



ST MARY'S COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 50

Principal: Sarah Dwan

School Address: 11 New Street, Ponsonby, Auckland 1011

School Postal Address: PO box 47003, Ponsonby, Auckland 1144

School Phone: (09) 376 6568

School Email: eo@stmaryak.school.nz

Members of the Board of Trustees

	Position	How Position Gained
Craig Brownie	Chairperson	Re-elected June 2019
Sarah Dwan	Principal	ex Officio - appointed October 2019
Bernadette Stockman	Principal	ex Officio -resigned September 2019
Elizabeth Vesty	Deputy Chair	Finished position May 2019
Rachel Devine Muir	Parent Rep	Finished position May 2019
David Piper	Parent Rep	Finished position May 2019
Fa'aulu Tomuli Liuliu-Afoa	Parent Rep	Finished position May 2019
Michael Kwok	Parent Rep	Re-elected June 2019
Vika Fasavalu	Parent Rep	Elected June 2019
Shelley Kopu	Parent Rep	Elected June 2019
Ward Kamo	Parent Rep	Elected June 2019
David Yates	Parent Rep	Elected June 2019
Sr Leona Garchow	Proprietor's Rep	Jun-19
Roly Smolden	Proprietor's Rep	
Arjen van Helsdingen	Proprietor's Rep	
Jo Williams	Proprietor's Rep	
Constance McCombe	Staff Rep	Elected June 2019
Sofia Matijasevich	Student Rep	Elected September 2018
Nana Frimpong	Student Rep	Elected September 2019

ST MARY'S COLLEGE

Annual Report - For the year ended 31 December 2019

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St Mary's College

Statement of Responsibility

For the year ended 31 December 2019

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


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

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

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

Craig Brownie

Full Name of Board Chairperson



Signature of Board Chairperson

31-Aug-20

Date:

Sarah Dwan

Full Name of Principal



Signature of Principal

31-Aug-20

Date:

St Mary's College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	7,417,373	7,179,144	7,053,623
Locally Raised Funds	3	1,994,354	1,998,661	2,102,401
Use of Land and Buildings Integrated		5,040,000	5,040,000	5,040,000
Interest income		72,450	55,000	67,561
International Students	4	733,958	729,538	765,613
		<u>15,258,136</u>	<u>15,002,343</u>	<u>15,029,198</u>
Expenses				
Locally Raised Funds	3	808,052	930,755	758,998
International Students	4	353,147	322,672	281,797
Learning Resources	5	7,232,723	7,164,622	7,125,468
Administration	6	754,756	711,808	674,991
Finance		21,491	-	29,432
Property	7	5,635,594	5,637,500	5,612,434
Depreciation	8	393,593	320,149	388,827
Loss on Disposal of Property, Plant and Equipment		1,166	-	36,516
Amortisation of Equitable Leasehold		3,751	3,751	3,751
Amortisation of Intangible Assets	13	2,078	-	3,400
		<u>15,206,351</u>	<u>15,091,257</u>	<u>14,915,613</u>
Net Surplus / (Deficit) for the year		51,784	(88,914)	113,585
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>51,784</u>	<u>(88,914)</u>	<u>113,585</u>

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



St Mary's College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>2,228,940</u>	<u>2,228,940</u>	<u>2,115,354</u>
Total comprehensive revenue and expense for the year		51,784	(88,914)	113,585
Equity at 31 December	24	<u>2,280,724</u>	<u>2,140,026</u>	<u>2,228,940</u>
Retained Earnings		2,280,724	2,140,026	2,228,940
Equity at 31 December		<u>2,280,724</u>	<u>2,140,026</u>	<u>2,228,940</u>

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



St Mary's College

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	640,798	640,700	961,996
Accounts Receivable	10	454,900	357,403	568,351
Prepayments		31,049	30,000	59,546
Investments	11	2,150,004	2,000,000	1,808,499
		<u>3,276,752</u>	<u>3,028,103</u>	<u>3,398,392</u>
Current Liabilities				
GST Payable		21,928	30,000	67,320
Accounts Payable	15	468,804	435,000	672,333
Revenue Received in Advance	16	830,387	818,000	529,959
Provision for Cyclical Maintenance	17	68,447	55,000	131,347
Finance Lease Liability - Current Portion	18	106,472	100,000	205,288
Funds held in Trust	19	558,804	550,000	641,270
		<u>2,054,843</u>	<u>1,988,000</u>	<u>2,247,517</u>
Working Capital Surplus/(Deficit)		1,221,908	1,040,103	1,150,875
Non-current Assets				
Property, Plant and Equipment	12	1,354,478	1,360,000	1,367,722
Intangible Assets	13	6,483	6,500	7,000
Equitable Leasehold	14	86,280	86,280	90,031
		<u>1,447,241</u>	<u>1,452,780</u>	<u>1,464,753</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	349,695	312,857	293,407
Finance Lease Liability	18	38,730	40,000	93,282
		<u>388,425</u>	<u>352,857</u>	<u>386,689</u>
Net Assets		<u>2,280,724</u>	<u>2,140,026</u>	<u>2,228,940</u>
Equity	24	<u>2,280,724</u>	<u>2,140,026</u>	<u>2,228,940</u>

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



St Mary's College
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,675,468	1,890,285	1,727,498
Locally Raised Funds		2,112,760	1,926,661	1,946,923
International Students		1,020,179	1,147,383	827,616
Goods and Services Tax (net)		(45,392)	5,000	40,900
Payments to Employees		(2,035,798)	(1,820,703)	(1,954,189)
Payments to Suppliers		(2,143,232)	(2,150,000)	(2,107,641)
Cyclical Maintenance Payments in the year		-		(16,971)
Interest Paid		(21,491)	(29,000)	(29,432)
Interest Received		76,722	55,000	64,963
Net cash from Operating Activities		639,216	1,024,626	499,667
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	37,482	15,237
Purchase of PPE (and Intangibles)		(356,106)	(400,000)	(302,640)
Purchase of Investments		(341,505)	(500,000)	(64,036)
Net cash from Investing Activities		(697,610)	(862,518)	(351,439)
Cash flows from Financing Activities				
Finance Lease Payments		(180,338)	(180,000)	(100,198)
Funds Administered on Behalf of Third Parties		(82,466)	(150,000)	(146,272)
Net cash from Financing Activities		(262,804)	(330,000)	(246,470)
Net increase/(decrease) in cash and cash equivalents		(321,197)	(167,892)	(98,242)
Cash and cash equivalents at the beginning of the year	9	961,996	961,966	1,060,238
Cash and cash equivalents at the end of the year	9	640,799	794,074	961,996

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

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



St Mary's College

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

St Mary's College (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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

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

Prior Year Policy

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

h) Investments

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

Prior Year Policy

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

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

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



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.

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.

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	15 years
Information and communication technology	3-5 years
Plant and machinery	7.5 years
Musical instruments	5 years
Science and sports equipment	5 years
Leased assets held under a Finance Lease	over term of contract
Library resources and textbooks	12.5% Diminishing value
Motor vehicles	5 years

j) Intangible Assets

Software costs

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

Computer software 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. Its 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.



k) 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.

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.

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.

n) Revenue Received in Advance

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

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

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.

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

The School's financial liabilities comprise accounts payable, finance lease liability, and cyclical maintenance 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 on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include finance leases.

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.



2. Government Grants

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Operational Grants	1,605,475	1,595,318	1,599,315
Teachers' Salaries Grants	5,613,621	5,392,445	5,318,097
Resource Teachers Learning and Behaviour Grants	35,048	39,098	48,836
Other Government Grants	163,229	152,283	87,375
	7,417,373	7,179,144	7,053,623

3. Locally Raised Funds

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

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Revenue			
Donations	506,616	506,423	474,905
Activities	445,964	585,000	424,645
Activities - Overseas travel	90,136	90,000	268,625
Trading	19,747	16,000	21,423
Fundraising	308,515	236,500	226,950
Other Revenue	623,376	564,738	685,853
	1,994,354	1,998,661	2,102,401
Expenses			
Activities	427,592	585,000	274,686
Activities - Overseas travel	90,136	90,000	267,715
Trading	12,125	8,000	8,242
Fundraising	443	-	-
Other Locally Raised Funds Expenditure	277,755	247,755	208,355
	808,052	930,755	758,998
Surplus/ (Deficit) for the year Locally raised funds	1,186,302	1,067,906	1,343,403

Overseas Travel

During the year ended 31 December 2019 students travelled to the following countries. The travel was funded by the participants themselves.

20 year 11-13 students participated in a two week trip to China, visiting three cities, Beijing, Xi'an and Shanghai. This overseas experience provided students with knowledge about Chinese culture studied in class. Students had the opportunity to use their language skills in different situations, visit a school in Shanghai and sample the local cuisine.

(2018: 30 students and 4 staff travelled to France for the purpose of a full immersion of French language and culture.

16 students and 2 staff travelled to the Brisbane Commonwealth games for the purpose of a level 2 Physical Education study of the significance of self, others and society.)



4. International Student Revenue and Expenses

	2019	2019	2018
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	46	48	47
	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	733,958	729,538	765,613
Expenses			
Advertising	1,772	2,608	1,525
Commissions	69,477	66,995	54,130
Recruitment	24,139	19,891	12,522
International Student Levy	16,433	17,000	17,571
Employee Benefit - Salaries	168,134	159,300	147,447
Other Expenses	56,584	46,878	38,976
Overseas Travel	16,608	10,000	9,626
	353,147	322,672	281,797
Surplus/ (Deficit) for the year International Students'	380,812	406,866	483,816

Overseas Travel

During the year ended 31 December 2019 the Director of International Students and the Principal travelled to Vietnam, Thailand Hong Kong, England and Germany at a total cost of \$16,608, for the purpose of recruiting new International Students for the school. The travel was funded from the marketing budget generated by the international student fees revenue.

(2018: The Director of International Students travelled to Germany, Italy and the United Kingdom, Vietnam, Thailand, Japan, Korea and Hong Kong at a cost of \$9,626 for the purpose of recruiting new students for the school.)

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Curricular	125,051	134,663	142,592
Equipment Repairs	6,447	6,250	24,112
Information and Communication Technology	123,792	289,034	202,072
Extra-Curricular Activities	73,258	93,830	68,852
Library Resources	6,138	6,500	6,523
Employee Benefits - Salaries	6,856,252	6,559,345	6,584,753
Staff Development	56,277	70,000	91,618
Staff Development International Travel Scholarship	6,999	5,000	4,946
	7,254,214	7,164,622	7,125,468

The Board of Trustees Staff Scholarship for Professional Development is awarded to a teacher each year by an appointed panel. This annual scholarship ensures teaching pedagogy at the school is relevant for a 21st Century learning environment. Scholarship recipients provide a collaborative professional development session for the staff and a report is presented to the Board. The Board of Trustees support this initiative as necessary for the effective operation of the school and provides an annual budget of \$5,000 per annum and covers relief costs involved.



6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,589	8,308	7,594
Board of Trustees Fees	5325	5800	5,980
Board of Trustees Expenses	27,944	22,600	12,633
Communication	15,160	14,500	11,460
Consumables	17,673	17,750	18,093
Legal Fees	-	-	1,442
Other	39,877	48,750	19,413
Employee Benefits - Salaries	606,230	573,600	577,800
Insurance	12,353	13,500	13,163
Service Providers, Contractors and Consultancy	23,605	7,000	7,413
	<u>754,756</u>	<u>711,808</u>	<u>674,991</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	211,460	198,500	190,981
Consultancy and Contract Services	10,612	-	6,461
Cyclical Maintenance Provision	47,428	74,500	(2,466)
Grounds	45,374	52,000	57,471
Heat, Light and Water	125,695	115,000	115,470
Repairs and Maintenance	82,576	83,500	99,632
Use of Land and Buildings	5,040,000	5,040,000	5,040,000
Security	19,588	10,500	13,164
Employee Benefits - Salaries	52,862	63,500	91,721
	<u>5,635,594</u>	<u>5,637,500</u>	<u>5,612,434</u>

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

8. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Musical instruments	3,709	3,500	2,867
Furniture and Equipment	97,056	80,000	87,948
Information and Communication Technology	87,371	75,000	73,029
Science and Sports Equipment	7,924	6,000	8,426
Plant and Machinery	10,303	10,000	9,044
Leased Assets	147,486	109,400	166,598
Library and Textbook Resources	29,583	26,249	30,756
Motor Vehicles	10,160	10,000	10,160
	<u>393,593</u>	<u>320,149</u>	<u>388,827</u>

9. Cash and Cash Equivalents

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Cash on Hand	700	700	700
Bank Current Account	9,544	10,000	58,305
Bank Call Account	630,554	630,000	902,991
Cash and cash equivalents for Cash Flow Statement	640,798	640,700	961,996

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

Of the \$640,798 Cash and Cash Equivalents, \$18,882 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

10. Accounts Receivable

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Receivables	61,420	100,000	165,618
Receivables from the Ministry of Education	9,648	10,000	9,844
Interest Receivable	8,649	10,000	12,921
Teacher Salaries Grant Receivable	364,901	237,403	379,968
Banking Staffing Underuse	10,282	-	-
	454,900	357,403	568,351
Receivables from Exchange Transactions	70,069	110,000	178,539
Receivables from Non-Exchange Transactions	384,831	247,403	389,812
	454,900	357,403	568,351

11. Investments

The School's investment activities are classified as follows:

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	2,150,004	2,000,000	1,808,499
Total Investments	2,150,004	2,000,000	1,808,499



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	576,584	173,511	-	-	(97,056)	653,039
Information and Communication Tech.	201,277	118,413	(973)	-	(87,371)	231,346
Musical Instruments	9,220	2,696	-	-	(3,709)	8,207
Science and Sports Equipment	21,044	1,605	-	-	(7,924)	14,725
Plant and Machinery	38,691	15,121	(193)	-	(10,303)	43,316
Motor Vehicles	55,011	-	-	-	(10,160)	44,851
Leased Assets	229,828	43,200	-	-	(147,486)	125,542
Library and Textbook Resources	236,067	26,970	-	-	(29,583)	233,454
Balance at 31 December 2019	1,367,722	381,515	(1,166)	-	(393,592)	1,354,478

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	1,527,815	(874,776)	653,039
Information and Communication Tech.	1,000,063	(768,717)	231,346
Musical Instruments	131,678	(123,471)	8,207
Science and Sports Equipment	124,999	(110,274)	14,725
Plant and Machinery	201,574	(158,258)	43,317
Motor Vehicles	76,198	(31,347)	44,851
Leased Assets	436,258	(310,716)	125,542
Library and Textbook Resources	543,088	(309,635)	233,453
Balance at 31 December 2019	4,041,672	(2,687,194)	1,354,478



	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Furniture and Equipment	548,124	116,407	-	-	(87,948)	576,584
Information and Communication Tech.	178,268	139,609	(43,571)	-	(73,029)	201,277
Musical Instruments	6,391	5,696	-	-	(2,867)	9,220
Science and Sports Equipment	20,427	9,043	-	-	(8,426)	21,044
Plant and Machinery	38,517	9,218	-	-	(9,044)	38,691
Motor Vehicles	65,171	-	-	-	(10,160)	55,011
Leased Assets	242,127	154,299	-	-	(166,598)	229,828
Library and Textbook Resources	244,156	22,667	-	-	(30,756)	236,067
Balance at 31 December 2018	1,343,181	456,939	(43,571)	-	(388,828)	1,367,722

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Furniture and Equipment	1,354,303	(777,720)	576,583
Information and Communication Tech.	878,797	(677,519)	201,278
Musical Instruments	128,982	(119,762)	9,220
Science and Sports Equipment	123,394	(102,350)	21,044
Plant and Machinery	187,655	(148,963)	38,692
Motor Vehicles	76,198	(21,188)	55,010
Leased Assets	588,628	(358,800)	229,828
Library and Textbook Resources	516,118	(280,051)	236,067
Balance at 31 December 2018	3,854,075	(2,486,353)	1,367,722



13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2018	33,372	-	33,372
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2018/1 January 2019	33,372	-	-
Additions	1,561	-	1,561
Disposals	-	-	-
Balance at 31 December 2019	34,933	-	-
Accumulated Amortisation and impairment losses			
Balance at 1 January 2018	22,972	-	22,972
Amortisation expense	3,400	-	3,400
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2018/1 January 2019	26,372	-	-
Amortisation expense	2,078	-	2,078
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2019	28,450	-	-
Carrying amounts			
At 1 January 2018	10,400	-	10,400
At 31 December 2018/ 1 January 2019	7,000	-	-
At 31 December 2019	6,483	-	-

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2018 \$nil)

14. Equitable Leasehold interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the Board's interest in capital works assets owned by the Proprietor but paid for in whole or in part by the Board of Trustees, either from Government funding or from community raised funds. A lease between the Board and the Proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 38 years based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the Proprietor or the closure of the school.

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

2019 Actual \$	2018 Actual \$
86,280	90,031



15. Accounts Payable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	20,587	75,000	150,597
Accruals	25,687	20,000	-
Banking Staffing Overuse	19,271	20,000	128,480
Employee Entitlements - Salaries	364,901	300,000	379,968
Employee Entitlements - Leave Accrual	38,358	20,000	13,288
	<u>468,804</u>	<u>435,000</u>	<u>672,333</u>

Payables for Exchange Transactions	468,804	435,000	672,333
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	<u>468,804</u>	<u>435,000</u>	<u>672,333</u>
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The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	811,505	800,000	525,284
Other	18,882	18,000	4,675
	<u>830,387</u>	<u>818,000</u>	<u>529,959</u>

17. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	424,754	424,754	444,191
Increase/ (decrease) to the Provision During the Year	47,428	74,450	(2,467)
Use of the Provision During the Year	(54,040)	(131,347)	(16,971)
Provision at the End of the Year	<u>418,142</u>	<u>367,857</u>	<u>424,754</u>
Cyclical Maintenance - Current	68,447	55,000	131,347
Cyclical Maintenance - Term	349,695	312,857	293,407
	<u>418,142</u>	<u>367,857</u>	<u>424,754</u>

18. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	106,472	100,000	205,288
Later than One Year and no Later than Five Years	38,730	40,000	93,282
	<u>145,202</u>	<u>140,000</u>	<u>298,570</u>



19. Funds held in Trust

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	558,804	550,000	641,270
	<u>558,804</u>	<u>550,000</u>	<u>641,270</u>

20. 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, St Mary's College Auckland Limited, is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

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

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include Attendance Dues, Proprietor, Building and Special Character donations payable to the Proprietor. The amounts collected in total were \$1,980,064 (2018: \$1,975,209) for Domestic students. These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$62,286 (2018: \$150,306).

The Board of Trustees and the Proprietor, entered into an agreement effective October 2019, to facilitate the overall management of the property assets undertaken by the School in accordance with the adopted 10 year property plan. The terms and conditions are outlined in the Property Services Agreement and remains valid until 31 December 2020. There was a total of \$76,877 spent on property projects during the 2019 school year via this agreement. As at 31 December 2019 there was \$33,388 payable to the Board of Trustees from the Proprietor. These payable funds were invoiced and received in 2020.

21. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,325	5,870
Full-time equivalent members	0.37	0.34
<i>Leadership Team</i>		
Remuneration	586,011	450,879
Full-time equivalent members	5	4
Total key management personnel remuneration	591,336	456,749
Total full-time equivalent personnel	5.37	4.34

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	155 - 160	150 - 155
Benefits and Other Emoluments	4 - 5	4 - 5

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
\$110 - \$120	1	-
\$100 - \$110	5.00	2.00
	6.00	2.00

The disclosure for 'Other Employees' does not include remuneration of the Principal. These salaries are all Ministry of Education paid. The employees noted in 'Other Employees' are all Ministry of Education paid salaries. The 2019 school year includes a new Senior leadership role, a leadership employee returning from a period of leave taken during 2018, a teacher whom received a backdated salary assessment payment and a teacher with three additional responsibilities.

22. Compensation and Other Benefits Upon Leaving

There was no compensation or other benefits paid or payable to persons whom ceased to be trustees, committee members or employees (2018:nil).

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

Holidays Act Compliance – schools payroll

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

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



24. Managing Capital

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

25. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	640,798	640,700	961,996
Receivables	454,900	357,403	568,351
Investments - Term Deposits	2,150,004	2,000,000	1,808,499
Total Financial assets measured at amortised cost	<u>3,245,702</u>	<u>2,998,103</u>	<u>3,338,846</u>

Financial liabilities measured at amortised cost

Payables	468,804	435,000	568,351
Finance Leases	145,202	140,000	298,570
Total Financial Liabilities Measured at Amortised Cost	<u>614,006</u>	<u>575,000</u>	<u>866,921</u>

26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020. At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school switched to alternative methods of delivering the curriculum, so students could learn remotely. At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

27. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

28. Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF ST MARY'S COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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

Opinion

We have audited the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 1 September 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 22 which outlines the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the 2019 Analysis of Variance and Statement of Kiwisport Initiative, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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



2019 Analysis of Variance St Mary's College Auckland

Annual Plan Focus 1: Nurturing the Catholic Faith in the 21st Century

The Catholic Faith and Mercy values lie at the heart of St Mary's College. They unite and guide us and are reflected in every aspect of school life. We nurture the spiritual dimension of our students in balance with their academic, emotional, social & physical development. We seek to foster an enduring faith that can support and guide our students in what is a rapidly changing world.

Link to Strategic Plan	Annual Goal	Baseline data	Strategies 2019	At the end of 2019...
<p><i>Maintain Mercy charism in a way that is relevant to the 21st Century and promotes whanaungatanga and manaakitanga</i></p> <p><i>Nuture an enduring faith in students</i></p> <p><i>Continue participation in social outreach</i></p> <p><i>Encourage continued student and staff development in Special Character.</i></p>	<ul style="list-style-type: none"> Develop whole school focus for 2019 – Service - te awhinatanga Foster class mission activities 	<ul style="list-style-type: none"> Funds raised Yr. 12 service initiative Staff involved in PLD activities - 	<ul style="list-style-type: none"> Identify opportunities for service actions for each individual, class, year level, the school and community Have students Identify and connect with organisations that particularly work in Service as the focus for Mission activities All liturgies and Eucharistic celebrations reflect the value of 'Service'. All RE Classes will have completed a unit on the value of Service. 'service' actions undertaken are displayed and communicated through notice boards, staff room, newsletter, etc. Visual representations of service are in each classroom and office area of the school, e.g. staff room – reception etc. Each class has established a connection with a 'service' organisation and has done an activity to support this organisation. 	<ul style="list-style-type: none"> Opportunities for service undertaken in a variety of ways – Year 12 service logs, mission work, classes taking opportunities, supporting causes as a school such as the response to 15 March and Measles in Samoa Class mission activities raised the equivalent of \$13960.87, with staff efforts contributing a further \$2510 Organisations supported included Caritas, De Paul House, St. Dominic's Parish Christmas Hamper Drive, Mercy Hospice, Mercy Convent, Fred Hollows Foundation, Women's Refuges, children living in Women's Refuges, NZ Refugee Centre, Starship, Auckland City Mission, Christchurch, FosterHope, Kidscan, World Vision, Canteen, SPCA, Shakti Refuge, Tear Fund, St Johns Ambulance, Amnesty International, Greenpeace, Doctors without Borders, Cancer Society. Form classes selected which organisation their efforts would support Liturgies and Eucharistic celebrations reflected service, eg Mercy Awards were for those who had displayed significant service to the school Year 12s logged a total of 5474 hours in service that they had completed in the community.

				<ul style="list-style-type: none"> House Prefects used Mercy value of Service as theme for house music competition, each house also selected an organisation to support on this day Mercy Badge reflecting service value designed by Y11 student (part of a Y11 DVC competition) increase awareness cross curricular
	<ul style="list-style-type: none"> Foster student led faith development 		<ul style="list-style-type: none"> To mentor the Special Character student leaders Supporting the role of the liturgical rep to maintain a faith focus in Form classes To support and facilitate the promotion of Servant leader group and the Young Vinnies Facilitate the Sacramental Programme To continue to promote Thursday lunch time Mass Provide and encourage opportunities for faith development and participation Foster a connection between students and parishes through communication 	<ul style="list-style-type: none"> Special character leaders mentored by a variety of people within the school including SLT, DRS and Campus Minister. Liturgical rep group functioning and well led by student leaders Outreach opportunities with both school and wider community Young Vinnies Leaders recognised at a Diocesan Youth Mass Student led liturgies- Ash Wednesday and Holy Thursday Increased participation in Masses and more involved in parish life – Senior students attending monthly diocesan youth Mass at St Patricks Cathedral Every junior class prepared and celebrated a class Mass. Liturgical reps attended a faith formation afternoon Student led Mass of the Assumption Students completed the Sacraments of Initiation Students planned and led the Grandparents Mass Student led, and cultural groups represented in Mercy Day Mass and Thanksgiving Mass Student led Leavers Mass/Liturgy at short notice

	<ul style="list-style-type: none"> Provide PLD that will promote the Catholic world throughout all curriculum areas. 	<p>Staff goal from Catholic elaborations</p> <p>"I believe through my professional and personal practice I will foster and support opportunities for all to encounter Christ and grow in understanding our Mercy Value of Service".</p>	<ul style="list-style-type: none"> Allocate a Within schools' teacher the responsibility for providing support for tagged teachers, develop prayer, and support staff PLD (COL) Develop a template and plan for CC internal review process – focusing on dimension one: Encounter Christ. Performance measures for that dimension could include: Prayer life of the school (growing in understanding of how pray a pathway should be to encounter Jesus) Formation of tagged teachers and increasing their contribution to the Special Character Continued PLD for staff on the Catholic Elaborations – as a tool for both the internal CC Review and Appraisal. Strengthening of Catholic world view across all curriculum areas – allowing students to encounter Christ in all subjects. (through PLD and FL meetings) Mercy Focus Value: Service – linking this back to Christ and the Gospel values. Allowing students to make links with the wider community and show the values of Christ in their outreach. 	<ul style="list-style-type: none"> Within School Leader appointed, tagged teachers group implemented, class prayer promoted. Special Character Review team lead by AP developed a plan for 2019 and implemented this. PD held for staff around prayer Tagged teachers working collaboratively across faculty areas Links to CC in appraisal could be further developed Form classes developing in prayer together, Angelus prayed in April and October throughout the school. Mercy Value of Service well received and implemented throughout the school on many different levels. PLD offered to staff on a variety of topics on regular occasions 4 staff from a variety of faculties attended AMSSA conference in Sydney 2 staff members completing post graduate qualifications in this area. 1 SLT member attended the Mercy Ethos programme in Baggot Street.
	<ul style="list-style-type: none"> COL Within School person to take responsibility for meeting the requirements and recommendations of the Special Character Review 2018 	<ul style="list-style-type: none"> 2018 Special Character Review 	<ul style="list-style-type: none"> Establish & facilitate SMC special character program for all new teachers/staff to Catholic education school Establish & facilitate SMC special character program for TAG teachers, aim to make all our TAG teachers feel valued & more engaged in supporting other staff with in their teaching roles within school (I.e., not responsibility of just DRS/RST Faculty empower TAG staff to support the Catholic Character of SMC) 	<ul style="list-style-type: none"> WST teacher appointed part way through the year. New staff induction, expanded to include a tour of the chapel and story of the Sisters of Mercy with the Campus Minister. Tagged teacher programme implemented and running throughout the year. Good sense of collegiality within the group Development of culturally responsive prayer resources, the sign of the cross in Te Reo and Samoan in classrooms Special Character committee of BOT/BOD working effectively

			<ul style="list-style-type: none"> • Collaborate with SMC Culturally Responsive WST team to develop more & authentic student opportunities to experience Christ & develop their Faith (i.e., To be a proud Maori/Pasifika SMC student with strong Faith/Cultural identity) • Establish & facilitate program based on 2018 Special Character review. Work with DRS, FL RE - maybe focus on improving Prayer across school (CIG, full staff PD, Deans/FL's, FT's) 	<ul style="list-style-type: none"> • Students participated in Te Reo Mass
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Annual Plan Focus 2: Achieving academic and teaching excellence

St Mary's College has a reputation for outstanding academic performance. The quality of teaching staff is a key part of this. We are committed to fostering the pursuit of excellence in staff and students and supporting each to realise their potential.

Link to Strategic Plan	Annual Goal	Baseline data	Strategies 2019	At the end of 2019...
<p><i>Pursuit of academic excellence through continual improvement for each student including priority learners</i></p> <p><i>Equity of achievement for all Maori, Pasifika and students with special education needs, including gifted and talented</i></p>	<p>Academic Targets</p> <ul style="list-style-type: none"> • UE Pass rate at 90% for all ethnicities, Maori and Pacifica • Level 3 Excellent endorsed to 43% • Pacifica 90% + pass rate at NCEA Level 1,2 3 	<p>2018 results</p> <ul style="list-style-type: none"> • 2018 Maori 72.7% • 2018 Pacific 72.7% • Overall 85.2% - <p>Small numbers of students will impact percentage.</p> <ul style="list-style-type: none"> • In a cohort of 104 this means 10 students would not get UE. • Level 3 Excellent endorsed dropped from 43.8 to 32.7 in 2018 • Pacific pass rate in 2018 Level 1. 85.7, Level 2, 94.4, Level 3, 88.9% 	<ul style="list-style-type: none"> • Use of aligning assessment – assessment calendar reviewed for 2019 • Reporting at Junior levels reviewed e.g. Curriculum levels for Maths and English • Progress made towards digital assessment pilots and trials TEAMS are a platform towards assessing digitally. • Faculty Leaders review and report on measures to focus on assessment for learning – e.g. develop 2 recommendations through living document • New Faculty Reporting programme reviewed • Staff PLD – Faculty Leaders – effective appraisal. 	<p>UE target not met:</p> <p style="padding-left: 40px;">All ethnicities 94.2%</p> <p style="padding-left: 40px;">Maori 100%</p> <p style="padding-left: 40px;">Pasifika 77.8%</p> <p>L3 Endorsement target not met:</p> <p>39.6% achieved with excellence</p> <p>Pasifika 90% pass rate target not met:</p> <p>Level 1: 100%</p> <p>Level 2: 100%</p> <p>Level 3: 88.9%</p> <ul style="list-style-type: none"> • Assessment calendar reviewed • Curriculum level reporting implemented for Maths, English and Social Studies. This is something that the benefit of will be seen further down the track • No Digital NCEA exams sat, some trialling with TEAMS. Turnitin implemented with senior students. • Living document in place, on review at the end of 2019 there are better ways that this data can be tracked, to avoid doubling up of systems. • Faculty report to continue in 2020 with minimal adjustments • WSL Tuakana Teina and Mentoring project good buy in from both students and staff. Students would like the programme to continue.

<div>Provide a responsive academic programme that is relevant and meets the needs and interests of students</div> <div>Leverage IT to support improved teaching and learning</div> <div>To have outstanding teachers following best practice</div>			<ul style="list-style-type: none">• Faculty Leaders, Deans and subject teachers to track Maori and Pasifika students in their class and push students to achieve Merit or Excellence.• PLD is offered on Culturally responsive pedagogy.• Staff are aware of Ka Hikitia and Pasifika education plan• NCEA Whanau meetings and Pacifica meetings continue to be held• Students are aware of progress and targets• Subject clinics• DP Curriculum provides regular NCEA updates in the School• Newsletter to keep parents informed• Tracking Program set up by the Dean who will work with students COL	<ul style="list-style-type: none">• Culturally responsive pedagogy PLD offered through Kahui Ako, WSL and other opportunities for example, Social Sciences review of junior curriculum with an external expert in this area.• Successful Pasifika NCEA evening held before the beginning of the school year.• Data tracking for students provided an easy visual for them to see where they were up to.• NCEA newsletter updates happened, COL updates also included.• Dean/Faculty Leader data tracking systems need to be reviewed to ensure that systems are being used efficiently and are providing value.																											
	<div>Junior classes Mathematics Goals for 2019</div> <ul style="list-style-type: none">• For 98% of Year 7 students to be	<div>Year 7</div> <div>Goal for 2019: 90% of students to be at CL 3 or higher</div> <table><tr><td>7MAT</td><td>≥CL3</td><td>≥CL4</td><td>≥CL5</td></tr><tr><td>2018</td><td>96%*</td><td>79.7%</td><td>14.9%</td></tr><tr><td>2017</td><td>100%</td><td>81.8%</td><td>Students not tested at CL 5</td></tr></table>	7MAT	≥CL3	≥CL4	≥CL5	2018	96%*	79.7%	14.9%	2017	100%	81.8%	Students not tested at CL 5	<ul style="list-style-type: none">• Review reporting and alternatives to National Standards – A, M and EX• Support Learning Centre to work with	<div>Year 7</div> <table><tr><td>7MAT</td><td>≥CL3</td><td>≥CL4</td><td>≥CL5</td></tr><tr><td>Number Properties</td><td>17.5%</td><td>64.7%</td><td>17.5%</td></tr><tr><td>Fractions</td><td>38.6%</td><td>47.7%</td><td>13.7%</td></tr><tr><td>Decimals</td><td>24.3%</td><td>52.9%</td><td>22.4%</td></tr></table>	7MAT	≥CL3	≥CL4	≥CL5	Number Properties	17.5%	64.7%	17.5%	Fractions	38.6%	47.7%	13.7%	Decimals	24.3%	52.9%
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	at or above level 3 of the NZC in Mathematics					students needing help with Literacy and Numeracy.	Measurement	32.3%	67.7%	Not Measured
	• For 90% of Year 8 students to be at or above Level 4 of the NZC in Mathematics	2016	100% Students not tested at CL 2	82.5%	Students not tested at CL 5		Algebra	13.9%	86.7%	Not Measured
	• For 60% of Year 9 students to be at or above Level 5 of the NZC in Mathematics	Year 8				• Differentiated learning • Math homework sessions. 2 x weekly • Advice and guidance in the careful selection of appropriate subjects and workload [with sensitivity • Undertake academic monitoring of progress and respond to data through differentiated learning	Please note that the decision has been made to test students at the beginning of the following year. This will enable to effective and valid comparison of data. This testing occurs at Years 7, 8, 9 and 10. This will be completed by the end of Week 6, Term 1 2020.			
	Literacy By the end of 2019 90% of Year 8 will be reading and writing at Level 4 and above and 85 % of Year 10 will be reading and writing at Level 5 and above.	Year 8 Reading Nov 2018		Year 8 Writing Nov 2018			Year 8 2019			
		3 A and below	10%	3 A and below	18%	Reading Nov 2019				
		4 B and above	90%	4 B and above	82%	3 A and below				
		4 A and above	79%	4 A and above	55%	4 B and above				
						4 A and above				
		Year 10 Reading Nov 2018		Year 10 Writing Nov 2018		Year 8 Writing Target met – incomplete data for Reading.				
						Year 10 2019				

		<table><tr><td>4 A and below</td><td>26%</td><td>4 A and below</td><td>12 %</td></tr><tr><td>5 B and above</td><td>74%</td><td>5 B and above</td><td>88%</td></tr></table>	4 A and below	26%	4 A and below	12 %	5 B and above	74%	5 B and above	88%		<table><tr><td>Reading Nov 2019</td><td></td><td>Writing Nov 2019</td><td></td></tr><tr><td>4 A and below</td><td></td><td>4 A and below</td><td>34.2%</td></tr><tr><td>5 B and above</td><td></td><td>5 B and above</td><td>65.7%</td></tr></table> <p>Year 10 Writing Target not met – incomplete data for Reading. (NB: This data is based off single assessments as is perhaps not representative). As above the comparison testing will happen at the beginning of Term 1 2020.</p>	Reading Nov 2019		Writing Nov 2019		4 A and below		4 A and below	34.2%	5 B and above		5 B and above	65.7%
4 A and below	26%	4 A and below	12 %																					
5 B and above	74%	5 B and above	88%																					
Reading Nov 2019		Writing Nov 2019																						
4 A and below		4 A and below	34.2%																					
5 B and above		5 B and above	65.7%																					
Teaching and Learning	<ul style="list-style-type: none">• Implement Junior Reporting to parents Develop Curriculum Levels for Science and Social Studies	<ul style="list-style-type: none">• 2-year focus Student agency• Shift to valuing learning over the focus on assessment• variety of assessment methods• cross curricular assessment opportunities• Culturally responsive assessment• Increased student agency in assessment• Revisit 12 subjects at Level 2 for introduction 2019• PLD Assessment for Learning• Collaborative Learning English Faculty	<ul style="list-style-type: none">• Curriculum level junior reporting has happened in end of year reports in a number of Faculty areas, including Science. Social Studies will be in place for 2020. Feedback about junior reporting is ongoing, as part of a review of overall reporting.• KAMAR being used more effectively to collect and respond to data – top tips offered on a regular basis, staff expertise available to assist teachers.• WSL leading in the area of culturally responsive pedagogy– both with students (tuakana teina programme) and staff (culturally responsive leadership). CIGs operating. Results show an increase in student achievement.• English have trailed collaborative learning in the refurbished MK space. Some classes have operated more successfully than other, refinements and revisions in place for 2020. Students have enjoyed the experience of working collaboratively with both students and staff in this space (Year 7 English trial)• Timetable was reviewed and reduced to a 50 period cycle (as opposed to 57) in order to remove the rotating Friday. This will be implemented in 2020.																					
	<ul style="list-style-type: none">• Assess and respond to data gathered in order to improve student academic performance																							
	<ul style="list-style-type: none">• Implement a culturally responsive pedagogy in classroom practices																							
	<ul style="list-style-type: none">• Monitor developments in best practice teaching and education research																							
	<ul style="list-style-type: none">• Provide Professional Learning Developments																							

			<ul style="list-style-type: none"> • Faulty Goal on assessment – inquiry goal for staff based on this • Building leadership Capacity of SLT <p>Culturally Responsive Within Schools Teachers</p> <ul style="list-style-type: none"> • Establish & facilitate SMC Cultural Responsive program for all teachers/staff. Focus on one or two key objectives for 2019 • Collaborate with SMC Special character WST to develop more & authentic student opportunities to experience Christ & develop their Faith (i.e., To be a proud Maori/Pasifika SMC student with strong Faith/Cultural identity). • Establish & facilitate program based on 2018 CR review & recommendations. Work with FL's - maybe focus on improving on one of the PCT - across 	<ul style="list-style-type: none"> • Teachers have been trialling some different assessment methods, particularly in the junior school. Learning being visible – “window into the classroom” through Sways • SLT and Faculty Leaders have had leadership PD with Beth Dungey.
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			school (CIG, full staff PD, Deans/FL's, FT's)	
	Diverse learners <ul style="list-style-type: none"> • Our Learning Support programme this year will continue to support the five key competencies, underpinned by our Mercy Values (particularly of Justice and Compassion). • In 2019 we have 3 girls who are classified as high needs (their conditions include autism, significant developmental delay, significant audio processing disorder etc). 	<ul style="list-style-type: none"> • Decline in numbers of ORS/highest needs students (from 6 in 2013 to 2 in 2019) • Increase in number of “moderate-high” learning needs students • Increase in more complex learning and behavioural issues • Increase in students needing SAC (more than doubled in last 3 years) • Increase in students diagnosed with Anxiety as an on-going condition • Increase in students on dyslexic/dysgraphia spectrum and needing assistive technology in the classroom • SAC – more girls needing assistive technology • 10 Year 13 students in Supported Study 	<ul style="list-style-type: none"> • Continue to build positive professional relationships with parents, subject teachers, HOF's and Deans in order to enhance the success of students with identified learning needs; • Provide high quality, appropriate and meaningful Learning Support programmes in a safe, nurturing learning environment; • Support subject teachers to best accommodate students with identified learning needs in their classes; • Apply evidence-based approach to our work; • Celebrate ALL successes of our students not just academic ones! 	<ul style="list-style-type: none"> • Learning support has positive professional relationships with many groups within the school • Learning support programmes extended to include cooking, and a variety of other activities to meet the needs of students. • Student success acknowledged in the newsletter and school magazine.
	Scholarship Goal <ul style="list-style-type: none"> • 15% of students (110) in Year 13 gain 	<ul style="list-style-type: none"> • Faculties analyse the results for 2018 and create strategies • Continue and review Scholarship Breakfast Club 	<ul style="list-style-type: none"> • Writing course not run in 2019 but not impact on student results 	<ul style="list-style-type: none"> • 18 students gained Scholarships (including 4 Year 12 students). 18/112 = 16% of the cohort. Although the figure is distorted by the inclusion of Year 12 students.

	one or more Scholarships – students • Increase the number entering and sitting	• Focus on group mentoring of Scholarship students. • The number of students who achieved a scholarship (9 Y13 students and 2 Y12) means that the percentage of students achieving scholarships was 8.2%. Goal of 15% for 2019	• Teachers continued to work with students outside of timetabled classes in order to prepare them for Scholarship exams.	• Approximately 55 students were involved in the Scholarship programme. • In 2019 NZQA also removed the Scholarship examination fee. This may encourage more students to sit these examinations.
	Digital Curriculum • Introduce Digital Curriculum • Digital Trail and Pilots for NCEA COL academic goals	•	Digital Tech Within school teacher • Establish & facilitate program based on 2019 DT curriculum plan (work with ELearning Lead team, FL Tech, maybe focus on improving use of DT across school (CIG, full staff PD, Deans/FL's, FT's) • Enhance staff opportunities by providing PD to support the implementation of DT curriculum across SMC	• Implementation plan developed after consultation – to be delivered across Faculties as opposed to just Technology. Faculties involved – English, Science, Health, Mathematics, Technology • Faculties to deliver specific Computational Thinking skills and opportunities for Designing and Developing Digital Outcomes, generally led by Faculty Leaders/Assistant Faculty Leaders. • PD provided through WST and Ministry of Education contract

Annual Plan Focus 3: Support community involvement

The St Mary's College community is strong and diverse. We are committed to protecting that diversity and to building relationships to ensure more successful educational outcomes for our students.

Link to Strategic Plan	Annual Goal	Baseline data	Strategies 2019	At the end of 2019...
<p><i>Increase parent/family/whānau engagement with student learning and school life</i></p> <p><i>Enhance communication with our community and place value upon kotahitanga</i></p> <p><i>Reflect and foster the cultural diversity of the St Mary's Community</i></p>	<ul style="list-style-type: none"> • Active communication between school and parents on individual learning through effective reporting to parents • Increase student's involvement in extracurricular activities • Create a Physical and social environment the respects and celebrates diversity • Continue to provide learning in Tikanga Maori ad Te Reo Maori 	<ul style="list-style-type: none"> • Survey of parents around reporting done in 201 • BOT Charter survey 2018 	<ul style="list-style-type: none"> • Monitor Level of satisfaction of reporting and parent interviews. • Classrooms have evidence of culturally diverse imagery and text. • Whanau and Pacifica group meeting regularly. • COL Wst allocated this area of responsibility. • Monitor uptake of Newsletter using statistics - including use of links • Evidence of culturally diverse imagery around school and in classrooms. • Whanau group and Pacifica Network embedded • Support the PTFA initiatives • Sports director plan. Grow participation in sport and physical activity • Encourage parent engagement in our sports programme ☐ Enhance the sporting reputation of SMC through regular and appropriate communication and promotion • Regularly communicate sports news to a wider community ☐ • Celebrate sporting success • Increase the visibility of the St Mary's • Curriculum evening • NCEA evening • Pastoral Care evening for parents • Track use of website 	<ul style="list-style-type: none"> • Positive feedback about parent interviews. Review of reporting continues. The introduction of the Progress Report has had benefit in the senior school. • Classrooms have the sign of the cross in a number of languages in prayer spaces. Texts and work being completed is culturally diverse for example • Whanau and Pasifika group meeting regularly • Changes to Cultural Evening implemented with further changes in 2020. • PTFA hosted a number of successful events including Meet the Maker • Newsletter change to a Friday has worked from a school perspective. On average 30% of those receiving the newsletter are opening it. This is something to be looked at in 2020. • 69.9% of students participate in extra curricula sport programmes. • Appointment of a Recreation Officer in 2019 has seen a number of new lunch time initiatives for students/staff to be involved in. • Both the St. Mary's College and St. Mary's College Sports Facebook pages continue to grow their audience. Audience interaction with posts is increasing. This promotes St. Mary's College to a wide audience. • School website has been updated with new photos. News stories added regularly. • Parent evenings such as curriculum, NCEA evenings are generally well supported.

Annual Plan Focus 4: Managing financial constraints and resources

The school seeks to make decisions about resource allocation transparently and in accordance with the core values of the school.

Link to Strategic Plan	Annual Goal	Baseline data	Strategies 2019	At the end of 2019...
<ul style="list-style-type: none"> • <i>Provide a safe and healthy school environment</i> • <i>To have systems and procedures that enable efficient school operations which enhance teaching and learning.</i> • <i>Ensure physical learning environment is fit for purpose</i> • <i>Identify and access external sources of support</i> 	<ul style="list-style-type: none"> • Further streamline Property management • Property modifications for special needs • Review 5-year plan of how we fund operations • Maintain a property maintenance programme in alignment with MOE requirements ensuring adequate facilities for the present and the future • Update EOTC plans • Review Safe Children Policy • Upgrade security system 	<ul style="list-style-type: none"> • Need to embed culture of identifying Risks and Hazards and acting on these. • BOT Strategy survey and work done in 2017 • # of students in activities data 	<ul style="list-style-type: none"> • Effective reporting to BOT of incidents and risk identification number of accidents • Property Manager regularly report to Principal and provides regular reports. • Increase locally raised funds • Increase community involvement • Stream line EOTC Practices • Timetable review was put on hold in 2018 but is under consideration for 2020 • Actively encourage healthy activity in breaks. • Upgrading Trip forms 	<ul style="list-style-type: none"> • Health and Safety processes including Risk and Hazard identification and committees within the school, BOD/BOT implemented. • Revenue generated from a variety of locally raised funds – construction of the playground at the end of 2019. • External review of Emergency Management Procedures implemented and completed. Staff and students trained. Into operation in 2020. • MK successfully working as a Flexible Learning Environment. • Sports Prefects/Recreation Officer providing opportunities for students/staff at lunchtimes. • Care Monkey introduced as a platform to manage EOTC permissions and processes. • Community involvement in Cultural Evening. • Sports Annual Plan designed and implanted. • PTFA provided additional seating and shelter through umbrellas.

	<ul style="list-style-type: none"> 5 year strategic plan for Sports 		<ul style="list-style-type: none"> Ensure a sustainable and affordable sports programme Combined Boards Management of Property 	
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Annual Plan Focus 5: Supporting hauora of students

St Mary's College supports the holistic development of each student. The College provides support for the spiritual and academic development of students and their emotional, social and physical well-being.

Link to Strategic Plan	Annual Goal	Baseline data	Strategies 2019	At the end of 2019...
<ul style="list-style-type: none"> To ensure wholeness; the optimum emotional, spiritual and physical wellbeing of students. Including cybersafety 	<ul style="list-style-type: none"> 90% + attendance for all students Consider implications of Form time review and create an action plan Conduct a survey of student well-being. Build a playground 	<ul style="list-style-type: none"> Report from Counsellors and Nurse. Ongoing Cyber safety programme in Year 7-10 E-Learning lead team strategic plan Transition from year 10 in to year 11. New students entering Year 9 	<ul style="list-style-type: none"> Track Attendance data - Track Levels of students' involvement in sport - existing and measured Increase staff involvement in sport activity Staff wellbeing measures. Include key competencies in Junior Reporting 	<ul style="list-style-type: none"> Overall school attendance rate is 85.9% No significant changes from form time review Key competencies included in junior reporting World Challenge investigated, group travelling to Vietnam in December 2002. Participation rates in extra curricula activities are high – looking at groups students involved in, tracked through KAMAR. Recreation office employed; hours increased during the year. Initiative in place until the end of 2020.

<ul style="list-style-type: none"> • To increase awareness of and promotion of safe usage of mobile ICT devices. • Pride and environment that encourage hauora • Low absenteeism • Continue to support students engagement with music 	<ul style="list-style-type: none"> • Increase access to recreation activities • Improve student self-management and soft skill • Investigate the impact of transition at particularly into Year 9 and from Year 10 to 11 (COL) • Review Safe Children Policy • Develop the digital code of conduct to extend our SMC values and expectations into the digital SMC space 		<ul style="list-style-type: none"> • Build study skills at Year 10 and 11 • Our Mercy value of Justice underpins teamwork and cooperation and reflects 21st century learning. • Pastoral Care evening for parents • Investigate World challenge • Form teacher to ensure each student is involved in an extracurricular activity throughout the year. • Employ a Recreation officer • Working with staff and students to develop a shared set of expectations and values and how they are implemented into the digital space. It's not a separate way of behaving. It will involve work with students, parents and teachers. It overlaps a lot into pastoral. • Decreasing # of students taking holidays in term time through communication. <p>Within schools teacher</p> <ul style="list-style-type: none"> • Develop an effective transition processes for information to transfer across the schools (new 	<ul style="list-style-type: none"> • WSL appointed around transitions. Successful orientation morning held for students new at levels other than Year 7. Now looking at transition to other levels of the school • Playground completed and opened. • Digital Code of Conduct developed, further work with students to occur.
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			<p>Year 8 & 9 students coming from other schools to SMC and also within SMC (Year 10 going into NCEA Level 1)</p> <ul style="list-style-type: none"> • Collect and analyse data on the impact of transition at Year 8/9 on educational outcomes • Collect and analyse data on current practices at SMC and across other COL Secondary schools • Establish and implement effective systems for transition of our New Year 8 and 9 students leading into Year 10. • Establish and implement effective systems for transition of our Year 10 students leading into NCEA Level 1 - Year 11. 	
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Statement of Kiwisport Initiative

For the year ended 31 December 2019

Kiwisport is a Government funding initiative that promotes sport and aims to increase opportunities for school aged students to participate in organised sport. Kiwisport provides funding based on all Years 7 to 13 students at St Mary's College. In the 2019 school year, the school received direct funding through the quarterly operations grant of \$20,855 (excluding GST). This funding was used to employ a fulltime Sports Coordinator.

In the 2019 school year, 723 students took part in some form of organized sport (2018: 655 students) which is a 10% increase from the previous year. Part of the success may be attributed to the adoption of Sport New Zealand's 'Balance is Better'. This philosophy looks at the reasons why young people play sport and at St Mary's College, students want to play for enjoyment with their friends. This increased participation aids in the hauora of the students attending the College.