

# **Financial Statements**

Cardinal McKeefry School

For the year ended 31 December 2018

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# Directory

## Cardinal McKeefry School For the year ended 31 December 2018

### School Postal Address

66 Albemarle Road  
Northland  
Wellington

### School Phone

04 475 3262

### School Email

[office@cardinalmckeefry.school.nz](mailto:office@cardinalmckeefry.school.nz)

### Ministry Number

2819

# Statement of Responsibility

## Cardinal McKeefry School

### For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.


The School's 2018 financial statements are authorised for issue by the Board.



Duncan Scott - Board Chairperson

Signature of Board Chairperson

Date: 31/5/19



Tania Savage - Principal

Signature of Principal

Date: 31.5.19

# Statement of Comprehensive Revenue and Expense

## Cardinal McKeefry School For the year ended 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Revenue</b>				
Government Grants	2	611,379	188,651	588,728
Locally Raised Funds	3	36,270	37,220	62,684
Use of Land and Buildings		364,280	-	260,413
Interest Earned		5,220	1,000	4,747
Other Revenue		7,183	-	9,811
<b>Total Revenue</b>		<b>1,024,331</b>	<b>226,871</b>	<b>926,382</b>
<b>Expenses</b>				
Locally Raised Funds	3	14,685	11,000	21,264
Learning Resources	4	510,871	80,973	490,243
Administration	5	65,150	81,957	74,647
Finance		267	-	86
Property	6	427,305	56,645	310,062
Depreciation	7	13,492	20,441	20,056
Loss on Disposal of Property, Plant & Equipment		85	-	956
<b>Total Expenses</b>		<b>1,031,855</b>	<b>251,016</b>	<b>917,314</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(7,524)</b>	<b>(24,145)</b>	<b>9,068</b>
<b>Other Comprehensive Revenue and Expenses</b>				
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expenses</b>		<b>(7,524)</b>	<b>(24,145)</b>	<b>9,068</b>

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The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

# Statement of Changes in Net Assets/Equity

Cardinal McKeefry School

For the year ended 31 December 2018

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Equity</b>			
Balance at 1 January	129,136	129,136	120,067
Total comprehensive revenue and expenses for the year	(7,524)	(24,145)	9,068
<b>Equity at 31 December</b>	<b>121,612</b>	<b>104,992</b>	<b>129,136</b>

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The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

# Statement of Financial Position

## Cardinal McKeefry School

For the year ended 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Current Assets</b>				
Cash and Cash Equivalents	8	10,320	3,464	17,168
Accounts Receivable	9	30,524	29,746	29,746
Prepayments		6,700	3,598	3,598
Investments	10	137,125	141,745	141,745
<b>Total Current Assets</b>		<b>184,669</b>	<b>178,553</b>	<b>192,257</b>
<b>Current Liabilities</b>				
Accounts Payable	12	38,149	54,841	54,841
GST Payable		10,223	3,215	3,215
Provision for Cyclical Maintenance	13	10,800	-	-
Finance Lease Liability - Current Portion	14	2,845	425	425
<b>Total Current Liabilities</b>		<b>62,017</b>	<b>58,481</b>	<b>58,482</b>
Working Capital Surplus / (Deficit)		122,652	120,072	133,775
<b>Non-Current Assets</b>				
Property, Plant & Equipment	11	32,765	12,705	23,146
<b>Total Non-Current Assets</b>		<b>32,765</b>	<b>12,705</b>	<b>23,146</b>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	13	22,225	23,350	23,350
Finance Lease Liability	14	7,436	591	591
Funds held in Trust	15	4,144	3,844	3,844
<b>Total Non-Current Liabilities</b>		<b>33,805</b>	<b>27,785</b>	<b>27,785</b>
Net Assets		121,612	104,992	129,136
<b>Equity</b>				
Equity		121,612	104,992	129,136
<b>Total Equity</b>		<b>121,612</b>	<b>104,992</b>	<b>129,136</b>

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The above Statement of Financial Position should be read in conjunction with the accompanying notes.

# Statement of Cash Flows

## Cardinal McKeefry School

For the year ended 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Cash Flows from Operating Activities</b>				
Government Grants		218,095	188,651	183,051
Locally Raised Funds		43,378	37,220	51,314
Goods and Services Tax (net)		4,843	-	(1,962)
Payments to Employees		(121,274)	(75,781)	(79,380)
Payments to Suppliers		(132,279)	(145,138)	(130,796)
Cyclical Maintenance		(15,956)	(9,656)	(11,967)
Interest Paid		(267)	-	(86)
Interest Received		5,249	1,000	4,747
<b>Net Cash from Operating Activities</b>		<b>1,789</b>	<b>(3,704)</b>	<b>14,920</b>
<b>Cash Flows from Investing Activities</b>				
Purchase of PPE		(12,514)	(10,000)	(5,993)
Purchase of Investments		4,591	-	(67,456)
<b>Net Cash from Investing Activities</b>		<b>(7,923)</b>	<b>(10,000)</b>	<b>(73,449)</b>
<b>Cash Flows from Financing Activities</b>				
Finance Lease Payments		(1,014)	-	1,017
Funds Administered on Behalf of Third Parties		300	-	11,948
<b>Net Cash from Financing Activities</b>		<b>(714)</b>	<b>-</b>	<b>12,965</b>
Net Increase/(decrease) in Cash and Cash Equivalents		(6,848)	(13,704)	(45,564)
Cash and Cash Equivalents at the beginning of the year		17,168	17,168	62,732
Cash and Cash Equivalents at the End of the Year	8	10,320	-	17,168

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The above Cash Flow Statement should be read in conjunction with the accompanying notes.



# Notes to the Financial Statements

## Cardinal McKeefry School For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Cardinal McKeefry 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.

#### b) Basis of Preparation

##### Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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."

##### 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 11.

##### Critical Judgements in applying accounting policies

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

##### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification

of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 14.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

#### **Other Grants**

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

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

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

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

#### **Interest Revenue**

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

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

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

#### **e) Operating Lease Payments**

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

#### **f) Finance Lease Payments**

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

#### **g) Cash and Cash Equivalents**

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

#### **h) Accounts Receivable**

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.

#### **i) Investments**

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.

#### **j) Property Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements – Proprietor - 10–75 years

Computer Equipment - 2-5 years

Grounds Improvements - 10 years

Library Books - 12.5% Diminishing value

School Equipment - 5 years

School Furniture & Equipment - 5-15 years

#### **k) Intangible Assets**

##### *Software costs*

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

#### **l) 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.

#### **m) 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.

**n) Revenue Received in Advance**

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

**o) 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.

**p) Provision for Cyclical Maintenance**

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

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

**q) 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.

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

**r) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

**s) 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.

**t) Budget Figures**

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

**u) 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.

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>2. Government Grants</b>			
Operational Grants	154,239	170,180	155,386
Teacher Salary Grants	393,283	-	404,659
Resource Teachers learning and behaviour Grants	31,377	18,471	23,333
Other MOE Grants	2,491	-	2,599
Other Government Grants	29,988	-	2,750
<b>Total Government Grants</b>	<b>611,379</b>	<b>188,651</b>	<b>588,728</b>
	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL

**3. Locally Raised Funds**

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

<b>Revenue</b>			
Donations	9,505	25,200	39,692
Other Revenue	7,380	-	2,877
Trading	2,397	1,000	2,110
Activities	12,640	11,020	18,005
Other Grants	4,348	-	-
<b>Total Revenue</b>	<b>36,270</b>	<b>37,220</b>	<b>62,684</b>
<b>Expenses</b>			
Activities	12,595	10,000	19,481
Trading	2,089	1,000	1,783
<b>Total Expenses</b>	<b>14,685</b>	<b>11,000</b>	<b>21,264</b>
Surplus for the year Locally Raised Funds	21,585	26,220	41,420

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>4. Learning Resources</b>			
Curricular	12,074	14,535	8,925
Information and Communication Technology	4,279	7,500	5,627
Library Resources	2,099	1,207	883
Employee Benefits - Salaries	399,981	9,501	412,505
Resource/attached Teacher Costs	81,197	33,280	54,027
Staff Development	11,242	14,950	8,276
<b>Total Learning Resources</b>	<b>510,871</b>	<b>80,973</b>	<b>490,243</b>
	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL

**5. Administration**

Auditing	8,215	6,500	6,644
Board of Trustees Expenses	3,674	7,000	1,602
Communication	3,678	3,659	4,057
Consumables	7,777	6,900	8,003
Operating Lease	1,545	6,648	11,725

Other	8,714	14,150	10,945
Admin Wages	28,324	33,000	28,365
Insurance	3,222	4,100	3,306
<b>Total Administration</b>	<b>65,150</b>	<b>81,957</b>	<b>74,647</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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## 6. Property

Caretaking and Cleaning Consumables	2,510	3,000	3,650
Consultancy and Contract Services	17,141	17,461	19,106
Cyclical Maintenance Provision	13,664	9,656	(1,124)
Grounds	3,300	3,900	4,150
Heat, Light and Water	11,245	9,800	9,886
Rates	947	1,300	1,380
Repairs and Maintenance	12,313	10,528	11,377
Security	1,904	1,000	1,224
Use of Land and Buildings	364,280	-	260,413
<b>Total Property</b>	<b>427,305</b>	<b>56,645</b>	<b>310,062</b>

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

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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## 7. Depreciation

Depreciation Leased Assets	2,124	-	364
Depreciation Library Books	2,724	2,854	2,770
Depreciation Furniture & Fittings	6,941	13,587	13,685
Depreciation Office Equipment	273	4,000	2,703
Depreciation Assistive Technology	1,430	-	534
<b>Total Depreciation</b>	<b>13,492</b>	<b>20,441</b>	<b>20,056</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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## 8. Cash and Cash Equivalents

Bank Current Account	9,659	2,804	16,508
Bank Call Account	661	661	661
<b>Total Cash and Cash Equivalents</b>	<b>10,320</b>	<b>3,464</b>	<b>17,168</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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## 9. Accounts Receivable

Accounts Receivable	1,705	1,094	1,094
Teacher Salary Grant	28,819	28,652	28,652
<b>Total Accounts Receivable</b>	<b>30,524</b>	<b>29,746</b>	<b>29,746</b>

	2018 ACTUAL	2018	2017 ACTUAL
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		BUDGET (UNAUDITED)	
Receivables for Exchange Transactions	1,705	1,094	1,094
Receivables for Non-exchange Transactions	28,819	28,652	28,652
<b>Total .</b>	<b>30,524</b>	<b>29,746</b>	<b>29,746</b>
	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL

## 10. Investments

### Current Asset

ASB Term Deposit	137,125	141,745	141,745
<b>Total Current Asset</b>	<b>137,125</b>	<b>141,745</b>	<b>141,745</b>
<b>Total Investments</b>	<b>137,125</b>	<b>141,745</b>	<b>141,745</b>

## 11. Property, Plant & Equipment

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Furniture & Equipment	11,727	11,454	-	(6,941)	<b>16,240</b>
Office Equipment	358	-	(85)	(273)	-
Library Resources	8,138	1,060	-	(2,724)	<b>6,474</b>
Assistive Technology	1,976	-	-	(1,429)	<b>547</b>
Leased Assets	946	10,682	-	(2,124)	<b>9,504</b>
Balance at 31/12/18	23,145	23,196	(85)	(16,191)	<b>32,765</b>

2018	Cost \$	Accumulated Depreciation \$	Net Book Value \$
Furniture & Equipment	165,017	(148,777)	<b>16,240</b>
Office Equipment	72,956	(72,956)	-
Library Resources	86,617	(80,143)	<b>6,474</b>
Assistive Technology	2,510	(1,963)	<b>547</b>
Leased Assets	11,992	(2,488)	<b>9,504</b>
Balance at 31/12/18	339,092	(306,327)	<b>32,765</b>

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2017	Opening Balance (NBV)	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Furniture & Equipment	25,412	-	-	(13,685)	<b>11,727</b>
Office Equipment	3,062	-	-	(2,703)	<b>358</b>
Library Resources	9,691	1,217	-	(2,770)	<b>8,138</b>
Assistive Technology	-	2,510	-	(534)	<b>1,976</b>
Leased Assets	-	1,310	-	(364)	<b>946</b>
Balance at 31/12/17	38,164	5,037	-	(20,056)	<b>23,145</b>

2017	Cost \$	Accumulated Depreciation \$	Net Book Value \$
Furniture & Equipment	155,696	(143,969)	<b>11,727</b>
Office Equipment	76,493	(76,134)	<b>358</b>
Library Resources	86,733	(78,596)	<b>8,138</b>
Assistive Technology	2,510	(534)	<b>1,976</b>
Leased Assets	1,310	(364)	<b>946</b>
Balance at 31/12/17	322,742	(299,595)	<b>23,145</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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## 12. Accounts Payable

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
Operating Creditors	2,402	18,779	18,779
Accruals	6,039	6,644	6,644
Employee Entitlements - Salaries	29,708	29,419	29,419
<b>Total Accounts Payable</b>	<b>38,149</b>	<b>54,841</b>	<b>54,841</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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Payables for Exchange Transactions	8,441	25,423	25,422
Payables for Non-exchange Transactions - Taxes Payable (PAYR and Rates)	-	-	-
Payables for Non-Exchange Transactions - Other	29,708	29,418	29,419
<b>Total .</b>	<b>38,149</b>	<b>54,841</b>	<b>54,841</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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## 13. Provision for Cyclical Maintenance

### Movements in Cyclical Maintenance Provision

Provision at the Start of the Year	23,350	23,350	36,441
Increase in Provision During the Year	-	-	-
Adjustment to the Provision	13,664	-	(1,124)

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Use of the Provision During the Year	(3,989)	-	(11,967)
<b>Provision at the End of the Year</b>	<b>33,025</b>	<b>23,350</b>	<b>23,350</b>

**Provision Split as:**

Current Portion	10,800	-	-
Non-Current Portion	22,225	23,350	23,350
<b>Total Provision</b>	<b>33,025</b>	<b>23,350</b>	<b>23,350</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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**14. Finance Lease Liability**

The School has entered into a number of Finance Lease agreements for computers. Minimum lease payments payable:

No Later than One Year	2,845	425	425
Later than One Year and no Later than Five Years	7,437	591	591
Later than Five Years	-	-	-
<b>Total</b>	<b>10,282</b>	<b>1,017</b>	<b>1,017</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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**15. Funds held in Trust**

Funds Held in Trust on Behalf of Third Parties - Current	55	55	55
Funds Held in Trust on Behalf of Third Parties - Non-Current	4,089	3,789	3,789
<b>Total Funds held in Trust</b>	<b>4,144</b>	<b>3,844</b>	<b>3,844</b>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

**16. Related Party Transactions**

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

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

The Proprietor of the School (Roman Catholic Church Bishop 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 that are material transactions that have occurred has been disclosed appropriately.

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

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## 17. Remuneration

### **Key management personnel compensation**

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

<i>Board Members</i>	<b>2018 Actual \$</b>	<b>2017 Actual \$</b>
Remuneration	1,375	440
Full-time Equivalent Members	0.19	0.13
<i>Leadership Team</i>		
Remuneration	249,543	191,165
Full-time Equivalent Members	3.0	2.0
Total key management personnel remuneration	250,918	191,605
Total full-time equivalent personnel	3.19	2.13

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits		
Salary and Other Payments	100-110	100-110
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

### **Other Employees**

There were no other employees with remuneration greater than \$100,000 in 2018 or 2017.

## 18. Contingencies

As at 31 December 2018 the Board has not entered into any contract agreements for capital works. (2017: nil).

## 19. Commitments

### a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements for capital works. (2017: nil).

### b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

*Operating Lease of a Photocopier, Data Projectors and Laptops;*

	2018 Actual \$	2017 Actual \$
No later than One Year	61	3,602
Later than One Year and No Later than Five Years	-	267
Later than Five Years	-	-
Total	61	3,869

## 20. 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.

## 21. Financial Instruments

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

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Loans and Receivables</b>			
Cash and Cash Equivalents	10,320	3,464	17,168
Accounts Receivable	1,705	1,094	1,094
Teacher Salary Grant	28,819	28,652	28,652
Investments Term Deposits	137,125	141,745	141,745
<b>Total Loans and Receivables</b>	<b>177,969</b>	<b>174,955</b>	<b>188,659</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Financial Liabilities measured at amortised cost</b>			
Payables	2,402	18,779	18,779
Accruals	6,039	6,644	6,644
Teacher Salary Payable	29,708	29,419	29,419
Finance Leases	10,281	1,017	1,017
<b>Total Financial Liabilities measured at amortised cost</b>	<b>48,430</b>	<b>55,858</b>	<b>55,858</b>

## 22. Events After Balance Date

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

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## Board Register 2018

Name	Position on board [Chair CH, Trustee T, Commissioner CMR, Member ME]	Type of member [Note 1]	Start date	Left the board date	Current Term expires
Janet Valentine	T	Elected	2008		Election 2019
Brendan Reidy	T	Proprietor's appointee	June 2016		Election 2019
Duncan Scott	CH	Elected	June 2016		Election 2019
John Wilmer	T	Elected	June 2016	December 2017	Election 2019
Moana Matafeo - Solia	T	Elected	June 2016	January 2018	Election 2019
Bridget Wylie	Staff Rep	Staff trustee Elected	February 2017		Election 2019
Tania Savage	Principal	Principal			
Antonio Ybarra	T	Proprietor's appointee	July 2017		Election 2019
Fr Ron Bennett	T	Proprietor's appointee	July 2017		Election 2019
Lucy Hall	T	Selected	February 2018		Election 2019
Steve Honiss	T	Selected	February 2018		Election 2019



Cardinal McKee Fry School Wilton  
2018 Annual Plan and Variance Report

## Area Catholic Character

Objective: To strengthen and develop

Actions

Religious Education Curriculum	Th 101 for staff who have not completed it.
	DRS to maintain yearly action plan for curriculum and PLD delivery
	Review link between RE curriculum and home, what and how are we sharing our special character at home.
	Revisit staff prayer focus from 2016 to support new staff.
	Include families by sharing of prayer in school newsletter linked to the liturgical year.
	Maintain RE curriculum to a two year cycle.
	Identify key learning at each level of the curriculum that needs to be taught such as Trinity.
	Use the liturgical year documents to support the understanding of the church year.
Implement RE Bridging document where applicable	

### Variance report 2018

**Professional Development:**

Due to commitment to PD in the area of curriculum development and with two staff currently completing Masters in Education it was unreasonable to ask staff to complete another university paper. Instead staff attended curriculum days, leadership days and cluster meetings that are run by the Religious Education Team. Area of development in 2019 – funding to be put aside to complete a paper.

**DRS:**

The acting DRS had support from school librarian who is part of the liturgical planning team of Otari Parish. This has helped build her confidence to run this area independently in 2019.

**Bridging Document:**

The RE bridging document was unpacked during Term 2 staff meeting. In term 4 the Holy Spirit curriculum was unpacked and the Bridging document used to inform planning in 2019 this focus will continue. This will be included as part of Teacher Only Day 2019 focus of reviewing curriculum statements and expectations after our completion of the Depth and Complexity PD.

**Home Learning:** Currently some RE is shared through R4 and 5 class emails. This will be part of the planned review of home learning at Cardinal McKeefry School. While intended to occur this year it will now be a 2019 focus. This was be a focus of both Tania and Laura at the Catholic Convention in Week 7 of Term 3 however the presenter who has developed this at the Catholic School in Oamaru had to withdraw from the convention.

**Spirituality**

Sacramental Programme promoted within the school.
Opportunity offered to complete Sacrament of baptism to non-preference students.
Revisit staff prayer focus from 2016 to support new staff.

	Include families by sharing of prayer in school newsletter linked to the liturgical year.
	School Prayers to focus on events during the Liturgical Year where appropriate.
	Exploring working with Chris Duthie Jung to support Parental spirituality

**Variance report 2018**

**Sacramental Programme:**  
 Several families are taking the up the opportunity of completing sacramental programme when they are older. We have identified some confusions with new families about the fact that the sacramental programme is not run through the school. We will try to place more information on our website that links directly to the parish website. The opportunity to become Catholic has been offered through the newsletter. 8 children completed their First Holy Communion within the Cathedral, St Mary's of the Angels and Otari Parishes. A recommendation from our Catholic Character review to offer a baptismal programme through the school will be a focus in 2019.

**Prayer:**  
 Our DRS focusing on ensuring the connection to Jesus and God is present within all prayer experience through a Staff meeting in term 2 Currently every second or third newsletter has a prayer included. All newsletters have a focus on Catholic Character that is fitted to the needs of the community or events within our community. We continue to ensure that school prayers included liturgical focus and connections to our school founders Marist Charism.  
 Meeting to be confirmed this term.

We were unable to work with Chris Duthie Jung to support parental faith development in 2018.

<b>Catholic Character</b>	Full Catholic Character external review. (CCR)
	School Values Review: Incorporate Marist Charism/ Gospel Values.
	Community Values Consultation continued from 2017. Implement new values 2018
	Students to continue supporting DRS in planning liturgies. Class masses/liturgies Termly masses at St Thomas More Church

**Variance report 2018**

**Catholic Character Review:** Please see attached. The review was extremely successful and identified the following points to be focused on during the next three years :

**Encounter with Christ**

1. Embed the new vision and Marist values into all aspects of school life
  - Website and all promotional material, including enrolment pack
  - Focus for assemblies and whole school prayer
  - Visuals, displays in classrooms, hallways and foyer, as well as outside the school
2. In partnership with the Parish, initiate a regular invitational process for receiving the Sacrament of Baptism as part of the school welcome and culture.

**Growth in Knowledge**

3. Finalise the school Integrated Curriculum Delivery Plan, ensuring the RE curriculum is woven into it.
  - As in the past, ensure that the Catholic Character is explicit in the overarching theme and continues to be visually represented.

**Safeguarding and Strengthening Catholic Character**

4. As they are reviewed, ensure all policies reflect the Catholic Character and vision of the school.

**Values:**

The BoT consulted the community and students about our school values as part of the consultation on our school environment and grounds at the end of 2017. The first point of action from this consultation was our Garden to table programme from term 3 2018.

The need to consult the community about our current values came out of our recommendations from our last Catholic Character Review that highlighted our children were not able to identify our current school values. In 2017 the community was asked to identify from a list the Gospel values and Marist Charism they saw present in our school. Unsurprisingly the community and students identified all were present. During the same period of time we have worked on raising awareness of the Charisms with our students and strengthening our shared understandings of behaviour at our school. One of our current values respect become part of our school wide rules that were developed in consultation with the community during 2016.

Lately it has become clear that the students are displaying a renewed connection with our historic values the Charisms of the Marist Brothers. They are able to identify the connection to the Marist brothers and how important this is in our schools history. It was a natural step to go full circle and reconnect with our original charism and the gospel values that we associate with them. Our new/old school values will be In the Way of Mary, Presence, Love of Work, Simplicity, and Family Spirit. These will be focused on in 2019.

**Parish/School/High School links Historical Links/Future focus**

Parish/School mass once a year on a Sunday.
Update and maintain data base of our students home Parishes.
Class visits from parish priest – Adopt a parish member – Easter cards for the parish
Side by Side mentors
Grandparents day connected to St Jochaim and Anne’s Day ( Jesus Grandparents) Take part in Lent and Advent Parish activities.
Strengthen connections with St Patrick’s and St Mary’s Colleges through involvement in Wellington Catholic Community of Learning. Explore opportunities to support Catholic Schools in the Pacific or contrasting schools in NZ.

**Variance report 2018**

- Information of which parish students attend is captured through enrolment form.
- Fr Ron commenced visits again in Term 4 these are looked forward to by all classes.
- Easter cards and the celebration of some feast days did not occur this will need to be added to our RE yearly plan for the DRS to monitor.
- The Side by Side mentoring programme has fallen away a bit as the community was reluctant to engage with the team. The changing nature of family life has meant that the pick-up and drop of schedule is so very fast that often time to stop and have a cup of tea is not a priority. Instead the school contacts the Side by Side mentors to support school masses and events.
- Kahui Ako has had a slow journey. It now has leaders and across school teachers. Next year should see more actions that will affect our school.



# CURRICULUM DEVELOPMENT, TEACHING PRACTICE, STUDENT ACHIEVEMENT

Objective	Actions	
<p><b>TARGET</b></p> <p>Student Wellbeing and Resilience</p>	<p>Exit interview information from parents has suggested that we need to focus on conflict resolution for our students. Natural result of side of school so we need to think more carefully about this</p>	<ul style="list-style-type: none"> <li>Lesson plans for teaching behaviour across all areas of the school developed and used.</li> <li>Strengthen behaviour management procedures and expectations through staff meetings and the unpacking of the resource Teaching for Positive Behaviour.</li> <li>Seek community feedback on areas for focusing teaching and behaviour.</li> <li>Partnership with parents to further understanding of brain development, social skills and stressors for children,</li> <li>Monitoring of classroom and playground behaviour to identify areas for focus for teaching of behaviour</li> <li>Peer Mediators</li> <li>Embed Play pals Yr five and six students Sport start</li> <li>Gather Data through:                             <ul style="list-style-type: none"> <li>Complete Wellbeing at School survey years 4-8</li> <li>Red folder –follow up procedures and monitoring of playground concerns- regular input in to e-Tap. Safe at school survey</li> <li>Complete Friendship survey from Friendly Kids Friendly Classroom For years 2-8</li> <li>Use Circle time in NE classroom to identify any ongoing wellbeing issues.</li> </ul> </li> <li>William Pike Challenge Award and Online Journal</li> <li>Launch Garden to table</li> <li>Launch school house groups' aim for 1 house challenge per term. All Yr 8 students are House leaders</li> </ul>

## Variance report 2017

**Positive behaviour for learning:**

Lesson plans were reviewed and taught by all teachers. This ensures children are aware of teacher expectations and teachers have the same expectations. Over 2018 we spent significant time unpacking the resources Teaching for Positive Behaviour through staff meetings led by the Principal or Deputy Principal. NZCER wellbeing survey completed by year 6-8 students.

**Playground monitoring:**

Mid Term 2 completion Safe at School Survey – this focuses on repeated bullying behaviour. We will also take part in Pink Shirt Day. End of Term 1 completion. Survey focus on identifying students who may be at risk of isolation within the school that may not be identified by other means. Red book data and classroom behaviour is regularly discussed at staff meetings. Patterns that emerge are analysed and interventions are planned. Changes to Play pals and how PE equipment is handed out to younger students and eating times during lunch is a direct result of analysing this data. Peer mediators are in the playground between 12:30-1:15pm

**Circle Time:**

Due to needs identified in the friendship survey and wellbeing survey the implementation of circle time happened in all classes. The teachers and students are finding this to be a helpful tool to deal with conflict and socialisation.

**William Pike Challenge Award and Garden to Table**

Both programmes have been very successful this year. They allow our students to build outdoor skills and hobbies. They also support students' social skills and have a positive effect on students' confidence and ability to be resilient. House groups were identified in the 2016 strategic plan however it is clear with our current numbers there is no need for this to be set up and maintained.

Objective		Actions	
<b>TARGET</b> Writing  Boy Students progress in Writing	Our 2017 data shows that Ten remain from the 2016 targets	School Wide unit on what it means to be a successful writer – cracking the code: Focus on shared language teachers will use with children. Progression of planning a piece of writing for each level of the school. Ways to capture interest and motivation.	
	Our 2017 data shows we have 14 students identified as not achieving. Two year 1 students (not present in the 2016 data) and four year 2-6 students (Two students have transferred from other schools, two students are receiving or have received reading recovery)	Target students will receive daily writing lessons within class. Use assessment information to inform Teaching as Inquiry cycle which will inform teaching focus.	
		Staff will attend two staff meetings focused on the teaching of writing each term. In particular these will focus on the teaching strategies of Modelled/Shared/Independent and writers notebook, use of draft writing books and writing groups led by our Principal (Literacy Leader).	
		Monitor the time given to writing and develop protected writing sessions for all students each day.	
		Develop the use of models of text that are shared and unpacked with students.	
		Data Gathering and Monitoring: All teachers will use of the literacy progressions to monitor target students writing progress through a matrix. This matrix will be shared in child speak with students and they will be made aware of their current focus. These matrix will be shared with parents	
		Use of PaCT to monitor overall progress	

## Variance report 2018

In 2018 we focused on building teacher capacity to teach writing. The Cardinal McKeefry School Guide was developed. The aim of this document was to develop a shared practice and language to discuss writing at CMCK. The use of Modelled and Shared writing correctly with different groups of students was a main focus and the importance of narrating the process for students' metacognition. Teaching as Inquiry began in week 1 of Term 2 and completed in Week 9 Term 2. In Term 3 we explored using teaching as inquiry to change a classroom practice that will benefit these students as opposed to working directly with these students in a group. Aim to compare how this change of approach effect students' motivation and achievement.

To ensure consistency of assessment school wide we used the PACT tool to asses writing

Mid year Data:

	Total Number	Percentage	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Level 1								
Level 2	29	46%	11	11	5	1	1	
Level 3	22	34%			10	8	4	
Level 4	11	17%				3	6	2
Level 5	1	1%						1
	63	100%						

At Risk	14%	Within a year of expected level	7 boys 2 girls
Concern	3%	Over a year below expected level	2 boys

2018 End of Year Writing Curriculum Achievement Spread Year 2-8

	Total Number	Percentage	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Pre Level 1	1	1%	1						
Level 1	6	9%	5			1			
Level 2	23	33%		12	8	2		1	
Level 3	24	34%			1	8	12	3	
Level 4	16	23%				3	3	7	3
Level 5									
	70	100%							

At Risk 7% Within a year of expected level 5 boys  
 1 girls  
 Concern 3% Over a year below expected level 2 boys

Of the students identified as at risk or of concern 3 students are currently on the SENCO register and have regular IEP's. In 2019 we will be part of the Accelerated Literacy Project with other Kahui Ako schools. This will focus on the identified student in year 5-8.

The two staff meetings in Term 3 were focused on Phonological awareness for all levels of the school and the literacy theories behind the activities used within the classroom. These have been informed by Tania's current university study focused on Literacy Acquisition.

In 2019 Each teacher will go through an audit of their timetable to identify the amount of time students spend engaging in each curriculum area independently or within another curriculum area.

In 2019 we will be undertaking the Accelerated Literacy Learners programme as part of a Kahui Ako intervention.

# CURRICULUM DEVELOPMENT, TEACHING PRACTICE, STUDENT ACHIEVEMENT

Objective	Actions	
<b>TARGET</b> Curriculum Development	Objective  Over the past two years we have focused on creating an integrated curriculum that is informed by our students and community needs.	Continue Consultation on Integrated Cardinal McKeefry Curriculum to ensure our curriculum continues to meet our community needs and expectations. Use self-review cycle of implement, embed, review revise ways to include Student voice in Integrated Curriculum Planning and assessment Use Clarity in the Classroom Survey to identify students beliefs about teaching and learning in the classroom. Embed Monitoring of Curriculum Coverage and implementation. Curriculum Professional Development Introduce Framework for Depth and Complexity PLD focus on Complexity through School Based PD provided by the <i>National Gifted and Talented Centre for Education</i> in the Year 2 Internal Professional development on integration of curriculum including, maintain whole school planning Prepare to implement the new Digital technologies strand of the Technology curriculum. Use of Hectors World and The OWLS programme from Net Safe to support Digital Citizenship. Embed physical literacy through SportStart. Review need for PMP if SportStart is used correctly.

## Variance report 2018

**Consultation:**  
 Term 1 consultation during Parent Information meeting. Video presentation and activity was warmly received.  
 Term 4 2018 – focused presented during leavers assembly and feedback sought.  
 Student voice gathered through formal and informal consultation at this stage.

**Health and PE Consultation**  
 The survey was completed by 35 families. Overall it shows that families are very happy with the Health and Physical Education Curriculum we offer. Some of the feedback indicates that we are not successfully sharing the types of learning we already offer at different areas of the school. Some examples of this are:

- feedback about the need to teach relationship skills and this has been a big focus of our classroom and playground Positive Behaviour 4 Learning teaching.
- new families are not aware of the SportStart focus of our physical education teaching as there was a concern that PE only focuses on ball sports.
- new families are unaware that meditation is one of the prayer forms we practice within our school.

One family has raised a concern about the toilets being smelly and not cleaned properly. Unfortunately it is not the cleaners but our students who seem to have a lot of issues using the boys' toilets in particular. They tend to not flush, overuse toilet paper which causes blockages and have regularly accidents. This is then cleaned up by the teachers as this is outside the cleaners contract to clean up human faeces on the floor. We have had recent success with teaching the older students that we want them to inform us when the toilet is misused. It is an ongoing problem at most schools.

**Curriculum**

- Completed termly through back mapping of coverage so far. This identifies curriculum areas that are yet to be covered within the 4 year cycle. This year is the end of our first four year cycle.
- Tania attended Growing from Strength joint presentation from MoE and NZEI. Rosemary Hipkins presented on the Key Competencies and how they support Curriculum Development
- Applied for PLD for Digital Technologies Curriculum to begin in term 4 funded by MoE . We were not successful and will look to apply through our Kahui Ako in 2019.

**Cyber Safety**

We will explore this in term 4 to embed a programme of delivery which involves a home school partnership in 2019.

**Sport Start**

We believe the sport start programme mainly delivers the same results as the PMP programme. As we are unable to get the parental support required to run PMP we will be removing ourselves from then group of schools who use these resources in 2019. At the beginning of 2018 we received a donation of some PMP equipment which we can use within our sport start focus.

# CURRICULUM DEVELOPMENT, TEACHING PRACTICE, STUDENT ACHIEVEMENT

Area	Objective	Actions
CURRICULUM DEVELOPMENT, TEACHING PRACTICE, STUDENT ACHIEVEMENT	Partnership in Learning	Ensure link between students learning needs and home learning activities, including extension activities.
		Link to Parent/Child/Teacher conference.
		Review home learning at Cardinal McKeefry School to reflect current research recommendations.
		Assessment information shared with students to allow self-monitoring of progress and to support the building of student agency.
		Staff and BOT review Curriculum attainment results and set Annual Plan Targets for identified curriculum areas each year.
		Continue Consultation on Integrated Cardinal McKeefry Curriculum. – how do you want to be engaged.
		Opening evening to showcase the ways students use technology.
		Building capacity of whanau in terms of digital literacy.
		Use ICT to share our student's learning journey within school community and beyond.

## Variance report 2018

### Home School Partnership

Goals set Term 1 reported on with support materials during Term 2 formal report. PTC meetings available term 3 as follow up to reports. Term 4 update on goals from mid term report and PTC interviews.

Introduced students writing their own comment and gave their own effort judgement in both written reports this year.

### Health and PE Consultation

The survey was completed by 35 families. Overall it shows that families are very happy with the Health and Physical Education Curriculum we offer.

Some of the feedback indicates that we are not successfully sharing the types of learning we already offer at different areas of the school. Some examples of this are:

- feedback about the need to teach relationship skills and this has been a big focus of our classroom and playground Positive Behaviour 4 Learning teaching.
- new families are not aware of the SportStart focus of our physical education teaching as there was a concern that PE only focuses on ball sports.
- new families are unaware that meditation is one of the prayer forms we practice within our school.

One family has raised a concern about the toilets being smelly and not cleaned properly. Unfortunately it is not the cleaners but our students who seem to have a lot of issues using the boys' toilets in particular. They tend to not flush, overuse toilet paper which causes blockages and have regularly accidents. This is then cleaned up by the teachers as this is outside the cleaners contract to clean up human faeces on the floor. We have had recent success with teaching the older students that we want them to inform us when the toilet is misused. It is an ongoing problem at most schools.

- There was strong message about the importance of teaching nutrition with a balanced approach.

CURRICULUM DEVELOPMENT, TEACHING PRACTICE, STUDENT ACHIEVEMENT	<b>2.3 Teaching and Learning</b>	Use assessment information to inform Teaching as Inquiry cycle, ensure clear link between Annual Plan Target.
		Ensure use of effective literacy and mathematics teaching practices to support students learning:
		Use Clarity in the Classroom Survey to identify students beliefs about teaching and learning in the classroom.
		Strengthen Google Apps For Education in Year 4-8 and within Staff as well as BOT. .
		Embed the daily use of devices within the classroom across the school
		Use real world context to support skill development (blogs, wiki, skype)
		Investigate use of School blog/Twitter/FaceBook Live/Seesaw on School Website to share learning collaborate in their learning
		Prepare to implement the new Digital technologies strand of the Technology curriculum.

Monitor ELL provision within curriculum planning, especially literacy and numeracy. Revisit PLD from Jan Baynes in 2014 – Led by Tania.

### Variance report 2018

Teaching as inquiry was clearly linked to school annual plan goals during 2018. Evidence of effective literacy and mathematics teaching practices to support students learning was observed in all classroom activities and teacher planning. A clear focus emerged around student's communication skills during mathematics and Talk moves were implemented by Room 2 and , while number talks were implemented in Room 5. We have successfully strengthened the use Google Apps For Education in Year 4-8 and within Staff as well as BOT and PTA. The next focus will be for staff to use Office 365. The daily use of devices within the classroom across the school is evident. The William Pike Challenge Award and the Garden to Table project use real world context to support skill development.

The following were not achieved this year

- Use Clarity in the Classroom Survey to identify students' beliefs about teaching and learning in the classroom. This is likely to be a focus of the Kahui Ako and we will implement this on the Kahui Ako time frame.
- Investigate use of School blog/Twitter/FaceBook Live/Seesaw on School Website to share learning collaborate in their learning. In the review of our budget for 2019 we have identified the need to use our SMS systems more effectively. They have developed a learning sharing portal called spotlight and we will explore using this with our community.
- Prepare to implement the new Digital technologies strand of the Technology curriculum. Our application was declined so we were unable to move further with this.
- Monitor ELL provision within curriculum planning, especially literacy and numeracy. Revisit PLD from Jan Baynes in 2014 – Led by Tania. Did not complete.

CURRICULUM DEVELOPMENT, TEACHING PRACTICE, STUDENT ACHIEVEMENT

#### 3.3 Systems for achievement

- Implement a Student Learning profile in conjunction with SMS that tracks student progress over time.
- Review SENCO procedures.
- School run PLD on identifying and supporting ESOL learners.
- Review effectiveness of SPRING in to maths programme for Year 2-6 students.
- Review effectiveness of Reading Recovery For Year 2 -3 students.
- Trial extension programmes for those ākonga identified as Gifted and Talented. Use of VLN classroom considered.
- Develop implement and maintain process of Integrated Curriculum assessment for all curriculum areas held within e-tap

### Variance report 2018

In the review of our budget for 2019 we have identified the need to use our SMS systems more effectively. They have developed a learning sharing portal called spotlight and we will explore using this with our community. This will also be used to build a student learning profile. The BoT have focused on this aspect when considering the aims of the strategic plan. SENCO procedures were reviewed and reported on the first half of 2018. This review identified the need to ensure clarity of understanding of at risk and of concern categories. SPRING students have been tracked and monitored to see the effectiveness of the programme long term. The majority of students are holding the gains they make within this programme. Reading Recovery report was submitted to the BoT in December. This shows the students who received reading recovery continue to make expected progress after the programme ends. The need to screen for phonological awareness has been identified as part of the school processes before entering reading recovery.

In 2019 we will be running dual enrolment for a student to access the Mathematics Curriculum at Level 5.

Assessment is collected and stored in student portfolios – it is not as yet entered in to the SMS and will be explored as part of the wider project to use spotlight reporting.

CURRICULUM DEVELOPMENT, TEACHING PRACTICE,

#### 3.1 Assessment by Teachers

- Review use of assessment to gather information for the teaching of mathematics.
- Create school reports within eTap to ensure consistency when reporting to parents. (Dependent on direction from new government)
- Review use of assessment to gather information for the teaching of reading.
- Implement new practice from Literacy Review 2017 and internal PLD.
- Identify current best practice/ new MoE initiatives in assessment Development of PACT



STUDENT ACHIEVEMENT		Use PACT / learning progress tool to complete judgements of curriculum level and progression.
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### Variance report 2018

Literacy and mathematics assessments have been reviewed. In 2019 there will be assessments in literacy and mathematics delivered online through NZCER. Some classes will also completed PAT Vocabulary but this will be optional and not delivered online. The classes that use this assessment will use it to inform the word work they wish their students to complete. In the review of our budget for 2019 we have identified the need to use our SMS systems more effectively. They have developed a learning sharing portal called spotlight and we will explore using this with our community, this will also include a focus on reporting through the SMS. While PACT was used by all teachers at each assessment point some data was entered late which meant that we could not use PACT to deliver a full school report.

**Area Goal 4 PARENTS, PARISH AND THE WIDER COMMUNITY IN PARTNERSHIP**

Objective	Actions	Variance report 2018
<p><b>4.1 Partnership in Learning</b> (Refer 3.1)</p>	<p>Parent info evening and open sharing evenings Publicity of events – invites from students Incentives Learning sharing evenings</p>	<p>Parent evening held in Term 1. Matariki evening held in Term 2 – wonderful turn out. Science Fair sharing occurred in tandem with book fair in Term 3. The greeting area of in the foyer and families being acknowledged in the newsletter were very successfully. We did not offer parent meetings to highlight PD the staff were undertaking. The Health and PE consultation feedback helped to shape our communication around and delivery of the Sexuality/Puberty unit for the senior school.</p>
	<p>Parent School communication using Google Forms for parent response sheets and event permission. Maintain website with regular Updates.</p>	<p>Community are comfortable with the use of Google Forms for information and this enables streamlining of teachers work. We will look to include this for updating of permission of trips/photos/cyber safety and medical information in 2019.</p>
	<p>Follow up e-learning consultation with show and tell evenings.</p>	<p>This has not been completed.</p>
	<p>Work with community to Implement and support ideas/address needs from Consultation Health and PE work</p>	<p>The survey was completed by 35 families. Overall it shows that families are very happy with the Health and Physical Education Curriculum we offer. Some of the feedback indicates that we are not successfully sharing the types of learning we already offer at different areas of the school. Some examples of this are:</p> <ul style="list-style-type: none"> <li>• feedback about the need to teach relationship skills and this has been a big focus of our classroom and playground Positive Behaviour 4 Learning teaching.</li> <li>• new families are not aware of the SportStart focus of our physical education teaching as there was a concern that PE only focuses on ball sports.</li> <li>• new families are unaware that meditation is one of the prayer forms we practice within our school.</li> </ul> <p>There was strong message about the importance of teaching nutrition with a balanced approach.</p>
<p><b>TARGET</b></p>	<p>Maori CMcK Kawa, prayers, develop whakatau protocol and introduce kapa haka to school</p>	<p>We have made great progress in this area in 2018. Regular Kapa Haka is held every second Friday. Students are developing their</p>

<b>2.5 Cultural Competency</b>  <b>4.2 Cultural Competency</b>	Develop Ka Hikitia strategy with Whanau group. Visit Holy Cross Powhiri	pipiha. We have not visited Holy Cross and may instead look to build a partnership to visit Pipitea Marae.
	Establish Kaumatua connection within Archdiocese of Wellington	Initial contact has been made with Deacon Danny.
	Develop Pasifika education plan with whanau group. Start Poly Club Activities.	Room 5 worked closely with a student's family to develop a song for the kappa haka group to learn. This family is working on developing a Sasa for performance by the students that reflects our school.
	Build cultural celebrations calendar with artefacts to support	In 2019 our Librarian will focus on developing this for use by our staff. Starting with the cultures we have in our school.
<b>4.3 Public Profile</b>	Publicity Investigate the use of Facebook for sharing school events through Facebook Live. Link Twitter page to website Maintain website with regular Updates.	
	Investigate a transition to school network with the NE teachers and ECC within Northland/Wilton/Kelburn.  Invite ECE to school events. Visit ECE with former students before students start school  Develop relationships with contributing schools	

### Variance report 2018

- Publicity and promotion has not been a priority this year. Facebook was used for sharing events however our community did not on share them. The website maintenance has been sporadic due to teaching commitment of the principal.
- ECE transition to school has continued to be a real strength. We now have three ECE centres who each attend a 4 week programme run by the DP/NE teacher. Room 5 visited Northland Kindy to perform Kapa Haka. DP and Principal were invited to a transition afternoon with Northland Kapa Haka and other contributing schools.

<b>4.4 Community Partnership</b>	Explore opportunities to create school specific cultural celebrations: School Picnic, Pancake Day, Daffodil day, Caritas fundraising, Matariki, Anzac Day, Book Character Day, Mid-Winter Dessert
	Carols at Sprott House Community Carols
	Side by side mentors
	PTA – support events Coordinate with parish and school Working Bee focus identified by BoT. Playground development

### Variance report 2018

- Matariki celebration was an amazing experience that all who attended enjoyed. It is lovely to see the Cardinal McKeefry community confidently engaging and celebrating Māori kawa. We believe this will be a new tradition for our school and next year we should be able to feed our community from our Garden to Table programme. Science Fair sharing occurred in tandem with book fair in Term 3. Pancake day was another successful event.
- A group of students took part in the Jump Jam competition for the first time. The students enjoyed this immensely and are very keen to give it another go next year.
- Room 1 had a week long focus on bike skills through the Wellington City Council Pedal Ready Level 1 and 2 course and a Mountain Biking course for the William Pike Challenge. It was wonderful to see the growth in confidence for all cyclists.
- Earlier in the term our year 1-4 students learnt scooter skills also through the Wellington City Council.
- PTA events have been many and varied with the community raising close to \$15,000 this year for the refurbishment of our school playground. This included the inaugural Community Carols supported by a family to present at our school.
- Our connection to Sprott House continues to be a highlight of the end of the year.

## Area Management, Organisation And Compliance

Objective: To address organisation and compliance issues in a manageable way.

### Actions

#### 5.4 Compliance

- Maintain Health and Safety Practices.
- Keep compliance checklists up to date – action as necessary.
- Maintain and Review Lockdown procedures EQ –Evacuation and procedures
- Develop cloud based hazards reporting that alerts admin staff to issues when recorded.
- Strengthen appraisal process and links between professional reflection Redevelop Walkthrough sheet and schedule due to Increased principal teaching contact hours
- Agreed job descriptions Self/ Appraiser assessment against Our Code our Standard
- Appraisal Processes involve peer observation, self-reflection and responses. Ensure staff are keeping portfolio evidence.

### Variance report 2018

#### Flats beside the school

There have been several meetings with the lovely parish team about the responsibility of the parish to police vet the flat occupants and the boundaries of parish vrs school land. This has led to the Parish making a commitment to support the school with the cost of police vetting the flat occupants. This is being finalised in writing.

#### Afterschool care –

After much consideration it was decided to move our afterschool care contract to Skids this has been very successful.

#### School records and retention-

our librarian in consultation with the National Library has reviewed, filed and developed a list for signing of documentation to be archived or destroyed.

All other areas were business as usual and were completed successfully.

#### 5.1 National Education Guidelines, National Administration Guidelines

Use student groups in eTap to track over time progress for annual plan targets in 2018.	In the review of our budget for 2019 we have identified the need to use our SMS systems more effectively. They have developed a learning sharing portal called spotlight and we will explore using this with our community, this will also include a focus on reporting through the SMS. BoT reporting will also be developed.
Use MOE template for reporting.	No longer a requirement
Reporting to the Board will occur twice a year and to the community as indicated on the annual plan	Business as usual.
Student attendance is monitored. Unexplained or unjustified absences are followed up and responded to	Reported to the BoT and a new procedure for dealing with amounts of absences was created. This was necessary due to the amount of holiday sin term time that have been taken. Our school has an attendance rate of 81% and we are aiming for the MoE target of 90% attendance.

#### 5.3 RESOURCING

Through the setting and monitoring of a yearly budget provide resourcing for Professional Development and Curriculum delivery for all learners

Agreed job descriptions Self and Appraiser assessment against Practicing teacher Criteria.(PCT)
Appraisal Processes involve peer observation, self-reflection and responses. Ensure staff are keeping portfolio evidence.

**Variance report 2018**

It has been harder to have regular walkthroughs due to the nature of having a teaching principal. All other aspects of this area are continuing successfully.

<b>5. 2 Charter/Strategic Plan/Annual Plan</b>	Develop a database of BOT training
	Analyse for clear connection between mission statements - values - strategic plan and annual plan board policy and governance. Update mission statement.
	Consult with community to update values/mission statement/charter
	Revise policies/procedures as per programme of self-review and annual work plan
	Growing our school roll – Advertised open day in July– proactive in Independent Herald Invite ECE to school events. Visit ECE with former students before students start school
	Kahui Ako Work with Stewardship group. Lead Principal and Lead teachers to support Cardinal McKeefry to implement CoL action plan to meet achievement challenge.

**Variance report 2018**

**Charter/Strategic Plan /Annual Plan**

The board has consulted the student community about the mission and special character of the school. A display has been created with the students responses with the parent community to be consulted next. The Board decided on the Marist Values as being the best values for our school. More work will be done to unpack these in 2019. The board embarked on completing training each board meeting and completed training on Management and Governance and Student Achievement.

**Policies/Procedures**

Using Google Forms these were regularly reviewed as per the Board of Trustees Programme of Self Review. 2019 will be the final year in the three year cycle and the programme will be reviewed for implementation 2020-2022.

**Roll**

While the roll will continue to be a concern it was decided that the best course of action is to ensure our school provides quality education and is enabled to do this by the Board.

**Kahui Ako**

The Kahui Ako has had lead principals and across school teachers appointed. The formation Stewardship group will be wound up at the beginning of this year and a new Stewardship group will be created. The Cardinal McKeefry Strategic Plan must include the Achievement Aims of the Kahui Ako.

<b>Well-being and Catholic Character (Year 1-13)</b>	<b>Writing across the Curriculum (Year 1-8)</b>
	<b>Reading across the Curriculum (Year 1-8)</b>

Literacy across the Curriculum (Year 9-10)

NCEA Achievement (Year 11 - 13)

## Area PROPERTY, FACILITIES AND DEVELOPMENT OF THE SCHOOL

Objective To address organisation and compliance issues in a manageable way.

Actions

10 yr. Prop. Plan  
General Repairs

Working Bee Term 2 and 4  
Implement cooling options – access grants.  
Review 10 yr. Property plan  
Interior Classroom Painting – Men in White Rooms 4  
Block A Replace wooden windows Priority 2 property plan

Major works

### Variance report 2018

10 Year Property Plan:

Developed by BoT for use from 2019

Term 1 Painting – Successfully completed and term 4 painting underway.

**Slip:**

Signed off with all documentation complete.

**Leak:**

There was a leak in the water main which was fixed.

Water tightness issues in the wall in block B was re-clad at the end of Term 3.

**Mindplus:**

The Mindplus School will continue to rent Room 7 to run the one day school on Thursdays and Fridays. There has been a change of staff with two new teachers beginning. Through the orientation of this new staff it was raised that at their other schools they are able to have their children supervised in the playground with their host schools children. At break they are supervised without an extra person, though the Mindplus teacher is responsible for attending to cuts, bruises etc and at lunch Mindplus is intending to provide a teacher aide to help the teacher on duty of the host school. Mindplus has requested that the BoT consider whether this could be the way Mindplus runs at Cardinal McKeefry School. In term 3 the teacher aide was appointed and the students joined our school playground.

**Working bee:**

Two successful working bees organised this year.

**Carpet:**

Rooms 1, 5 and 6 being replaced in January/February 2019

**Double Glazing**

Hall and office in January holidays – School block A during 2019.

Replacement of roofing over admin area, spouting and downpipes has been approved and will be completed January 2019.

5 Y Enviro Plan  
Ground Maintenance

- Ongoing Playground repair and maintenance
- Investigate natural playground on bank behind school.
- Working Bee Term 2 and 4
- Reseed or spray field to improve grass growth
- Consult on Garden plan approach WCC for funding support
- Investigate becoming an enviro school
- Revise status of playground markings and maintain as necessary

### Variance report 2018

Grounds: Our grounds are currently receiving substandard care for a cost of \$200 per visit. This is being addressed through our 2019 Budget and a new supplier will be contracted.

10 Y Furniture Plan

- Review 10 yr. furniture plan
- Maintain adequate storage and presentation of classrooms – Investigate purchase of lundia shelving
- Finalise use of Hall and room 3 as break out hubs.

### Variance report 2018

Furniture plan is underway and will be finalised for the 2019 budget.  
Lundia quote was obtained and will be discussed with ADW at an appropriate time.

5 Y ICT Plan

- Review infrastructure and identify areas of focus in line with new digital technologies curriculum release.
- Ongoing maintenance of network. Invite tenders for next year's contract to ensure best value for money
- Server upgrade and Cloud Based Computing for future.

### Variance report 2018

Being addressed in the 2019 budget.



## 2018 Statement on Kiwi Sport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 we received \$1,055.85.

Cardinal McKeefry School has noticed and continues to support an increase in sporting activities outside of school such as Summer Soccer, Netball, Hockey, Triathlons, and Athletics. We have a high level of enthusiasm and participation in a variety of sports, for example the Year 3 Sports Festival and all Zone and Interzone events. We are developing ongoing relationships with a variety of sporting groups such as Makara Golf Club, Wellington Cricket and Sport Wellington. This relationship building and targeted funding has allowed us to provide a greater range of sporting opportunities for our students

The Funding has allowed us to:

- take part in a year 3-8 golf experience.
- purchase of a variety of equipment for students to use during lunchtimes to encourage active movement and participation in team games.
- release teachers new to school for Sportstart training with Sport Wellington.
- contribute to the cost of bus transport to attend Western Zone events each term, and swimming lessons at Council swimming pools.



Duncan Scott  
Board Chair  
Cardinal McKeefry School

# Independent auditor's report

## To the readers of the financial statements of Cardinal McKeefry School for the year ended 31 December 2018

The Auditor-General is the auditor of Cardinal McKeefry School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Stephens Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 5 to 19, which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 2018, and
  - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 31 May 2019. 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 Opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.
- We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 1 to 4 and 20 to 41 but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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



Andrew Steel | **Moore Stephens Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand