

AQUINAS COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 482
Principal: Matt Dalton
School Address: 183 Pyes Pa Rd, Pyes Pa 3179
School Postal Address:
School Phone: 07 543 2400
School Email: admin@aquinas.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained		Term Expired/ Expires
Scott Kahle	Chair Person	Elected	Insurance Consultant	25/02/2022
Matt Dalton	Principal ex Officio			
Fr Philip Billing	ex Officio			
Claire Sokimi	Deputy Chair	Proprietors Rep	Office Manager	
Chris Phayer		Elected	Self Employed	30/05/2022
Ruth Dunne		Proprietors Rep		
Colleen Lowe		Elected	Business Manager	30/05/2022
Therese Ford-Cartwright		Proprietors Rep	Learning & Development Facilitator	
Amy Rogers		Proprietors Rep	Solicitor	
Rod Way		Elected	Business Consultant	30/05/2022
Steve McGregor		Elected	Business Manager	30/05/2022
India Mahy	Student Rep	Elected	Student	30/05/2021
Paula Skelton	Staff Rep	Elected	Teacher	30/05/2022

Accountant / Service Provider: Self

AQUINAS COLLEGE

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
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	Financial Statements
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 22	Notes to the Financial Statements

	Other Information
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	Analysis of Variance
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	Kiwisport
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Aquinas College

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Scott Kahle

Scott Kahle

Matt Dalton

Matt Dalton

Scott Kahle

Signature of Board Chairperson

Matt Dalton

Signature of Principal

31/5/21

Date:

31.05.2021

Date:

Aquinas College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	6,502,500	1,495,109	5,935,145
Locally Raised Funds	3	1,009,258	719,521	1,475,766
Use of Proprietor's Land and Buildings		2,924,000	-	2,924,000
Interest income		16,830	15,800	25,054
International Students	4	414,769	433,024	412,217
		<hr/>	<hr/>	<hr/>
		10,867,357	2,663,454	10,772,182
Expenses				
Locally Raised Funds	3	377,857	166,675	769,320
International Students	4	202,908	292,322	243,367
Learning Resources	5	5,196,367	448,388	5,210,704
Administration	6	1,261,542	1,126,164	776,239
Finance		6,235	7,400	8,205
Property	7	3,434,365	489,294	3,406,543
Depreciation	8	198,387	333,000	330,590
Loss on Disposal of Property, Plant and Equipment		14,244	-	5,410
		<hr/>	<hr/>	<hr/>
		10,691,905	2,863,243	10,750,377
Net Surplus / (Deficit) for the year		175,452	(199,789)	21,805
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		175,452	(199,789)	21,805

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

Aquinas College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>917,403</u>	<u>715,000</u>	<u>872,158</u>
Total comprehensive revenue and expense for the year		175,452	(199,789)	21,805
Contribution - Furniture and Equipment Grant		31,813	51,000	23,441
Equity at 31 December	23	<u>1,124,668</u>	<u>566,211</u>	<u>917,403</u>
Retained Earnings		1,109,114	551,211	902,839
Reserves		15,554	15,000	14,564
Equity at 31 December		<u>1,124,668</u>	<u>566,211</u>	<u>917,403</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.				
Reserves Opening Balance		14,564	15,000	13,519
Board Fees Donated		990	-	1,045
Reserves at 31 December		<u>15,554</u>	<u>15,000</u>	<u>14,564</u>

Aquinas College

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	545,514	636,211	640,233
Accounts Receivable	10	486,900	280,000	467,916
GST Receivable		26,764	10,000	(1,200)
Prepayments		14,045	15,000	18,003
Investments	11	634,191	650,000	619,559
		<u>1,707,414</u>	<u>1,591,211</u>	<u>1,744,511</u>
Current Liabilities				
Accounts Payable	13	695,913	580,000	595,769
Revenue Received in Advance	14	373,627	630,000	633,846
Provision for Cyclical Maintenance	15	45,447	60,000	56,790
Finance Lease Liability - Current Portion	16	45,081	40,000	40,224
Funds held in Trust	17	139,056	190,000	196,453
		<u>1,299,124</u>	<u>1,500,000</u>	<u>1,523,082</u>
Working Capital Surplus/(Deficit)		408,290	91,211	221,428
Non-current Assets				
Property, Plant and Equipment	12	952,843	615,000	779,098
		<u>952,843</u>	<u>615,000</u>	<u>779,098</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	117,945	110,000	55,485
Finance Lease Liability	16	118,520	30,000	27,555
		<u>236,465</u>	<u>140,000</u>	<u>83,040</u>
Net Assets		<u>1,124,668</u>	<u>566,211</u>	<u>917,486</u>
Equity	23	<u>1,124,668</u>	<u>566,211</u>	<u>917,403</u>

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

Aquinas College

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		1,662,910	2,195,109	1,468,374
Locally Raised Funds		987,193	859,521	1,593,479
International Students		231,085	843,024	491,257
Goods and Services Tax (net)		(27,964)	(10,000)	18,158
Funds Administered on Behalf of Third Parties		(57,397)	190,000	(48,757)
Payments to Employees		(1,254,051)	(1,002,420)	(1,161,558)
Payments to Suppliers		(1,327,175)	(1,119,275)	(1,809,702)
Cyclical Maintenance Payments in the year		(47,591)	133,852	(74,332)
Interest Paid		(6,235)	(7,400)	(8,205)
Interest Received		16,830	15,800	25,054
Net cash from/(to) Operating Activities		177,605	2,098,211	493,770
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)			68,852	(5,410)
Purchase of Property Plant & Equipment (and Intangibles)		(243,820)	(886,852)	(146,490)
Purchase of Investments		(14,632)	(650,000)	(6,084)
Net cash from/(to) Investing Activities		(258,452)	(1,468,000)	(157,984)
Cash flows from Financing Activities				
Furniture and Equipment Grant		31,813	51,000	23,441
Finance Lease Payments		(45,685)	(60,000)	(43,114)
Net cash from/(to) Financing Activities		(13,872)	(9,000)	(19,673)
Net increase/(decrease) in cash and cash equivalents		(94,719)	621,211	316,113
Cash and cash equivalents at the beginning of the year	9	640,233	15,000	324,120
Cash and cash equivalents at the end of the year	9	545,514	636,211	640,233

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

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

Aquinas College

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Grants

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

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

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) 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.

j) Property, Plant and Equipment

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

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

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

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:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

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, buildings and other facilities on the School site in a state of good order and repair.

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

q) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

r) 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.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

t) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,517,390	1,386,444	1,331,396
Teachers' Salaries Grants	4,839,590	-	4,453,022
Resource Teachers Learning and Behaviour Grants	6,523	5,280	6,031
Other MoE Grants	138,997	103,385	144,696
	<u>6,502,500</u>	<u>1,495,109</u>	<u>5,935,145</u>

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

Other MOE Grants total includes additional COVID-19 funding totalling \$64,254 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	602,375	573,361	579,643
Activities	351,267	101,960	743,917
Trading	21,400	21,500	23,798
Other Revenue	34,216	22,700	128,409
	<u>1,009,258</u>	<u>719,521</u>	<u>1,475,766</u>
Expenses			
Activities	358,516	148,400	754,803
Trading	19,341	18,275	14,517
	<u>377,857</u>	<u>166,675</u>	<u>769,320</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>631,401</u>	<u>552,846</u>	<u>706,446</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	28	26	22
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	414,769	433,024	412,217
Expenses			
Advertising	5,080	22,800	31,447
Commissions	88,746	93,000	55,458
Employee Benefit - Salaries	90,342	130,922	124,366
Other Expenses	18,740	45,600	32,096
	202,908	292,322	243,367
<i>Surplus/ (Deficit) for the year International Students</i>	211,861	140,702	168,850

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	229,712	289,449	281,094
Information and Communication Technology	105,293	98,939	64,621
Library Resources	-	-	7,391
Employee Benefits - Salaries	4,861,362	60,000	4,817,328
Staff Development	-	-	40,270
	5,196,367	448,388	5,210,704

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,092	8,400	7,800
Board of Trustees Fees	4,280	4,800	3,510
Board of Trustees Expenses	1,291	2,400	7,756
Communication	17,484	18,592	18,692
Consumables	3,489	5,400	13,107
Operating Lease	15,540	15,000	23,199
Legal Fees	5,397	4,990	3,635
Other	139,588	96,520	103,101
Employee Benefits - Salaries	1,045,091	944,062	572,499
Insurance	15,700	12,000	14,037
Service Providers, Contractors and Consultancy	4,590	14,000	8,902
	1,261,542	1,126,164	776,239

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	19,498	22,300	24,180
Consultancy and Contract Services	97,535	111,500	92,356
Cyclical Maintenance Provision	98,708	36,148	55,459
Grounds	24,252	28,300	17,804
Heat, Light and Water	108,915	115,736	117,204
Rates	11,892	10,722	9,806
Repairs and Maintenance	31,490	50,572	38,797
Use of Land and Buildings	2,924,000	-	2,924,000
Security	8,542	16,580	13,504
Employee Benefits - Salaries	109,533	97,436	113,433
	3,434,365	489,294	3,406,543

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	98,848	123,912	110,949
Information and Communication Technology	47,041	170,940	157,755
Motor Vehicles	7,499	11,148	11,149
Leased Assets	25,503	-	26,348
Library Resources	19,496	27,000	24,389
	<u>198,387</u>	<u>333,000</u>	<u>330,590</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	115	200	367
Bank Current Account	545,399	636,011	639,866
Cash and cash equivalents for Statement of Cash Flows	<u>545,514</u>	<u>636,211</u>	<u>640,233</u>

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

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	76,628	80,000	131,264
Teacher Salaries Grant Receivable	410,272	200,000	336,652
	<u>486,900</u>	<u>280,000</u>	<u>467,916</u>
Receivables from Exchange Transactions	76,628	80,000	131,264
Receivables from Non-Exchange Transactions	410,272	200,000	336,652
	<u>486,900</u>	<u>280,000</u>	<u>467,916</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	634,191	650,000	619,559
Total Investments	<u>634,191</u>	<u>650,000</u>	<u>619,559</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Furniture and Equipment	452,599	121,640			(98,848)	475,391
Information and Communication Technology	96,011	118,124			(47,041)	167,094
Motor Vehicles	43,785	-			(7,499)	36,286
Leased Assets	54,997	141,507			(25,503)	171,001
Library Resources	131,707	5,104	(14,244)		(19,496)	103,071
Balance at 31 December 2020	779,099	386,376	(14,244)	-	(198,387)	952,843

The net carrying value of equipment held under a finance lease is **\$171,001 (2019: \$54,997)**

The net carrying value of motor vehicles held under a finance lease is **\$20,139 (2019: \$43,785)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Furniture and Equipment	2,463,168	(1,987,777)	475,391
Information and Communication Technology	1,648,680	(1,481,586)	167,094
Motor Vehicles	119,694	(83,408)	36,286
Leased Assets	264,805	(93,804)	171,001
Library Resources	435,233	(332,162)	103,071
Balance at 31 December 2020	4,931,580	(3,978,737)	952,843

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	511,585	51,963	-		(110,949)	452,599
Information and Communication Technology	162,308	91,457	-		(157,755)	96,011
Motor Vehicles	54,934	-	-		(11,149)	43,785
Leased Assets	50,214	33,776	(2,646)		(26,348)	54,996
Library Resources	153,027	8,439	(5,370)		(24,389)	131,707
Balance at 31 December 2019	932,069	185,636	(8,016)	-	(330,590)	779,098

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	2,341,528	(1,888,929)	452,599
Information and Communication Technology	1,530,556	(1,434,545)	96,011
Motor Vehicles	119,694	(75,909)	43,785
Leased Assets	123,298	(68,302)	54,996
Library Resources	491,118	(359,411)	131,707
Balance at 31 December 2019	4,606,194	(3,827,096)	779,098

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	73,633	70,000	68,281
Accruals	88,311	80,000	79,826
Employee Entitlements - Salaries	492,555	380,000	395,006
Employee Entitlements - Leave Accrual	41,414	50,000	52,657
	<u>695,913</u>	<u>580,000</u>	<u>595,770</u>
Payables for Exchange Transactions	695,913	580,000	595,770
	<u>695,913</u>	<u>580,000</u>	<u>595,770</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	222,279	410,000	405,963
Other	151,348	220,000	227,966
	<u>373,627</u>	<u>630,000</u>	<u>633,929</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	112,275	112,275	131,148
Increase/ (decrease) to the Provision During the Year	98,708	102,725	49,888
Use of the Provision During the Year	(47,591)	(45,000)	(68,761)
Provision at the End of the Year	<u>163,392</u>	<u>170,000</u>	<u>112,275</u>
Cyclical Maintenance - Current	45,447	60,000	56,790
Cyclical Maintenance - Term	117,945	110,000	55,485
	<u>163,392</u>	<u>170,000</u>	<u>112,275</u>

16. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	61,193		43,115
Later than One Year and no Later than Five Years	134,276		13,409
Later than Five Years			
	<u>195,469</u>	<u>-</u>	<u>56,524</u>

17. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	139,056	190,000	196,453
	<u>139,056</u>	<u>190,000</u>	<u>196,453</u>

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

18. Related Party Transactions

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

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

The Proprietor of the School, the Roman Catholic Bishop of the Diocese of Hamilton 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'.

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,280	3,510
Full-time equivalent members	0.43	0.43
<i>Leadership Team</i>		
Remuneration	695,616	673,396
Full-time equivalent members	6	6
Total key management personnel remuneration	<u>699,896</u>	<u>676,906</u>
Total full-time equivalent personnel	<u>6.43</u>	<u>6.43</u>

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

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	4-5	4-5

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
120-130	1.00	
110-120	2.00	1.00
100-110	5.00	3.00
	<u>8.00</u>	<u>4.00</u>

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

20. 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:

	2020	2019
	Actual	Actual
Total	\$10,000	\$63,032
Number of People	1	2

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2019: nil)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of a Photocopier

	2020 Actual \$	2019 Actual \$
No later than One Year	-	22,891
Later than One Year and No Later than Five Years	-	-
Later than Five Years		
	<u>-</u>	<u>22,891</u>

23. 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.

24. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	545,514	636,211	640,233
Receivables	486,900	280,000	467,916
Investments - Term Deposits	634,191	650,000	619,559
Total Financial assets measured at amortised cost	<u>1,666,605</u>	<u>1,566,211</u>	<u>1,727,708</u>

Financial liabilities measured at amortised cost

Payables	695,913	580,000	595,770
Finance Leases	163,601	70,000	67,779
Total Financial Liabilities Measured at Amortised Cost	<u>859,514</u>	<u>650,000</u>	<u>663,549</u>

25. Events After Balance Date

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

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Aquinas College
Kiwisport

For the Year Ended 31 December 2020

Kiwisport is a Government initiative to support students' participation in organised sport. In 2020 , the school received total Kiwisport funding of \$14,116.97 (excluding GST). The funding is spent on providing a wide range of sporting opportunities for all students at all levels . Funds have been put towards a dedicated sports office manned by two staff organising teams , coaches, equipment and uniforms. The number of students participating in organised sport being 67% of the school roll.



Analysis of Variance

2020

Strategic Goal: Catholic Character

<p>Strategic Objective A commitment to develop men and women of strong faith, knowledge, deep spirituality, and committed service to others.</p>	<p>Annual Goals</p> <ol style="list-style-type: none"> 1.1 To strengthen our shared understanding of and commitment to the Aquinas College Graduate Profile. 1.2 'Encounter with Christ' opportunities are frequent and ongoing. 1.3 Strategic Growth in Knowledge – Facilitate professional development of staff. 1.4 Christian Witness – Development of new families' induction programme. 1.5 Safeguarding and strengthening Special Character - Tagged Teachers are identified, and their roles are clarified. 1.6 Continue development of Special Character Action Plan - 2020 timeframes outlined in the Special Character Action Plan are met.
<p>Baseline data: where are we now?</p> <ul style="list-style-type: none"> • Graduate Profile was established in 2019. • Relationship with CSYMI established. AP(SC) and LoL RE attended equipping school. CSYMI hosted at Aquinas College. 1 x Year 11 Discipleship class established for 2020. • Special Character review (2018) Action Plan developed (2019). • External Catholic Character Review completed (2018). 	<p>Targets: where do we want to be at the end of 2020?</p> <ol style="list-style-type: none"> 1.1 Our Graduate Profile is lived and exemplified by our stakeholders. 1.2 Opportunities for an 'Encounter with Christ' have been ongoing through the support of the NET team and the CSYMI class. Relationship with CSYMI strengthened. 1.3 Facilitation of Professional learning opportunities to promote certification and growth in knowledge of RE and/or Special Character, specifically an 'Encounter with Christ'. 1.4 Special Character Team to have developed and implemented an induction programme, based on community and staff feedback, to be run in conjunction with enrolment timelines for 2021. 1.5 Clearly defined roles and responsibilities for Tagged Teachers. 1.6 Action Plan objectives met.

Key improvement strategies: What will we do? When? Who is responsible?			Outcome
What	Who	When	
<p>1.1. To strengthen our shared understanding of and commitment to the Aquinas College Graduate Profile.</p> <ul style="list-style-type: none"> • Staff - staff induction, staff meetings, pastoral, LoL and learning area meetings. • Students - school and year level assemblies, tutor time, mentoring, 	<p>Principal, SLT, LoL</p> <p>Deans, Tutors</p>	<p>Ongoing</p> <p>Ongoing</p>	<p>The Graduate Profile progressions were completed and ready for implementation in 2021. Staff PD sessions and a Staff Only Day was held to build a shared understanding of the aspirational outcomes and progressions of the Graduate Profile. Feedback was sought from staff and the community to ensure that the progressions reflected the intention of the Graduate Profile. Groups of students from all year levels worked on the progressions to refine the thinking and to reflect student speak. Deans and mentor teachers will specifically focus on their implementation through 2021 mentoring. LoLs and AssLoLs seek to initiate implementation of the progressions in 2021 through their learning area and the learning experiences that they are providing for their students.</p>

<p>design and production of visual aids around the school.</p> <ul style="list-style-type: none"> Parents - school newsletter, website. Community - school website, external signage. Integration into curriculum planning – Faculties responsible for integration and alignment to Graduate Profile in planning and delivery of programmes. 	<p>Principal</p> <p>LoLs, Directors, HoDs</p>	<p>Ongoing</p> <p>Ongoing</p>	<p>Visual aids to support the implementation of the Graduate Profile are in the initial design phase.</p>
<p>1.2. 'Encounter with Christ' opportunities are frequent and ongoing through:</p> <ul style="list-style-type: none"> NET team to run retreats, participate in Holy Week and Cross Walk, accompany our Sacramental students, Set Free CSYMI Year 11 Class to foster discipleship and encourage a living relationship with Christ through retreats, Cross Walk, prayer. Assistant LOL of RE to attend 'Equipping School' to strengthen relationship with CSYMI. Ass LOL to gain a deeper understanding of programme and to experience Evangelisation Process. Introduction of a Liturgy Band to improve praise and worship. 	<p>AP (SC)</p> <p>LOL RE</p> <p>Ass LOL RE</p> <p>AP (SC) LOL Music</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Term 1</p> <p>Ongoing</p>	<p>The NET Team provided on-going support throughout the year by attending retreats, school visits and providing opportunities for an 'Encounter with Christ'. Due to COVID-19 the cross walk and other Holy Week activities took on another format. The NET Team accompanied the Discipleship Class providing them with support on their faith journey and sharing with them skills of how to run a retreat. Teaching them how to write their testimony, games and activities to prepare them for running the Year 7 Retreats. The Team also ran a youth evening at St Thomas More Church to support an 'Encounter with Christ' through communion and Adoration.</p> <p>The AssLoL attended the Equipping School along with our Deputy Head Girl from 2019. This developed more capacity within our team to help us on our journey of realising our peer-to-peer ministry vision through the evangelization process.</p> <p>The Liturgy Band was established and have built up a small repertoire of songs. A day was spent professionally recording these songs for use in assembly. The Liturgy Band have also learnt to play the parts of the Mass and demonstrated this at the Leavers' Mass.</p>
<p>1.3. Strategic growth in knowledge – facilitate professional development for staff.</p> <ul style="list-style-type: none"> PD opportunities that target Evangelisation; support TCI papers; Special Character staff meetings; record of certification. Full staff retreat. 	<p>AP (SC)</p> <p>AP(SC)</p>	<p>Ongoing</p> <p>Start Term 1</p>	<p>A full staff retreat was held at the start of the year and focussed on identity and being a beloved child of God. Staff PD occurred termly and RE staff undertook additional PD, in areas such as ethics. A record of certification is updated annually, and staff are encouraged to undertake papers.</p> <p>A group of SLT, PE and GC undertook the Sexuality programme run by Paul Shannon to better understand the Church's perspective.</p> <p>On-going relationship with Peter Woods, CSYMI, through zoom meetings ensures our evangelisation focus continues to be nourished and supported.</p> <p>Special Character PD budget allowed for additional PD opportunities.</p>
<p>1.4. Christian witness – Induction Programme</p> <ul style="list-style-type: none"> Special Character Team evaluating the information received from staff 	<p>AP (SC)</p> <p>SC Team</p>	<p>Term 3</p>	<p>Special Character Team continued to define the induction programme. To reduce the number of meetings during COVID-19 the team met infrequently. Fortnightly meetings are to be reestablished in 2021 with a view of implementing the programme in Term 3.</p>

<p>and the community to develop an Induction Programme for new families.</p> <ul style="list-style-type: none"> • Programme to meet student and community needs and to run alongside enrolments in Term 3. • Special Character Team meetings. • Linked to Graduate Profile to develop a sense of belonging. 		<p>Ongoing</p> <p>Ongoing</p>	<p>The Special Character Team continued to support the vision of the Graduate Profile and their progressions.</p>
<p>1.5. Safeguarding and strengthening Special Character – Tagged teachers.</p> <ul style="list-style-type: none"> • Tagged teacher role is defined and responsibilities are known. • Tagged teachers are identified and willing to support the College in this capacity. • Support is in place for these teachers to undertake additional PD, especially in relation to Evangelisation. 	<p>AP (SC) Principal</p>	<p>Term 2</p> <p>Term 2</p> <p>Ongoing</p>	<p>A list of current Tagged Teachers was completed and teachers who could be Tagged were identified. The role of a Tagged Teacher at Aquinas College is yet to be defined and this will be done in consultation with the Special Character Team, current Tagged Teachers and other members of staff.</p> <p>Special Character PD budget allowed for additional PD opportunities. Carried through to the 2021 Annual Plan.</p>
<p>1.6. Continue development of Special Character Action Plan - 2020 timeframes outlined in the Special Character Action Plan are met.</p> <ul style="list-style-type: none"> • Targets with an expiration timeframe of 2020 in the Special Character Action Plan are completed. 	<p>AP (SC) SC Team</p>	<p>Term 4</p>	<p>Special Character Action Plan targets for 2020 have been met, apart from the development of a new school song.</p>

Strategic Goal: Teaching and Learning

<p>Strategic Objective</p> <p>A commitment to maintaining and extending excellence and personal best though well developed, cohesive, connected, and diverse programmes.</p>	<p>Annual Goals</p> <p>2.1 Maintain school wide academic excellence, with a focus on reducing disparities in achievement and endorsements across genders and ethnicities:</p> <p><u>School wide summative measures</u></p> <ul style="list-style-type: none"> - University Entrance: 75% - NCEA Level 3: 90% (65% with endorsement) - NCEA Level 2: 95% (70% with endorsement) - NCEA Level 1: 95% (80% with endorsement) - REACH Year 10: 95% (85% with endorsement) - REACH Year 9: 95% (85% with endorsement) - Year 8 Literacy (reading): 95% achieving at or above 4P - Year 8 Literacy (writing): 90% achieving at or above 4P - Year 8 Numeracy: 85% achieving at or above 4P - Year 7 Literacy (reading): 90% achieving at or above 3A - Year 7 Literacy (writing): 85% achieving at or above 3A - Year 7 Numeracy: 85% achieving at or above 3A <p>2.2 Develop a coherent and connected Vision for Learning aligned to the Graduate Profile.</p> <p>2.3 To continue to build the capacity of staff through dedicated professional learning and development opportunities, always reflecting our Special Catholic Character.</p> <p>2.4 Develop new and innovative Junior Curriculum programmes and assessment framework that meet the overarching intent of our Graduate Profile.</p>
<p>Baseline data: where are we now?</p> <p><u>2019 School wide summative measures</u></p> <ul style="list-style-type: none"> - University Entrance: 72% - NCEA Level 3: 91% (56% with endorsement) - NCEA Level 2: 99% (76% with endorsement) - NCEA Level 1: 97% (80% with endorsement) - REACH Year 10: 100% (82% with endorsement) - REACH Year 9: 100% (84% with endorsement) - Year 8 Literacy (reading): 86% achieving at or above 4P - Year 8 Literacy (writing): 81% achieving at or above 4P - Year 8 Numeracy: 81% achieving at or above 4P - Year 7 Literacy (reading): 91% achieving at or above 3A - Year 7 Literacy (writing): 86% achieving at or above 3A - Year 7 Numeracy: 79% achieving at or above 3A 	<p>Targets: where do we want to be at the end of 2020?</p> <p>2.1 Maintaining a culture of academic excellence for all students through meeting targets.</p> <p>2.2 An Aquinas College Vision for Learning which is aligned to our Graduate Profile is established for implementation in 2021.</p> <p>2.3 Our PLD plan prioritises strengthening College strategic priorities, teaching and learning competencies, culturally responsive and relational pedagogy, learning with digital technologies and cross-curricular literacy, with a focus on writing.</p> <p>2.4 Year 7-10 curriculum and assessment framework is coherent, connected and aligned to the Graduate Profile, ready for implementation in 2021.</p>

Key improvement strategies: <i>What will we do? When? Who is responsible?</i>			Outcome																																												
<i>What</i>	<i>Who</i>	<i>When</i>																																													
2.1. Maintain school wide academic excellence, with a focus on reducing disparities in achievement and endorsements across genders and ethnicities: <ul style="list-style-type: none"> Track student achievement progress. Apply early intervention for students at risk of not achieving through mentoring programme and Dean support. Faculty evidence-based achievement and progress meetings. Continued development of culturally responsive practices. Continue to develop educationally powerful connections. 	SLT, Deans, LoLs, WST M&P, Teachers , Tutors	Ongoing	<table border="1"> <thead> <tr> <th>Measure</th> <th>Target</th> <th>Outcome – Met / Not Met</th> </tr> </thead> <tbody> <tr> <td>University Entrance</td> <td>75%</td> <td>83%</td> </tr> <tr> <td>NCEA Level 3</td> <td>90% (65% with endorsement)</td> <td>92% (69% endorsement)</td> </tr> <tr> <td>NCEA Level 2</td> <td>95% (70% with endorsement)</td> <td>97% (68% endorsement)</td> </tr> <tr> <td>NCEA Level 1</td> <td>95% (80% with endorsement)</td> <td>98% (83% endorsement)</td> </tr> <tr> <td>REACH Year 10</td> <td>95% (85% with endorsement)</td> <td>98% (88% endorsement)</td> </tr> <tr> <td>REACH Year 9</td> <td>95% (85% with endorsement)</td> <td>96% (79% endorsement)</td> </tr> <tr> <td>Year 8 Reading</td> <td>95% achieving at or above 4P</td> <td>85% achieving at or above 4P</td> </tr> <tr> <td>Year 8 Writing</td> <td>90% achieving at or above 4P</td> <td>76% achieving at or above 4P</td> </tr> <tr> <td>Year 8 Numeracy</td> <td>85% achieving at or above 4P</td> <td>73% achieving at or above 4P</td> </tr> <tr> <td>Year 7 Reading</td> <td>90% achieving at or above 3A</td> <td>92% achieving at or above 3A</td> </tr> <tr> <td>Year 7 Writing</td> <td>85% achieving at or above 3A</td> <td>86% achieving at or above 3A</td> </tr> <tr> <td>Year 7 Numeracy</td> <td>85% achieving at or above 3A</td> <td>87% achieving at or above 3A</td> </tr> </tbody> </table>			Measure	Target	Outcome – Met / Not Met	University Entrance	75%	83%	NCEA Level 3	90% (65% with endorsement)	92% (69% endorsement)	NCEA Level 2	95% (70% with endorsement)	97% (68% endorsement)	NCEA Level 1	95% (80% with endorsement)	98% (83% endorsement)	REACH Year 10	95% (85% with endorsement)	98% (88% endorsement)	REACH Year 9	95% (85% with endorsement)	96% (79% endorsement)	Year 8 Reading	95% achieving at or above 4P	85% achieving at or above 4P	Year 8 Writing	90% achieving at or above 4P	76% achieving at or above 4P	Year 8 Numeracy	85% achieving at or above 4P	73% achieving at or above 4P	Year 7 Reading	90% achieving at or above 3A	92% achieving at or above 3A	Year 7 Writing	85% achieving at or above 3A	86% achieving at or above 3A	Year 7 Numeracy	85% achieving at or above 3A	87% achieving at or above 3A	<p>Given the considerable disruptions to the year caused by COVID-19, the College once again produced excellent academic outcomes. The Year 8 cohort's results are concerning and have become a specific focus as part of the 2021 Annual Plan achievement targets.</p>		
			Measure	Target	Outcome – Met / Not Met																																										
			University Entrance	75%	83%																																										
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2.2. Develop a coherent and connected Vision for Learning at Aquinas College aligned to the Graduate Profile.	AP (T&L)	End Term 3	<p>A 'Vision for Learning' has been drafted to reflect the Graduate Profile and feedback has been received. Carried through to the 2021 Annual Plan.</p>																																												
2.3 To build the capacity of staff through dedicated professional learning and development opportunities, always reflecting our Special Catholic Character and Graduate Profile. <ul style="list-style-type: none"> Plan a programme of professional learning based around the following strategic priorities: Culturally responsive and relational practice Learning with digital technologies Literacy – writing Differentiated practices 	DP	Ongoing	<p>PLD was disrupted through the year due to COVID however school target areas with PLD funding in Culturally Responsive practices, Learning with Digital Technologies and Writing maintained a high profile in the College</p>																																												
	DP, WST – M&P	Ongoing	<p>CRRP – Leaners of Learning and Assistant LoL's met twice through the year with Margaret Egan and Mikaere Smith (WST CRRP) as part of PLD funding. This funding was completed in 2020 and we were unsuccessful in reapplication of this.</p>																																												
	DP, WST – LwDT	Ongoing	<p>LWDT – Learning areas worked with Rob from Cyclone Computers and Richard Cameron in his WST role. BYOD has been implemented from 2021 from Y7-13. COVID had a positive impact on staff skills in implementing online learning as some reluctant staff were forced into application of these skills.</p>																																												
	DP, WST – Literacy	Ongoing	<p>Write that Essay – continued PLD funding in target areas was completed under the guidance of WST, Katie Graham. A second round of testing was completed following up from 2019 which showed improvements in writing structure. Introduction of Writers</p>																																												
	DP, LoL, SCT, SENCO	Ongoing																																													

			<p>Toolbox has seen increased engagement in writing. This has been purchased by the College for Y7-10 students from 2021.</p> <p>Differentiation workshops were completed by our Senco as part of our Monday PD workshops.</p>
<p>2.4. Develop new and innovative Junior Curriculum programmes and framework that meet the overarching intent of our Graduate Profile.</p> <ul style="list-style-type: none"> • Curriculum review team deliver their report with stakeholder groups. • Consultation on recommendations is undertaken with various stakeholder groups. • Coherent, connected Year 7-10 curriculum and assessment framework aligned to the Graduate Profile is developed for implementation in 2021. 	<p>SKL/NIC</p> <p>AP (T&L)</p> <p>AP (T&L), DP, AP (SC), LoLs</p>	<p>End February</p> <p>End Term 2</p> <p>End Term 3</p>	<p>Curriculum Review Recommendations were received from the internal review team and shared with staff and BoT. In response to the review recommendations changes were signaled regarding the structure of SLT to reflect the areas for development.</p> <p>The new proposed structure sought to align pastoral and curriculum for the Middle School (Years 7 – 10) to develop a coherent and connected student-centered, learning journey. Also, acknowledging that Senior School (Years 11-13) have different pastoral and learning focuses. Enabling a more targeted approach to pastoral and learning needs, meeting time and reflected the recommendations of the Curriculum Review.</p> <p>The Middle School Assessment Framework was in construction in Term Four of 2020 and was developed in alignment with the Graduate Profile. Carried through to the 2021 Annual Plan.</p>

Strategic Goal: Motivation and Promotion of Well-Being of Learners and Staff

<p>Strategic Objective To maximise the engagement of students (and whanau) and staff in their learning journeys' and spiritual life of the College.</p>	<p>Annual Goals</p> <ul style="list-style-type: none"> 2.5 Develop strategic priorities and implement an action plan based on the 2019 internal Pastoral Care review. 2.6 Successfully implement a mentoring programme, aligned to our Graduate Profile, which creates educationally powerful connections and is responsive to students' needs. 2.7 To improve engagement with parents and other important groups in order to increase opportunities for students and evaluate success of students' pathways. 2.8 To promote organisational culture that is safe, supportive and positive for both staff and students. 2.9 Develop and implement new student reporting structures. 2.10 Review the provision of resourcing and enrolment for International Students.
<p>Baseline data: where are we now?</p> <ul style="list-style-type: none"> • Pastoral Care Review (2019). • Wellbeing@School survey indicating largely positive indicators of culture, well-being and safety in school. • Staff well-being strategies report and working group established (2019). 	<p>Targets: where do we want to be at the end of 2020?</p> <ul style="list-style-type: none"> 3.1 Action Plan based on strategic priorities of the Pastoral Care Review is established and action points are being met. End of year report on progress. 3.2 Students and their whānau are engaged and supported through the Mentoring programme. 3.3 Communication streams are more coherent and lead to improved engagement with community and other groups. Alumni group established. 3.4 Students and staff will feel valued, engaged and that their wellbeing is supported. 3.5 New reporting structures provide accurate and timely progress and achievement information to relevant stakeholders. 3.6 The Board of Trustees are positioned to make informed decisions about the provision of International Students at Aquinas College.

Key improvement strategies: <i>What will we do? When? Who is responsible?</i>			Outcome
<i>What</i>	<i>Who</i>	<i>When</i>	
<p>3.1 Develop strategic priorities and implement an action plan based on the 2019 internal Pastoral Care review.</p> <ul style="list-style-type: none"> a. Safe and healthy environment. b. Policies, systems and processes. c. External health services and education. 	<p>AP (PC), AP (SC)</p>	<p>Term 1</p>	<p>Pastoral Care Action Plan was drafted in Term Four, 2020 and reflects the four dimensions of the Pastoral Care Review Recommendations.</p>

<p>3.6 Review the provision of resourcing and enrolment for International Students.</p> <ul style="list-style-type: none">• The Board of Trustees are positioned to make informed decisions about the provision of International Students at Aquinas College.	BOT	End Term 1	The Board delegated a sub-committee to examine the provision of resourcing and enrolment for International Students. With the COVID-19 disruption this work was interrupted. The continued closure of international borders has put this body of work on hold.
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Strategic Goal: Facilities and Resources

<p>Strategic Objective To ensure that management of facilities and resources support student outcomes.</p>	<p>Annual Goals</p> <p>4.1 To be future-focused and invest in resources which support innovative learning.</p> <p>4.2 Complete property objectives for 2020</p> <ul style="list-style-type: none"> • Complete chapel refurbishment. • Resurfacing of netball courts and installation of basketball hoops • Establish outdoor performing arts amphitheatre <p>4.3 Investigate the practicality of installing air conditioning throughout the College.</p>
<p>Baseline data: where are we now?</p> <ul style="list-style-type: none"> • Chapel refurbishment largely undertaken in 2019 (new chapel chairs, carpet tiles and development of staging). • Designs and quotes established for netball courts and amphitheatre. • Air-conditioning is only in the administration block and gymnasium classrooms. 	<p>Targets: where do we want to be at the end of 2020?</p> <p>4.1 Technologies and furniture investments are tied to strategic priorities.</p> <p>4.2 Property projects are completed.</p> <p>4.3 Feasibility study undertaken.</p>

Key improvement strategies: What will we do? When? Who is responsible?			Outcome
What	Who	When	
<p>4.1 To be future-focused and invest in resources which support innovative learning.</p>	<p>Principal Business Manager DP</p>	<p>Ongoing</p>	<p>Innovation continued to be supported through deliberate resourcing in the budget in 2020.</p> <p>Furniture renewal continues to be undertaken to support collaborative and innovative pedagogy.</p> <p>New fleet of loan devices purchased (60) to support the full school BYOD environment in 2021.</p>
<p>4.2 Complete property objectives for 2020</p> <ul style="list-style-type: none"> • Complete Chapel refurbishment. • Resurfacing of Netball Courts and installation of basketball hoops. • Establish outdoor performing arts amphitheatre. 	<p>Principal Business Manager Property Manager AP (SC) (chapel)</p>	<p>End Term 4</p>	<p>Chapel refurbishment – two heat pumps installed. New Altar, Tabernacle and Lectern still to be commissioned.</p> <p>Netball/basketball courts were resurfaced in 2020. Five new basketball hoops installed at the same time.</p> <p>Funding required to undertake outdoor performing arts amphitheatre project were not sourced in 2020.</p>

4.3 Investigate the practicality of installing air conditioning throughout the College.	Principal, BOT, Business Manager	Term 2	Aspec Electrical was commissioned through the Diocese to undertake an initial review to review the need and potential systems for heating and cooling. The report is yet to be received by the College.
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Aquinas College Student Achievement Targets 2020

As in previous years, our Annual Plan will continue to aim for high levels of achievement across the school, as reflected in objective 2.1 of this Annual Plan. However, we also recognise and acknowledge that there are groups of students who are at risk of not achieving their potential. Specific achievement targets have been established in response to our 2019 achievement data and wider academic trends.

Our Mission Statement includes the following – “recognizing the uniqueness of the individual and challenging them to realise their potential”. For this to happen we as teachers must continue our own Professional Learning, with a focus on putting the student at the centre of the learning together with identifying and responding to the needs of individuals as they arise. Teaching as Inquiry and learning how we can “differentiate the learning” for our students in the classroom will continue to be key aspects of achieving this. The use of culturally responsive and relational pedagogy, ICT and its integration into our learning programmes are also important aspects of this.

	Target	Outcome																																																															
1.	<p>Improve the achievement of Numeracy for specific cohorts of Year 7 and Year 8 students of 2019 (Year 8 and Year 9 cohorts for 2020). 21% of the Year 7 cohort were below the expected curriculum level and 27% of the Year 8 cohort. When disaggregated by gender and ethnicity we see that the deficit is most apparent for females (26% & 21%); Māori (24% and 43%); and for Pacific Peoples (100% at Year 8).</p> <p>Baseline Data:</p> <table border="1"> <thead> <tr> <th colspan="3">Mathematics (% below expected level)</th> </tr> <tr> <th rowspan="2">2018</th> <th colspan="2">Year 7 (32% of cohort)</th> </tr> </thead> <tbody> <tr> <td>Male (50)</td> <td>Female (66)</td> </tr> <tr> <td></td> <td>25%</td> <td>38%</td> </tr> <tr> <td></td> <td>Māori (14)</td> <td>Pacific Peoples (3)</td> </tr> <tr> <td></td> <td>57%</td> <td>100%</td> </tr> <tr> <th rowspan="8">2019</th> <th colspan="2">Year 7 (21% of cohort)</th> </tr> <tr> <td>Male (50)</td> <td>Female (68)</td> </tr> <tr> <td>17%</td> <td>26%</td> </tr> <tr> <td>Māori (14)</td> <td>Pacific Peoples (3)</td> </tr> <tr> <td>24%</td> <td>0%</td> </tr> <tr> <th colspan="2">Year 8 (19% of cohort)</th> </tr> <tr> <td>Male (50)</td> <td>Female (68)</td> </tr> <tr> <td>16%</td> <td>21%</td> </tr> <tr> <td>Māori (14)</td> <td>Pacific Peoples (3)</td> </tr> <tr> <td>43%</td> <td>100%</td> </tr> </tbody> </table>	Mathematics (% below expected level)			2018	Year 7 (32% of cohort)		Male (50)	Female (66)		25%	38%		Māori (14)	Pacific Peoples (3)		57%	100%	2019	Year 7 (21% of cohort)		Male (50)	Female (68)	17%	26%	Māori (14)	Pacific Peoples (3)	24%	0%	Year 8 (19% of cohort)		Male (50)	Female (68)	16%	21%	Māori (14)	Pacific Peoples (3)	43%	100%	<p>The end of year e-AsTTLe mathematics achievement data for the Year 8 cohort showed that 27% of the cohort achieved below the expected outcome. This illustrates a regress on the 2019 achievement data for this cohort. When disaggregated across gender and ethnicity we see that a deficit remains for males (25%); females (30%) and for Māori (29%). This shows a regression on the 2019 disaggregated achievement data in the Year 8 cohort. The mathematics achievement data for the Year 9 shows regression across the cohort and genders. This is consistent with the baseline data from this cohorts 2018 data. Pasifika indicators continue to show that there has been no progress of these students across the three years and all three students remain below the expected level. Māori students continue to show a deficit trend.</p> <table border="1"> <thead> <tr> <th colspan="3">Mathematics (% below expected level)</th> </tr> <tr> <th rowspan="5">2020</th> <th colspan="2">Year 8 (27% of cohort)</th> </tr> </thead> <tbody> <tr> <td>Male (65)</td> <td>Female (48)</td> </tr> <tr> <td>25%</td> <td>30%</td> </tr> <tr> <td>Māori (17)</td> <td>Pasifika (2)</td> </tr> <tr> <td>29%</td> <td>0%</td> </tr> <tr> <th colspan="3">Year 9 (34% of cohort below 5B)</th> </tr> <tr> <td>Male (49)</td> <td>Female (67)</td> </tr> <tr> <td>49%</td> <td>37%</td> </tr> <tr> <td>Māori (12)</td> <td>Pasifika (3)</td> </tr> <tr> <td>67%</td> <td>100%</td> </tr> </tbody> </table> <p>It must be noted that this data was established using an end of year e-AsTTLe test. The school-wide achievement data for Year 9 Mathematics over the course of the year does</p>	Mathematics (% below expected level)			2020	Year 8 (27% of cohort)		Male (65)	Female (48)	25%	30%	Māori (17)	Pasifika (2)	29%	0%	Year 9 (34% of cohort below 5B)			Male (49)	Female (67)	49%	37%	Māori (12)	Pasifika (3)	67%	100%
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not reflect this picture of underachievement which raises questions about the validity of this data. There is also a strong longitudinal correlation between REACH achievement and NCEA achievement.

2020 Mathematics Reach Data	Year 9 (11% of cohort)	
	Male (49)	Female (67)
	9%	12%
	Māori (14)	Pacific Peoples (3)
	4%	0%

In 2021, three e-AsTTle progress markers will be used to more accurately reflect progress and achievement.

2 Reduce with an aim to removing gender-based disparity in Writing within the Year 7 & Year 8 (2019) cohorts.

Baseline Data:

Writing (% below expected level)		
2018	Year 7 (19% of the cohort)	
	Male (50)	Female (66)
	29%	12%
2019	Year 7 (14% of the cohort)	
	Male (60)	Female (47)
	22%	4%
	Year 8 (19% of the cohort)	
	Male (50)	Female (68)
	32%	9%

The end of year writing achievement data for the Year 8 cohort showed that 24% of the cohort achieved below the expected outcome. This illustrates a regress on the 2019 achievement data for this cohort. When disaggregated across gender we see that a deficit is evident across genders with males (23%) and females (25%). This shows a regression on the 2019 disaggregated achievement data for females (4%), while males (23%) have shown some improvement. The writing achievement data for the Year 9 cohort shows there has been significant progress in male achievement with 3% of the cohort achieving below the expected level. This show a significant reduction in the gender disparity with Year 9 female writing achievement being 4% below the expected outcome. The data illustrates progress across genders and the whole cohort.

Writing (% below expected level)		
2020	Year 8 (24% of cohort)	
	Male (65)	Female (48)
	23%	25%
	Year 9 (6% of cohort)	
	Male (49)	Female (67)
	3%	4%

2.2 Reduce with an aim to removing disparity in literacy achievement (reading and writing) for Māori and Pacific Peoples within the Year 7 & Year 8 (2019) cohorts.

Baseline Data:

Reading/Writing (% below expected level)		
2018	Year 7 (17% Reading/19% Writing)	
	Māori (14)	Pacific Peoples (3)
	36% R/29% W	0% R/67% W
2019	Year 7 (9% Reading/14% Writing)	
	Māori (17)	Pacific Peoples (4)

The end of year reading and writing achievement data for the Year 8 cohort showed that 15% for Reading and 24% for Writing of the cohort achieved below the expected outcome. This illustrates a regress on the 2019 achievement data for this cohort. When disaggregated across ethnicities we see a regress is evident across Māori (29% Reading and 55% writing) and Pasifika (50% writing). Progress was shown in reading for Pasifika with 0% of students achieving below the expected outcome in reading. The achievement data for the Year 9 cohort shows that while there has been significant progress in writing there has been no change to reading outcomes. Disaggregating the data shows that there has been significant progress in writing for Pasifika and Māori students. The Māori students have regressed based on the reading indicators, with four students

		<table border="1"> <tr><td>24% R/24% W</td><td>25% R/0% W</td></tr> <tr><td colspan="2">Year 8 (17% Reading/19% Writing)</td></tr> <tr><td>Māori (14)</td><td>Pacific Peoples (3)</td></tr> <tr><td>29% R/21% W</td><td>33% R/67% W</td></tr> </table>	24% R/24% W	25% R/0% W	Year 8 (17% Reading/19% Writing)		Māori (14)	Pacific Peoples (3)	29% R/21% W	33% R/67% W		<p>achieving below the expected level. There has been no change to Pasifika reading achievement with one student remaining below the expected level of 4A at the completion of Year 9.</p> <table border="1"> <tr><th colspan="3">Reading/Writing (% below expected level)</th></tr> <tr><td rowspan="10">2020</td><td colspan="2">Year 8 (15% Reading/24% Writing of cohort)</td></tr> <tr><td>Male (65)</td><td>Female (48)</td></tr> <tr><td>15% R/23%W</td><td>15% R/25%W</td></tr> <tr><td>Māori (17)</td><td>Pasifika (2)</td></tr> <tr><td>29% R/55% W</td><td>0% R/50% W</td></tr> <tr><td colspan="2">Year 9 (17% Reading/6% Writing of cohort below Level 4A)</td></tr> <tr><td>Male (49)</td><td>Female (67)</td></tr> <tr><td>20% R/3% W</td><td>14% R/4% W</td></tr> <tr><td>Māori (11)</td><td>Pasifika (3)</td></tr> <tr><td>36%R/13%W</td><td>33%R/25% W</td></tr> </table>	Reading/Writing (% below expected level)			2020	Year 8 (15% Reading/24% Writing of cohort)		Male (65)	Female (48)	15% R/23%W	15% R/25%W	Māori (17)	Pasifika (2)	29% R/55% W	0% R/50% W	Year 9 (17% Reading/6% Writing of cohort below Level 4A)		Male (49)	Female (67)	20% R/3% W	14% R/4% W	Māori (11)	Pasifika (3)	36%R/13%W	33%R/25% W
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3.	<p>Improve the attainment of boys in University Entrance. A concerning downward trend of achievement has occurred over the past four years.</p> <p>Baseline Data:</p> <table border="1"> <tr><th>2019</th><th>Girls</th><th>Boys</th></tr> <tr><td>UE</td><td>84%</td><td>58%</td></tr> <tr><th>2018</th><th>Girls</th><th>Boys</th></tr> <tr><td>UE</td><td>84%</td><td>68%</td></tr> <tr><th>2017</th><th>Girls</th><th>Boys</th></tr> <tr><td>UE</td><td>82%</td><td>70%</td></tr> <tr><th>2016</th><th>Girls</th><th>Boys</th></tr> <tr><td>UE</td><td>89%</td><td>76%</td></tr> </table>	2019	Girls	Boys	UE	84%	58%	2018	Girls	Boys	UE	84%	68%	2017	Girls	Boys	UE	82%	70%	2016	Girls	Boys	UE	89%	76%	<table border="1"> <tr><th>2020 Data</th><th>Girls</th><th>Boys</th></tr> <tr><td>UE</td><td>91%</td><td>67%</td></tr> </table> <p>UE pass rate of 83% for the College was high. There is still however a disparity between male and females as seen above, but the disparity for this cohort has narrowed. In 2020 the tracking of these students was completed throughout the year and there was a picture developed of the level of support offered to students in terms of their future pathways. A number of our male students did not require UE as part of their future planning with a number enrolled in apprenticeships before the end of the year or at the beginning of the year.</p>	2020 Data	Girls	Boys	UE	91%	67%				
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31 May 2021

Richard Dey
William Buck Audit (NZ) Limited
The Kollektive
DX Box HP40007
TAURANGA 3112

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2020

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Aquinas College (the School) for the year ended 31 December 2020 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2020; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

We also confirm, to the best of our knowledge and belief, that we have maintained appropriate separation between our functions and governance structures, and those of the School's proprietor, in keeping with the principles of the Education and Training Act 2020.

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2020; and

- the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.
- we believe the methods, significant assumptions and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the corrected and uncorrected misstatements is attached to this representation letter.
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements including because the School is an integrated school, the allocation of voluntary and mandatory contributions, donations, and fund raising income between the School and the School's proprietor; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board of Trustees continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2020. We have reached this conclusion after making enquiries and having regard to circumstances

that we consider likely to affect the School during the period of one year from today's date, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully



Signature of Board Chairperson



Signature of Principal

Year End: 31 December 2020

Uncorrected misstatements

Refno	Description	Assets	Liabilities	Equity	Income	Expenses
Unrecorded - factual						
7	Sports/activity balances incorrectly included in income in advance	0.00	-99,894.98	0.00	99,894.98	0.00
		0.00	-99,894.98	0.00	99,894.98	0.00