professional development sessions with staff • Create posters and signage that promote PB4L and restorative practices and values • Implement KAMAR PB4L pastoral care indicators and produce graphs for analysis. • Use PB4L data to identify Tier 2 at risk students • Continue to review of pastoral systems to ensure they meet the expectations of PB4L and restorative practices and implement necessary changes • Review junior tutor time to ensure adequate time is available for PB4L teaching and that PB4L teaching is occurring. 	<p>A</p> <p>A</p> <p>A</p> <p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p> <p>A</p> <p>NA</p> <p>A</p> <p>NA</p>	<p>Time was allocated for both on the TODs Also included in staff manual as links so staff could access for themselves Mostly and some completed after lockdown Impacted by Covid and lockdown</p> <p>Only TODs</p> <p>No new designs</p> <p>Indicators done and trials done, problems identified</p> <p>Reviewed all the time</p> <p>Not reviewed with teachers</p>
<p>Goal 1.2: To implement Tier 2 PB4L practices and expectations in our classrooms and our school so that as a staff we are</p>	<ul style="list-style-type: none"> • Create a Tier 2 team and identify key staff • Participate in PB4L Tier 2 PD • Report back to staff on Tier 2 PD • Include on PC meeting agenda for discussion and report backs • Identify Tier 2 students and monitor through the at risk committee. • Implement Tier 2 practices with Tier 2 students and staff 	<p>NA</p> <p>N</p> <p>N</p> <p>A</p> <p>NA</p>	<p>Covid and lockdown impacted the delivery of MOE PD which impacted the implementation of Tier 2 Identified staff did participate in some Tier 2 PD</p> <p>This continued through the At Risk committee</p>

<p>able to address and meet the needs of students whose behaviour and learning is challenging.</p> <p><i>Our College wants to implement, promote and embed teaching practices that ensure all our learners especially those who are challenging are able to be successful.</i></p>	<ul style="list-style-type: none"> Review pastoral systems to ensure they meet Tier 2 PB4L practices and expectations. 	<p>NA</p>	<p>UI/HN introduced staff to Classroom Practices process</p>
<p>Goal 1.3: To have effective attendance practices and expectations that ensure and encourage our students to be at school every day so they are able achieve positive learning outcomes.</p> <p><i>Our college wants our students to be at school every day to help our students to achieve to the best of their ability and be successful learners.</i></p>	<ul style="list-style-type: none"> Review current attendance practices to identify weaknesses Identify key reasons for students not attending school and work to address these. Implement strategies that encourage an effective but manageable system Identify key roles various staff have to make sure students attend school or are able to attend school. Regularly discuss attendance and attendance systems with staff Add to every PC agenda so regular review can occur. Develop attendance practices that involve positive communication between home and school. At Tutor level set a benchmark of less than 85% attendance as the point of tutor teacher intervention with parents and on-going monitoring. At Year level set a benchmark of less than 85% attendance as the point of dean investigation, intervention with the year level and on-going monitoring. Develop strategies to address historical data that identifies Year 13 attendance as an issue and as having a possible impact on Level 3 achievement For Pacifica and Maori groups set a benchmark of less than 85% attendance as the point of DP PC investigation, intervention and monitoring. 	<p>N N N N N N N N N N</p>	<p>Lockdown attendance and at level 2 not all students returned due to personal or family health issues impacted accurate data collection. Under Covid we also promoted the “and if you are not well stay home” rule.</p>

	<ul style="list-style-type: none"> • Regularly publish KAMAR attendance data. • Continue to encourage and enhance current pastoral care practices that address attendance barriers like hunger, lack of uniform, poor physical and mental health, lack of money, lack of home and school resources, lack of learning engagement. • Review implemented attendance practices and impact on student attendance. 	N N N	
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Area 2: Student Achievement, Teaching and Professional Learning

Annual Goals & Targets	Actions to Achieve (How will we know)	Outcome	Commentary
<p>Goal 2.1: Student achievement is enhanced through a co-ordinated, school-wide process of monitoring and tracking progress and achievement.</p> <p><i>Educational targets are based on individual student achievement data as well as staff knowledge of these individuals. Barriers that limit the success of our students are identified and actions taken to improve the learning outcomes for these students.</i></p>	<ul style="list-style-type: none"> • Targets are set with realistic expectations of student performance based on past performance of the cohort. • Individual target students are selected as touchstones for monitoring student achievement. They are frequently at grade boundaries or at critical positions of achievement. • Progress towards achieving targets is monitored through evaluation of achievement at regular intervals and interventions are made as appropriate. Interventions might include: <ul style="list-style-type: none"> - Using Curriculum Leaders' and Core Curriculum Representative meetings and departmental meetings to consider progress and share successful interventions for target students. - Contact with home and referral to pastoral support - Provision of opportunities for resit/resubmission - Extra provision of learning support. - Provision of alternative courses or short courses. • Departmental goals are linked to school-wide goals & targets. 	<p>Achieved</p>	<p>Targets were set with an emphasis on students at grade boundaries. Some students' targets in retrospect appeared somewhat optimistic. This will inform our process going forward.</p> <p>Monitoring of NCEA students was carried out and interventions on a case-by-case basis were put in place.</p> <p>Departmental goals were discussed with the principal during meetings with individual Curriculum Leaders.</p>

<p>Goal 2.2 Reduce the proportion of SNA (subject not achieved) and ABS results for NCEA to under 20% in total.</p> <p><i>By eliminating the culture of picking and choosing standards, we will be setting higher expectations for students and assisting students to set higher expectations for themselves.</i></p>	<ul style="list-style-type: none"> • Curriculum leaders and the teachers in their departments will carefully consider entries of students into standards. • A process for withdrawal from standards will be developed. It will require the withdrawal to be considered by key stakeholders. • Student entries will be considered with regard to the student's ability and aspirations. 	<p>Partial</p>	<p>The target has been partially achieved. The table below* shows the data from the 2020 examination season. The overall target to reduce the rate of SNA and ABS below 20% was achieved but mainly due to a very low rate at Level 1. Both Level 2 and 3 were beyond the target. Covid-19 changes to assessment did have some impact on this result as a conservative approach to entries was taken in many cases. For 2021 the target should be reset for L2 and 3 only but held at 20% overall. Consideration should be given to targeting subjects that had higher rates of SNA at Level 3 especially (L3 History and English).</p>
<p>Goal 2.3 The college professional development programme continues to support the college's movement towards using restorative practice and PB4L practices in the classroom.</p> <p><i>Good positive and respectful relationships form the basis of quality teaching and learning. Staff need to be empowered to deal</i></p>	<p>Continuation from the 2019 programme moving to tier 2 of PB4L</p> <ul style="list-style-type: none"> • Promotion of "Our Space" continued • PLD sessions for staff • Selected staff will undertake PB4L tier 2 development • All Deans, SCT and SLT members will have taken part in full (3 day) restorative conferencing course. 	<p>Achieved</p>	<p>Despite Covid-19 affecting some PLD sessions and training, we were able to continue the PLD and commence movement into tier 2. We now have a Tier 2 programme and more staff undertook PLD in tier 1.</p> <p>Restorative practice is well embedded with all deans trained in it.</p>

<p><i>with students in a restorative manner.</i></p>			
<p>Goal 2.4 Through targeted learning support programmes, students with identified needs will be given assistance to accelerate their progress. <i>Student achievement across all subjects can be enhanced by providing targeted assistance with learning and using assistive technology.</i></p>	<ul style="list-style-type: none"> • Additional staffing will be allocated to the Learning Support Department (LSP) to allow specialised small groups of students in years 7-10 to be given programmes of learning support. • Through the LSP programmes in years 7-10 students will be given group teaching in literacy and numeracy using assistive technologies (eg Lexia, Read-Write, Symphony Maths). • Using a variety of tools, develop learning profiles of students in LSP programmes, using the data to determine learning needs and progress. 	<p>Achieved</p>	<p>0.22 FTE was allocated to a teacher to provide Assistive Technology and Learning Support programmes to groups of students in years 7 to 10.</p>
<p>Goal 2.5 Explore ways of integrating learning across subjects in years 7-9 to improve the engagement of students in their learning. <i>Student engagement and achievement are enhanced with students' growth in key competencies.</i></p>	<ul style="list-style-type: none"> • A collaborative middle leaders core curriculum group will be established focusing on improving the integration of junior curriculum (Y7-9) across the curriculum and key competencies development. • Further develop specific knowledge of reading skills and the cognitive processes of reading to learn. Use PaCT reading to track and monitor our junior target students in Years 7 and 8. 	<p>Partly achieved</p>	<p>Covid-19 interrupted this programme and at the end of lockdown, the lead teacher left to take up a position at another school. The work with the middle leader group stopped. The consultant working with the original programme provided support to the new HOD Junior Curriculum and teachers of Integrated Studies at Years 7-8, developing reading skills and use of PACT reading and other diagnostic tools to track and monitor students in years 7-8.</p>

Budget & other Implications

LSP staffing est 0.2 FTTE

Licenses for LSP software est \$3000

PD costs of around \$1000 and staff time for restorative PLD.

PB4L PLD est \$2500

PLD contract with Ministry of Education for PB4L.

PLD contract with Infinity Learning. External facilitator hours provided by Ministry of Education. Relief costs approx. \$3000.

2019 School Targets

Year 7-9 Targets

No school-wide targets were set due to the abrupt arrival of COVID 19 and subsequent school response.

Year 11-13 NCEA Targets

These were set before the impact of COVID19

Achievement

Level	Target (%)	Actual (%)
1	74	82.6
2	68	86.3
3	61	60.3

Merit/Excellence Overall Endorsement

Level	Percentage Merit Target (%)	Actual (%)	Percentage Excellence Target (%)	Actual (%)
1	19	36.7	3	11.1
2	11	26.8	5	7.3
3	11	27.7	4	6.4

Pacifica Achievement Targets

Level	Target	Actual (%)
1	80% will achieve Level 1	78.4
2	67% will achieve Level 2	85.2
3	38% will achieve Level 3	46.2

Maori Achievement Targets

Level	Target	Actual (%)
1	48% will achieve Level 1	75
2	41% will achieve Level 2	73.7
3	50% will achieve Level 3	56.3

Individual Targeted students:

Level 1: 6 out of 16 students met or exceeded the target

Level 2: 16 out of 21 students met or exceeded their target

Level 3: 4 out of 13 students met or exceeded their target

Comment:

COVID19 led to a much more focussed learning environment as evidenced by the almost 100% attendance in ‘derived grades’ exams. This was evidenced by the numbers of students attending extra tutorials and the engagement of various target groups (Level 1 Pacifica 0 English “excellence group and the Level 1 Maori STEM initiative with VUW).

Our students’ achievement also benefited from NZQA’s decision to lower thresholds for each NCEA level because we had already reduced the number of assessments available in each subject area in order to improve our overall Merit results and enhance the wellbeing of our students.

The relatively poor Level 3 results are consistent with the results this cohort gained in their Level 1 (58.5% pass). The majority of this cohort remained at College in 2020 however Level 3 was never their goal.

Merit/Excellence Endorsement – SBC and Decile 6 Boys’ Schools

	Level 1		Level 2		Level 3	
	SBC	National	SBC	National	SBC	National
Merit	36.7	31.1	26.8	20.9	27.7	20.9
Excellence	11.1	16.4	7.3	13.2	6.4	11.9

The relatively low number of our boys gaining NCEA with endorsements at Excellence level continued into 2020. We have correlated data from various cohorts Year 9/10 PAT scores (Reading comprehension and Maths) with their subsequent attainment and believe that we have capacity to improve our Excellence endorsements. Of particular concern is the relative poor attainment of our students – who have capability – in the Level 1 MCATs examination. This deficit is likely to impact the achievement of our students as they move into other subject areas such as the sciences and design in Year 12. The evidence from the STEM group (focussing on Maori students in Level 1) indicates that there is a lack of basic numeracy skills which limit individual student’s ability to learn algebraic processing in particular.

Annual planning for Student Achievement and target setting will focus on these two aspect of growth.

Area: 3. Governance and Community Interaction

Annual Goals & Targets	Actions to Achieve (How will we know)	Outcome	Commentary
<p>Goal 3.1: The College communicates with it's community in an efficient and effective manner</p> <p><i>The College wishes to ensure that it's wider community is informed and involved.</i></p>	<ul style="list-style-type: none"> ● The new Strategic plan is promulgated to the College Community ● Opportunities are sought to deliberately engage the wider community in the life of the College. ● Information over the Covid19 pandemic as it impacts the College and the College's response is relayed in a clear and timely manner to the College Community. 	<p>Complete</p> <p>Limited</p> <p>Complete</p>	<p>Strategic plan sent out in Newsletter. Discussed at Whanau Hui and Pacifica meetings.</p> <p>Pandemic limited community involvement in the College life.</p> <p>Detailed communication sent to all families at each 'decision moment' of Pandemic.</p>
<p>Goal 3.2: The Board of Trustees continues to progresses the property development plan in co-operation and collaboration with the Proprietor of the College.</p> <p><i>The College needs certainly around resourcing and property development in order to make informed decisions around</i></p>	<ul style="list-style-type: none"> ● The Board subcommittee continues to work directly with the proprietor to co-operatively progress the property development of the College as per the timeline put in place in 2017. 	<p>Complete</p>	<p>Regular meetings with BOT/proprietor's rep.</p>

<p><i>curriculum development, quality and innovation.</i></p>			
<p>Goal 3.3 All College Policies are reviewed and transition to Schooldocs is completed.</p> <p><i>The College wishes to ensure that all of its policies are consistent with best practice as well as appropriately reflecting the Special Character and Community unique to St. Bernard's College.</i></p>	<ul style="list-style-type: none"> ● Draft Policies are completed by end of term one, 2020 and are made available to full Board for review ● Policy committee of the Board prepare finalized policies based on Board and community input where appropriate. 	<p>Partial Completion</p> <p>Not complete</p>	<p>Timeline was altered due to immediacy of Pandemic response</p> <p>Moved into Term 1 2021</p>
<p>Goal 3.4 Review the relevance, efficacy and appropriateness of the existing MCDT arrangements.</p> <p><i>The College wishes to ensure that it's community voice is heard when allocating community resources for the benefit of it's students. The College also wishes to adhere to all legal requirements in how it allocates financial resources.</i></p>	<ul style="list-style-type: none"> ● Issues around the allocation of Community funds raised as Donations from the College community are clearly identified and discussed overtly with the MCDT. ● Proposals are formulated to address any issues identified and the MCDT consulted on these as appropriate. ● Decision as appropriate 	<p>Irrelevant</p>	<p>College consulted and decided to into Govt. Donation Scheme in 2021. Meetings with MCDT were to address this Kaupapa</p>

<p>Goal 3.5: The College actively seeks to engage in a positive manner with it's Pacifica community in order to enhance student achievement.</p> <p><i>The College wishes to enhance the achievement of it's Pacifica students through enhancing communication and engagement of the wider Pacifica community.</i></p>	<ul style="list-style-type: none"> ● The Pacifica group meets regularly ● Targeted and authentic events are organized throughout the year in order to engage parents and students. <ul style="list-style-type: none"> - Careers evening - Fiafia evening - Pacifica families mass - University Outreach 	<p>Incomplete</p>	<p>Pandemic reduced opportunities for this level of engagement throughout the year.</p>
<p>Goal 3.6 Establishment of meaningful professional development and planning to improved student outcomes through implementation of the Kahui Ako learning challengees.</p> <p><i>With the approval of the Faith based Kahui Ako the College wishes to enact and begin to incorporate the agreed achievement challenges into it's planning and systems</i></p>	<ul style="list-style-type: none"> ● Principal attends and actively contributes to Kahui Ako leadership group. ● Within school lead and across school lead positions share their learning. 	<p>Complete</p> <p>Incomplete</p>	<p>Principal attended all meetings.</p> <p>Very little occurred.</p>

Area 4: Resourcing

Annual Goals & Targets	Actions to Achieve (How will we know)	Outcome	Commentary
<p>Goal 4.1 To ensure that the College remains up to date with best practice in the delivery of Financial Services.</p> <p><i>The College requires accurate financial information in order to fulfil its statutory obligations. It also needs to continually explore opportunities to improve efficiency in the delivery of financial services.</i></p>	<ul style="list-style-type: none"> ● Annual Accounts that are prepared internally for audit are presented on time and compliant with the current Kiwi Park standard ● Greater assistance and PD will be provided for staff who are managing self-funded extra-curricular activities to ensure that budgets are accurate. 	<p>Achieved</p> <p>Achieved</p>	<p>Filing of annual accounts delayed due to Covid-19.</p> <p>Worked with staff on Extracurricular budgets</p>
<p>Goal 4.2 Business Development remains a high priority for the college in order to increase operating revenue.</p> <p><i>The College is very aware of the benefits that can be derived from alternative sources of income to provide greater opportunities for the achievement of its students. .</i></p>	<ul style="list-style-type: none"> ● Attracting Sponsors remains a priority especially attracting those who are at the Tier One level. ● In conjunction with increased marketing will be investment in technology that assists remote management of facility hire. ● 	<p>Achieved</p> <p>N/A</p>	<p>Sponsorship budget was attained</p> <p>Covid-19 affected Marketing and PD programme.</p>

<p>Goal 4.3 The College will continue to develop building infrastructure that falls outside the Proprietors current priorities and resources.</p> <p><i>The College wishes to provide its students with modern learning environments and facilities which are of high standard. .</i></p>	<ul style="list-style-type: none"> ● Following the campus review the following priorities were identified: <ol style="list-style-type: none"> 1) The Chapel space will be further enhanced and include our Marae space. 2) The kitchen relocation in the gym will be completed in 2020. 3) The art centre computer suite will be enhanced with a new egress 4) Learning support space will be enhanced with a new egress. 	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>Covid-19 interrupted all building projects in 2020</p>
<p>Goal 4.4 The College Website will continue to be developed.</p> <p><i>The College wishes to ensure that it provides up to date and meaningful information to the wider community and that any barriers are removed in terms of ease of use.</i></p>	<ul style="list-style-type: none"> ● The website has a dedicated on-line manager ● PD for the website manager will continue in 2020 	<p>Achieved</p> <p>Achieved</p>	
<p>Goal 4.5 The College will invest in its Health & Safety Program in overall wellness</p> <p><i>Community Health concerns has heightened the need for investment in health and hygiene.</i></p>	<ol style="list-style-type: none"> 1. Ministry of Health guidelines around cleanliness will be adopted in all aspects 2. A review of cleaning requirements will be undertaken and necessary adjustments made in line with Health Guideliines. 	<p>Achieved</p> <p>Achieved</p>	<p>New Cleaning Services Contract June 2020</p>

Area 5: Special Character			
Annual Goals & Targets	Actions to Achieve (How will we know)	Outcome	Commentary
<p>Goal 5.1 Tagged teachers are enabled to take a greater leadership role in upholding the Special Character of the College.</p> <p><i>To further raise the profile of Catholic character across the college which leads students to experience Christ more fully.</i></p>	<ul style="list-style-type: none"> - Meetings are held twice a year (in Terms Two and Four) with tagged teachers to offer them formation opportunities. - Tagged teachers are assigned specific roles to play in the leadership of the RCIA programme, the retreat programme, our social justice programmes and other special character activities. 	<p>Partial</p> <p>No</p>	<p>This took place once, at the end of the year with tagged teachers. It was a very productive day where staff members were asked to reflect upon the practice of the college in regard to our special character. We are planning to continue this as a regular part of our special character practice in 2021.</p>
<p>Goal 5.2 The College Youth Minister role becomes fully integrated within the College Pastoral network AND Participates in and leads when appropriate a range of Special Character activities.</p> <p><i>This is a new initiative of the College and it's successful implementation will add resilience to the pastoral network and further enable students to meet the person of Christ in the college community.</i></p>	<ul style="list-style-type: none"> - The School Counsellor identifies a range of students who would benefit from a mentor relationship and the CYM meets with and accompanies these students regularly. - The CYM works with Special Character leaders in developing a prayer resource and communicates to students and teachers in tutor classes a range of suitable class prayers. - The CYM co-facilitates the RCIA programme with the Sacred Heart CYM in terms 2 and 3 with students from both schools - The CYM accompanies students on all year level retreats and facilitates activities/sessions when appropriate. 	<p>Complete</p> <p>No</p> <p>Partial</p> <p>Complete</p>	<p>Yes, this began in term one but was put on hold during our Covid lockdown. On returning to school the youth minister worked in a pastoral capacity with our counsellor and a range of students.</p> <p>Did not take place due to the interruption of Covid.</p> <p>This programme was facilitated by the youth minister but could not continue in collaboration due to Covid protocols across schools.</p> <p>Yes, this took place and the youth minister took on some activities and mentoring of student leaders where it was appropriate.</p>

<p>Goal 5.3 The Young Vinnies focus of social justice both within and outside the college is promoted and this leads to a greater promulgation throughout the college at all levels.</p> <p><i>To make more explicit the clear links between the Gospel message and the putting it into practice in our school and wider community today.</i></p>	<ul style="list-style-type: none"> - The Young Vinnies promote the work they do and the reasons why, throughout the college and create a video diary which is displayed widely during Social Justice week. - The group works alongside the designated staff member (LG) to bolster the peer leadership programme, integrating the tuakana teina philosophy of older brother supporting the younger. - The Young Vinnies reaches out to those students and families that are affected by the pandemic and associated lockdown. This may include the creation and delivery of food parcels each week, letter writing to isolated elderly and other to be determined responses. 	<p>No</p> <p>Partial</p> <p>Partial</p>	<p>Did not take place.</p> <p>Some students from Vinnies were involved with mentoring. This too was held back due to the interruptions that the Covid protocols introduced.</p> <p>It was found that the financial effects of the Covid pandemic were not felt widely through our school community. This was definitely an area that pastoral staff tried to keep aware of as we progressed throughout the school year. Some parents were invited in to consult on a direction going forward.</p>
<p>Goal 5.4 The Special Character Committee / DRS / Assistant DRS develop and begin to implement a strategy to showcase the Catholic character of the College to the wider community.</p> <p><i>St Bernard's has been recognised as an exemplar school which implements its Special Character. We need to raise the profile of what we do as a leading member of the</i></p>	<ul style="list-style-type: none"> - The DRS, tagged teachers of the College and selected students create a video diary and utilise social media to document a range of students involved with Special Character events (retreats, liturgies, RCIA, social justice). - Photos and articles are written by students and submitted to the school magazine/Welcom to highlight Special Character activities. 	<p>No</p> <p>Complete</p>	<p>Did not occur. It was enough to catch up on regular school events and focus on the day to day well being of students.</p> <p>Some articles and events were highlighted in Welcom that focussed on our special character theme from 2020.</p>

<i>Catholic school community.</i>			
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Statement for Annual Report with regards to KIWI Sports (2020)

The college is a Year 7 to Year 13 School offering a wide range of sports across all year levels.

The funding received from the Ministry of Education that is earmarked for Kiwi Sport amounted to \$14,640.00

The College in 2020 budgeted and spent over \$160,000.00 on sports activities, resources and personnel.

The Kiwi Sport funding was used to partially offset the salary of the Director of Sport and the wages of the Sports coordinator who works 25 hours per week during term time.

In 2020 68% of our students (approx.440) participated in sport. St Bernard's College offered 24 different sporting codes. Individuals and teams of students competed at local, regional and national levels and were encouraged to strive to be the very best that they could and to compete at the highest level. The College annual Sports Honours Awards continues to be one of the College highlights with a small but significant number of students recognized for sporting excellence and for service to sport.

School leavers were also provided with information regarding sporting opportunities that exist outside the college umbrella and encouraged to further commit to physical exercise and sport by joining sports club or taking out membership to a fitness centre or gym.