

# **POMPALLIER CATHOLIC COLLEGE**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

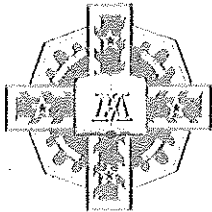
School Address:	Main Road, State Highway, Maunu, Whangarei
School Postal Address:	P O Box 10-042, Te Mai, Whangarei
School Phone:	(09) 438-3950
School Email:	accounts@pompallier.school.nz
Ministry Number:	17

# POMPALLIER CATHOLIC COLLEGE

Financial Statements - For the year ended 31 December 2016

## Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 19</u>	Notes to the Financial Statements
<u>6 - 10</u>	Statement of Accounting Policies
<u>11 - 19</u>	Other Notes and Disclosures
20	Board of Trustees Members
21	Kiwisport Statement
22	Analysis of Variance



**POMPALLIER CATHOLIC COLLEGE**  
**Te Kāreti Katorika o Pomapārie**

State Highway 14, Maunu 0179  
PO Box 10-042, Te Mai 0143  
Whangarei, New Zealand  
Tel: 09 438 3950  
[www.pompalliercollege.school.nz](http://www.pompalliercollege.school.nz)

**Pompallier Catholic College**

**Statement of Responsibility**

For the year ended 31 December 2016

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 2016 fairly reflects the financial position and operations of the school.

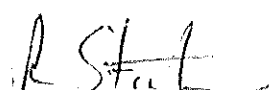
The School's 2016 financial statements are authorised for issue by the Board.

Christopher John Peol  
Full Name of Board Chairperson

  
Signature of Board Chairperson

25/5/2017  
Date:

RICHARD STANLEY  
Full Name of Principal

  
Signature of Principal

25/5/2017  
Date:

**Pompallier Catholic College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
<b>Revenue</b>				
Government Grants	2	4,289,135	4,238,484	4,236,761
Locally Raised Funds	3	505,583	464,677	500,274
Use of Land and Buildings Integrated		570,782	652,323	652,323
Interest Earned		14,185	13,000	17,620
International Students	4	153,168	124,000	123,186
		<u>5,532,854</u>	<u>5,492,484</u>	<u>5,530,164</u>
<b>Expenses</b>				
Locally Raised Funds	3	219,078	177,300	157,785
International Students	4	80,879	66,813	62,308
Learning Resources	5	3,944,562	3,956,698	3,954,164
Administration	6	261,096	212,873	212,044
Finance Costs		934	-	-
Property	7	1,013,054	997,800	1,029,442
Depreciation	8	75,433	78,000	69,059
Loss on Disposal of Property, Plant and Equipment		2,207	-	655
		<u>5,597,243</u>	<u>5,489,484</u>	<u>5,485,457</u>
<b>Net Surplus / (Deficit)</b>		<b>(64,389)</b>	<b>3,000</b>	<b>44,707</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>(64,389)</b></u>	<u><b>3,000</b></u>	<u><b>44,707</b></u>

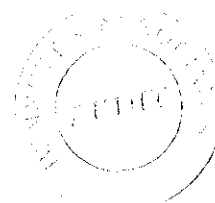
The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



**Pompallier Catholic College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2016

	Actual 2016 \$	Budget (Unaudited) 2016 \$	Actual 2015 \$
Balance at 1 January	245,030	243,094	200,323
Total comprehensive revenue and expense for the year	(64,389)	3,000	44,707
<b>Equity at 31 December</b>	<b>180,641</b>	<b>246,094</b>	<b>245,030</b>
Retained Earnings	180,641	246,094	245,030
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>180,641</b>	<b>246,094</b>	<b>245,030</b>

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

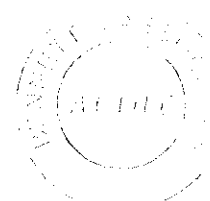


# Pompallier Catholic College Statement of Financial Position

As at 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	365,480	486,838	402,304
Accounts Receivable	10	200,452	301,225	301,225
GST Receivable		26,080	12,077	12,077
Prepayments		14,761	10,033	10,033
Inventories	11	-	15,158	15,158
		<u>606,773</u>	<u>825,331</u>	<u>740,797</u>
<b>Current Liabilities</b>				
GST Payable		-	-	-
Accounts Payable	13	332,394	395,178	395,178
Revenue Received in Advance	14	196,432	251,933	251,933
Provision for Cyclical Maintenance	15	-	2,500	2,500
Painting Contract Liability - Current Portion	16	24,523	35,048	35,048
Finance Lease Liability - Current Portion	17	6,714	-	-
Funds held in Trust	18	31,674	18,732	18,732
		<u>591,736</u>	<u>703,391</u>	<u>703,391</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>15,037</b>	<b>121,940</b>	<b>37,406</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	261,113	192,160	275,630
		<u>261,113</u>	<u>192,160</u>	<u>275,630</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	84,669	52,934	52,934
Painting Contract Liability	16	-	15,072	15,072
Finance Lease Liability	17	10,839	-	-
		<u>95,508</u>	<u>68,006</u>	<u>68,006</u>
<b>Net Assets</b>		<u><u>180,641</u></u>	<u><u>246,094</u></u>	<u><u>245,030</u></u>
<b>Equity</b>		<u><u>180,641</u></u>	<u><u>246,094</u></u>	<u><u>245,030</u></u>

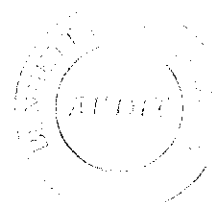
The above Statement of Financial Position should be read in conjunction with the accompanying notes.



**Pompallier Catholic College**  
**Statement of Cash Flows**  
For the year ended 31 December 2016

	2016	2016	2015
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	1,141,013	1,100,000	1,140,016
Locally Raised Funds	499,674	416,956	526,591
International Students	120,970	151,510	211,030
Goods and Services Tax (net)	(14,003)	(77)	468
Payments to Employees	(693,324)	(531,411)	(573,795)
Payments to Suppliers	(1,046,662)	(1,083,279)	(1,061,512)
Interest Paid	(934)	-	-
Interest Received	14,667	13,119	18,028
<b>Net cash from / (to) the Operating Activities</b>	<b>21,401</b>	<b>66,818</b>	<b>260,826</b>
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	(2,207)	-	(655)
Purchase of PPE (and Intangibles)	(60,916)	-	(58,232)
<b>Net cash from / (to) the Investing Activities</b>	<b>(63,123)</b>	<b>-</b>	<b>(58,887)</b>
<b>Cash flows from Financing Activities</b>			
Finance Lease Payments	17,554	-	-
Painting contract payments	(25,597)	120	(15,649)
Funds Administered on Behalf of Third Parties	12,942	2,732	(22,311)
<b>Net cash from Financing Activities</b>	<b>4,898</b>	<b>2,852</b>	<b>(37,960)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(36,824)</b>	<b>69,670</b>	<b>163,979</b>
Cash and cash equivalents at the beginning of the year	9 402,304	417,168	238,325
<b>Cash and cash equivalents at the end of the year</b>	<b>9 365,480</b>	<b>486,838</b>	<b>402,304</b>

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



# Pompallier Catholic College

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2016

#### a) Reporting Entity

Pompallier Catholic 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 2016 to 31 December 2016 and in accordance with the requirements of the Public Finance Act 1989.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

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

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

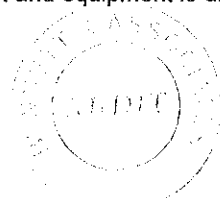
##### *Critical Accounting Estimates And Assumptions*

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

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

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

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





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

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

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

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

#### ***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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are 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

#### ***Other Grants***

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

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

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

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

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

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

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

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

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

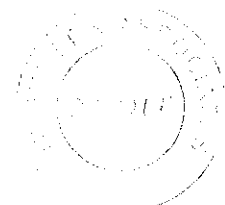
Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

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

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

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

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



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

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

#### **i) Inventories**

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

#### **j) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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 bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of securities.

#### **k) Property, Plant and Equipment**

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

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

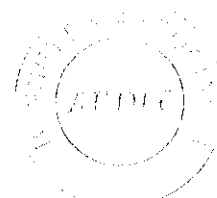
Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

#### **Leased Assets**

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



### **Depreciation**

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

The estimated useful lives of the assets are:

Building	25 years
Furniture and fittings	5 years
Electronic equipment	5 years
Motor vehicles	5 years
Plant and equipment	10 years
Other equipment	5 years
Sports equipment	5 years
Textbooks	4 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

### **l) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

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

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

### **m) Accounts Payable**

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

### **n) Employee Entitlements**

#### *Short-term employee entitlements*

Employee 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.

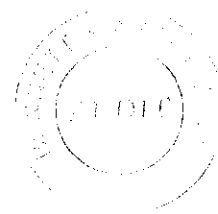
### **o) Revenue Received in Advance**

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.

### **p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.



**q) 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).

**r) 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, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**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.

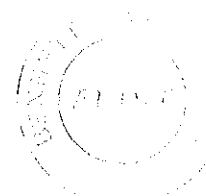
Commitments and contingencies are disclosed exclusive of GST.

**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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operational grants	999,820	974,327	960,400
Teachers' salaries grants	3,138,484	3,138,484	3,106,783
Resource teachers learning and behaviour grants	13,708	15,500	7,999
Other MoE Grants	55,806	60,346	56,117
Other government grants	81,317	49,827	105,462
	<u>4,289,135</u>	<u>4,238,484</u>	<u>4,236,761</u>

## 3. Locally Raised Funds

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
<b>Revenue</b>			
Donations	53,573	55,000	72,743
Fundraising	3,339	-	-
Other revenue	11,433	8,226	-
Trading	98,373	88,000	130,320
Activities	338,867	313,451	297,211
	<u>505,583</u>	<u>464,677</u>	<u>500,274</u>
<b>Expenses</b>			
Activities	107,477	92,300	74,353
Trading	107,775	85,000	83,432
Fundraising (costs of raising funds)	3,339	-	-
Other Locally Raised Funds Expenditure	487	-	-
	<u>219,078</u>	<u>177,300</u>	<u>157,785</u>
<i>Surplus for the year Locally raised funds</i>	<u>286,506</u>	<u>287,377</u>	<u>342,489</u>

## 4. International Student Revenue and Expenses

	2016 Actual Number	2016 Budget (Unaudited) Number	2015 Actual Number
International Student Roll	14	11	11
<b>Revenue</b>			
International student fees	153,168	124,000	123,186
<b>Expenses</b>			
Commissions	19,659	21,313	17,808
Recruitment	7,387	7,000	7,777
International student levy	5,890	2,000	2,066
Employee Benefit - Salaries	17,615	16,500	16,505
Other Expenses	30,328	20,000	18,152
	<u>80,879</u>	<u>66,813</u>	<u>62,308</u>
<i>Surplus for the year International Students'</i>	<u>72,290</u>	<u>57,187</u>	<u>60,878</u>

## 5. Learning Resources

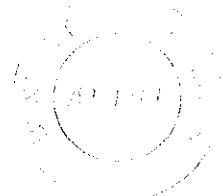
	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Curricular	209,632	432,457	290,075
Equipment repairs	16,103	13,500	9,512
Information and communication technology	13,471	10,741	12,738
Extra-curricular activities	116,604	-	-
Library resources	4,442	4,250	4,410
Employee benefits - salaries	3,531,020	3,440,345	3,430,448
Resource/attached teacher costs	36,154	45,880	199,360
Staff development	17,134	9,525	7,621
	<u>3,944,562</u>	<u>3,956,698</u>	<u>3,954,164</u>

## 6. Administration

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Audit Fee	6,220	6,350	6,350
Board of Trustees Fees	6,088	7,580	7,480
Board of Trustees Expenses	3,696	8,000	7,770
Communication	9,933	13,200	10,019
Consumables	4,188	(2,100)	9,470
Operating Lease	7,582	8,675	6,374
Legal Fees	2,956	-	1,916
Other	19,359	31,386	21,698
Employee Benefits - Salaries	164,277	118,223	121,998
Insurance	6,682	8,059	7,205
Service Providers, Contractors and Consultancy	30,115	13,500	11,764
	<u>261,096</u>	<u>212,873</u>	<u>212,044</u>

## 7. Property

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Caretaking and Cleaning Consumables	115,334	114,900	118,654
Consultancy and Contract Services	23,396	11,300	35,049
Cyclical Maintenance Provision	29,235	6,765	24,600
Grounds	57,060	13,200	15,119
Heat, Light and Water	46,575	50,000	48,925
Repairs and Maintenance	23,315	47,786	36,061
Use of Land and Buildings	570,782	652,323	652,323
Security	16,832	13,500	12,673
Employee Benefits - Salaries	130,526	88,026	86,038
	<u>1,013,054</u>	<u>997,800</u>	<u>1,029,442</u>



### 8. Depreciation of Property, Plant and Equipment

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Electronic Equipment	33,067	38,499	34,374
Furniture and Fittings	15,009	14,904	12,723
Leased Assets	3,805	-	-
Library Resources	4,149	4,490	4,009
Motor Vehicles	1,545	1,557	1,390
Other Equipment	1,182	-	-
Plant & Equipment	13,018	13,416	11,979
Sports Equipment	2,405	2,383	2,128
Textbooks	1,253	2,751	2,456
	<u>75,433</u>	<u>78,000</u>	<u>69,059</u>

### 9. Cash and Cash Equivalents

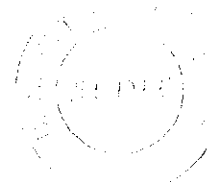
	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash on Hand	150	624	624
Bank Current Account	16,291	101,014	15,546
Bank Call Account	233	70,200	70,276
Short-term Bank Deposits	348,807	315,000	315,858
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>365,480</u>	<u>486,838</u>	<u>402,304</u>

### 10. Accounts Receivable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Receivables	150	17,544	17,544
Interest Receivable	500	981	981
Teacher Salaries Grant Receivable	199,802	282,700	282,700
	<u>200,452</u>	<u>301,225</u>	<u>301,225</u>
Receivables from Exchange Transactions	650	18,525	18,525
Receivables from Non-Exchange Transactions	199,802	282,700	282,700
	<u>200,452</u>	<u>301,225</u>	<u>301,225</u>

### 11. Inventories

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Stationery	-	344	344
Chrome Books	-	14,814	14,814
	<u>-</u>	<u>15,158</u>	<u>15,158</u>



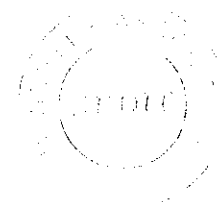
## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Electronic Equipment	67,438	15,232			(33,067)	49,603
Furniture and Fittings	121,454	6,775			(15,009)	113,220
Leased Assets	-	20,979			(3,805)	17,174
Library Resources	28,058	7,345	(2,208)		(4,149)	29,046
Motor Vehicles	4,635				(1,545)	3,090
Other Equipment	-	7,092			(1,182)	5,910
Plant & Equipment	41,440	5,701			(13,018)	34,123
Sports Equipment	7,698				(2,405)	5,293
Textbooks	4,907				(1,253)	3,654
<b>Balance at 31 December 2016</b>	<b>275,630</b>	<b>63,124</b>	<b>(2,208)</b>	<b>-</b>	<b>(75,433)</b>	<b>261,113</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Electronic Equipment	172,495	(122,892)	49,603
Furniture and Fittings	265,382	(152,162)	113,220
Leased Assets	20,979	(3,805)	17,174
Library Resources	100,788	(71,743)	29,046
Motor Vehicles	6,952	(3,862)	3,090
Other Equipment	7,092	(1,182)	5,910
Plant & Equipment	112,741	(78,618)	34,123
Sports Equipment	10,985	(5,692)	5,293
Textbooks	14,571	(10,917)	3,654
<b>Balance at 31 December 2016</b>	<b>711,985</b>	<b>(450,872)</b>	<b>261,113</b>

The net carrying value of equipment held under a finance lease is \$17,174.

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2015	\$	\$	\$	\$	\$	\$
Electronic Equipment	72,591	29,221			(34,374)	67,438
Furniture and Fittings	115,746	18,375		56	(12,723)	121,454
Library Resources	25,929	6,371	(233)		(4,009)	28,058
Motor Vehicles	6,025				(1,390)	4,635
Other Equipment	655		(655)		-	-
Plant & Equipment	53,235			184	(11,979)	41,440
Sports Equipment	3,560	6,266			(2,128)	7,698
Textbooks	5,341	2,022			(2,456)	4,907
<b>Balance at 31 December 2015</b>	<b>283,082</b>	<b>62,255</b>	<b>(888)</b>	<b>240</b>	<b>(69,059)</b>	<b>275,630</b>





2015	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Electronic Equipment	830,517	(763,079)	67,438
Furniture and Fittings	399,395	(277,941)	121,454
Library Resources	101,423	(73,365)	28,058
Motor Vehicles	83,049	(78,414)	4,635
Other Equipment	-	-	-
Plant & Equipment	305,471	(264,031)	41,440
Sports Equipment	79,406	(71,708)	7,698
Textbooks	14,571	(9,664)	4,907
<b>Balance at 31 December 2015</b>	<b>1,813,832</b>	<b>(1,538,202)</b>	<b>275,630</b>

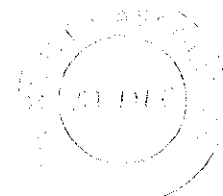
### 13. Accounts Payable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operating creditors	90,731	79,876	79,876
Accruals	14,569	7,303	7,303
Capital accruals for PPE items	-	3,375	3,375
Banking staffing overuse	-	9,638	9,638
Employee Entitlements - salaries	210,232	282,700	282,700
Employee Entitlements - leave accrual	16,862	12,286	12,286
	<b>332,394</b>	<b>395,178</b>	<b>395,178</b>
Payables for Exchange Transactions	332,394	395,178	395,178
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>332,394</b>	<b>395,178</b>	<b>395,178</b>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
International student fees	175,312	207,510	207,510
Other	21,120	44,423	44,423
	<b>196,432</b>	<b>251,933</b>	<b>251,933</b>



**15. Provision for Cyclical Maintenance**

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Provision at the Start of the Year	55,434	55,434	47,175
Increase to the Provision During the Year	29,235	6,765	24,600
Adjustment to the Provision	-	(6,765)	8,259
Use of the Provision During the Year			(24,600)
Provision at the End of the Year	<u>84,669</u>	<u>55,434</u>	<u>55,434</u>
Cyclical Maintenance - Current	-	2,500	2,500
Cyclical Maintenance - Term	84,669	52,934	52,934
	<u>84,669</u>	<u>55,434</u>	<u>55,434</u>

**16. Painting Contract Liability**

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Liability	24,523	35,048	35,048
Non Current Liability	-	15,072	15,072
	<u>24,523</u>	<u>50,120</u>	<u>50,120</u>

In 2006 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2007, with regular maintenance in subsequent years. The agreement has an annual commitment of \$35,048. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

**17. Finance Lease Liability**

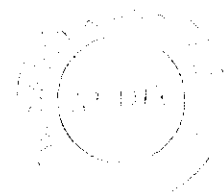
The School has entered into a number of finance lease agreements for computers. Minimum lease payments payable:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	6,714	-	-
Later than One Year and no Later than Five Years	10,839	-	-
	<u>17,554</u>	<u>-</u>	<u>-</u>

**18. Funds held in Trust**

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Funds held in Trust on behalf of third parties - Current	31,674	18,732	18,732
	<u>31,674</u>	<u>18,732</u>	<u>18,732</u>

These funds are held in trust for GSE funds, Bonds, Marist Network and Catholic Education Services.



## 19. Related Party Transactions

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

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

The Proprietor of the School is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor that are material transactions that have occurred has been disclosed appropriately.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2016 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

## 20. Remuneration

### Key management personnel compensation

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

	2016 Actual \$	2015 Actual \$
<i>Board Members</i>		
Remuneration	6,088	7,480
Full-time equivalent members	0.37	0.37
<i>Leadership Team</i>		
Remuneration	1,198,341	1,820,403
Full-time equivalent members	13.50	23.00
Total key management personnel remuneration	1,204,429	1,827,883
Total full-time equivalent personnel	13.87	23.37

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:

	2016 Actual \$000	2015 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	4-5	1-10
Termination Benefits		

### Other Employees

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

Remuneration \$000	2016 FTE Number	2015 FTE Number
100-110	1.00	1.00
	1.00	1.00

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

## 21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2016 Actual	2015 Actual
Total	\$0	\$0
Number of People	0	0

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2016 (Contingent liabilities and assets at 31 December 2015: nil).

The Board has a possible claim that may require a payment. If the claim is successful the cost will be no more than \$20,000.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2016 the Board had not entered into contract agreements for capital works

(Capital commitments at 31 December 2015: nil)

### (b) Operating Commitments

As at 31 December 2016 the Board has entered into the following contracts:

(a) operating lease of a photocopier and laptops;

	2016 Actual \$	2015 Actual \$
No later than One Year	7,451	4,153
Later than One Year and No Later than Five Years	3,894	2,964
Later than Five Years	-	-
	11,345	7,117

## 24. Managing Capital

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

## 25. Financial Instruments

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

### Loans and receivables

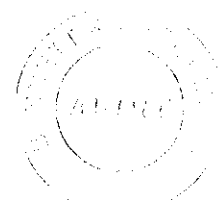
	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash and Cash Equivalents	365,480	486,838	402,304
Receivables	200,452	301,225	301,225
Total Loans and Receivables	<u>565,932</u>	<u>788,063</u>	<u>703,529</u>

### Financial liabilities measured at amortised cost

Payables	332,394	395,178	395,178
Finance Leases	17,554	-	-
Painting Contract Liability	24,523	50,120	50,120
Total Financial Liabilities Measured at Amortised Cost	<u>374,470</u>	<u>445,298</u>	<u>445,298</u>

## 26. Events After Balance Date

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



**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF  
POMPALLIER CATHOLIC COLLEGE'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

57 Clyde Street  
PO Box 627  
WHANGAREI 0140  
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info@bennettca.co.nz  
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The Auditor-General is the auditor of Pompallier Catholic College (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

### **Opinion**

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2016, 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 2016; 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 26 May 2017. This is the date at which our opinion is expressed.

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

### **Basis for our opinion**

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

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

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

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

The Board of Trustees is responsible on behalf of the 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 arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information excluding pages 2 to 19, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Steve Bennett**

**BENNETT & ASSOCIATES**

On behalf of the Auditor-General

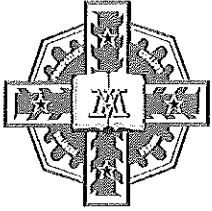
Whangarei, New Zealand





**Pompallier Catholic College  
Board of Trustees**

<b>Name</b>	<b>Position</b>	<b>Type</b>	<b>Date Appointed</b>	<b>Date Left</b>
Richard Stanton		Principal		
Lynda Perkins		Staff Rep	Jun-13	May-16
Mark Waenink		Staff Rep	Jun-16	-
Rojena Fuentes		Student Rep	Sep-15	-
Chris Pool	Chairperson	Parent Trustee	Jun-14	
Rob Kirwan		Parent Trustee	Jun-13	
Karen Absil	Deputy Chair	Parent Trustee	Jun-13	
Stewart Otene		Parent Trustee	Jun-13	
Jim Schimanski		Proprietor's Trustee	Jun-14	
Glenys Jakicevich		Proprietor's Trustee	Jun-16	
Fr Phil Bennenbroek		Proprietor's Trustee	Jul-14	
Craig Wells		Parent Trustee	Nov-16	
David Wills		Parent Trustee	Jun-13	May-16
Phil Morton-Jones	Chairperson	Proprietor's Trustee	Jun-13	May-16
David Atkinson		Proprietor's Trustee	Jun-13	Feb-16



# POMPALLIER CATHOLIC COLLEGE

## Kaareti Katorika o Pomapaarie

State Highway 14, Maunu 0179  
PO Box 10-042, Te Mai 0143  
Whangarei, New Zealand  
Tel: 09 438 3950 Fax: 09 430 0302  
www.pompalliercollege.school.nz

### 2016 ANNUAL Plan

#### 1. *Student centred learning informed by relevant data*

- a) On-going development of pedagogy to support student centred learning and inquiry teaching.

Measures:

- Evidence of application being used by staff via surveys and in reporting documents
- Evidence of pedagogy engaging students as learners

Key Responsibility: AP Curriculum, DP and Principal

#### Summation

Teachers are showing evidence of using formal data and their own assessment data to inform their decision making and planning. With the occasional exception, student surveys and feedback indicate high levels of engagement in the classroom. The students are very willing to convey any learning concerns to Deans and Senior management and they are actively involved in remedying issues where it is possible. Staff are utilizing a wide range of teaching and assessment techniques to enable students to learn effectively and to demonstrate what they have learnt learning. Formal internal assessment for some NCEA areas need to be improved via a more rigorous application of the criteria and ensuring that sufficient evidence is available to justify teacher's judgements.

#### 2. *Enhanced sporting environment*

- a) Participate in the AIMS games  
b) Develop fitness track stations around the College.

Measures:

- 20 students attending the AIMS games
- Provision of ten stations around college.

Key Responsibility: Sports Co-ordinator and Principal

May: Student interest has been surveyed for AIMS. It is likely that we will take a girls hockey team (15 students) and another 5 individual competitors. Letters have been sent to parents of these groups. A meeting with parents is scheduled for June 9th.

May: A variety of fitness track activities are being discerned by staff and students. The preferred option is a set of four locations with three activities clustered at each location. The locations will be placed around the main field. Staff and students have identified 10 activities that they would like. A proposal will be put to a sponsor re support for these activities.

September: Sponsorship application declined. Have moved to a provision of four activity sites with an associated activity that do not require any soft-fall arrangements. Now seeking material to build the four activities. Next year we will add a further activity to each station. Costs will be minimalized via use of donated materials and student/teacher labour.

November: Meet with Culham Engineering re possible design of 4 sites. Culham's have offered to produce the initial 4 activities. They are expected early December.

#### Summation

AIMS games were attended by a mixed hockey team who finished middle of the competition. The event was well organised and students are very keen to attend next year. We have booked accommodation for 2017 for a hockey team and have some provisional accommodation for additional

students. Regular participation at this event would be beneficial for the students and the schools' desire to grow the roll.

Four stations have been constructed and placed around the sports field. The stations were adjusted to take account of student and staff feedback. A further four stations are scheduled for 2017. Funding is being sought for these.

### 3. *Development of curriculum*

a) Gifted and Talented. Learning and teaching programmes are developed for students considered to be at risk. Extension strategies are evidenced in teaching and learning.

Measures:

- Identification processes are effectively utilised and evidence recorded
- Exemplars of teacher strategies
- Pre and post strategy assessment data

Key Responsibility: HOL's, Gifted and Talented Co-ordinator

May:

Gifted and Talented Students are identified when students first enter the school in Years 7 and 8. This is done through standardized testing such as Asstle and PAT; teacher nomination (a full teacher questionnaire); peer nomination (class sociogram); parental nomination (a full parental questionnaire) and any information that comes from previous schools. All evidence is collected and held by the GATE Co-ordinator.

The College also identifies potential at risk G and T students. This may be due to social difficulties; underachievement; anxiety and/or specific learning difficulties. If a student who is considered G and T is identified as being at risk, we speak with the parents about obtaining an Educational Psychologists report. This details educational strength and weaknesses and provides specific recommendations on how to provide for the student's learning needs.

A summary of the Ed Psyc. Report is prepared by the GATE Co-ordinator and forwarded to the student's teachers and the full report is made available on KAMAR. If a Ed Psyc Report is not requested, the GATE Co-ordinator and SENCO work together to determine appropriate strategies to assist the student. This will often result in an IEP.

Multiple Exceptional Students (G and T students who also have specific learning disabilities) are identified on KAMAR with a @ so that teachers are aware that they need careful monitoring; often have special assessment conditions and may well need extra checkpoints or to have their parents e-mailed when a deadline has been set.

The SENCO and GATE Co-ordinator work together to ensure that these students utilize their special assessment conditions; meet deadlines and obtain necessary credits. If they are underperforming, meetings are held with the student and parents and necessary further supports are put in place. Senior student exam results are reviewed and monitored by the GATE Co-ordinator to determine whether they are meeting their potential.

Within the classroom, it is expected that at risk G and T students are extended to the same level as G and T students (identified on KAMAR with a I)

b) Professional Development. Staff shall be trained in suitable pedagogy to maximise teaching and learning for a Bring Your Own Device (BYOD) environment.

Measures:

- At least 10 hours training per staff member

Key Responsibility: DP and Principal

June: Digital Horizons training day is on June 3<sup>rd</sup> for all staff. They will attend self-selected workshops relating to using ICT in the classroom as well as attending two lectures.

September: Some staff indicate frustration arising from the low numbers of students having devices to use in the classroom. I am of the view that staff need to plan lessons on the presumption that students have devices and utilize them frequently. Students will not bring devices if they are not being used on a daily basis.

## Summation

A TOD will be set aside in 2017 for upskilling teacher in the utilization of Google classrooms and some learning tools to support higher order thinking. While most staff are competent in utilizing ICT the actual usage in the classroom is relatively low. A downward spiral of usage is evident and it needs to be addressed in 2017.

- c) Internet Safety. A programme is provided for Yr 9 and 8 students which emphasises safety in cyberspace and in particular, social media sites

Measures:

- Promotion and provision of suitable programme of advice and guidance

Key Responsibility: Deans and D.P

May: A 5 week programme has been developed for all Yr 7/8 students. Over a period of five weeks the students will receive 12 hours of instruction. Students build on their knowledge of Google drive, classrooms doc's and slides. They learn about internet safety in-depth including looking at terms and conditions, cookies, app permissions and dealing with cyber bullying.

September: The programme is on-going. We have had fewer incidents with Social media this year in Year 7/8. This programme is helping students to realise some of the practices that places them at risk. We also had a parents evening relating to Cyber Safety with input from various agencies plus staff. Less than 10 parents attended.

## Summation

The Yr 7/8 course received positive feedback from students and will be taught again in 2017. Raising students awareness of risk associated with common applications and establishing acceptable practice is best addressed at this time when many students are being introduced to social media sites.

- d) Accelerated Literacy and Maths programme within Years 7-9.

Measures:

- Collaboration with Saint Frances Xavier School to promote joint moderation of asTTle writing
- Application of learning evidenced in classroom practice
- Participation in ALiM and ALL program Year 2 (Accelerated learning Maths and Literacy)

Key Responsibility: AP and HOL's

May: We are Year 2 for ALiM and ALL. The focus for this year is to implement the programmes into the classroom. ALL was straight forward to schedule as the groups were part of our Whanau class. As ALiM was with our Maths class and needed to be additional to the Maths lesson we had to run a withdrawal group.

There were training days offered to the Inquiry Team last term. Teacher plus Principal attended the Mathematics Planning Days. Three teachers attended the Literacy Planning Days.

We have been assigned mentors for each area

Ali Robinson – Maths

Kerry Upson – Literacy

There are scheduled cluster meetings which three staff have been attending.

### ALiM

ALiM is running in BZ (7 students) and FT (5 students) Maths.

Students were selected on information from 2015 and testing carried out in Term 1 2016.

### ALL

ALL is running in BZ (7 students) and FT (6 students).

Students were selected on information from 2015 and testing carried out in Term 1 2016.

September: ALL has been completed. ALiM is on-going.

## ALL report.

Student demographics and NZC Standards OTJ							
National Student Number (NSN)	Year group	Gender	Ethnicity	Languages spoken at home	Students previous school interventio	OTJ Term 1 2016	Interim or Final OTJ for 2016
0135151908	7	F	NZ European	English	N/A	Below	At
0137219572	7	F	NZ European / Maori	English	N/A	Below	At
0137144236	7	M	NZ European	English	N/A	Below	Below
0135690217	7	M	Filipino	English	ESOL	Below	At
0147199465	7	M	Filipino / Chinese	English	ESOL	Below	At
0131517095	8	F	NZ European	English	N/A	Below	At
0131861143	8	F	NZ European	English	N/A	Below	Above
0135667655	7	M	Samoan / Maori	English	N/A	Below	At
0133133971	8	M	NZ European	English	N/A	Below	Below
0134436484	8	F	NZ European	English	N/A	Below	Below
0137046603	7	F	NZ European	Polish	ESOL	Below	Below
0136868172	7	F	NZ European	English	N/A	Below	At

### Data analysis - Accelerated student achievement (provided by Nic Webb/Annmarie Beazley)

*What was the impact of your school intervention on student achievement?*

A significant increase in the self-confidence and engagement of all students. Students believed they were competent writers. The students became the experts within the classroom and were regularly consulted by their peers within the classroom when they needed assistance of feedback with their writing. As experts the students were able to share their understanding with others and share and practice their learned skills. Achievement varied between the two groups, mainly due to a change in the teacher of one group changing mid-way through the intervention.

*To what degree was this accelerative progress? (Refer to the section on acceleration in the Theory of Action p.9.)*

All students who participated in the intervention accelerated and moved an entire curriculum level. Some students had outstanding acceleration, these were the students whose whanau were in daily communication with the ALL teacher and students were working on their programme at home with the support of whanau. A change in ALL teacher for one group due to maternity leave may have had some impact on the results of one of the ALL intervention groups. Progress however was very pleasing for the SIT Team, Senior Management and Whanau.

*What was the impact on student motivation, engagement and student agency? How did you gain this information?*

Through teacher observation and group discussion and interactions we were able to see how motivated and confident the students had become. Students were very honest about how they felt about writing as a subject and their own work and that of others. Teachers and students worked hard to develop a relationship and group dynamic where students felt comfortable to critique their own work and the work of others in an honest, unemotive way. Students became more comfortable with celebrating their successes and developed the confidence to look at their work for 'what is had' not 'what it was missing'. As their confidence developed students were able to engage with their learning quickly and were eager to get started with their writing. They would willingly share their new knowledge with their peers and wanted their peers to experience the same successes they had in group work. Students were also keen to share their successes with other teacher and their whanau.

# ALiM Report

ALiM Student Demographics and Data												
Year group	Gender	Ethnicity	Languages spoken at home	Member of a Bilingual Classroom	Nat Std end of 2015	Nat Std end of 2016	Start Add/Sub	End Add/Sub	Start mult/div	End mult/div	Start prop/ratio	End prop/ratio
7	M	NZ Eur	English	No	Well Below	Well Below	E5	E5	E5	E5	E5	E5
7	F	NZ Eur	English	No	Well Below	Below	E5	E5	E5	E5	E5	E5
7	F	NZEuro	English	No	Well Below	Below	E5	E5	E5	E5	2/4	2/4
7	F	NZEuro	English	No	Below	At	E6	E7	6	E7	E6	E7
8	M	NZEuro	English	No	Below	Below	E6	E7	6	E7	E6	E7
8	M	NZEuro	English	No	Below	Below	E6	E7	6	E7	E5	6
8	M	NZEur	English	No	Below	Below	E6	E5	E6	E5	E6	E5
8	M	NZ Eru	English	No	Below	Below	6	E7	E6	E7	5	6
8	F	Maori	English	No	Below	At	6	E7	6	E7	6	E7
8	F	NZ Eur	English	No	Below	At	6	7	6	7	6	7

*Record your collaborative inquiry question.*

"How do we develop effective systems of support that sustain student acceleration and ensure intervention coherence at a school-wide level?"

*What evidence shaped your inquiry?*

Year 1 had shown significant progress of those students involved in the ALiM programme. Those involved with the programme were positive and wanted to ensure that it was sustainable and that those students who were involved continued to progress at expected levels. However this was based upon a withdrawal programme and using another teacher who did not teach timetabled Mathematics. Teaching staff within the Year 7/8 Department teaching in other Departments and other Levels of the school posed a potential issue. Prioritising time to implement the programme effectively was also important to the SIT Team. There are also a number of interruptions to be considered when deciding on which Term is best to implement the programme. Minimising interruptions and delivering the programme consistently and effectively was essential. Staff 'buy in' and 'professional development' for those other teachers outside of the SIT Team was also something that the SIT Team wanted to look into. How could we best introduce this and roll this out looking forward to Year 3?

*What research informed your inquiry?*

Discussions with Year 3 Schools and what they had developed? Brainstorming potential issues and researching a range of strategies to address these. Talking with Ali Robinson our advisor. Professional discussions with Senior Management, SENCO, Timetabling and our HOL Secondary Maths on possible solutions.

*As a result of your learning describe the approaches you have implemented?*

Discussions with all teaching staff of 7/8 Mathematics at weekly FOLT Meetings. Discussions with Senior Management about incorporating the ALiM programme as part of a teaching expectation in the appraisal system. Mathematics given priority when building the timetable. Looking at timetabling blocks for 7/8 teachers so that ALiM is easier to implement.

*What was the impact of the intervention on your learners and their learning?*

Greater consistency in the delivery of the ALiM programme. Students see that it is a priority for teachers and therefore are more positive in their involvement with the programme. When it is seen as part of the learning as opposed to something separate from their normal timetable or viewed as 'remedial'. Students wanted to be part of ALiM. It was something they asked to be involved in. The confidence of the learners and very obvious increase in ability was observed by all the learners. Students became more positive about mathematics as a subject and about their own abilities as learner of mathematics.

*How do you know?*

Discussions with the learners and their whanau were all positive. Assessment results reflected this. Students could talk about their learning and were able to interpret their assessment data and comment about shifts. Students' reflections from the beginning of the intervention to the end showed significant changes to thinking about mathematics as a subject and their own abilities as learners.

*What was the impact on student motivation, engagement and agency?*

Students were highly motivated, engaged in all activities and enjoyed being the 'experts' when working with others within the class. Students were less intimidated by new mathematical concepts and more willing and resilient when approaching new mathematical concepts being introduced. Students particularly enjoyed feeling like they have something to contribute in group activities. Parents commented that their children were far more engaged with their home learning, and happier to share what they were doing at school with them. Parents also commented that students had changed their thinking around their abilities when it came to mathematics. It was no longer "too hard" and they weren't battling for long periods of time with their children to get them to complete work.

**4. Special Character: Making the connections**

- a) The College will take an active involvement with the organisation and participation of Saturday evening Mass (2<sup>nd</sup> week of month) at St Francis Xavier Parish.

Measures:

- Student leadership and engagement evidenced

Key Responsibility: DRS

- b) Catechesis programme for non-preference students. (Yr 8 - 10)

- Students and parents attend two evening sessions per term
- Students are sufficiently prepared to meet preference criteria

Key Responsibility: DRS, Principal.

May: Having discussed this with some staff and a few non-preference students, we have made some adjustments in this programme. We will now run it once a month on Wednesday after school. Each session will be around 90 minutes. Parents will be welcomed but many of them are working so an afternoon slot enables parents to collect students after school. The first session is scheduled for June 8<sup>th</sup>. We are targeting ten students who are in Yr 9 and Yr 10. This small group can fit into the school van and that will enable us to visit some of the different activities associated with the Catholic Church such as Young Vinnies, hospital chaplaincy, youth groups, SFX parish church. Mr. Stanton, Mr Davison, Mrs Williams and Marist priests will be running the programme.

September:

Programme is on-going. We have moved the programme to a Wednesday Period 5 time slot to ensure that we can enable better access from students. This seems to be a time that the students prefer and it works for staff presenting the programme.

November:

Discussion with Parish priest suggests that the programme may not meet its desired aims easily. Only 2 or 3 students would meet his expectations re a transfer to the preference criteria. Consideration is now being given to have these students participate in the sacramental programme.

Whanau teachers are having an hour of PD (per house) looking at ways to enhance prayer by looking at resources and practices during whānau time. This is being provided by Carolynn Phillips RE advisor from Catholic Schools Office on Tuesday November 29.

**Summation**

Proving hard to get sustained traction and made more problematic by the change in expectations from Parish Priest. The time investment is significant to move a few students off the non-preference roll. Consideration is now been given to utilizing the skills of the liturgical music co-ordinator to present this programme.

5. **National Standards / Student Attainment.**

a) National Standards:

80% of students in Year 8 2016 shall be at or above the National Standard for writing.

Measures:

- Attainment of goal

Key Responsibility: Yr 7/8 Teachers and SENCO

b) Mean writing target for boys Nov 2016: Year 10 a mean of asTTle 5A

Mean reading target for all Y9 Nov 2016: A mean of asTTle 5B

Measures:

- Attainment of targets

Key Responsibility: HOL's and SENCO

May: Cyber issues with e-asTTle are resolved. Students in Yr's 7-10 have completed assessments in reading comprehension and maths on-line. The Writing assessment has been completed. Results for May/June are shown below.

**asTTle analysis for June 2016.**

Curriculum levels (2-6) have been assigned a numeric score in order to attain a mean for the group.

Students are expected to be at:

Curriculum Level 6 when they are engaged in L1 NCEA.

Curriculum Level 3A/4B is the aspirational target by end of Yr 7

Curriculum Level 4P/4A is the aspirational target by end of Yr 8

15	14	13	12	11	10	9	8	7	6	5	4	3
2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A

Year 7 2016		Year Level June 2016	Maori	Female	Male
	Reading	11.2	12.2	10.9	11.6
	Writing	12.8	13.0	12.7	12.9
	Maths	12.1	12.8	12.2	11.8

Year 8 2016		Year Level June 2016	Maori	Female	Male
	Reading	10.0	10.6	9.6	10.7
	Writing	11.5	11.6	11.0	12.0
	Maths	10.5	10.8	10.6	10.5

Year 9 2016		Year Level June 2016	Maori	Female	Male
	Reading	9.6	9.5	9.7	9.5
	Writing	9.0	9.1	8.5	9.5
	Maths	9.8	9.9	9.5	10.0

Year 10 2016		Year Level June 2016	Maori	Female	Male
	Reading	8.6	9.2	8.5	8.7
	Writing	8.7	8.9	8.2	9.2
	Maths	8.0	9.0	8.5	7.7



Writing continues to be an area of challenge for our male students relative to the girls. Our specific strategies for addressing this include some targeted work via acceleration, a writing intervention in Yr 10 and teachers focusing upon material that will engage boys with writing tasks.

Sept: The indicators are positive for attaining the targets. Yr 10 boys writing intervention is taking place late Term 3 and into Term 4.

**Outcomes report – within 4 weeks of intervention completion**

The writing focus group for year ten took place during term three. The students that attended were identified by their teacher as working below standard or having inconsistent assessment data for writing. The students attended three sessions during a six day cycle and focused on expectations for NCEA L1 English, the writing process with emphasis on planning in detail, the structure of persuasive writing, the writing rubric and self-assessment.

All students had a positive attitude to the intervention and voiced how much they enjoyed attending and were disappointed when it concluded. I also noticed a marked improvement in the

Students	Asttle 2015 Year 9 – mid year	Asttle 2015 Year 9 – end of year	Asttle 2016 Year 10 – mid year	Asttle 2016 Beginning of intervention	Asttle 2016 End of intervention
J	3A	3P	3A	3A	4B
S	4P	3B	3P	3P	absent
B	2A	3A	No result	3A	absent
T	3P	3A	4B	4B	4P
L	No result	3B	3B	3B	4B
J	4A	4B	3P	3P	absent
C	3P	3A	3B	3B	4B
O	2A	3A	3A	3A	3A
T	3P	4P	5B	5B	5B
E	4B	3A	5A	5A	5B
P	3A	3A	4P	4P	4P

general attitude towards writing itself and most of the boys were actively asking for feedback and feed forward.

Unfortunately there were several interruptions that affected the intervention programme including the mates and dates program and class assessments. Absence was a factor that impacted more so this year than last year. This could not be avoided but does have an impact on the outcome of the intervention for some of the students as can be seen below.

The table above displays the assessment data from the students during years nine and ten including the beginning of the intervention and end of intervention. Overall this intervention has improved the student's perception of themselves as writers and given them the knowledge and understanding of the expectations for NCEA L1 in year 11 in order that they achieve at this level.

A couple of the students in the programme have been identified as twice exceptional students who have really struggled to produce work in class, these two students do have levels for their astTle writing that suggest that they are capable but often they do not see themselves as writers, this short course has changed their own self perception of this and hopefully this will mean that next year they will be able to produce the necessary output in class so that they can achieve with NCEA subjects with a high literacy focus.

Date: 07 / 11 / 2016 (Pauline Chirco SENCO)

Asttle Results December 2016

Year 7 2016		Year Level Dec 2016	Maori	Female	Male	12 month Change
	Reading	10.65	11.64	10.67	10.64	N/A
	Writing	11.22	11.67	11.00	11.54	N/A
	Maths	11.22	12.00	11.22	10.77	N/A

Year 7 2015		Year Level Dec 2015	Maori	Female	Male	12 month Change
	Reading	10.9	11.5	10.4	11.61	N/A
	Writing	10.5	9.6	10.0	11.4	N/A
	Maths	Site down				N/A

Year 8 2016		Year Level Dec 2016	Maori	Female	Male	12 month Change
	Reading	9.55	10.06	9.10	10.16	1.3
	Writing	9.50	9.53	8.73	10.56	1.0
	Maths	10.08	10.35	10.05	10.13	N/A

Good progress is evident in all areas

Year 8 2015		Year Level Dec 2015	Maori	Female	Male	12 month Change
	Reading	10.5	10.6	10.2	10.7	
	Writing	10.5	10.7	9.8	11.1	
	Maths	Site down				

Year 9 2016		Year Level Dec 2016	Maori	Female	Male	12 month Change
	Reading	9.30	8.86	8.56	10.13	1.2
	Writing	9.11	7.90	7.98	10.43	1.4
	Maths	8.81	9.90	8.50	9.18	N/A

Yr. 9 Boys performance is lower than desired in reading and writing. This needs further attention in 2017. The female students meet the targeted expectation.

Year 9 2015		Year Level Dec 2015	Maori	Female	Male	12 month Change
	Reading	Site down				
	Writing	10.3	10.6	10	11.2	0.3
	Maths	Site down				

Year 10 2016		Year Level Dec 2016	Maori	Female	Male	12 month Change
	Reading	7.61	7.36	7.67	7.56	N/A
	Writing	8.29	8.77	7.84	8.72	1.4
	Maths	7.76	8.67	7.89	7.64	N/A

#### AsTTle and NCEA

This group had the 2016 NCEA outcomes as listed below. (They were Yr. 10 In 2015)

Year 10 2015		Year Level Dec 2015	Maori	Female	Male	12 month Change
	Reading	Site down				
	Writing	8.2	8.3	7.7	8.9	2.0
	Maths	Site down				

2016	NCEA	Rate (%)	Maori	Female	Male
Year 11 (L1)	Achieved	96	90 (11)	95 (38)	97 (35)
73 students	Merit	38	27	50	20
	Excellence	18	0	21	11

### Summation

Yr 10 boys have made a significant gain in writing but did not shift to the end of curriculum 5 as was desired. Yr 7 writing and maths is not as strong as it was in the prior 2 years.  
Six Maori students (6/14) returned a writing score below Level 2 of the curriculum.  
12 students (12/80) returned a writing score below Level 2 of the curriculum.  
Maori Maths is a curriculum level lower than the desired level. Targeted intervention is needed.

National Standards writing in Yr 8 placed 74% of students "at" or "above" the standard. At the lower two levels of National Standards over half the students moved upwards a level in the last 12 months. This was primarily a consequence of the accelerated learning project.

- c) NCEA targets
- i) All students attending Pompallier Catholic College shall attain Level 2 NCEA
  - ii) Levels 3 NCEA and UE results are at, or above, 85% achievement
  - iii) Merit and excellence endorsement in NCEA Levels 1, 2 and 3 are at a minimum level of Excellence of 15% and Merit of 30% annually
  - iv) At least 80% of Level 3 students attain 80 credits at Level 3 or higher.

Measures:

- Attainment of targets

### Summation.

NCEA	Achieved	Merit	Excellence
Level 1	96	38	18
Level 2	97	33	32
Level 3	90	28	20

UE entrance was attained by 78% of students.

55% of Yr 13 students attained more than 80 credits at Level 3

Two domestic students failed to attain L2 on their first attempt. One student was frequently absent.

Excellence outcomes at Level 1 were aligned with decile norms while all other outcomes exceed the norms. There was a notable improvement in UE relative to prior years however this was offset to some degree with a reduction in the number of students who attained 80 credits at L3 NCEA. There is a clear tendency for students to target just enough credits to ensure they get their desired qualifications. Some intentionally forgo UE and target L3 only.

MOE student leavers data shows that **96% of our school leavers have NCEA L2 or better**. In 2012 the rate was 85%. It has consistently increased each year since that time.

Key Responsibility: Principal, Senco, Deans, HOL's

### 6. Maori

- a) Integrate aspects of Maori custom and spirituality within the Special Character of the College.

Measures:

- Evidenced in learning areas
- Evidenced in College practices
- Participation in festivals and related events

Key Responsibility: HOL's, Whanau Support Group, Principal

- b) To advance/promote te reo Maori into senior school.

Measures:

- Increase in student numbers and opportunities for use of te reo Maori

Key Responsibility: TIC Maori, Principal

## Summation

Students have presented in the Tai Tokerau Kapa Haka and a group attended the national Manu Korero competition in Whanagrei. The inter-house haka competition ran in week 2 of Term 4. Te reo Maori will be running at L2 NCEA in 2017. Student numbers have grown at Level 1 and Level 2. Level 1 (2017) is forecasted at 11 students while Level 2 (2017) has 6 students.

## 7. Property

Investigation undertaken for:

- a) Extension of the Hall.
- b) Renewal /replacement of canteen .
- c) Replacement of Yr 7/8 classrooms .

Measures:

- Development report
- Budget provision
- Draft plan

Key Responsibility: Principal and BOT

May: Principal and Guyco met for a site visit and to discuss options. Guyco will engage with Eclipse architects and present some sketches to use by middle June. The focus was upon replacement or refurbishment of the Yr 7/8 classrooms with the intention of using one of the discarded rooms for a canteen. No consideration was given to the extension of the Hall.

September: Principal and a BOT member meet with Eclipse architects to discuss alterations to roof of main classroom block plus long-term development addressing concerns with current Yr. 7/8 classrooms. A development plan is being drawn up by the Architect.

November: Catholic Property Office have not yet received a plan from the architect re the roof adjustments and our development plan. Property Office will be replacing alarm system over Christmas break.

January 2016: the architect responds that the Catholic Property office intends to undertake the development plan. That the CPO has no intention of addressing the ventilation issues. That a decision re placing classrooms under main teaching block will be made by the CPO. Requests for clarification via email and phone message are not answered by CPO.

### Summation.

A time consuming exercise that yields little results. Need a more effective strategy. Alarm has not been replaced. Two site visits have taken place but more investigation is required into a problem we identified more than 7 years ago.